

From: DEAN GETZ
To: Shiva Frentzen; Erica Sanchez; msubramanian@bbkllaw.com; Stephanie McGann Jantzen; Stephen Ferry; Heidi Hannaman; Michael Martinelli; "Noelle Mattock"; garykinghorn@edhcsd.org; CPA"; Frank Splendorio
Cc: Joe H. Harn; smares@nbsgov.com; mrentner@nbsgov.com; erobinson@kmtg.com; David A Livingston; michael.artiglio@bakertilly.com; Brandon Young; Jeff Box; "Vern R. Pierson"; Adam Odom; BOS-Clerk of the Board; contact@edgrandjury.com; Brittany DiTunno; Michael Agresti; Maria Arriola; Pamela A. Bustos; Ryan Domino; Lisa Favor; Gail Gray; Bryan Gruber; David S. Myers; Jocelyn Potter; Donald Slater; Kelly Telford; Christian Townes; Yana Weaver; chloe.zabrek@islcipas.com; "David Spaur"; "Rob Williams"; jeff.hansen@edcgov.us; tim.costello@edcgov.us; patrick.frega@edcgov.us; jefferson.billingsly@edcgov.us; Elizabeth Nigro; Jeff Nigro
Subject: WRITTEN PUBLIC COMMENT – May 4, 2026 Special Meeting (Agenda Item A: Closed Session Labor Negotiations) & Additional LAFCO Comment May 27, 2026
Date: Sunday, May 3, 2026 3:55:04 PM
Attachments: Outlook-1fxnpl1c.png
Outlook-tefq5f4k.png
Outlook-n2v441c.png
Outlook-ohbhjck.png
Outlook-lhmvw3o.png
Outlook-3kd1ueen.png
Outlook-dw5eqx0l.png
Outlook-u2a5zclc.png
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Outlook-mdtirsqa.png
Outlook-l2rlsso.png
Outlook-2te22ey0.png
Outlook-yw0vlyob.png
Outlook-1ptd1pls.png
2019_08_09_Status of J Lot H.pdf

Dear President Mattock, Members of the Board, Interim General Manager, District Counsel Splendorio, Nigro's Paul Kaymark and LAFCO's representatives (cc/bcc: numerous others):

[Clerk of the Board: Please enter this document into the official public record for the EDHCS May 4, 2026, Special Meeting Closed Session "Item A" and additional "General Public Comment" for LAFCO May 27, 2026]

I am submitting this written public comment to formally object to the Board convening into Closed Session under Agenda Item A (Conference with Labor Negotiators - AFSCME Council 57, Local 1). Proceeding with these labor negotiations utilizing baseline financial statements that are currently under dispute for intentionally omitting an unfunded \$7+ million liability constitutes gross municipal malpractice.

You cannot legally, ethically, or mathematically negotiate binding, multi-year labor contracts while simultaneously executing a management override of internal controls to hide a massive structural deficit from your balance sheet.

As this Board is acutely aware, the District utilized an improper "land only" accounting directive to artificially suppress the true liability of the Serrano Village J park. If any member of this Board claims ignorance regarding the true financial magnitude of this liability, public records prove otherwise. In 2019, the District's former General Manager explicitly documented both the known costs and the District's intent to subsidize the developer, writing:

*"The District will be seeking to enhance pedestrian safety with a pedestrian connection (a connection that would otherwise not be installed by the residential development/developer of the J Lot H homes) to connect to the intersection of Serrano Parkway and Bass Lake Road. **Park design will also include, among other amenities, restroom facilities, all inclusive adventure playgrounds, parking, hard courts such as bocce ball and/or pickleball courts, and a dog park. The District would like to point out it has currently awarded construction for a new park in the Heritage (Carson Creek) subdivision, and that there is a per acre cost of approximately \$650,000, on a very flat site.**" (Attached as, "2019_08_09_Status of J Lot H")*

(Attached as, "2019_08_09_Status of J Lot H")

As an aside, I should note that this document was copied to LAFCO's Shiva Frentzen during her tenure on the Board of Supervisors. **This document, combined with the District's own historical data, proves that management has known for years that building out the 12.5-acre Village J site—designated by definition as a community park—would mathematically eclipse \$10 million. The District's own 2017 Nexus Study explicitly reported community park development costs at \$804,000 per acre. For a 12.5-acre site, that baseline is \$10.05 million—and that is before accounting for Village J's sloped topography, complex rock outcroppings,**

and nearly a decade of staggering construction inflation leading up to 2026.

Any reliance on the supposed \$3.5 million in Mello-Roos funding to cover this is a fiscal illusion; that amount equates to a mere \$280,000 per acre. It is mathematically impossible to build a park at that rate, and those restricted funds are likely unavailable to the District anyway.

Rather than record this fiscal reality, management actively hid this massive construction liability off the balance sheet. The Board majority then compounded the cover-up by officially voting to *continue* to bypass District Policy #6120 for CFDs 2019-01 (and effectively 2018-01). By perpetually shielding developers' unbuilt properties from paying their fair share of maintenance costs, the Board has engineered a severe, permanent structural deficit. Because the District is actively applying for cityhood, LAFCO must now evaluate these exact structural defects and hidden liabilities as part of its baseline financial review.

Let us be absolutely clear about the reality on the ground: Despite being the largest master-planned development in El Dorado County with over 4,000 homes, Serrano does not have a single public lighted field or public pickleball court to absorb its own recreational impact. Consequently, this burden spills over into neighboring parks. Because restricted funding sources are exhausted, that hidden \$7+ million liability is going to detonate directly inside the District's General Fund.

The General Fund is the exact same fund utilized to pay the wages and benefits of your AFSCME workforce.

To enter closed session Monday night and negotiate with union representatives without disclosing a \$7+ million suppressed General Fund deficit is the definition of bad faith bargaining. You are weaponizing a fictitious balance sheet against the District's workforce while ensuring future financial insolvency for the taxpayers.

Our independent auditor, Nigro & Nigro, the County Auditor, and the necessary regulatory agencies have been formally notified of these overrides and the disputed baseline financials. I urge this Board suspend all labor negotiations immediately until the FY 2024-25 audit is finalized, the suppressed \$7+ million developer liability is formally booked, and you can present the union and the public with a truthful balance sheet.

Sincerely,

Dean Getz

DEANGETZ.COM

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F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Wednesday, April 29, 2026 1:15 PM

To: sfrentzen@edlafco.us <sfrentzen@edlafco.us>; esanchez@edlafco.us <esanchez@edlafco.us>; msubramanian@bbkllaw.com <msubramanian@bbkllaw.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; frank.splendorio@bbkllaw.com <frank.splendorio@bbkllaw.com>; david.livingston@edcgov.us <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; brandon.young@lslcpas.com <brandon.young@lslcpas.com>; jeff.boxx@lslcpas.com <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; adam.odom@lslcpas.com <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; brittany.ditonno@edhcsd.org <brittany.ditonno@edhcsd.org>; michael.agresti@lslcpas.com <michael.agresti@lslcpas.com>; maria.arriola@lslcpas.com <maria.arriola@lslcpas.com>; pamela.a.bustos@lslcpas.com <pamela.a.bustos@lslcpas.com>; ryan.domino@lslcpas.com <ryan.domino@lslcpas.com>; lisa.favor@lslcpas.com <lisa.favor@lslcpas.com>; gail.gray@lslcpas.com <gail.gray@lslcpas.com>; bryan.gruber@lslcpas.com <bryan.gruber@lslcpas.com>; dave.myers@lslcpas.com <dave.myers@lslcpas.com>; jocelyn.potter@lslcpas.com <jocelyn.potter@lslcpas.com>

<jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: BOARD POLICY OVERRIDE - 6120 Compliance Failure, Management Override and Required Independent Review – Developer CFD Exemptions

Dear EDHCSO External Auditor Mr. Kaymark, Executive Director Frentzen, and Members of the El Dorado LAFCO Commission (cc & bcc: additional recipients),

Please enter this **additional** correspondence and the forwarded evidence publicly posted at: <https://deangetz.com/cfd-formation-the-edhcsd-board-policy-override/> into the official administrative and public record for the El Dorado Local Agency Formation Commission (LAFCO) and EDHCSO's .

After further review of EDHCSO's most recent board meeting video (April 9, 2026), the underlying documentation and District policy framework is clearly being violated providing an improper developer discount in violation of longstanding District Policy, I am formally requesting that LAFCO and its audit review representatives evaluate what appears to be a potential Community Facilities District (CFD) compliance issue involving developer obligations under Section 6120, as well as related District enforcement and accounting treatment practices.

Specifically, available records and board-related materials indicate that CFD obligations associated with the Village J Park project may not have been consistently enforced or transparently recorded in a manner fully aligned with established policy requirements. In addition, there are indications that internal accounting treatment and reporting decisions may have overridden standard policy application, including how related obligations were characterized and presented to the Board and reflected in financial reporting.

This concern is not isolated to a single entry or transaction. It raises broader governance and control questions, including whether there was a management override of established Board policy and whether corrective action was appropriately taken—or not taken—once the issue was identified or should have been identified.

Given LAFCO's reliance on District financials in evaluating fiscal integrity for incorporation analysis, I respectfully request that:

1. The CFD 6120 compliance treatment for all applicable developer obligations tied to Village J Park be independently reviewed;
2. Any deviations between CFD requirements, Board policy, and recorded financial treatment be identified and documented;
3. The audit team assess whether internal controls were overridden or circumvented in the accounting and reporting process; and
4. The Board's awareness, authorization, or subsequent ratification (if any) of these treatments be clarified in the record.

I am requesting that this correspondence and all referenced materials be entered into the official administrative record.

This follow-up is intended to ensure that the CFA and any incorporation-related analysis is based on fully compliant, accurately represented financial and contractual obligations.

Thank you for your immediate attention to this threat to the fiscal integrity of the incorporation process.

Should you have any questions, I can be reached at (916) 807-0876.

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Tuesday, April 28, 2026 3:06 PM

To: sfrentzen@edlafco.us <sfrentzen@edlafco.us>; esanchez@edlafco.us <esanchez@edlafco.us>; msbramanian@bbklaw.com <msbramanian@bbklaw.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bdi-tonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: Formal Notice of Material Liability Omissions in EDHCS Financials / Urgent Impact on Pending CFA

Dear Executive Director Frentzen and El Dorado LAFCO Commissioners,

Please enter this correspondence and the forwarded attachments (i.e., the email thread shown far below) into the official administrative and public record for the El Dorado Local Agency Formation Commission (LAFCO).

I am writing to formally notify you of severe, documented material omissions in the audited financial statements of the El Dorado Hills Community Services District (EDHCS). As the EDHCS actively pursues cityhood, LAFCO is legally mandated under California Government Code Section 56800 to prepare a Comprehensive Fiscal Analysis (CFA) to determine the financial viability of the proposed incorporation.

It is my understanding that LAFCO and its consultants are currently relying on the EDHCS's audited financial statements to build this CFA. Please be advised that primary source documentation—now the subject of whistleblower filings with the SEC, IRS, and the California Attorney General's False Claims Unit—indicates that these financial statements are materially incomplete.

Specifically, the District has actively concealed an unfunded, multi-million-dollar liability tied to the Village J Park.

As detailed in the forwarded correspondence below (sent today to the District's external auditors, the El Dorado County District Attorney, and the Civil Grand Jury), the EDHCS executed an August 2020 Tri-Party Agreement that shifted a massive "turnkey" park construction liability from a private developer onto the taxpayers. To shield this \$10+ million construction mandate from public scrutiny and the balance sheet, District management deliberately instructed that the transaction be booked as a "land transaction only."

This systemic accounting manipulation directly threatens the integrity of LAFCO's incorporation review in the following ways:

- **Flawed Baseline for the CFA:** By decoupling the physical land transfer from the massive construction obligation attached to it, the EDHCS has hidden an unfunded liability of **approximately \$7 (plus) million from its ledger**. Any CFA built upon these sanitized financials will project a false state of solvency for the proposed city.
- **GASB and Fiduciary Violations:** The failure to disclose this massive, contractual construction commitment in the "Commitments and Contingencies" notes of the EDHCS's Annual Comprehensive Financial Report (ACFR) is a severe violation of Governmental Accounting Standards Board (GASB) rules.
- **Risk of Immediate Default:** Approving an incorporation based on an artificially inflated balance sheet puts the new municipality at risk of inheriting a massive, undisclosed construction deficit on day one.

Because the Cortese-Knox-Hertzberg Act requires absolute financial transparency to protect the public, LAFCO cannot safely proceed with a CFA based on financials that omit known, multi-million-dollar contractual obligations.

I urge the Commission and the Executive Director to immediately halt reliance on the EDHCS's current ACFR until an independent review of the 2020 Tri-Party Agreement, the CFD 1992-1 cash sweep, and the "land only" ledger entries is conducted.

Please see the forwarded correspondence below for the executive summary of the regulatory filings, direct quotes from District management, and links to the primary source evidentiary archive.

Thank you for your immediate attention to this threat to the fiscal integrity of the incorporation process.

Should you have any questions, I can be reached at (916) 807-0876.

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Tuesday, April 14, 2026 1:16 PM

To: Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; CPA" <pkaymark@nncpas.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boux@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bdiTonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>

Subject: PUBLIC RECORD & NOTICE OF REGULATORY FILING: FY 2023-24 Audits (EDHCS & El Dorado County) – AU-C 240, AU-C 250, and GASB 62 Disclosures

Dear Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD)

CC: Brandon Young and Chloe Zabrek, All LSL CPAs (external auditors for El Dorado County), Clerks of the Board of Supervisors; EDHCS Board of Directors; and various other attorneys and professionals, EDC DA Vern Pierson, EDC Grand Jury; BCC: Numerous others,

[Please enter this correspondence and all provided links into the official administrative and public record for El Dorado County, El Dorado County Planning, and the El Dorado Hills Community Services District (EDHCS). Furthermore, please ensure this is officially recorded as General Public Comment for the next scheduled regular meetings of the County Board of Supervisors and the EDHCS Board of Directors.]

This email serves as formal, documented notice regarding material misstatements, the omission of material liabilities, and the documentary evidence of management override of internal controls concerning the finalized FY 2023-24 audited financial statements. Please be advised that comprehensive whistleblower dossiers containing primary source evidence of these accounting irregularities have been successfully filed with the U.S. Securities and Exchange Commission (SEC) Enforcement Division, the IRS Tax-Exempt Bonds (TEB) Division, and the California Attorney General's False Claims Unit.

EXECUTIVE SUMMARY OF REGULATORY FILINGS:

The primary source evidence compiled within these filings indicates that public officials utilized fabricated accounting indices to bypass legal (CFD) funding caps, thereby executing an illegal "double-dip" payout. This scheme compensates a private developer for a turnkey park liability that was already satisfied through millions in retained impact fees, resulting in what appears to be an unconstitutional Gift of Public Funds (California Constitution, Article XVI, Section 6). This is documented in my Exhibit 2-C and excerpted here:

Amended Final Report (revised)
Park Impact Fee Nexus Study Update
May 24, 2007

CALCULATION OF RESIDENTIAL AND NONRESIDENTIAL FEES

New residential park users are based on anticipated population growth. As illustrated in **Table 11**, new park users for park development excludes population anticipated by future Serrano development. As a result of contractual provisions related to park facilities, Serrano development shall pay an adjusted park fee that excludes park development costs. Serrano private park sites will be constructed and maintained by a homeowners' association so park development costs are not allocated to the remaining Serrano units. The Serrano public parks are maintained by the CSD through its General Fund. Serrano is obligated to contribute to other facilities, such as recreational facilities and operations facilities.

To distill this down to the absolute simplest terms: The public already paid for the required parks in Serrano (as documented above). By intentionally shifting this turnkey liability off the private developer, the District is forcing taxpayers to foot the bill for the exact same park twice—first by siphoning exhausted CFD 1992-1 bond funds, and second by saddling CSD taxpayers with the multi-million-dollar shortfall for a park that was never delivered. Let's be clear, now indicted former GM Loewen and the Board knew that the developer knew this was a turnkey park obligation writing in October 2018:

In summary, with the recent acquisition of RUSDs property at Bass Lake (approximately 162 acres), the District intends to utilize available CFD funds, development impact fee funds, and other capital resources set aside for park development at Bass Lake / J Lot H to construct park improvements. **The District is no longer interested in the Developer making park improvements for J Lot H, as a larger park plan that incorporates an additional 175+ acres will require the District to forego any such turnkey park.**

This is not just a "bad deal" for the community. In my view, it constitutes a documented, actionable False Claim against the State of California. Crucially, while the 2020 Tri-Party Agreement has been executed, the \$3.5 million has not yet been remitted and construction has not commenced. Therefore, this represents an active, preventable misappropriation of taxpayer dollars.

Furthermore, the documentary record outlines a severe internal cover-up and systemic CPA complicity designed to shield this arrangement from the State and the public. In my view, this documented cover-up includes the abrupt resignation of the prior auditor amid the exposure of manipulated journal entries. Specifically, the embedded internal correspondence below documents the exact moment the prior auditor was explicitly instructed to book the Village J park as a "land transaction only."

Cara

Thank you. We will post these same entries to 2022.

Ingrid

From: Cara Layne <clayne@edhcsd.org>
Sent: Wednesday, June 26, 2024 9:43 AM
To: Ingrid Sheipline <ISheipline@richardsoncpas.com>
Cc: Teri Gotro <tgotro@edhcsd.org>
Subject: FW: [*EXTERNAL*] LLAD operating agreements with the County

Ingrid,

Here are the journal entries we did. J Lot H was 2021 and the others are listed below. They are all land transactions only. The assets for the park development for Laurel Oaks and Valley View Sports Park were already created back at the time of the completion of the parks.

In my view, this active manipulation successfully decoupled the physical asset from its \$10+ million (per CSD's 2017 nexus study) turnkey construction mandate, effectively hiding the massive liability from the balance sheet.

To ensure this ledger manipulation remained hidden, the documentary record establishes that the CSD Board deliberately restricted the scope of a subsequent forensic audit. This calculated restriction was explicitly confirmed on the record by the forensic auditor himself (primary source video documented here: <https://deangetz.com/edhcsd-2025-forensic-audit-video-excerpt/>):

Michael Artiglio (Baker Tilly): "That topic was not under the scope of our engagement. I don't recall that being listed or approved as a scope item."

By artificially blinding the forensic review, in my view, the Board effectively cleared the path for successor financial auditor Paul Kaymark (Nigro & Nigro PC) to maintain the concealment. The evidence strongly suggests that this deliberate blindfold allowed Mr. Kaymark to actively facilitate the ongoing cover-up by safely omitting the \$10+ million Village J turnkey construction mandate from the finalized FY 2023-24 financial statements, as explicitly evidenced in Note 14 excerpted below.

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2024

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Excluded Leases - Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

Also, de minimis lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are de minimis with regards to their aggregate total dollar amount to the financial statements as a whole.

Construction Contracts

On February 16, 2021, the District entered into a Construction Services Agreement (Agreement) with The KYA Services LLC (KYA) for the construction of Valley View Village Park South (Project). The total contract agreement for the equipment is \$5,434,112. As of June 30, 2024, \$5,162,406 has been expended for the contract and the contract has a remaining balance of \$271,706, including the retainage.

KYA Services LLC was awarded the contract for renovation of Peter Bertelsen Memorial Park on April 11, 2024 in the amount of \$1,928,672. The contract was signed effective August 14, 2024. The full remaining balance carried forward into FY25.

Litigation

Concerned residents of EDH Heritage Village (CRHV) Litigation: The District was sued by CRHV in 2019 regarding the newly developed Heritage Village Park, alleging the park was a nuisance to the surrounding Heritage Homes. The litigation does not seek money damages from the District and it cannot be determined at this time what, if any, financial impact a determination by the court that the park is a nuisance might have on



Note the deliberate omission: The auditor details \$7.3M in routine park construction contracts but entirely omits the \$10.5M Village J Tri-Party Agreement mandate, despite verbally acknowledging it on video.

DOCUMENTARY EVIDENCE OF AUDIT VIOLATIONS:

The documentary and video evidence now in the possession of federal and state regulators—which has also been published to the public evidentiary archive at <https://deangetz.com>—supports the following facts regarding the FY 2023-24 audit:

- Documented Knowledge of Liability (GASB 62) & Material Omission (AU-C 240): Despite issuing a "clean" FY 2023-24 audit opinion, the evidence establishes that Mr. Kaymark possessed actual knowledge of the decoupled construction mandate. Video testimony from the July 10, 2025, EDHCSD Board meeting captures the Engagement Partner explicitly stating on the record that the District "must provide all this construction first" regarding the CFD 1992-1 Serrano service area. This confirms his direct, actual awareness of the material construction commitment attached to the 2020 Tri-Party Agreement prior to its omission from the final ledger. To be absolutely clear: despite Mr. Kaymark's on-camera acknowledgment that the District "must provide all this construction"—confirming a material financial commitment that legally requires disclosure under GASB 62—this liability remains completely undisclosed to the present day. The primary source video and documentation of this admission are publicly archived here: <https://deangetz.com/edhcsd-2025-audit-video-excerpt/>
- The Financial Impact & IRS Private Business Use (PBU) Violations: The evidence indicates that these ongoing accounting omissions actively shield the improper distribution of tax-exempt Mello-Roos (CFD 1992-1) bond funds. By systematically failing to properly acquire and record publicly funded improvements, the District is triggering severe IRS Section 141 PBU violations. For example, the CSD's ledger reflects zero ownership of the CFD 1992-1 (Serrano) streetscapes—despite the expenditure of public bond funds and County reimbursements for those exact assets. The documentary evidence directly contradicts the District's ledger by establishing a hidden "joint ownership" arrangement that remains off the CSD's books to the present day (my Exhibit 1-C), as excerpted here:

shown on Exhibit E-2; described in Exhibit F-1 as shown on Exhibit F-2. -

This grant of easement specifically includes a grant of an ownership interest in all landscape improvements installed within the easement area.

2. Paragraph 6. Modification, shall be added to the Agreement as follows:

This Agreement may be amended as necessary to include all portions of Company's real property within and adjacent to designated public roadways.

Under AU-C Section 250 (Consideration of Laws and Regulations in an Audit of Financial Statements) and AU-C Section 240 (Consideration of Fraud in a Financial Statement Audit), the auditing firms and the respective Boards of Directors are now in documented receipt of evidence regarding a preventable, ongoing regulatory violation and systemic management override of internal controls.

DEMAND FOR PROFESSIONAL COMPLIANCE:

As Nigro & Nigro PC proceeds with its ongoing audit engagement for the EDHCSD, your firm—and its Risk Management and Compliance divisions—are now in documented, public receipt of actual knowledge regarding these material omissions and regulatory violations.

Therefore, the continued omission of the \$10+ million Village J turnkey construction liability (as established by the CSD's 2017 Nexus Study) from any subsequent financial statements can no longer be attributed to a lack of awareness, a misunderstanding, or a restricted forensic scope. In my assessment, issuing another "clean" audit opinion that perpetuates this omission—after being explicitly notified of the GASB 62, AU-C 240, and AU-C 250 violations detailed above—would constitute a willful, documented breach of professional auditing standards and a severe escalation of your firm's regulatory exposure. Please be advised that any failure to correct this material omission in future reporting will be vigorously pursued through

supplemental filings with the aforementioned federal and state enforcement divisions.

The primary source evidence is now public, the federal and state regulatory agencies have been notified, and the official administrative record is set. It is the community's expectation that your firm will make the appropriate audit corrections and mandated regulatory reports required under your professional licenses. The public is becoming increasingly aware of both the mechanics of this improper liability shift onto the community, and the specific regulatory standards that govern it.

The complete Master Exhibit Index (attached [and linked here](#)), annotated primary source documents, and certified video transcripts are attached to this correspondence and accessible via the public archive linked herein. These materials are provided for the immediate fiduciary review of the El Dorado Hills CSD and El Dorado County Boards, as well as the internal risk management assessment of their respective CPA firms.

THE BOTTOM LINE:

Again, to distill this down to the absolute simplest terms: The public already paid for the required parks in Serrano. By intentionally shifting this turnkey liability off the private developer, the District is forcing taxpayers to pay for the exact same park twice—first by siphoning exhausted (for parks) CFD 1992-1 bond funds, and then by leaving CSD taxpayers to cover the multi-million-dollar shortfall.

In my view, the concerted effort to cover it up makes this all the more egregious, cementing it as an actionable False Claim against the State of California.

Should you have any questions—I can be reached at (916) 807-0876.

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

4935 Hillsdale Circle | El Dorado Hills | CA 95762 USA | www.deangetz.com



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From: DEAN GETZ <dean@deangetz.com>

Sent: Friday, April 10, 2026 3:54 PM

To: BOS-Clerk of the Board <edc.cob@edcgov.us>; Brittany DiTonno <bditonno@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Brandon Young <brandon.young@lslcpas.com>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Adam Odom <adam.odom@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>

Subject: Urgent: Subsequent Discovery of Facts Existing at Report Date (AU-C 560/561) – CFD 1992-1 – Request for Immediate Action Prior to Board Ratification

Dear Chloe Zabrek and Brandon Young, All LSL CPAs (external auditors for El Dorado County)

CC: Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD), Clerks of the Board of Supervisors; EDHCSO Board of Directors; and other attorneys and professionals; BCC: Numerous others,

[ATTN CLERKS: PLEASE INCLUDE THIS PUBLIC COMMENT AND FORMAL NOTICE IN THE OFFICIAL ADMINISTRATIVE RECORD FOR EL DORADO COUNTY, COUNTY PLANNING, AND THE EL DORADO HILLS CSD. ENSURE THIS IS RECORDED AS GENERAL PUBLIC COMMENT FOR THE COUNTY AND EDHCSO FOR IT'S NEXT REGULAR MEETING.]

I am writing to formally notify you of material information that existed as of the March 30, 2026, date of your draft audit report and management

letter, but which was not provided to your teams during fieldwork.

Yesterday (4/9/26), I presented extensive documentation concerning CFD 1992-1 (Serrano). A detailed review of the County's own General Ledger reveals that the internal control weaknesses and regulatory compliance issues are far more extensive than the single trail reimbursement addressed in your draft management letter and draft footnote regarding Potential Capital Assets Adjustments that was provided to me today.

The following material facts contradict the representations provided to the LSL CPAs' team and are not reflected in the draft report:

- The Unrecorded \$3.5 Million Village J Commitment & Improper Ledger Activity: The August 2020 Tri-Party Agreement diverted up to \$3.5 million in CFD bond proceeds. However, the FY 2025 ending ledger balance of \$4,209,461.70 is presented as fully available, with no encumbrance, commitment, or footnote disclosing this massive liability shift. In short, the provided ledger is entirely compromised—not only is the \$3.5 million commitment completely hidden, but the disbursements actively reflected on this ledger are improper and lack documented public ownership (shown below and re-attached as "Exhibit F" from yesterday's email):



- **\$1.69 Million Sienna Ridge Disbursement (12/21/2021, Wire 6123):** This transaction represents a highly material Management Override of Internal Controls that is omitted from your draft footnote. The developer explicitly notified the County that this asset was a private HOA obligation and required a recorded easement before reimbursement. Management ignored this restriction and wired the funds. Furthermore, the actual easement language fails IRS Safe Harbor requirements for public ownership by granting only a contingent "step-in" right, resulting in a severe Private Business Use (PBU) violation. The official payment details can be verified on the County's website ([Click here](#)). I have excerpted the exact "step-in" clause below for your ease of reference and attached the full document as Exhibit K:

2. Use of Easement. The Easement may be used solely for purposes of maintenance by District of landscaping improvements within the Easement if maintenance of the landscape improvements by the Association or its successor has been abandoned or fails to meet minimal standards established by District for public landscape medians and corridors within the District.
3. Landscape Maintenance Within Public Rights-of-Way. The District may, but has no obligation to, assume landscape maintenance responsibilities within the public rights-of-way for Serrano Parkway, Silva Valley Parkway, Bass Lake Road and Sienna Ridge Road if maintenance of the landscape improvements by Association or its successor has been abandoned or fails to meet minimal standards established by District for public landscape medians and corridors. Developer and future residents will develop, at their expense, a funding and mitigation strategy for all assets prior to the District's acceptance of any such landscape maintenance responsibilities.

- False Written Representations & Scope Limitation: On March 11, 2025, your team explicitly asked management: "Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned...?" Management responded by certifying in writing that they were in compliance with SEC Rule 15c2-12. This was a material misrepresentation. The \$3.5 million off-balance-sheet Village J commitment was never disclosed via Material Event Notices on EMMA, and annual reports have failed to report this encumbrance to the present day. By providing this false representation, management successfully kept your team unaware of these multi-million-dollar compliance failures for over a year. **In my opinion, management then weaponized this deception to artificially restrict your audit scope, emphatically instructing you: "We do NOT want a stand alone report" excerpted here for your ease (this was presented as yesterday's Exhibit J):**

From: Joe H. Harn
Sent: Tuesday, March 11, 2025 8:56 AM
To: Chloe Zabrek <chloe.zabrek@slcpas.com>; Tsung-Kuei Hsu <tsung-kuei.hsu@edcgov.us>; 'Brandon.Young@slcpas.com' <Brandon.Young@slcpas.com>
Subject: FW: CFD 1992-1

1. **Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned** (example SB-165 applicable to issuances after 2001)?
- 2.
3. **SEC Rule 15 c 212 Regarding Continuing disclosures. We believe we are in compliance**
4. The incorrect reimbursement - was this corrected during FY2023-2024? If so, please provide the documents to correct the reimbursement.

Trail K1/K2. The developer offered to give this trail to the El Dorado Hills CSD and the County of El Dorado. Although the trail is still owned by the developer, it is used by the public. The County is working with developer to get title to the trail in the name of the County.

5. Lastly, we wanted to confirm in writing if the County wants a standalone report for CFD 1992-1 Serrano.

We do NOT want a stand alone report.

- **The False Scope Limitation in Draft Disclosures: Your draft Management Letter and Note 15 characterize this issue as a non-reportable, localized "DOT error" occurring "on at least one occasion" regarding a pedestrian trail, concluding it is "unlikely" to have a material effect. The attached forensic evidence proves this management representation is fundamentally false. This is not a singular clerical oversight; it is a documented, multi-year pattern of Management Override of Internal Controls. By artificially limiting the scope to the K1/K2 trail, the draft disclosures actively conceal the \$1.69 million Sienna Ridge PBU violation (along with others reported to you) and the \$3.5 million off-balance-sheet Village J commitment—all of which constitute highly material misstatements and likely rise to deliberate IRS/SEC violations.**
- **Because the audit report has not yet been ratified by the Board of Supervisors, you are operating within the active subsequent events period. I respectfully request that you:**
- **Treat this as a subsequent discovery of facts under AU-C Sections 560/561 and perform additional substantive testing on CFD 1992-1 activity since July 1, 2021.**
- **Issue a supplemental management letter (or amend the existing draft) that properly reflects the full scope of these issues, elevating them to significant deficiencies or material weaknesses.**
- **Recommend to the Board that ratification of the FY 2025 audit be deferred until a standalone, independent audit of CFD 1992-1 is completed.**
- **Notify those charged with governance (Board of Supervisors and Audit Committee) of this new information prior to any ratification vote.**

Screenshots of the relevant General Ledger pages (2021–2025), the August 2020 Agreement, the March 11, 2025 email from Mr. Harn, the easement excerpt, and other key exhibits are attached to this email. The full documentation package was attached yesterday and is found in the linked documents shown below.

Thank you for your immediate attention to this critical matter before the Board takes final action on the audit. I am available at any time to discuss or provide additional clarification.

Sincerely,

Dean Getz

DEANGETZ.COM
P: (916) 807-0876
F: (916) 853-6050
4935 Hillsdale Circle | El Dorado Hills | CA 95762 USA | www.deangetz.com



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From: DEAN GETZ <dean@deangetz.com>

Sent: Thursday, April 9, 2026 5:49 PM

To: BOS-Clerk of the Board <edc.cob@edcgov.us>; Brittany DiTunno <bditunno@edhcsd.org>; CPA"" <pkaymark@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Brandon Young <brandon.young@lslcpas.com>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Adam Odom <adam.odom@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>
Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>
Subject: FORMAL AUDIT NOTICE: SEC/IRS Whistleblower Filings & Evidence of Management Override (El Dorado County / EDH CSD)

Dear Chloe Zabrek and Brandon Young, All LSL CPAs (external auditors for El Dorado County); Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD),

CC: Clerks of the Board of Supervisors; EDHCS D Board of Directors; and other attorneys and professionals
BCC: Numerous others

[ATTN CLERKS: PLEASE INCLUDE THIS PUBLIC COMMENT AND FORMAL NOTICE IN THE OFFICIAL ADMINISTRATIVE RECORD FOR EL DORADO COUNTY, COUNTY PLANNING, AND THE EL DORADO HILLS CSD. ENSURE THIS IS RECORDED AS GENERAL PUBLIC COMMENT FOR THE COUNTY AND EDHCS D FOR IT'S APRIL 9, 2026 REGULAR MEETING, GENERAL BUSINESS ITEM #9 OR IT'S NEXT REGULAR MEETING.]

Dear Mr. Young, Ms. Zabrek, and Mr. Kaymark,

As the independent external auditors for El Dorado County and the El Dorado Hills CSD, you are hereby formally notified of documented material noncompliance, management override of internal controls, and potential fraud regarding Community Facilities District (CFD) 1992-1 (Serrano).

NOTICE OF REGULATORY FILINGS Please be advised that formal whistleblower complaints incorporating the evidence attached have been filed with the **Securities and Exchange Commission (SEC) Enforcement Division** and the **Internal Revenue Service (IRS) Tax Exempt Bonds Division**. Under **AU-C Sections 240 and 250**, you are professionally obligated to investigate this evidence before issuing an unmodified FY 2025 audit opinion.

THE SMOKING GUN: MARKET DISCLOSURE VS. AUDIT FALSIFICATION

Auditor-Controller Joe Harn is engaging in a documented management override and intentional scope limitation to falsify your FY 2025 audit report.

- **The Admission:** On October 23, 2025, the County admitted via the SEC's EMMA system that the CFD 1992-1 Trail is **not on government-owned property** and the resolution is **"not determinable."**
- **The Deception:** In a January 21, 2026 email, Mr. Harn directed LSL CPAs to alter Note 7 to state the issue is **"NOW resolved."** He is attempting to use a single trail easement as a smokescreen to sweep millions in other un-deeded assets (Sienna Ridge) and the unauthorized **\$3.5M Village J bailout** under the rug.

FATALLY COMPROMISED TAX STATUS: IRS SECTION 141 & 148 VIOLATIONS

A. Section 141 (Private Business Use): Documented PBU stands at **\$6,200,856**, obliterating the 10% statutory limit. Utilizing tax-exempt public debt to secretly erase a **\$10.5 million private corporate liability** (Village J Park) constitutes massive PBU. Mr. Harn's attempt to use "step-in" maintenance rights to report these as Public Capital Assets likely constitutes **fraudulent state reporting** on Financial Transactions Reports (FTR).

B. Section 148 Arbitrage ("Stale Money"): Maintaining a stagnant, multi-million-dollar Construction Fund for over a decade violates the IRS **"reasonable expectations" test**. Deploying these "stale" funds for a private bailout in 2020 risks the bonds being retroactively classified as illegal **"hedge bonds."**

THE \$3.5M "ZOMBIE" CREDIT: FORENSIC PROOF OF CAP EXHAUSTION

The 2020 bailout relied on a falsified "remaining balance." My forensic reconciliation (Exhibit C) proves the \$2M park cap was exhausted 17 years prior.

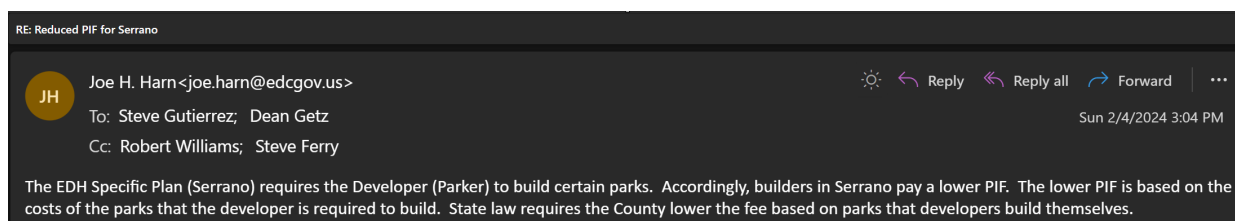
- **Forensic Finding:** Using the ENR CCI "rolling balance" method, the cap was functionally depleted by January 2003, leaving a negligible balance of **~\$115,000**.
- **The Result:** The 2020 transfer of \$3.5M represents a **3,000% over-disbursement**. Since the balance was zero for 20 years, there was no "unspent portion" to index. \$0.00 multiplied by any index remains **\$0.00**.

WRITTEN CONFESSION OF OVERRIDE, SEC FRAUD, AND UNCONSTITUTIONAL TAKINGS

In a December 11, 2024 letter (Exhibit G), **Joe Harn explicitly confessed to the override in writing**, admitting that the Boards chose to "ignore" and "overrule" the \$2 million funding cap.

- **Unconstitutional Takings (*Sheetz v. El Dorado County*):** In light of the 2024 Supreme Court ruling against this specific County, the Village J bailout—utilizing homeowner tax proceeds to satisfy a private \$10.5M developer debt—constitutes a per se unconstitutional taking lacking any "essential nexus."
- **Special Tax Limitations (Prop 218):** Because the cap was exhausted, this unauthorized extraction of \$3.5M without a 2/3 voter authorization bypasses the substantive protections of the **California Constitution**.
- **SEC Disclosure Fraud:** While confessing internally, Mr. Harn continuously falsified SEC EMMA filings by reporting "**None**" under Acquisition Projects (Appendix H) from FY 2021/22 to the present.
- **Off-Balance-Sheet Concealment:** Orchestrated via Mr. Harn's Jan 2, 2024 instruction, this ensures the \$3.5M liability remains invisible on CSD statements in violation of **GASB standards**.

Evidence of the "Double-Dipping" Fraud (Harn Email, Feb 2024): Exhibit I, further confirms the fraudulent nature of the Village J transfer. In an email dated February 4, 2024, Auditor-Controller Joe Harn admitted that builders in Serrano pay a "lower PIF" (Park Impact Fee) specifically because the Developer is "**required to build [the] parks.**" (Exhibit I, excerpted and shown below for your ease of understanding)



This admission creates a devastating legal conflict:

1. **The Benefit Already Received:** The Developer was already compensated for the cost of park construction through millions of dollars in fee exemptions.
2. **The Illegal Payout:** By using \$3.5 million in CFD funds to pay for that same construction, the County is effectively paying the Developer a second time for a self-funding obligation they were already "granted" via the lower PIF.
3. **The Forensic Conclusion:** This constitutes a documented "Double-Dip" fraud. Public bond funds were used to gift cash to a private entity for a construction debt that was already satisfied through millions in fee credits. **This confirms the \$3.5 million transfer was an unconstitutional diversion of public funds to cover a private liability. Furthermore, because this \$3.5M payout was capped far below the actual "turnkey" cost of the park, the resulting multi-million dollar shortfall—estimated at \$7 million to \$10.5 million based on the CSD's own nexus study—has been illegally shifted from the Developer onto the taxpayers.**

The "False Certification" of SEC Compliance

Further establishing a pattern of intentional deception, Auditor-Controller Joe Harn provided a written certification to LSL CPAs on March 11, 2025, stating:

"Regarding SEC Rule 15c2-12 Continuing disclosures... We believe we are in compliance."

This statement is demonstrably false. At the time of this certification, Mr. Harn was aware that the \$3.5 million Village J financial obligation had been omitted from every Annual Report (Appendix H) since the agreement's inception in 2020. Exhibit J, excerpted and shown below for your ease of understanding)

From: Joe H. Harn
Sent: Tuesday, March 11, 2025 8:56 AM
To: Chloe Zabrek <chloe.zabrek@lslcpas.com>; Tsung-Kuei Hsu <tsung-kuei.hsu@edcgov.us>; 'Brandon.Young@lslcpas.com' <Brandon.Young@lslcpas.com>
Subject: FW: CFD 1992-1

1. Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned (example SB-165 applicable to issuances after 2001)?
- 2.
3. **SEC Rule 15 c 212 Regarding Continuing disclosures. We believe we are in compliance**
4. The incorrect reimbursement - was this corrected during FY2023-2024? If so, please provide the documents to correct the reimbursement.

Trail K1/K2. The developer offered to give this trail to the El Dorado Hills CSD and the County of El Dorado. Although the trail is still owned by the developer, it is used by the public. The County is working with developer to get title to the trail in the name of the County.

5. Lastly, we wanted to confirm in writing if the County wants a standalone report for CFD 1992-1 Serrano.

We do NOT want a stand alone report.

The following Continuing Disclosure Annual Reports, filed via the SEC's EMMA system, document this multi-year pattern of concealment and illegal disbursement:

- **FY 2020/21 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (*Appendix H falsely reports "None" for Acquisition Projects despite the \$3.5M Village J commitment*).
- **FY 2021/22 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (*Documents the \$1.69M disbursement for the un-deeded (privately held) Sienna Ridge streetscape; continues to not report the \$3.5M park bailout*).
- **FY 2022/23 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (*Documents the \$572k "inappropriate" reimbursement for the un-deeded (privately held K1/K2 trail; continues to not report the \$3.5M park bailout*).

This was not an administrative error, but rather a deliberate, false certification of compliance issued to external auditors to cover up a multi-million-dollar securities law violation—actions I believe constitute securities fraud. This motive clearly explains Mr. Harn's subsequent instruction: "We do NOT want a stand-alone report."

Submitting false certifications during an active engagement explicitly violates professional standards. Be advised that if your firm relies on Mr. Harn's statement despite the documented, contradictory evidence provided herein, you substantially elevate your risk of 'aiding and abetting' liability.

DEMAND FOR AUDITOR ACTION

Issuing a "clean" opinion while possessing this evidence of securities fraud and constitutional violations exposes your firms to severe professional liability. We demand you fulfill your duties under **AU-C 240/250**:

1. **Override the Auditor-Controller (LSL):** Mandate a standalone audit of CFD 1992-1.
2. **Audit the Off-Balance-Sheet Fraud (Nigro & Nigro):** Mr. Kaymark, you must demand the CSD record the material \$3.5M commitment.
3. **Test the Cap Exhaustion:** Verify the forensic math showing the 3,000% over-disbursement.
4. **Report Material Weakness:** Formally advise "Those Charged with Governance" that the 2020 Agreement is an illegal **Gift of Public Funds** and must be rescinded.

I expect these matters to be immediately incorporated into your current audit risk assessments. Failure to address these documented illegal acts will be noted in communications with the California Board of Accountancy, among others along with ongoing communications to the federal regulators. I strongly encourage you to keep me apprised of your progress in this investigation to avoid further, unnecessary escalation of this matter to additional regulatory oversight bodies.

Attached to this email, please find the Index (117 KB) and the corresponding Exhibits (17 MB) documenting these findings. Because the Exhibits file is large, I have also provided a secure Google Drive link to download the identical files here: [\[Linked here\]](#), and the index [\[Link here\]](#), should your email

server strip large attachments

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

4935 Hillsdale Circle | El Dorado Hills | CA 95762 USA | www.deangetz.com



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Mr. Kirk Bone
4525 Serrano Parkway
El Dorado Hills, CA. 95762

August 9, 2019

RE: SERRANO EL DORADO HILLS SPECIFIC PLAN – STATUS OF DEMAND FOR UNSATISFIED PARKLAND DEDICATION REQUIREMENT TO THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT – SERRANO VILLAGE J LOT H (PD14-0008 TM1524)

Dear Mr. Bone,

In October of 2018, the District submitted a demand letter for parkland dedication that has been unsatisfied by Parker Development/Serrano LLC (see attached for reference) to El Dorado County. On July 15, 2019, you provided a memo on behalf of Serrano Associates LLC. in which a proposed park design for J Lot H was made (see attached). This current memo is intended to provide a status update on the matter at-hand, from the District’s perspective.

Since the time of the demand letter, several meetings and discussions have occurred related to this topic, which were initiated and facilitated by El Dorado County. In particular, appreciation in prompting and facilitating these discussions is given to County Supervisors Frentzen and Hidahl, County Administrative Officer Ashton, and County Counsel Livingston.

It is the intent of the District, as directed by the Board of Directors, to move forward with park design and construction drawings for the J Lot H park property (approximately 12 acres) that is substantially similar to the current concept for the overall Bass Lake Regional Park (200 +/- acres). Those construction drawings and accompanying estimate of construction costs will then be presented to the Board of Directors, with a request for approval to 1) authorize staff to proceed with construction, and 2) authorize directing Parker Development/Serrano LLC. to commence construction and construction administration, including obtaining all necessary permits and conducting a formal RFP for construction.

It is also the intent that CFD funds (CFD 1992-1) for parkland development be utilized to construct this park. Costs related to the installation and maintenance of the emergency vehicle access (EVA) required by the residential development of J Lot H shall be a cost not related to or applied to the District’s



project, nor the CFD funds. However, the District is agreeable to the proposed most westerly designed EVA (i.e., closest to Serrano Parkway – see attached) to be included in the park design.

The District will be seeking to enhance pedestrian safety with a pedestrian connection (a connection that would otherwise not be installed by the residential development/developer of the J Lot H homes) to connect to the intersection of Serrano Parkway and Bass Lake Road. Park design will also include, among other amenities, restroom facilities, all inclusive adventure playgrounds, parking, hard courts such as bocce ball and/or pickleball courts, and a dog park. The District would like to point out it has currently awarded construction for a new park in the Heritage (Carson Creek) subdivision, and that there is a per acre cost of approximately \$650,000, on a very flat site.

The J Lot H parkland is the balance of parkland still not dedicated to the District, nor is there a formal parkland dedication agreement. The District is agreeable to accept dedication in advance of parkland development, so as to ensure transfer of ownership and to avoid another change by Serrano LLC, such as what occurred on the J5 site; now Safeway. A parkland dedication agreement (PDA) will be provided to Serrano LLC. in the coming weeks, while the District concurrently finalizes its park design drawings.

With the PDA agreed to, final construction drawings and direction to Parker Development/Serrano LLC. will proceed, with direction to construct anticipated to take place by November 15, 2019.

Cordially,

A handwritten signature in blue ink, appearing to read "Kevin A. Loewen".

Kevin A. Loewen

Attached – 10/25/18 Letter of Demand
Attached – J Lot H Acceptable EVA

Cc: Supervisor Shiva Frentzen
Supervisor John Hidahl
County Administrative Officer Don Ashton

From: DEAN GETZ
To: Shiva Frentzen; Erica Sanchez; msubramanian@bbkllaw.com; Stephanie McGann Jantzen; Stephen Ferry; Heidi Hannaman; Michael Martinelli; "Noelle Mattock"; garykinghorn@edhcsd.org; CPA"; Frank Splendorio
Cc: Joe H. Harn; smares@nbsgov.com; mrentner@nbsgov.com; erobinson@kmtg.com; David A Livingston; michael.artiglio@bakertilly.com; Brandon Young; Jeff Box; "Vern R. Pierson"; Adam Odom; BOS-Clerk of the Board; contact@edgrandjury.com; Brittany DiTonno; Michael Agresti; Maria Arriola; Pamela A. Bustos; Ryan Domino; Lisa Favor; Gail Gray; Bryan Gruber; David S. Myers; Jocelyn Potter; Donald Slater; Kelly Telford; Christian Townes; Yana Weaver; chloe.zabrek@slscpas.com; "David Spaur"; "Bob Williams"; jeff.hansen@edcgov.us; tim.costello@edcgov.us; patrick.frega@edcgov.us; jefferson.billingsly@edcgov.us; Elizabeth Nigro; Jeff Nigro
Subject: FORMAL CODE OF CONDUCT COMPLAINT (Policy 5090) against Directors Mattock, Hannaman, and Martinelli
Date: Monday, May 4, 2026 12:09:32 PM
Attachments: Outlook-I4sndhie.png
Outlook-a5pkteI4.png
Outlook-xobqbqub.png
Outlook-icat35cl.png
Outlook-qu5ibhfo.png
Outlook-nl2zegun.png
Outlook-jvhueum.png
Outlook-5vtrmih0.png
Outlook-4zfkf0n.png
D.P. 6120 Excerpt.pdf
D.P. 6120 Excerpt.pdf
Importance: High

Dear President Mattock, Members of the Board, Interim General Manager, District Counsel Splendorio, Nigro's Paul Kaymark and LAFCO's representatives (cc/bcc: numerous others):

[Clerk of the Board: Please enter this document into the official public record for the EDHCS District May 14, 2026, and LAFCO May 27, 2026, Regular Meeting under "General Public Comment".]

I am submitting this formal Board of Directors' Code of Conduct complaint pursuant to **District Policy Series 5000, Section 5090.**

This complaint is officially lodged against Board President Noelle Mattock, Vice President Heidi Hannaman, and Director Michael Martinelli for their actions during the April 9, 2026, Board of Directors meeting, which constitute a direct violation of **Policy 5090.10 (Prohibited Conduct), Item 2.**

The Code of Conduct Violation

Under Policy 5090.10(2), Board Directors mandate that they **"will act in accordance with all applicable laws of the United States and the State of California in the performance of their official duties."**

During the April 9, 2026 meeting, Directors Mattock, Hannaman, and Martinelli cast the deciding votes (3-2) to explicitly reject the enforcement of the District's internal financial controls regarding Community Facilities District (CFD) 2019-01. By voting to maintain a blanket tax exemption for developer-owned property, these three Directors authorized the ongoing, unequal taxation of property owners.

This action intentionally bypasses the District's own Policy #6120. Crucially, the preamble of Policy #6120 explicitly states:

"The Board of Directors (the "Board") of the El Dorado Hills Community Services District (The "District") hereby adopts the following in compliance with Government Code Section 53312.7..." (Attached as, "D.P. 6120 Excerpt")

By voting to ignore this policy, the Board majority actively voted to abandon the District's adopted mechanism for statutory compliance, thereby perpetuating a willful violation of:

1. **The Mello-Roos Community Facilities Act (Gov. Code § 53312.7(a)):** Which mandates equitable special tax apportionment and non-arbitrary exemptions. Policy #6120 (Item 5) satisfies this law by dictating that *"All property within the CFD not otherwise statutorily exempted or owned (or to be owned) by a public entity and to be benefitted shall bear its appropriate share of the special tax liability."* A private developer is not a public entity, nor is their land statutorily exempt.
2. **California Constitution Article XVI, §6:** Maintaining untaxed developer land while forcing current homeowners to subsidize the resulting maintenance and infrastructure impacts constitutes an unconstitutional Gift of Public Funds.

By formally voting to uphold a mathematically and legally inequitable tax structure that shields a private developer from taxation in defiance of their own statutory compliance document, these three Directors failed to act in accordance with applicable state law, placing the District in severe financial and legal jeopardy.

Procedural Invocation & The Role of "Disinterested Directors"

I am formally invoking the mandatory investigation procedures outlined in **Policy 5090.2 (Investigation of Complaints).**

I recognize that under 5090.2(1), the Board President (or Vice President) is tasked with deciding whether to initiate an investigation. However, because President Mattock and Vice President Hannaman are both explicitly named as the "accused" in this Code of Conduct violation, neither can ethically or objectively dismiss this complaint without committing a gross conflict of interest.

Furthermore, I am officially putting the District on notice regarding **Policy 5090.2(2)**, which states:

"A decision to not investigate a complaint by either the President (or Vice President) may be overridden by a vote of the majority of disinterested Directors. For purposes of this paragraph, 'disinterested Directors' means Directors who are neither a complainant nor an accused with respect to the specific complaint at issue."

Because Directors Mattock, Hannaman, and Martinelli are the accused, **Directors Stephen Ferry and Gary Kinghorn are the sole "disinterested Directors" under District Policy**. Consequently, they possess the unilateral, collective authority to override any attempt by the accused majority to suppress this investigation.

To be clear, to comply with this state law, EDHCSO adopted **Policy #6120**.

Under "Requirements for Special Tax Formulas" (Item 5), the policy states an absolute rule for who gets taxed:

"All property within the CFD not otherwise statutorily exempted or owned (or to be owned) by a public entity and to be benefitted shall bear its appropriate share of the special tax liability."

What this means: If property is inside the CFD and benefits from the infrastructure, it must pay the tax. The only exceptions allowed are if the land is owned by a public entity (like a school or fire station) or is specifically exempted by state statute.

Formal Demands

Pursuant to the mandatory timelines and requirements of Policy 5090.2, I demand the following:

1. **Open Session Disclosure:** The existence of this Code of Conduct complaint must be formally announced to the public during Open Session at the next regular meeting of the Board, as strictly required by Policy 5090.2(2).
2. **Independent Investigation:** Because the accused hold the Board's executive offices, I demand that Directors Ferry and Kinghorn exercise their oversight rights to ensure this complaint is referred to the General Manager for investigation, and that a special investigator or special counsel be retained pursuant to Policy 5090.2(4).
3. **Notification to the Auditor:** A copy of this Code of Conduct complaint regarding the intentional override of financial controls must be addressed by the independent auditor (Nigro & Nigro PC copied herein).

Bottom line, using homeowner taxes to subsidize the infrastructure (maintenance) impacts of untaxed private developer land constitutes an unconstitutional "Gift of Public Funds." I expect formal confirmation from the District pursuant to the District's policy detailing how it intends to proceed with this investigation under Policy 5090.2.

Sincerely,

Dean Getz

DEANGETZ.COM

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From: DEAN GETZ <dean@deangetz.com>

Sent: Sunday, May 3, 2026 3:53 PM

To: sfrentzen@edlafco.us <sfrentzen@edlafco.us>; esanchez@edlafco.us <esanchez@edlafco.us>; msubramanian@bbkllaw.com <msubramanian@bbkllaw.com>; Stephanie McGann Jantzen <smjantzen@edhcsd.org>; Stephen Ferry <stephenferry@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Frank Splendorio <frank.splendorio@bbkllaw.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bditonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: WRITTEN PUBLIC COMMENT – May 4, 2026 Special Meeting (Agenda Item A: Closed Session Labor Negotiations) & Additional LAFCO Comment May 27, 2026

Dear President Mattock, Members of the Board, Interim General Manager, District Counsel Splendorio, Nigro's Paul Kaymark and LAFCO's representatives (cc/bcc: numerous others):

[Clerk of the Board: Please enter this document into the official public record for the EDHCSM May 4, 2026, Special Meeting Closed Session "Item A" and additional "General Public Comment" for LAFCO May 27, 2026]

I am submitting this written public comment to formally object to the Board convening into Closed Session under Agenda Item A (Conference with Labor Negotiators - AFSCME Council 57, Local 1). Proceeding with these labor negotiations utilizing baseline financial statements that are currently under dispute for intentionally omitting an unfunded \$7+ million liability constitutes gross municipal malpractice.

You cannot legally, ethically, or mathematically negotiate binding, multi-year labor contracts while simultaneously executing a management override of internal controls to hide a massive structural deficit from your balance sheet.

As this Board is acutely aware, the District utilized an improper "land only" accounting directive to artificially suppress the true liability of the Serrano Village J park. If any member of this Board claims ignorance regarding the true financial magnitude of this liability, public records prove otherwise. In 2019, the District's former General Manager explicitly documented both the known costs and the District's intent to subsidize the developer, writing:

*"The District will be seeking to enhance pedestrian safety with a pedestrian connection (a connection that would otherwise not be installed by the residential development/developer of the J Lot H homes) to connect to the intersection of Serrano Parkway and Bass Lake Road. **Park design will also include, among other amenities, restroom facilities, all inclusive adventure playgrounds, parking, hard courts such as bocce ball and/or pickleball courts, and a dog park. The District would like to point out it has currently awarded construction for a new park in the Heritage (Carson Creek) subdivision, and that there is a per acre cost of approximately \$650,000, on a very flat site.**" (Attached as, "2019_08_09_Status of J Lot H")*

(Attached as, "2019_08_09_Status of J Lot H")

As an aside, I should note that this document was copied to LAFCO's Shiva Frentzen during her tenure on the Board of Supervisors. **This document, combined with the District's own historical data, proves that**

management has known for years that building out the 12.5-acre Village J site—designated by definition as a community park—would mathematically eclipse \$10 million. The District’s own 2017 Nexus Study explicitly reported community park development costs at \$804,000 per acre. For a 12.5-acre site, that baseline is \$10.05 million—and that is before accounting for Village J’s sloped topography, complex rock outcroppings, and nearly a decade of staggering construction inflation leading up to 2026.

Any reliance on the supposed \$3.5 million in Mello-Roos funding to cover this is a fiscal illusion; that amount equates to a mere \$280,000 per acre. It is mathematically impossible to build a park at that rate, and those restricted funds are likely unavailable to the District anyway.

Rather than record this fiscal reality, management actively hid this massive construction liability off the balance sheet. The Board majority then compounded the cover-up by officially voting to *continue* to bypass District Policy #6120 for CFDs 2019-01 (and effectively 2018-01). By perpetually shielding developers’ unbuilt properties from paying their fair share of maintenance costs, the Board has engineered a severe, permanent structural deficit. Because the District is actively applying for cityhood, LAFCO must now evaluate these exact structural defects and hidden liabilities as part of its baseline financial review.

Let us be absolutely clear about the reality on the ground: Despite being the largest master-planned development in El Dorado County with over 4,000 homes, Serrano does not have a single public lighted field or public pickleball court to absorb its own recreational impact. Consequently, this burden spills over into neighboring parks. Because restricted funding sources are exhausted, that hidden \$7+ million liability is going to detonate directly inside the District’s General Fund.

The General Fund is the exact same fund utilized to pay the wages and benefits of your AFSCME workforce.

To enter closed session Monday night and negotiate with union representatives without disclosing a \$7+ million suppressed General Fund deficit is the definition of bad faith bargaining. You are weaponizing a fictitious balance sheet against the District’s workforce while ensuring future financial insolvency for the taxpayers.

Our independent auditor, Nigro & Nigro, the County Auditor, and the necessary regulatory agencies have been formally notified of these overrides and the disputed baseline financials. I urge this Board suspend all labor negotiations immediately until the FY 2024-25 audit is finalized, the suppressed \$7+ million developer liability is formally booked, and you can present the union and the public with a truthful balance sheet.

Sincerely,

Dean Getz

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From: DEAN GETZ <dean@deangetz.com>
Sent: Wednesday, April 29, 2026 1:15 PM
To: sfrentzen@edlafco.us <sfrentzen@edlafco.us>; esanchez@edlafco.us <esanchez@edlafco.us>; msubramanian@bbklaw.com <msubramanian@bbklaw.com>
Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>;

erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bditunno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; CPA"" <pkaymark@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: BOARD POLICY OVERRIDE - 6120 Compliance Failure, Management Override and Required Independent Review – Developer CFD Exemptions

Dear EDHCSO External Auditor Mr. Kaymark, Executive Director Frentzen, and Members of the El Dorado LAFCO Commission (cc & bcc: additional recipients),

Please enter this **additional** correspondence and the forwarded evidence publicly posted at: <https://deangetz.com/cfd-formation-the-edhcsd-board-policy-override/> into the official administrative and public record for the El Dorado Local Agency Formation Commission (LAFCO) and EDHCSO's .

After further review of EDHCSO's most recent board meeting video (April 9, 2026), the underlying documentation and District policy framework is clearly being violated providing an improper developer discount in violation of longstanding District Policy, I am formally requesting that LAFCO and its audit review representatives evaluate what appears to be a potential Community Facilities District (CFD) compliance issue involving developer obligations under Section 6120, as well as related District enforcement and accounting treatment practices.

Specifically, available records and board-related materials indicate that CFD obligations associated with the Village J Park project may not have been consistently enforced or transparently recorded in a manner fully aligned with established policy requirements. In addition, there are indications that internal accounting treatment and reporting decisions may have overridden standard policy application, including how related obligations were characterized and presented to the Board and reflected in financial reporting.

This concern is not isolated to a single entry or transaction. It raises broader governance and control questions, including whether there was a management override of established Board policy and whether corrective action was appropriately taken—or not taken—once the issue was identified or should have been identified.

Given LAFCO's reliance on District financials in evaluating fiscal integrity for incorporation analysis, I respectfully request that:

1. The CFD 6120 compliance treatment for all applicable developer obligations tied to Village J Park be independently reviewed;
2. Any deviations between CFD requirements, Board policy, and recorded financial treatment be identified and documented;
3. The audit team assess whether internal controls were overridden or circumvented in the accounting and reporting process; and
4. The Board's awareness, authorization, or subsequent ratification (if any) of these treatments be clarified in the record.

I am requesting that this correspondence and all referenced materials be entered into the official administrative record.

This follow-up is intended to ensure that the CFA and any incorporation-related analysis is based on fully compliant, accurately represented financial and contractual obligations.

Thank you for your immediate attention to this threat to the fiscal integrity of the incorporation process.

Should you have any questions, I can be reached at (916) 807-0876.

Sincerely,

Dean Getz

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F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Tuesday, April 28, 2026 3:06 PM

To: sfrentzen@edlafco.us <sfrentzen@edlafco.us>; esanchez@edlafco.us <esanchez@edlafco.us>; msbramania@bbklaw.com <msbramania@bbklaw.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Vern R. Pierson <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bditonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: Formal Notice of Material Liability Omissions in EDHCS D Financials / Urgent Impact on Pending CFA

Dear Executive Director Frentzen and El Dorado LAFCO Commissioners,

Please enter this correspondence and the forwarded attachments (i.e., the email thread shown far below) into the official administrative and public record for the El Dorado Local Agency Formation Commission (LAFCO).

I am writing to formally notify you of severe, documented material omissions in the audited financial statements of the El Dorado Hills Community Services District (EDHCS D). As the EDHCS D actively pursues cityhood, LAFCO is legally mandated under California Government Code Section 56800 to prepare a Comprehensive Fiscal Analysis (CFA) to determine the financial viability of the proposed incorporation.

It is my understanding that LAFCO and its consultants are currently relying on the EDHCS D's audited financial statements to build this CFA. Please be advised that primary source documentation—now the subject of whistleblower filings with the SEC, IRS, and the California Attorney General's False Claims Unit—indicates that these financial statements are materially incomplete.

Specifically, the District has actively concealed an unfunded, multi-million-dollar liability tied to the Village J Park.

As detailed in the forwarded correspondence below (sent today to the District's external auditors, the El Dorado County District Attorney, and the Civil Grand Jury), the EDHCS D executed an August 2020 Tri-Party Agreement that shifted a massive "turnkey" park construction liability from a private developer onto the taxpayers. To shield this \$10+ million construction mandate from public scrutiny and the balance sheet, District management deliberately instructed that the transaction be booked as a "land transaction only."

This systemic accounting manipulation directly threatens the integrity of LAFCO's incorporation review in the following ways:

- **Flawed Baseline for the CFA:** By decoupling the physical land transfer from the massive construction obligation attached to it, the EDHCS D has hidden an unfunded liability of **approximately \$7 (plus) million from its ledger**. Any CFA built upon these sanitized financials will project a false state of solvency for the proposed city.
- **GASB and Fiduciary Violations:** The failure to disclose this massive, contractual construction commitment in the "Commitments and Contingencies" notes of the EDHCS D's Annual Comprehensive Financial Report (ACFR) is a severe violation of Governmental Accounting Standards Board (GASB) rules.
- **Risk of Immediate Default:** Approving an incorporation based on an artificially inflated balance sheet puts the new municipality at risk of inheriting a massive, undisclosed construction deficit on day one.

Because the Cortese-Knox-Hertzberg Act requires absolute financial transparency to protect the public, LAFCO cannot safely proceed with a CFA based on financials that omit known, multi-million-dollar contractual obligations.

I urge the Commission and the Executive Director to immediately halt reliance on the EDHCS D's current ACFR until an independent review of the 2020 Tri-Party Agreement, the CFD 1992-1 cash sweep, and the "land only" ledger entries is conducted.

Please see the forwarded correspondence below for the executive summary of the regulatory filings, direct quotes from District management, and

links to the primary source evidentiary archive.

Thank you for your immediate attention to this threat to the fiscal integrity of the incorporation process.

Should you have any questions, I can be reached at (916) 807-0876.

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

4935 Hillsdale Circle I El Dorado Hills I CA 95762 USA I www.deangetz.com



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From: DEAN GETZ <dean@deangetz.com>

Sent: Tuesday, April 14, 2026 1:16 PM

To: Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; CPA™ <pkaymark@nncpas.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bditonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>

Subject: PUBLIC RECORD & NOTICE OF REGULATORY FILING: FY 2023-24 Audits (EDHCS & El Dorado County) – AU-C 240, AU-C 250, and GASB 62 Disclosures

Dear Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD)

CC: Brandon Young and Chloe Zabrek, All LSL CPAs (external auditors for El Dorado County), Clerks of the Board of Supervisors; EDHCS Board of Directors; and various other attorneys and professionals, EDC DA Vern Pierson, EDC Grand Jury; BCC: Numerous others,

[Please enter this correspondence and all provided links into the official administrative and public record for El Dorado County, El Dorado County Planning, and the El Dorado Hills Community Services District (EDHCS). Furthermore, please ensure this is officially recorded as General Public Comment for the next scheduled regular meetings of the County Board of Supervisors and the EDHCS Board of Directors.]

This email serves as formal, documented notice regarding material misstatements, the omission of material liabilities, and the documentary evidence of management override of internal controls concerning the finalized FY 2023-24 audited financial statements. Please be advised that comprehensive whistleblower dossiers containing primary source evidence of these accounting irregularities have been successfully filed with the U.S. Securities and Exchange Commission (SEC) Enforcement Division, the IRS Tax-Exempt Bonds (TEB) Division, and the California Attorney General's False Claims Unit.

EXECUTIVE SUMMARY OF REGULATORY FILINGS:

The primary source evidence compiled within these filings indicates that public officials utilized fabricated accounting indices to bypass legal (CFD) funding caps, thereby executing an illegal "double-dip" payout. This scheme compensates a private developer for a turnkey park liability that was already satisfied through millions in retained impact fees, resulting in what appears to be an unconstitutional Gift of Public Funds (California Constitution, Article XVI, Section 6). This is documented in my Exhibit 2-C and excerpted here:

Amended Final Report (revised)
Park Impact Fee Nexus Study Update
May 24, 2007

CALCULATION OF RESIDENTIAL AND NONRESIDENTIAL FEES

New residential park users are based on anticipated population growth. As illustrated in **Table 11**, new park users for park development excludes population anticipated by future Serrano development. As a result of contractual provisions related to park facilities, Serrano development shall pay an adjusted park fee that excludes park development costs. Serrano private park sites will be constructed and maintained by a homeowners' association so park development costs are not allocated to the remaining Serrano units. The Serrano public parks are maintained by the CSD through its General Fund. Serrano is obligated to contribute to other facilities, such as recreational facilities and operations facilities.

To distill this down to the absolute simplest terms: The public already paid for the required parks in Serrano (as documented above). By intentionally shifting this turnkey liability off the private developer, the District is forcing taxpayers to foot the bill for the exact same park twice—first by siphoning exhausted CFD 1992-1 bond funds, and second by saddling CSD taxpayers with the multi-million-dollar shortfall for a park that was never delivered. Let's be clear, now indicted former GM Loewen and the Board knew that the developer knew this was a turnkey park obligation writing in October 2018:

In summary, with the recent acquisition of RUSDs property at Bass Lake (approximately 162 acres), the District intends to utilize available CFD funds, development impact fee funds, and other capital resources set aside for park development at Bass Lake / J Lot H to construct park improvements. **The District is no longer interested in the Developer making park improvements for J Lot H, as a larger park plan that incorporates an additional 175+ acres will require the District to forego any such turnkey park.**

This is not just a "bad deal" for the community. In my view, it constitutes a documented, actionable False Claim against the State of California. Crucially, while the 2020 Tri-Party Agreement has been executed, the \$3.5 million has not yet been remitted and construction has not commenced. Therefore, this represents an active, preventable misappropriation of taxpayer dollars.

Furthermore, the documentary record outlines a severe internal cover-up and systemic CPA complicity designed to shield this arrangement from the State and the public. In my view, this documented cover-up includes the abrupt resignation of the prior auditor amid the exposure of manipulated journal entries. Specifically, the embedded internal correspondence below documents the exact moment the prior auditor was explicitly instructed to book the Village J park as a "land transaction only."

Cara

Thank you. We will post these same entries to 2022.

Ingrid

From: Cara Layne <clayne@edhcsd.org>
Sent: Wednesday, June 26, 2024 9:43 AM
To: Ingrid Sheipline <ISheipline@richardsoncpas.com>
Cc: Teri Gotro <tgotro@edhcsd.org>
Subject: FW: [*EXTERNAL*] LLAD operating agreements with the County

Ingrid,

Here are the journal entries we did. J Lot H was 2021 and the others are listed below. They are all land transactions only. The assets for the park development for Laurel Oaks and Valley View Sports Park were already created back at the time of the completion of the parks.

In my view, this active manipulation successfully decoupled the physical asset from its \$10+ million (per CSD's 2017 nexus study) turnkey construction mandate, effectively hiding the massive liability from the balance sheet.

To ensure this ledger manipulation remained hidden, the documentary record establishes that the CSD Board deliberately restricted the scope of a subsequent forensic audit. This calculated restriction was explicitly confirmed on the record by the forensic auditor himself (primary source video

documented here: <https://deangetz.com/edhcsd-2025-forensic-audit-video-excerpt/>):

Michael Artiglio (Baker Tilly): "That topic was not under the scope of our engagement. I don't recall that being listed or approved as a scope item."

By artificially blinding the forensic review, in my view, the Board effectively cleared the path for successor financial auditor Paul Kaymark (Nigro & Nigro PC) to maintain the concealment. The evidence strongly suggests that this deliberate blindfold allowed Mr. Kaymark to actively facilitate the ongoing cover-up by safely omitting the \$10+ million Village J turnkey construction mandate from the finalized FY 2023-24 financial statements, as explicitly evidenced in Note 14 excerpted below.

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2024

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Excluded Leases - Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

Also, de minimis lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are de minimis with regards to their aggregate total dollar amount to the financial statements as a whole.

Construction Contracts

On February 16, 2021, the District entered into a Construction Services Agreement (Agreement) with The RYA Services LLC (RYA) for the construction of Valley View Village Park South (Project). The total contract agreement for the equipment is \$5,434,112. As of June 30, 2024, \$5,162,406 has been expended for the contract and the contract has a remaining balance of \$271,706, including the retainage.

RYA Services LLC was awarded the contract for renovation of Peter Bertelsen Memorial Park on April 11, 2024 in the amount of \$1,928,672. The contract was signed effective August 14, 2024. The full remaining balance carried forward into FY25.

Litigation

Concerned residents of EDH Heritage Village (CRHV) Litigation: The District was sued by CRHV in 2019 regarding the newly developed Heritage Village Park, alleging the park was a nuisance to the surrounding Heritage Homes. The litigation does not seek money damages from the District and it cannot be determined at this time what if any financial impact a determination by the court that the park is a nuisance might have on



Note the deliberate omission: The auditor details \$7.3M in routine park construction contracts but entirely omits the \$10.5M Village J Tri-Party Agreement mandate, despite verbally acknowledging it on video.

DOCUMENTARY EVIDENCE OF AUDIT VIOLATIONS:

The documentary and video evidence now in the possession of federal and state regulators—which has also been published to the public evidentiary archive at <https://deangetz.com>—supports the following facts regarding the FY 2023-24 audit:

- Documented Knowledge of Liability (GASB 62) & Material Omission (AU-C 240): Despite issuing a "clean" FY 2023-24 audit opinion, the evidence establishes that Mr. Kaymark possessed actual knowledge of the decoupled construction mandate. Video testimony from the July 10, 2025, EDHCSO Board meeting captures the Engagement Partner explicitly stating on the record that the District "must provide all this construction first" regarding the CFD 1992-1 Serrano service area. This confirms his direct, actual awareness of the material construction commitment attached to the 2020 Tri-Party Agreement prior to its omission from the final ledger. To be absolutely clear: despite Mr. Kaymark's on-camera acknowledgment that the District "must provide all this construction"—confirming a material financial commitment that legally requires disclosure under GASB 62—this liability remains completely undisclosed to the present day. The primary source video and documentation of this admission are publicly archived here: <https://deangetz.com/edhcsd-2025-audit-video-excerpt/>
- The Financial Impact & IRS Private Business Use (PBU) Violations: The evidence indicates that these ongoing accounting omissions actively shield the improper distribution of tax-exempt Mello-Roos (CFD 1992-1) bond funds. By systematically failing to properly acquire and record publicly funded improvements, the District is triggering severe IRS Section 141 PBU violations. For example, the CSD's ledger reflects zero ownership of the CFD 1992-1 (Serrano) streetscapes—despite the expenditure of public bond funds and County reimbursements for those exact assets. The documentary evidence directly contradicts the District's ledger by establishing a hidden "joint ownership" arrangement that remains off the CSD's books to the present day (my Exhibit 1-C), as excerpted here:

shown on Exhibit E-2; described in Exhibit F-1 as shown on Exhibit F-2. -

This grant of easement specifically includes a grant of an ownership interest in all landscape improvements installed within the easement area.

2. Paragraph 6. Modification, shall be added to the Agreement as follows:

This Agreement may be amended as necessary to include all portions of Company's real property within and adjacent to designated public roadways.

Under AU-C Section 250 (Consideration of Laws and Regulations in an Audit of Financial Statements) and AU-C Section 240 (Consideration of Fraud in a Financial Statement Audit), the auditing firms and the respective Boards of Directors are now in documented receipt of evidence regarding a preventable, ongoing regulatory violation and systemic management override of internal controls.

DEMAND FOR PROFESSIONAL COMPLIANCE:

As Nigro & Nigro PC proceeds with its ongoing audit engagement for the EDHCSO, your firm—and its Risk Management and Compliance divisions—are now in documented, public receipt of actual knowledge regarding these material omissions and regulatory violations.

Therefore, the continued omission of the \$10+ million Village J turnkey construction liability (as established by the CSD's 2017 Nexus Study) from any subsequent financial statements can no longer be attributed to a lack of awareness, a misunderstanding, or a restricted forensic scope. In my assessment, issuing another "clean" audit opinion that perpetuates this omission—after being explicitly notified of the GASB 62, AU-C 240, and AU-C

250 violations detailed above—would constitute a willful, documented breach of professional auditing standards and a severe escalation of your firm's regulatory exposure. Please be advised that any failure to correct this material omission in future reporting will be vigorously pursued through supplemental filings with the aforementioned federal and state enforcement divisions.

The primary source evidence is now public, the federal and state regulatory agencies have been notified, and the official administrative record is set. It is the community's expectation that your firm will make the appropriate audit corrections and mandated regulatory reports required under your professional licenses. The public is becoming increasingly aware of both the mechanics of this improper liability shift onto the community, and the specific regulatory standards that govern it.

The complete Master Exhibit Index (attached [and linked here](#)), annotated primary source documents, and certified video transcripts are attached to this correspondence and accessible via the public archive linked herein. These materials are provided for the immediate fiduciary review of the El Dorado Hills CSD and El Dorado County Boards, as well as the internal risk management assessment of their respective CPA firms.

THE BOTTOM LINE:

Again, to distill this down to the absolute simplest terms: The public already paid for the required parks in Serrano. By intentionally shifting this turnkey liability off the private developer, the District is forcing taxpayers to pay for the exact same park twice—first by siphoning exhausted (for parks) CFD 1992-1 bond funds, and then by leaving CSD taxpayers to cover the multi-million-dollar shortfall.

In my view, the concerted effort to cover it up makes this all the more egregious, cementing it as an actionable False Claim against the State of California.

Should you have any questions—I can be reached at (916) 807-0876.

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

4935 Hillside Circle | El Dorado Hills | CA 95762 USA | www.deangetz.com



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From: DEAN GETZ <dean@deangetz.com>

Sent: Friday, April 10, 2026 3:54 PM

To: BOS-Clerk of the Board <edc.cob@edcgov.us>; Brittany DiTonno <bditonno@edhcsd.org>; CPA"" <pkaymark@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Brandon Young <brandon.young@lslcpas.com>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Adam Odom <adam.odom@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>

Subject: Urgent: Subsequent Discovery of Facts Existing at Report Date (AU-C 560/561) – CFD 1992-1 – Request for Immediate Action Prior to Board Ratification

Dear Chloe Zabrek and Brandon Young, All LSL CPAs (external auditors for El Dorado County)

CC: Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD), Clerks of the Board of Supervisors; EDHCS Board of Directors; and other attorneys and professionals; BCC: Numerous others,

[ATTN CLERKS: PLEASE INCLUDE THIS PUBLIC COMMENT AND FORMAL NOTICE IN THE OFFICIAL ADMINISTRATIVE RECORD FOR EL DORADO COUNTY, COUNTY PLANNING, AND THE EL DORADO HILLS CSD. ENSURE THIS IS RECORDED AS GENERAL PUBLIC COMMENT FOR THE COUNTY AND EDHCS FOR IT'S NEXT REGULAR MEETING.]

I am writing to formally notify you of material information that existed as of the March 30, 2026, date of your draft audit report and management letter, but which was not provided to your teams during fieldwork.

Yesterday (4/9/26), I presented extensive documentation concerning CFD 1992-1 (Serrano). A detailed review of the County's own General Ledger reveals that the internal control weaknesses and regulatory compliance issues are far more extensive than the single trail reimbursement addressed in your draft management letter and draft footnote regarding Potential Capital Assets Adjustments that was provided to me today.

The following material facts contradict the representations provided to the LSL CPAs' team and are not reflected in the draft report:

- The Unrecorded \$3.5 Million Village J Commitment & Improper Ledger Activity: The August 2020 Tri-Party Agreement diverted up to \$3.5 million in CFD bond proceeds. However, the FY 2025 ending ledger balance of \$4,209,461.70 is presented as fully available, with no encumbrance, commitment, or footnote disclosing this massive liability shift. In short, the provided ledger is entirely compromised—not only is the \$3.5 million commitment completely hidden, but the disbursements actively reflected on this ledger are improper and lack documented public ownership (shown below and re-attached as "Exhibit F" from yesterday's email):



- **\$1.69 Million Sienna Ridge Disbursement (12/21/2021, Wire 6123):** This transaction represents a highly material Management Override of Internal Controls that is omitted from your draft footnote. The developer explicitly notified the County that this asset was a private HOA obligation and required a recorded easement before reimbursement. Management ignored this restriction and wired the funds. Furthermore, the actual easement language fails IRS Safe Harbor requirements for public ownership by granting only a contingent "step-in" right, resulting in a severe Private Business Use (PBU) violation. The official payment details can be verified on the County's website ([Click here](#)). I have excerpted the exact "step-in" clause below for your ease of reference and attached the full document as Exhibit K:

2. Use of Easement. The Easement may be used solely for purposes of maintenance by District of landscaping improvements within the Easement if maintenance of the landscape improvements by the Association or its successor has been abandoned or fails to meet minimal standards established by District for public landscape medians and corridors within the District.

3. Landscape Maintenance Within Public Rights-of-Way. The District may, but has no obligation to, assume landscape maintenance responsibilities within the public rights-of-way for Serrano Parkway, Silva Valley Parkway, Bass Lake Road and Sienna Ridge Road if maintenance of the landscape improvements by Association or its successor has been abandoned or fails to meet minimal standards established by District for public landscape medians and corridors. Developer and future residents will develop, at their expense, a funding and mitigation strategy for all assets prior to the District's acceptance of any such landscape maintenance responsibilities.

- False Written Representations & Scope Limitation: On March 11, 2025, your team explicitly asked management: "Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned...?" Management responded by certifying in writing that they were in compliance with SEC Rule 15c2-12. This was a material misrepresentation. The \$3.5 million off-balance-sheet Village J commitment was never disclosed via Material Event Notices on EMMA, and annual reports have failed to report this encumbrance to the present day. By providing this false representation, management successfully kept your team unaware of these multi-million-dollar compliance failures for over a year. **In my opinion, management then weaponized this deception to artificially restrict your audit scope, emphatically instructing you: "We do NOT want a stand alone report" excerpted here for your ease (this was presented as yesterday's Exhibit J):**

From: Joe H. Harn
Sent: Tuesday, March 11, 2025 8:56 AM
To: Chloe Zabrek <chloe.zabrek@lslcpas.com>; Tsung-Kuei Hsu <tsung-kuei.hsu@edcgov.us>; 'Brandon.Young@lslcpas.com' <Brandon.Young@lslcpas.com>
Subject: FW: CFD 1992-1

1. **Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned** (example SB-165 applicable to issuances after 2001)?
- 2.
3. **SEC Rule 15 c 212 Regarding Continuing disclosures. We believe we are in compliance**
4. The incorrect reimbursement - was this corrected during FY2023-2024? If so, please provide the documents to correct the reimbursement.

Trail K1/K2. The developer offered to give this trail to the El Dorado Hills CSD and the County of El Dorado. Although the trail is still owned by the developer, it is used by the public. The County is working with developer to get title to the trail in the name of the County.

5. Lastly, we wanted to confirm in writing if the County wants a standalone report for CFD 1992-1 Serrano.

We do NOT want a stand alone report.

- **The False Scope Limitation in Draft Disclosures: Your draft Management Letter and Note 15 characterize this issue as a non-reportable, localized "DOT error" occurring "on at least one occasion" regarding a pedestrian trail, concluding it is "unlikely" to have a material effect. The attached forensic evidence proves this management representation is fundamentally false. This is not a singular clerical oversight; it is a documented, multi-year pattern of Management Override of Internal Controls. By artificially limiting the scope to the K1/K2 trail, the draft disclosures actively conceal the \$1.69 million Sienna Ridge PBU violation (along with others reported to you) and the \$3.5 million off-balance-sheet Village J commitment—all of which constitute highly material misstatements and likely rise to deliberate IRS/SEC violations.**
- **Because the audit report has not yet been ratified by the Board of Supervisors, you are operating within the active subsequent events period. I respectfully request that you:**
- **Treat this as a subsequent discovery of facts under AU-C Sections 560/561 and perform additional substantive testing on CFD 1992-1 activity since July 1, 2021.**
- **Issue a supplemental management letter (or amend the existing draft) that properly reflects the full scope of these issues, elevating them to significant deficiencies or material weaknesses.**
- **Recommend to the Board that ratification of the FY 2025 audit be deferred until a standalone, independent audit of CFD 1992-1 is completed.**
- **Notify those charged with governance (Board of Supervisors and Audit Committee) of this new information prior to any ratification vote.**

Screenshots of the relevant General Ledger pages (2021–2025), the August 2020 Agreement, the March 11, 2025 email from Mr. Harn, the easement excerpt, and other key exhibits are attached to this email. The full documentation package was attached yesterday and is found in the linked documents shown below.

Thank you for your immediate attention to this critical matter before the Board takes final action on the audit. I am available at any time to discuss or provide additional clarification.

Sincerely,

Dean Getz

DEANGETZ.COM
P: (916) 807-0876
F: (916) 853-6050
4935 Hillsdale Circle | El Dorado Hills | CA 95762 USA | www.deangetz.com



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From: DEAN GETZ <dean@deangetz.com>

Sent: Thursday, April 9, 2026 5:49 PM

To: BOS-Clerk of the Board <edc.cob@edcgov.us>; Brittany DiTunno <bditunno@edhcsd.org>; CPA"" <pkaymark@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Brandon Young <brandon.young@lslcpas.com>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Adam Odom <adam.odom@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>
Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>
Subject: FORMAL AUDIT NOTICE: SEC/IRS Whistleblower Filings & Evidence of Management Override (El Dorado County / EDH CSD)

Dear Chloe Zabrek and Brandon Young, All LSL CPAs (external auditors for El Dorado County); Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD),

CC: Clerks of the Board of Supervisors; EDHCS D Board of Directors; and other attorneys and professionals
BCC: Numerous others

[ATTN CLERKS: PLEASE INCLUDE THIS PUBLIC COMMENT AND FORMAL NOTICE IN THE OFFICIAL ADMINISTRATIVE RECORD FOR EL DORADO COUNTY, COUNTY PLANNING, AND THE EL DORADO HILLS CSD. ENSURE THIS IS RECORDED AS GENERAL PUBLIC COMMENT FOR THE COUNTY AND EDHCS D FOR IT'S APRIL 9, 2026 REGULAR MEETING, GENERAL BUSINESS ITEM #9 OR IT'S NEXT REGULAR MEETING.]

Dear Mr. Young, Ms. Zabrek, and Mr. Kaymark,

As the independent external auditors for El Dorado County and the El Dorado Hills CSD, you are hereby formally notified of documented material noncompliance, management override of internal controls, and potential fraud regarding Community Facilities District (CFD) 1992-1 (Serrano).

NOTICE OF REGULATORY FILINGS Please be advised that formal whistleblower complaints incorporating the evidence attached have been filed with the **Securities and Exchange Commission (SEC) Enforcement Division** and the **Internal Revenue Service (IRS) Tax Exempt Bonds Division**. Under **AU-C Sections 240 and 250**, you are professionally obligated to investigate this evidence before issuing an unmodified FY 2025 audit opinion.

THE SMOKING GUN: MARKET DISCLOSURE VS. AUDIT FALSIFICATION

Auditor-Controller Joe Harn is engaging in a documented management override and intentional scope limitation to falsify your FY 2025 audit report.

- **The Admission:** On October 23, 2025, the County admitted via the SEC's EMMA system that the CFD 1992-1 Trail is **not on government-owned property** and the resolution is **"not determinable."**
- **The Deception:** In a January 21, 2026 email, Mr. Harn directed LSL CPAs to alter Note 7 to state the issue is **"NOW resolved."** He is attempting to use a single trail easement as a smokescreen to sweep millions in other un-deeded assets (Sienna Ridge) and the unauthorized **\$3.5M Village J bailout** under the rug.

FATALLY COMPROMISED TAX STATUS: IRS SECTION 141 & 148 VIOLATIONS

A. Section 141 (Private Business Use): Documented PBU stands at **\$6,200,856**, obliterating the 10% statutory limit. Utilizing tax-exempt public debt to secretly erase a **\$10.5 million private corporate liability** (Village J Park) constitutes massive PBU. Mr. Harn's attempt to use "step-in" maintenance rights to report these as Public Capital Assets likely constitutes **fraudulent state reporting** on Financial Transactions Reports (FTR).

B. Section 148 Arbitrage ("Stale Money"): Maintaining a stagnant, multi-million-dollar Construction Fund for over a decade violates the IRS **"reasonable expectations" test**. Deploying these "stale" funds for a private bailout in 2020 risks the bonds being retroactively classified as illegal **"hedge bonds."**

THE \$3.5M "ZOMBIE" CREDIT: FORENSIC PROOF OF CAP EXHAUSTION

The 2020 bailout relied on a falsified "remaining balance." My forensic reconciliation (Exhibit C) proves the \$2M park cap was exhausted 17 years prior.

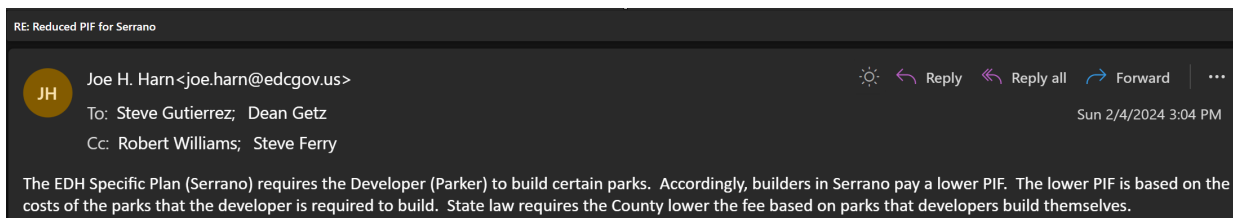
- **Forensic Finding:** Using the ENR CCI "rolling balance" method, the cap was functionally depleted by January 2003, leaving a negligible balance of **~\$115,000**.
- **The Result:** The 2020 transfer of \$3.5M represents a **3,000% over-disbursement**. Since the balance was zero for 20 years, there was no "unspent portion" to index. \$0.00 multiplied by any index remains **\$0.00**.

WRITTEN CONFESSION OF OVERRIDE, SEC FRAUD, AND UNCONSTITUTIONAL TAKINGS

In a December 11, 2024 letter (Exhibit G), **Joe Harn explicitly confessed to the override in writing**, admitting that the Boards chose to "ignore" and "overrule" the \$2 million funding cap.

- **Unconstitutional Takings (*Sheetz v. El Dorado County*):** In light of the 2024 Supreme Court ruling against this specific County, the Village J bailout—utilizing homeowner tax proceeds to satisfy a private \$10.5M developer debt—constitutes a per se unconstitutional taking lacking any "essential nexus."
- **Special Tax Limitations (Prop 218):** Because the cap was exhausted, this unauthorized extraction of \$3.5M without a 2/3 voter authorization bypasses the substantive protections of the **California Constitution**.
- **SEC Disclosure Fraud:** While confessing internally, Mr. Harn continuously falsified SEC EMMA filings by reporting "**None**" under Acquisition Projects (Appendix H) from FY 2021/22 to the present.
- **Off-Balance-Sheet Concealment:** Orchestrated via Mr. Harn's Jan 2, 2024 instruction, this ensures the \$3.5M liability remains invisible on CSD statements in violation of **GASB standards**.

Evidence of the "Double-Dipping" Fraud (Harn Email, Feb 2024): Exhibit I, further confirms the fraudulent nature of the Village J transfer. In an email dated February 4, 2024, Auditor-Controller Joe Harn admitted that builders in Serrano pay a "lower PIF" (Park Impact Fee) specifically because the Developer is "**required to build [the] parks.**" (Exhibit I, excerpted and shown below for your ease of understanding)



This admission creates a devastating legal conflict:

1. **The Benefit Already Received:** The Developer was already compensated for the cost of park construction through millions of dollars in fee exemptions.
2. **The Illegal Payout:** By using \$3.5 million in CFD funds to pay for that same construction, the County is effectively paying the Developer a second time for a self-funding obligation they were already "granted" via the lower PIF.
3. **The Forensic Conclusion:** This constitutes a documented "Double-Dip" fraud. Public bond funds were used to gift cash to a private entity for a construction debt that was already satisfied through millions in fee credits. **This confirms the \$3.5 million transfer was an unconstitutional diversion of public funds to cover a private liability. Furthermore, because this \$3.5M payout was capped far below the actual "turnkey" cost of the park, the resulting multi-million dollar shortfall—estimated at \$7 million to \$10.5 million based on the CSD's own nexus study—has been illegally shifted from the Developer onto the taxpayers.**

The "False Certification" of SEC Compliance

Further establishing a pattern of intentional deception, Auditor-Controller Joe Harn provided a written certification to LSL CPAs on March 11, 2025, stating:

"Regarding SEC Rule 15c2-12 Continuing disclosures... We believe we are in compliance."

This statement is demonstrably false. At the time of this certification, Mr. Harn was aware that the \$3.5 million Village J financial obligation had been omitted from every Annual Report (Appendix H) since the agreement's inception in 2020. Exhibit J, excerpted and shown below for your ease of understanding)

From: Joe H. Harn
Sent: Tuesday, March 11, 2025 8:56 AM
To: Chloe Zabrek <chloe.zabrek@lslcpas.com>; Tsung-Kuei Hsu <tsung-kuei.hsu@edcgov.us>; 'Brandon.Young@lslcpas.com' <Brandon.Young@lslcpas.com>
Subject: FW: CFD 1992-1

1. Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned (example SB-165 applicable to issuances after 2001)?
- 2.
3. **SEC Rule 15 c 212 Regarding Continuing disclosures. We believe we are in compliance**
4. The incorrect reimbursement - was this corrected during FY2023-2024? If so, please provide the documents to correct the reimbursement.

Trail K1/K2. The developer offered to give this trail to the El Dorado Hills CSD and the County of El Dorado. Although the trail is still owned by the developer, it is used by the public. The County is working with developer to get title to the trail in the name of the County.

5. Lastly, we wanted to confirm in writing if the County wants a standalone report for CFD 1992-1 Serrano.

We do NOT want a stand alone report.

The following Continuing Disclosure Annual Reports, filed via the SEC's EMMA system, document this multi-year pattern of concealment and illegal disbursement:

- **FY 2020/21 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (*Appendix H falsely reports "None" for Acquisition Projects despite the \$3.5M Village J commitment*).
- **FY 2021/22 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (*Documents the \$1.69M disbursement for the un-deeded (privately held) Sienna Ridge streetscape; continues to not report the \$3.5M park bailout*).
- **FY 2022/23 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (*Documents the \$572k "inappropriate" reimbursement for the un-deeded (privately held K1/K2 trail; continues to not report the \$3.5M park bailout*).

This was not an administrative error, but rather a deliberate, false certification of compliance issued to external auditors to cover up a multi-million-dollar securities law violation—actions I believe constitute securities fraud. This motive clearly explains Mr. Harn's subsequent instruction: "We do NOT want a stand-alone report."

Submitting false certifications during an active engagement explicitly violates professional standards. Be advised that if your firm relies on Mr. Harn's statement despite the documented, contradictory evidence provided herein, you substantially elevate your risk of 'aiding and abetting' liability.

DEMAND FOR AUDITOR ACTION

Issuing a "clean" opinion while possessing this evidence of securities fraud and constitutional violations exposes your firms to severe professional liability. We demand you fulfill your duties under **AU-C 240/250**:

1. **Override the Auditor-Controller (LSL):** Mandate a standalone audit of CFD 1992-1.
2. **Audit the Off-Balance-Sheet Fraud (Nigro & Nigro):** Mr. Kaymark, you must demand the CSD record the material \$3.5M commitment.
3. **Test the Cap Exhaustion:** Verify the forensic math showing the 3,000% over-disbursement.
4. **Report Material Weakness:** Formally advise "Those Charged with Governance" that the 2020 Agreement is an illegal **Gift of Public Funds** and must be rescinded.

I expect these matters to be immediately incorporated into your current audit risk assessments. Failure to address these documented illegal acts will be noted in communications with the California Board of Accountancy, among others along with ongoing communications to the federal regulators. I strongly encourage you to keep me apprised of your progress in this investigation to avoid further, unnecessary escalation of this matter to additional regulatory oversight bodies.

Attached to this email, please find the Index (117 KB) and the corresponding Exhibits (17 MB) documenting these findings. Because the Exhibits file is large, I have also provided a secure Google Drive link to download the identical files here: [\[Linked here\]](#), and the index [\[Link here\]](#), should your email

server strip large attachments

Sincerely,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

4935 Hillsdale Circle | El Dorado Hills | CA 95762 USA | www.deangetz.com



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6000 - FACILITY DEVELOPMENT

LOCAL GOALS AND POLICIES CONCERNING FORMATION OF COMMUNITY FACILITIES DISTRICT AND USE OF COMMUNITY FACILITIES ACT #6120

The Board of Directors (the "Board") of the El Dorado Hills Community Services District (The "District") hereby adopts the following in compliance with Government Code Section 53312.7 and 53345.8 of the Community Facilities District Act (CFD) of 1982 (Government Code Section 53311 et. seq.).

A. General Policies Respecting Use of the Act

As a matter of general policy, the District will utilize the Act for purposes of:

1. Acquiring and constructing and providing financing for all or a prescribed portion of the cost and expense of public capital improvements ("facilities") to be owned by the District and which serve a public purpose to the District and its inhabitants and,
2. Financing all or a prescribed portion of the estimated cost and expense of maintaining and operating such facilities. In general, it will be the policy of the District not to provide for facilities which are to be owned by another public agency or shareholder-owned utility entity, it being the policy of the District that provision of such facilities should be left to the county of El Dorado or such other public agency.

B. Priorities of Use of Act

Reserving the right to make exceptions when circumstances warrant, the District establishes the following priorities in order of preference for use of the Act:

1. Size and Use of the Project

- a) Facilities which support and provide active recreation with community-wide benefit to all inhabitants of the District shall have priority over;
- b) Facilities which provide for passive recreation with community-benefit to all inhabitants of the District shall have priority over;
- c) Facilities which provide for active recreation for a specific area of benefit shall have priority over;
- d) Facilities which provide for passive recreation for a specific area shall have priority over;
- e) The cost and expense of maintaining and operating any of the foregoing facilities shall have priority over;
- f) Other facilities permitted by the Act.

2. Capital Facilities Plan (CFP)

- a) Projects included in the CFP shall have priority over projects not included in CFP.

3. Community Support

- a) Active support for the project as demonstrated by signatures, willingness to fiscally support the proposed project, and/or volunteer time, shall have priority over projects for which active support is not indicated.



6000 - FACILITY DEVELOPMENT

4. Lien Limitations

For a lien to be considered, projects must comply with the following lien limitations:

- a) Passive specific areas shall be less than .1%;
- b) Active specific area shall be less than .2%; and
- c) Community-wide projects, whether active, supportive or passive shall be less than .7%.

Required Credit Quality

The Board adopts the requirements of Section 53345.8 of the Act as sufficient minimum standards for the credit quality of any bonds issued pursuant of the Act.

Disclosure to Property Purchasers

The Board finds that the statutory requirements of disclosure to property purchasers contained in the ACT, most notably, but not limited to, Sections 53348.3, 53328.5 (including the reference sections of the California Streets and Highways Code), 53340.2 and 53341.5 adequately address this need, and no additional procedures need be imposed by the district. The Board reserves the right to require additional disclosure procedures in any particular case.

Requirements for Special Tax Formulas

The proposed amount and apportionment of the special tax for each CFD shall comply with the following criteria:

1. The special tax formula shall be structured to produce sufficient annual special tax revenue to pay:
 - a) annual debt service on special tax bonds which have been issued, if any;
 - b) reasonable annual administrative expenses of the District in the administration of the special taxes and the bonds of the CFD; and
 - c) the cost of any services and "pay as you go" programs funded by the CFD special tax.
2. A backup special tax to protect against unforeseen contingencies, including but not limited to unusual levels of delinquency in the payment of the special tax.
3. The rate and method of apportionment may provide for an annual increase in the maximum special tax for residential properties not to exceed two percent (2%) annually and shall provide for prepayment and discharge of that portion of the special tax obligation on any residential properties pertaining to debt service on special tax bonds, if any, as distinguished from that portion of the special tax obligation on such residential properties pertaining to services.
4. The total projected annual special tax revenues, less estimated annual administrative expenses, shall exceed the projected annual gross debt service on outstanding special tax bonds, if any, by ten percent (10%).
5. All property within the CFD not otherwise statutorily exempted or owned (or to be owned) by a public entity and to be benefitted shall bear its appropriate share of the special tax liability.
6. The special tax shall be allocated and apportioned on the basis of reasonableness to all categories and classes of property within the CFD.



6000 - FACILITY DEVELOPMENT

7. The total amount of projected ad valorem property tax and other direct and overlapping debt for the proposed CFD (including estimated CFD charges, projected benefit assessments, levies for authorized but unissued debt and any other anticipated municipal charges which may be included on a property owner=s annual property tax bill), including the proposed maximum special tax, shall not exceed two percent (2%) of the estimated market value for any single family home, condominium or town home. Any deviations from the foregoing must be specifically approved by the Board.

Appraisal Standards

The Appraisal Standards for Land Secured Financings (the “Standards”) published by the California Debt and Investment Advisory Commission and dated May 1994 are adopted as the appraisal standards for the District with the following modifications:

1. The independent review appraiser is an option and not a requirement.
2. The Comparable Sales method may be used whenever there is sufficient data available.
3. The appraiser should assume the presence of the facilities to be financed with the proposed special tax bonds.
4. The special tax lien need not be computed as the present value of the future tax payments if there is a pre-payment mechanism or other more appropriate measure.
5. Except where necessary to make a meaningful comparable sale comparison, the appraiser is not to discount the value of property for the amount of the special tax or assessment liens. This also means that the special tax should be ignored in the Discounted Cash Flow Analysis (“DCFA”).
6. Page 29 of the Standards, in the definition of “Bulk Sale Value”, states the requirement that all parcels within a tract or development be included. Instead, it may be any defined parcel of property.

Adopted: August 27, 1998

From: DEAN GETZ
To: BOS-Clerk of the Board; "Bob Williams"; "David Spaur"; jeff.hansen@edcgov.us; tim.costello@edcgov.us; patrick.frega@edcgov.us; David A Livingston
Cc: Joe H. Harn; smares@nbsgov.com; mrentner@nbsgov.com; erobinson@kmtg.com; David A Livingston; michael.artiglio@bakertilly.com; Brandon Young; Jeff Boxx; "Vern R. Pierson"; Adam Odom; BOS-Clerk of the Board; contact@edgrandjury.com; Brittany DiTonne; Michael Agresti; Maria Arriola; Pamela A. Bustos; Ryan Domino; Lisa Favor; Gall Gray; Bryan Gruber; David S. Myers; Jocelyn Potter; Donald Slater; Kelly Telford; Christian Townes; Yana Weaver; chloe.zabrek@slcpas.com; Shiva Frentzen; Erica Sanchez; msbramanian@bbklaw.com; Stephanie McGann Jantzen; Stephen Ferry; Heidi Hannaman; Michael Martinelli; "Noelle Mattock"; garykinghorn@edhcsd.org; CPA""; Frank Splendorio; "David Spaur"; "Bob Williams"; jeff.hansen@edcgov.us; tim.costello@edcgov.us; patrick.frega@edcgov.us; jefferson.billingsly@edcgov.us; Elizabeth Nigro; Jeff Nigro; Frank Splendorio; "Noelle Mattock"; Heidi Hannaman; Michael Martinelli; Stephen Ferry; garykinghorn@edhcsd.org; CPA""; Stephanie McGann Jantzen; msbramanian@bbklaw.com; Erica Sanchez; Shiva Frentzen
Subject: FORMAL WRITTEN COMMENT – May 14, 2026 Agenda: Serrano Village M5 Subdivision (Notice of Tainted Mitigation & Gift of Public Funds)
Date: Wednesday, May 6, 2026 9:13:01 AM
Attachments: Outlook-cqrwioxb.png
Outlook-waousvzv.png
Outlook-tz1plrid.png
Outlook-xduqapmf.png
Outlook-saftwa5v.png
Outlook-4tmfvud.png
Importance: High

Dear El Dorado County Planning Commission & El Dorado County Counsel David Livingston (CC: Nigro & Nigro PC's Paul Kaymark, LSL Auditor's Brandon Young, County Auditor-Controller Harn and others; BCC: numerous others),

[Clerk of the Board: Please enter this document into the official public record for the EDC's Planning Commission's May 14, 2026, Item #2, and LAFCO May 27, 2026, Regular Meeting under "General Public Comment".]

I am submitting this formal written comment regarding your May 14, 2026 consideration of the Serrano Village M5 Subdivision Map. I am officially placing this Commission and El Dorado County Counsel (and others) on notice that the parkland mitigations cited in your staff report to justify this project are fundamentally tainted. They rely upon an illegal 2020 agreement that constitutes an unconstitutional Gift of Public Funds (California Constitution Article XVI, §6).

On page 10 of the County Planning Staff Report, the project developer relies on an August 4, 2020 agreement between the El Dorado Hills Community Services District and Serrano Associates, claiming the project developer has fulfilled all "parkland dedication and improvement obligations." This premise is mathematically and legally false (excerpted below):

FORMAL
WRITTEN
COMMENT –
May 14, 2026
Agenda_ Serrano
Village M5
Subdivision

that requirement by providing 29 acres. Notwithstanding the reduced Specific Plan buildout to approximately 4,800 dwelling units, the project developer has satisfied all parkland dedication requirements based on the 6,162-dwelling units Specific Plan approval. In an agreement dated August 4, 2020, between the project developer, the EDHCSO, and the County (Exhibit L), the EDHCSO acknowledges that Serrano has fulfilled all parkland dedication and parkland improvement obligations imposed upon it in connection with the EDHSP. Therefore, additional parkland dedication is not required for the proposed project.

I have published a complete forensic timeline proving that the developer faced a massive, inflation-driven shortfall for the Village J District Park construction. Rather than forcing the developer to post a surety bond to cover the deficit—as the County standardly requires for road infrastructure—the EDHCSO executed the August 2020 agreement to legally release them. In doing so, the CSD illegally absorbed a \$7 million to \$10 million construction liability onto the backs of local taxpayers.

The complete evidence file—which includes May 2020 warnings from County Auditor Joe Harn regarding this exact shortfall, 2018 video testimony from the developer's own representatives admitting to the mathematical deficit, and proof of the CSD's ongoing policy violations granting the developer a \$0 special tax rate—is housed at the following URL:

<https://deangetz.com/tainted-mitigations-the-unconstitutional-village-j-taxpayer-bailout/>

I hereby legally incorporate the entire contents, videos, internal county correspondence, and municipal documents housed at that URL by reference into the official El Dorado County administrative record for the Village M5 project.

The Planning Commission cannot legally approve a new subdivision map relying on infrastructure mitigations that were achieved via an unfunded taxpayer bailout. By doing so, the County becomes complicit in the EDHCSD's ongoing financial cover-up and exposes its own General Plan and CEQA findings to severe legal challenge.

ACTIONABLE DEMANDS:

To protect the taxpayers of El Dorado County, I demand this Commission take one of the following actions on May 14:

Demand a Continuance: Delay the approval of the Village M5 map until the County Auditor-Controller and the EDHCSD's independent auditor formally review the August 2020 agreement and certify that the multi-million-dollar Village J construction shortfall is legally accounted for without relying on the General Fund.

Impose a Strict Condition of Approval: Attach a binding Condition of Approval to the Village M5 map stating: "Prior to the recording of the Final Map for Village M5, the developer must post a surety bond and enter into a Subdivision Improvement Agreement for the full construction of the Village J District Park."

You have now been provided with the legal and financial evidence of this deficit. I urge you to govern accordingly and protect the public funds.

Should you have any questions, I can be reached at (916) 807-0876.

Respectfully Submitted,

Dean Getz

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

4935 Hillsdale Circle I El Dorado Hills I CA 95762 USA I www.deangetz.com

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From: DEAN GETZ <dean@deangetz.com>

Sent: Monday, May 4, 2026 12:08 PM

To: sfrentzen@edlafco.us <sfrentzen@edlafco.us>; esanchez@edlafco.us <esanchez@edlafco.us>; msbramaniaan@bbklaw.com <msbramaniaan@bbklaw.com>; Stephanie McGann Jantzen <smjantzen@edhcsd.org>; Stephen Ferry <stephenferry@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Frank Splendorio <frank.splendorio@bbklaw.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bditonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: FORMAL CODE OF CONDUCT COMPLAINT (Policy 5090) against Directors Mattock, Hannaman, and Martinelli

Dear President Mattock, Members of the Board, Interim General Manager, District Counsel Splendorio, Nigro's Paul Kaymark and LAFCO's representatives (cc/bcc: numerous others):

[Clerk of the Board: Please enter this document into the official public record for the EDHCSD May 14, 2026, and LAFCO May 27, 2026, Regular Meeting under "General Public Comment".]

I am submitting this formal Board of Directors' Code of Conduct complaint pursuant to **District Policy Series 5000, Section 5090**.

This complaint is officially lodged against Board President Noelle Mattock, Vice President Heidi Hannaman, and Director Michael Martinelli for their actions during the April 9, 2026, Board of Directors meeting, which constitute a direct violation of **Policy 5090.10 (Prohibited Conduct), Item 2**.

The Code of Conduct Violation

Under Policy 5090.10(2), Board Directors mandate that they **"will act in accordance with all applicable laws of the United States and the State of California in the performance of their official duties."**

During the April 9, 2026 meeting, Directors Mattock, Hannaman, and Martinelli cast the deciding votes (3-2) to explicitly reject the enforcement of the District's internal financial controls regarding Community Facilities District (CFD) 2019-01. By voting to maintain a blanket tax exemption for developer-owned property, these three Directors authorized the ongoing, unequal taxation of property owners.

This action intentionally bypasses the District's own Policy #6120. Crucially, the preamble of Policy #6120 explicitly states:

"The Board of Directors (the "Board") of the El Dorado Hills Community Services District (The "District") hereby adopts the following in compliance with Government Code Section 53312.7..." (Attached as, "D.P. 6120 Excerpt")

By voting to ignore this policy, the Board majority actively voted to abandon the District's adopted mechanism for statutory compliance, thereby perpetuating a willful violation of:

1. **The Mello-Roos Community Facilities Act (Gov. Code § 53312.7(a)):** Which mandates equitable special tax apportionment and non-arbitrary exemptions. Policy #6120 (Item 5) satisfies this law by dictating that *"All property within the CFD not otherwise statutorily exempted or owned (or to be owned) by a public entity and to be benefitted shall bear its appropriate share of the special tax liability."* A private developer is not a public entity, nor is their land statutorily exempt.
2. **California Constitution Article XVI, §6:** Maintaining untaxed developer land while forcing current homeowners to subsidize the resulting maintenance and infrastructure impacts constitutes an unconstitutional Gift of Public Funds.

By formally voting to uphold a mathematically and legally inequitable tax structure that shields a private developer from taxation in defiance of their own statutory compliance document, these three Directors failed to act in accordance with applicable state law, placing the District in severe financial and legal jeopardy.

Procedural Invocation & The Role of "Disinterested Directors"

I am formally invoking the mandatory investigation procedures outlined in **Policy 5090.2 (Investigation of Complaints)**.

I recognize that under 5090.2(1), the Board President (or Vice President) is tasked with deciding whether to initiate an investigation. However, because President Mattock and Vice President Hannaman are both explicitly named as the "accused" in this Code of Conduct violation, neither can ethically or objectively dismiss this complaint without committing a gross conflict of interest.

Furthermore, I am officially putting the District on notice regarding **Policy 5090.2(2)**, which states:

"A decision to not investigate a complaint by either the President (or Vice President) may be overridden by a vote of the majority of disinterested Directors. For purposes of this paragraph, 'disinterested Directors' means Directors who are neither a complainant nor an accused with respect to the specific complaint at issue."

Because Directors Mattock, Hannaman, and Martinelli are the accused, **Directors Stephen Ferry and Gary Kinghorn are the sole "disinterested Directors" under District Policy.** Consequently, they possess the unilateral, collective authority to override any attempt by the accused majority to suppress this investigation.

To be clear, to comply with this state law, EDHCS D adopted **Policy #6120.**

Under "Requirements for Special Tax Formulas" (Item 5), the policy states an absolute rule for who gets taxed:

"All property within the CFD not otherwise statutorily exempted or owned (or to be owned) by a public entity and to be benefitted shall bear its appropriate share of the special tax liability."

What this means: If property is inside the CFD and benefits from the infrastructure, it must pay the tax. The only exceptions allowed are if the land is owned by a public entity (like a school or fire station) or is specifically exempted by state statute.

Formal Demands

Pursuant to the mandatory timelines and requirements of Policy 5090.2, I demand the following:

1. **Open Session Disclosure:** The existence of this Code of Conduct complaint must be formally announced to the public during Open Session at the next regular meeting of the Board, as strictly required by Policy 5090.2(2).
2. **Independent Investigation:** Because the accused hold the Board's executive offices, I demand that Directors Ferry and Kinghorn exercise their oversight rights to ensure this complaint is referred to the General Manager for investigation, and that a special investigator or special counsel be retained pursuant to Policy 5090.2(4).
3. **Notification to the Auditor:** A copy of this Code of Conduct complaint regarding the intentional override of financial controls must be addressed by the independent auditor (Nigro & Nigro PC copied herein).

Bottom line, using homeowner taxes to subsidize the infrastructure (maintenance) impacts of untaxed private developer land constitutes an unconstitutional "Gift of Public Funds." I expect formal confirmation from the District pursuant to the District's policy detailing how it intends to proceed with this investigation under Policy 5090.2.

Sincerely,

Dean Getz

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From: DEAN GETZ <dean@deangetz.com>

Sent: Sunday, May 3, 2026 3:53 PM

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Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson'

<vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bditionno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: WRITTEN PUBLIC COMMENT – May 4, 2026 Special Meeting (Agenda Item A: Closed Session Labor Negotiations) & Additional LAFCO Comment May 27, 2026

Dear President Mattock, Members of the Board, Interim General Manager, District Counsel Splendorio, Nigro's Paul Kaymark and LAFCO's representatives (cc/bcc: numerous others):

[Clerk of the Board: Please enter this document into the official public record for the EDHCS D May 4, 2026, Special Meeting Closed Session "Item A" and additional "General Public Comment" for LAFCO May 27, 2026]

I am submitting this written public comment to formally object to the Board convening into Closed Session under Agenda Item A (Conference with Labor Negotiators - AFSCME Council 57, Local 1). Proceeding with these labor negotiations utilizing baseline financial statements that are currently under dispute for intentionally omitting an unfunded \$7+ million liability constitutes gross municipal malpractice.

You cannot legally, ethically, or mathematically negotiate binding, multi-year labor contracts while simultaneously executing a management override of internal controls to hide a massive structural deficit from your balance sheet.

As this Board is acutely aware, the District utilized an improper "land only" accounting directive to artificially suppress the true liability of the Serrano Village J park. If any member of this Board claims ignorance regarding the true financial magnitude of this liability, public records prove otherwise. In 2019, the District's former General Manager explicitly documented both the known costs and the District's intent to subsidize the developer, writing:

*"The District will be seeking to enhance pedestrian safety with a pedestrian connection (a connection that would otherwise not be installed by the residential development/developer of the J Lot H homes) to connect to the intersection of Serrano Parkway and Bass Lake Road. **Park design will also include, among other amenities, restroom facilities, all inclusive adventure playgrounds, parking, hard courts such as bocce ball and/or pickleball courts, and a dog park.** The District would like to point out it has currently awarded construction for a new park in the Heritage (Carson Creek) subdivision, and that there is a per acre cost of approximately \$650,000, on a very flat site." (Attached as, "2019_08_09_Status of J Lot H")*

(Attached as, "2019_08_09_Status of J Lot H")

As an aside, I should note that this document was copied to LAFCO's Shiva Frentzen during her tenure on the Board of Supervisors. **This document, combined with the District's own historical data, proves that management has known for years that building out the 12.5-acre Village J site—designated by definition as a community park—would mathematically eclipse \$10 million. The District's own 2017 Nexus Study explicitly reported community park development costs at \$804,000 per acre. For a 12.5-acre site, that baseline is \$10.05 million—and that is before accounting for Village J's sloped topography, complex rock outcroppings, and nearly a decade of staggering construction inflation leading up to 2026.**

Any reliance on the supposed \$3.5 million in Mello-Roos funding to cover this is a fiscal illusion; that amount equates to a mere \$280,000 per acre. It is mathematically impossible to build a park at that rate, and those

restricted funds are likely unavailable to the District anyway.

Rather than record this fiscal reality, management actively hid this massive construction liability off the balance sheet. The Board majority then compounded the cover-up by officially voting to continue to bypass District Policy #6120 for CFDs 2019-01 (and effectively 2018-01). By perpetually shielding developers' unbuilt properties from paying their fair share of maintenance costs, the Board has engineered a severe, permanent structural deficit. Because the District is actively applying for cityhood, LAFCO must now evaluate these exact structural defects and hidden liabilities as part of its baseline financial review.

Let us be absolutely clear about the reality on the ground: Despite being the largest master-planned development in El Dorado County with over 4,000 homes, Serrano does not have a single public lighted field or public pickleball court to absorb its own recreational impact. Consequently, this burden spills over into neighboring parks. Because restricted funding sources are exhausted, that hidden \$7+ million liability is going to detonate directly inside the District's General Fund.

The General Fund is the exact same fund utilized to pay the wages and benefits of your AFSCME workforce.

To enter closed session Monday night and negotiate with union representatives without disclosing a \$7+ million suppressed General Fund deficit is the definition of bad faith bargaining. You are weaponizing a fictitious balance sheet against the District's workforce while ensuring future financial insolvency for the taxpayers.

Our independent auditor, Nigro & Nigro, the County Auditor, and the necessary regulatory agencies have been formally notified of these overrides and the disputed baseline financials. I urge this Board suspend all labor negotiations immediately until the FY 2024-25 audit is finalized, the suppressed \$7+ million developer liability is formally booked, and you can present the union and the public with a truthful balance sheet.

Sincerely,

Dean Getz

DEANGETZ.COM

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From: DEAN GETZ <dean@deangetz.com>

Sent: Wednesday, April 29, 2026 1:15 PM

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Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank.Splendorio@bbklaw.com <Frank.Splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bdiTonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli

<michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; CPA''' <pkaymark@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: BOARD POLICY OVERRIDE - 6120 Compliance Failure, Management Override and Required Independent Review – Developer CFD Exemptions

Dear EDHCSO External Auditor Mr. Kaymark, Executive Director Frentzen, and Members of the El Dorado LAFCO Commission (cc & bcc: additional recipients),

Please enter this **additional** correspondence and the forwarded evidence publicly posted at: <https://deangetz.com/cfd-formation-the-edhcsd-board-policy-override/> into the official administrative and public record for the El Dorado Local Agency Formation Commission (LAFCO) and EDHCSO's .

After further review of EDHCSO's most recent board meeting video (April 9, 2026), the underlying documentation and District policy framework is clearly being violated providing an improper developer discount in violation of longstanding District Policy, I am formally requesting that LAFCO and its audit review representatives evaluate what appears to be a potential Community Facilities District (CFD) compliance issue involving developer obligations under Section 6120, as well as related District enforcement and accounting treatment practices.

Specifically, available records and board-related materials indicate that CFD obligations associated with the Village J Park project may not have been consistently enforced or transparently recorded in a manner fully aligned with established policy requirements. In addition, there are indications that internal accounting treatment and reporting decisions may have overridden standard policy application, including how related obligations were characterized and presented to the Board and reflected in financial reporting.

This concern is not isolated to a single entry or transaction. It raises broader governance and control questions, including whether there was a management override of established Board policy and whether corrective action was appropriately taken—or not taken—once the issue was identified or should have been identified.

Given LAFCO's reliance on District financials in evaluating fiscal integrity for incorporation analysis, I respectfully request that:

1. The CFD 6120 compliance treatment for all applicable developer obligations tied to Village J Park be independently reviewed;
2. Any deviations between CFD requirements, Board policy, and recorded financial treatment be identified and documented;
3. The audit team assess whether internal controls were overridden or circumvented in the accounting and reporting process; and
4. The Board's awareness, authorization, or subsequent ratification (if any) of these treatments be clarified in the record.

I am requesting that this correspondence and all referenced materials be entered into the official administrative record.

This follow-up is intended to ensure that the CFA and any incorporation-related analysis is based on fully compliant, accurately represented financial and contractual obligations.

Thank you for your immediate attention to this threat to the fiscal integrity of the incorporation process.

Should you have any questions, I can be reached at (916) 807-0876.

Sincerely,

DEANGETZ.COM

P: (916) 807-0876

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From: DEAN GETZ <dean@deangetz.com>

Sent: Tuesday, April 28, 2026 3:06 PM

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Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbkllaw.com>; David A Livingston <david.livingston@edcgov.us>; michael.artiglio@bakertilly.com <michael.artiglio@bakertilly.com>; Brandon Young <brandon.young@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; 'Vern R. Pierson' <vern.pierson@edcda.us>; Adam Odom <adam.odom@lslcpas.com>; BOS-Clerk of the Board <edc.cob@edcgov.us>; contact@edcgrandjury.com <contact@edcgrandjury.com>; Brittany DiTonno <bdi-tonno@edhcsd.org>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>; 'David Spaur' <david.spaur@edcgov.us>; 'Bob Williams' <bob.williams@edcgov.us>; jeff.hansen@edcgov.us <jeff.hansen@edcgov.us>; tim.costello@edcgov.us <tim.costello@edcgov.us>; patrick.frega@edcgov.us <patrick.frega@edcgov.us>; jefferson.billingsly@edcgov.us <jefferson.billingsly@edcgov.us>; Stephen Ferry <stephenferry@edhcsd.org>; garykinghorn@edhcsd.org <garykinghorn@edhcsd.org>; 'Noelle Mattock' <noellemattock@edhcsd.org>; Michael Martinelli <michaelmartinelli@edhcsd.org>; Heidi Hannaman <heidihannaman@edhcsd.org>; CPA"" <pkaymark@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>

Subject: Formal Notice of Material Liability Omissions in EDHCS D Financials / Urgent Impact on Pending CFA

Dear Executive Director Frentzen and El Dorado LAFCO Commissioners,

Please enter this correspondence and the forwarded attachments (i.e., the email thread shown far below) into the official administrative and public record for the El Dorado Local Agency Formation Commission (LAFCO).

I am writing to formally notify you of severe, documented material omissions in the audited financial statements of the El Dorado Hills Community Services District (EDHCS D). As the EDHCS D actively pursues cityhood, LAFCO is legally mandated under California Government Code Section 56800 to prepare a Comprehensive Fiscal Analysis (CFA) to determine the financial viability of the proposed incorporation.

It is my understanding that LAFCO and its consultants are currently relying on the EDHCS D's audited financial statements to build this CFA. Please be advised that primary source documentation—now the subject of whistleblower filings with the SEC, IRS, and the California Attorney General's False Claims Unit—indicates that these financial statements are materially incomplete.

Specifically, the District has actively concealed an unfunded, multi-million-dollar liability tied to the Village J Park.

As detailed in the forwarded correspondence below (sent today to the District's external auditors, the El Dorado County District Attorney, and the Civil Grand Jury), the EDHCS D executed an August 2020 Tri-Party Agreement that shifted a massive "turnkey" park construction liability from a private developer onto the taxpayers. To shield this \$10+ million construction mandate from public scrutiny and the balance sheet, District management deliberately instructed that the transaction be booked as a "land transaction only."

This systemic accounting manipulation directly threatens the integrity of LAFCO's incorporation review in the following ways:

- **Flawed Baseline for the CFA:** By decoupling the physical land transfer from the massive construction obligation attached to it, the EDHCS D has hidden an unfunded liability of **approximately \$7 (plus) million from its ledger**. Any CFA built upon these sanitized financials will project a false state of solvency for the proposed city.
- **GASB and Fiduciary Violations:** The failure to disclose this massive, contractual construction commitment in the "Commitments and Contingencies" notes of the EDHCS D's Annual Comprehensive Financial Report (ACFR) is a severe violation of Governmental Accounting Standards Board (GASB) rules.
- **Risk of Immediate Default:** Approving an incorporation based on an artificially inflated balance sheet puts the new municipality at risk of inheriting a massive, undisclosed construction deficit on day one.

Because the Cortese-Knox-Hertzberg Act requires absolute financial transparency to protect the public, LAFCO cannot safely proceed with a CFA based on financials that omit known, multi-million-dollar contractual obligations.

I urge the Commission and the Executive Director to immediately halt reliance on the EDHCS D's current ACFR until an independent review of the 2020 Tri-Party Agreement, the CFD 1992-1 cash sweep, and the "land only" ledger entries is conducted.

Please see the forwarded correspondence below for the executive summary of the regulatory filings, direct quotes from District management, and links to the primary source evidentiary archive.

Thank you for your immediate attention to this threat to the fiscal integrity of the incorporation process.

Should you have any questions, I can be reached at (916) 807-0876.

Sincerely,

DEANGETZ.COM

P: (916) 807-0876

F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Tuesday, April 14, 2026 1:16 PM

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Subject: PUBLIC RECORD & NOTICE OF REGULATORY FILING: FY 2023-24 Audits (EDHCS D & El Dorado County) – AU-C 240, AU-C 250, and GASB 62 Disclosures

Dear Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD)

CC: Brandon Young and Chloe Zabrek, All LSL CPAs (external auditors for El Dorado County), Clerks of the Board of Supervisors; EDHCS D Board of Directors; and various other attorneys and professionals, EDC DA Vern Pierson, EDC Grand Jury; BCC: Numerous others,

[Please enter this correspondence and all provided links into the official administrative and public record for El Dorado County, El Dorado County Planning, and the El Dorado Hills Community Services District (EDHCS D). Furthermore, please ensure this is officially recorded as General Public Comment for the next scheduled regular meetings of the County Board of Supervisors and the EDHCS D Board of Directors.]

This email serves as formal, documented notice regarding material misstatements, the omission of material liabilities, and the documentary evidence of management override of internal controls concerning the finalized FY 2023-24 audited financial statements. Please be advised that comprehensive whistleblower dossiers containing primary source evidence of these accounting irregularities have been successfully filed with the U.S. Securities and Exchange Commission (SEC) Enforcement Division, the IRS Tax-Exempt Bonds (TEB) Division, and the California Attorney General's False Claims Unit.

EXECUTIVE SUMMARY OF REGULATORY FILINGS:

The primary source evidence compiled within these filings indicates that public officials utilized fabricated accounting indices to bypass legal (CFD) funding caps, thereby executing an illegal "double-dip" payout. This scheme compensates a private developer for a turnkey park liability that was already **satisfied** through millions in retained impact fees, resulting in what appears to be an unconstitutional Gift of Public Funds (California Constitution, Article XVI, Section 6). This is documented in my Exhibit 2-C and excerpted here:

To distill this down to the absolute simplest terms: The public already paid for the required parks in Serrano (as documented above). By intentionally shifting this turnkey liability off the private developer, the District is forcing taxpayers to foot the bill for the exact same park twice—first by siphoning exhausted CFD 1992-1 bond funds, and second by saddling CSD taxpayers with the multi-million-dollar shortfall for a park that was never delivered. Let's be clear, now indicted former GM Loewen and the Board knew that the developer knew this was a turnkey park obligation writing in October 2018:

This is not just a "bad deal" for the community. In my view, it constitutes a documented, actionable False Claim against the State of California. Crucially, while the 2020 Tri-Party Agreement has been executed, the \$3.5 million has not yet been remitted and construction has not commenced. Therefore, this represents an active, preventable misappropriation of taxpayer dollars.

Furthermore, the documentary record outlines a severe internal cover-up and systemic CPA complicity designed to shield this arrangement from the State and the public. In my view, this documented cover-up includes the abrupt resignation of the prior auditor amid the exposure of manipulated journal entries. Specifically, the embedded internal correspondence below documents the exact moment the prior auditor was explicitly instructed to book the Village J park as a "land transaction only."

In my view, this active manipulation successfully decoupled the physical asset from its \$10+ million (per CSD's 2017 nexus study) turnkey construction mandate, effectively hiding the massive liability from the balance sheet.

To ensure this ledger manipulation remained hidden, the documentary record establishes that the CSD Board deliberately restricted the scope of a subsequent forensic audit. This calculated restriction was explicitly confirmed on the record by the forensic auditor himself (primary source video documented here: <https://deanetz.com/edhcsd-2025-forensic-audit-video-excerpt/>):

Michael Artiglio (Baker Tilly): "That topic was not under the scope of our engagement. I don't recall that being listed or approved as a scope item."

By artificially blinding the forensic review, in my view, the Board effectively cleared the path for successor financial auditor Paul Kaymark (Nigro & Nigro PC) to maintain the concealment. The evidence strongly suggests that this deliberate blindfold allowed Mr. Kaymark to actively facilitate the ongoing cover-up by safely omitting the \$10+ million Village J turnkey construction mandate from the finalized FY 2023-24 financial statements, as

explicitly evidenced in Note 14 excerpted below.

DOCUMENTARY EVIDENCE OF AUDIT VIOLATIONS:

The documentary and video evidence now in the possession of federal and state regulators—which has also been published to the public evidentiary archive at <https://deangetz.com>—supports the following facts regarding the FY 2023-24 audit:

- Documented Knowledge of Liability (GASB 62) & Material Omission (AU-C 240): Despite issuing a "clean" FY 2023-24 audit opinion, the evidence establishes that Mr. Kaymark possessed actual knowledge of the decoupled construction mandate. Video testimony from the July 10, 2025, EDHCS Board meeting captures the Engagement Partner explicitly stating on the record that the District "must provide all this construction first" regarding the CFD 1992-1 Serrano service area. This confirms his direct, actual awareness of the material construction commitment attached to the 2020 Tri-Party Agreement prior to its omission from the final ledger. To be absolutely clear: despite Mr. Kaymark's on-camera acknowledgment that the District "must provide all this construction"—confirming a material financial commitment that legally requires disclosure under GASB 62—this liability remains completely undisclosed to the present day. The primary source video and documentation of this admission are publicly archived here: <https://deangetz.com/edhcsd-2025-audit-video-excerpt/>
- The Financial Impact & IRS Private Business Use (PBU) Violations: The evidence indicates that these ongoing accounting omissions actively shield the improper distribution of tax-exempt Mello-Roos (CFD 1992-1) bond funds. By systematically failing to properly acquire and record publicly funded improvements, the District is triggering severe IRS Section 141 PBU violations. For example, the CSD's ledger reflects zero ownership of the CFD 1992-1 (Serrano) streetscapes—despite the expenditure of public bond funds and County reimbursements for those exact assets. The documentary evidence directly contradicts the District's ledger by establishing a hidden "joint ownership" arrangement that remains off the CSD's books to the present day (my Exhibit 1-C), as excerpted here:

Under AU-C Section 250 (Consideration of Laws and Regulations in an Audit of Financial Statements) and AU-C Section 240 (Consideration of Fraud in a Financial Statement Audit), the auditing firms and the respective Boards of Directors are now in documented receipt of evidence regarding a preventable, ongoing regulatory violation and systemic management override of internal controls.

DEMAND FOR PROFESSIONAL COMPLIANCE:

As Nigro & Nigro PC proceeds with its ongoing audit engagement for the EDHCS, your firm—and its Risk Management and Compliance divisions—are now in documented, public receipt of actual knowledge regarding these material omissions and regulatory violations.

Therefore, the continued omission of the \$10+ million Village J turnkey construction liability (as established by the CSD's 2017 Nexus Study) from any subsequent financial statements can no longer be attributed to a lack of awareness, a misunderstanding, or a restricted forensic scope. In my assessment, issuing another "clean" audit opinion that perpetuates this omission—after being explicitly notified of the GASB 62, AU-C 240, and AU-C 250 violations detailed above—would constitute a willful, documented breach of professional auditing standards and a severe escalation of your firm's regulatory exposure. Please be advised that any failure to correct this material omission in future reporting will be vigorously pursued through supplemental filings with the aforementioned federal and state enforcement divisions.

The primary source evidence is now public, the federal and state regulatory agencies have been notified, and the official administrative record is set. It is the community's expectation that your firm will make the appropriate audit corrections and mandated regulatory reports required under your professional licenses. The public is becoming increasingly aware of both the mechanics of this improper liability shift onto the community, and the specific regulatory standards that govern it.

The complete Master Exhibit Index (attached [and linked here](#)), annotated primary source documents, and certified video transcripts are attached to this correspondence and accessible via the public archive linked herein. These materials are provided for the immediate fiduciary review of the El Dorado Hills CSD and El Dorado County Boards, as well as the internal risk management assessment of their respective CPA firms.

THE BOTTOM LINE:

Again, to distill this down to the absolute simplest terms: The public already paid for the required parks in Serrano. By intentionally shifting this turnkey liability off the private developer, the District is forcing taxpayers to pay for the exact same park twice—first by siphoning exhausted (for parks) CFD 1992-1 bond funds, and then by leaving CSD taxpayers to cover the multi-million-dollar shortfall.

In my view, the concerted effort to cover it up makes this all the more egregious, cementing it as an actionable False Claim against the State of California.

Should you have any questions—I can be reached at (916) 807-0876.

Sincerely,

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F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Friday, April 10, 2026 3:54 PM

To: BOS-Clerk of the Board <edc.cob@edcgov.us>; Brittany DiTonno <bditonno@edhcsd.org>; CPA"" <pkaymark@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Brandon Young <brandon.young@lslcpas.com>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Adam Odom <adam.odom@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>

Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>

Subject: Urgent: Subsequent Discovery of Facts Existing at Report Date (AU-C 560/561) – CFD 1992-1 – Request for Immediate Action Prior to Board Ratification

Dear Chloe Zabrek and Brandon Young, All LSL CPAs (external auditors for El Dorado County)

CC: Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD), Clerks of the Board of Supervisors; EDHCS D Board of Directors; and other attorneys and professionals; BCC: Numerous others,

[ATTN CLERKS: PLEASE INCLUDE THIS PUBLIC COMMENT AND FORMAL NOTICE IN THE OFFICIAL ADMINISTRATIVE RECORD FOR EL DORADO COUNTY, COUNTY PLANNING, AND THE EL DORADO HILLS CSD. ENSURE THIS IS RECORDED AS GENERAL PUBLIC COMMENT FOR THE COUNTY AND EDHCS D FOR IT'S NEXT REGULAR MEETING.]

I am writing to formally notify you of material information that existed as of the March 30, 2026, date of your draft audit report and management letter, but which was not provided to your teams during fieldwork.

Yesterday (4/9/26), I presented extensive documentation concerning CFD 1992-1 (Serrano). A detailed review of the County's own General Ledger reveals that the internal control weaknesses and regulatory compliance issues are far more extensive than the single trail reimbursement addressed in your draft management letter and draft footnote regarding Potential Capital Assets Adjustments that was provided to me today.

The following material facts contradict the representations provided to the LSL CPAs' team and are not reflected in the draft report:

- The Unrecorded \$3.5 Million Village J Commitment & Improper Ledger Activity: The August 2020 Tri-Party Agreement diverted up to \$3.5 million in CFD bond proceeds. However, the FY 2025 ending ledger balance of \$4,209,461.70 is presented as fully available, with no encumbrance, commitment, or footnote disclosing this massive liability shift. In short, the provided ledger is entirely compromised—not only is the \$3.5 million commitment completely hidden, but the disbursements actively reflected on this ledger are improper and lack documented public ownership (shown below and re-attached as "Exhibit F" from yesterday's email):



- **\$1.69 Million Sienna Ridge Disbursement (12/21/2021, Wire 6123):** This transaction represents a highly material Management Override of Internal Controls that is omitted from your draft footnote. The developer explicitly notified the County that this asset was a private HOA obligation and required a recorded easement before reimbursement. Management ignored this restriction and wired the funds. Furthermore, the actual easement language fails IRS Safe Harbor requirements for public ownership by granting only a contingent "step-in" right, resulting in a severe Private Business Use (PBU) violation. The official payment details can be verified on the County's website ([Click here](#)). I have excerpted the exact "step-in" clause below for your ease of reference and attached the full document as Exhibit K:

- False Written Representations & Scope Limitation: On March 11, 2025, your team explicitly asked management: *"Are there any other compliance requirements that are applicable to the CFD that haven't been mentioned...?"* Management responded by certifying in writing that they were in compliance with SEC Rule 15c2-12. This was a material misrepresentation. The \$3.5 million off-balance-sheet Village J commitment was never disclosed via Material Event Notices on EMMA, and annual reports have failed to report this encumbrance to the present day. By providing this false representation, management successfully kept your team unaware of these multi-million-dollar compliance failures for over a year. **In my opinion, management then weaponized this deception to artificially restrict your audit scope, emphatically instructing you: "We do NOT want a stand alone report" excerpted here for your ease (this was presented as yesterday's Exhibit J):**

- **The False Scope Limitation in Draft Disclosures:** Your draft Management Letter and Note 15 characterize this issue as a non-reportable, localized "DOT error" occurring "on at least one occasion" regarding a pedestrian trail, concluding it is "unlikely" to have a material effect. The attached forensic evidence proves this management representation is fundamentally false. This is not a singular clerical oversight; it is a documented, multi-year pattern of Management Override of Internal Controls. By artificially limiting the scope to the K1/K2 trail, the draft disclosures actively conceal the \$1.69 million Sienna Ridge PBU violation (along with others reported to you) and the \$3.5 million off-balance-sheet Village J commitment—all of which constitute highly material misstatements and likely rise to deliberate IRS/SEC violations.
- **Because the audit report has not yet been ratified by the Board of Supervisors, you are operating within the active subsequent events period. I respectfully request that you:**
- **Treat this as a subsequent discovery of facts under AU-C Sections 560/561 and perform additional substantive testing on CFD 1992-1 activity since July 1, 2021.**
- **Issue a supplemental management letter (or amend the existing draft) that properly reflects the full scope of these issues, elevating them to significant deficiencies or material weaknesses.**
- **Recommend to the Board that ratification of the FY 2025 audit be deferred until a standalone, independent audit of CFD 1992-1 is completed.**
- **Notify those charged with governance (Board of Supervisors and Audit Committee) of this new information prior to any ratification vote.**

Screenshots of the relevant General Ledger pages (2021–2025), the August 2020 Agreement, the March 11, 2025 email from Mr. Harn, the easement excerpt, and other key exhibits are attached to this email. The full documentation package was attached yesterday and is found in the linked documents shown below.

Thank you for your immediate attention to this critical matter before the Board takes final action on the audit. I am available at any time to discuss or provide additional clarification.

Sincerely,

DEANGETZ.COM

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F: (916) 853-6050

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From: DEAN GETZ <dean@deangetz.com>

Sent: Thursday, April 9, 2026 5:49 PM

To: BOS-Clerk of the Board <edc.cob@edcgov.us>; Brittany DiTonno <bditonno@edhcsd.org>; CPA" <pkaymark@nncpas.com>; Jeff Nigro <jnigro@nncpas.com>; Elizabeth Nigro <enigro@nncpas.com>; Brandon Young <brandon.young@lslcpas.com>; Michael Agresti <michael.agresti@lslcpas.com>; Maria Arriola <maria.arriola@lslcpas.com>; Jeff Boxx <jeff.boxx@lslcpas.com>; Pamela A. Bustos <pam.bustos@lslcpas.com>; Ryan Domino <ryan.domino@lslcpas.com>; Lisa Favor <lisa.favor@lslcpas.com>; Gail Gray <gail.gray@lslcpas.com>; Bryan Gruber <bryan.gruber@lslcpas.com>; David S. Myers <dave.myers@lslcpas.com>; Adam Odom <adam.odom@lslcpas.com>; Jocelyn Potter <jocelyn.potter@lslcpas.com>; Donald Slater <donald.slater@lslcpas.com>; Kelly Telford <kelly.telford@lslcpas.com>; Christian Townes <christian.townes@lslcpas.com>; Yana Weaver <yana.weaver@lslcpas.com>; chloe.zabrek@lslcpas.com <chloe.zabrek@lslcpas.com>
Cc: Joe H. Harn <joe.harn@edcgov.us>; smares@nbsgov.com <smares@nbsgov.com>; mrentner@nbsgov.com <mrentner@nbsgov.com>; erobinson@kmtg.com <erobinson@kmtg.com>; Frank Splendorio <frank.splendorio@bbklaw.com>; David A Livingston <david.livingston@edcgov.us>
Subject: FORMAL AUDIT NOTICE: SEC/IRS Whistleblower Filings & Evidence of Management Override (El Dorado County / EDH CSD)

Dear Chloe Zabrek and Brandon Young, All LSL CPAs (external auditors for El Dorado County); Paul Kaymark, Engagement Partner, and All Nigro & Nigro, PC CPAs (external auditors for El Dorado Hills CSD),

CC: Clerks of the Board of Supervisors; EDHCS D Board of Directors; and other attorneys and professionals

BCC: Numerous others

[ATTN CLERKS: PLEASE INCLUDE THIS PUBLIC COMMENT AND FORMAL NOTICE IN THE OFFICIAL ADMINISTRATIVE RECORD FOR EL DORADO COUNTY, COUNTY PLANNING, AND THE EL DORADO HILLS CSD. ENSURE THIS IS RECORDED AS GENERAL PUBLIC COMMENT FOR THE COUNTY AND EDHCS D FOR IT'S APRIL 9, 2026 REGULAR MEETING, GENERAL BUSINESS ITEM #9 OR IT'S NEXT REGULAR MEETING.]

Dear Mr. Young, Ms. Zabrek, and Mr. Kaymark,

As the independent external auditors for El Dorado County and the El Dorado Hills CSD, you are hereby formally notified of documented material noncompliance, management override of internal controls, and potential fraud regarding Community Facilities District (CFD) 1992-1 (Serrano).

NOTICE OF REGULATORY FILINGS Please be advised that formal whistleblower complaints incorporating the evidence attached have been filed with the **Securities and Exchange Commission (SEC) Enforcement Division** and the **Internal Revenue Service (IRS) Tax Exempt Bonds Division**. Under **AU-C Sections 240 and 250**, you are professionally obligated to investigate this evidence before issuing an unmodified FY 2025 audit opinion.

THE SMOKING GUN: MARKET DISCLOSURE VS. AUDIT FALSIFICATION

Auditor-Controller Joe Harn is engaging in a documented management override and intentional scope limitation to falsify your FY 2025 audit report.

- **The Admission:** On October 23, 2025, the County admitted via the SEC's EMMA system that the CFD 1992-1 Trail is **not on government-owned property** and the resolution is **"not determinable."**
- **The Deception:** In a January 21, 2026 email, Mr. Harn directed LSL CPAs to alter Note 7 to state the issue is **"NOW resolved."** He is attempting to use a single trail easement as a smokescreen to sweep millions in other un-deeded assets (Sienna Ridge) and the unauthorized **\$3.5M Village J bailout** under the rug.

FATALLY COMPROMISED TAX STATUS: IRS SECTION 141 & 148 VIOLATIONS

A. Section 141 (Private Business Use): Documented PBU stands at **\$6,200,856**, obliterating the 10% statutory limit. Utilizing tax-exempt public debt to secretly erase a **\$10.5 million private corporate liability** (Village J Park) constitutes massive PBU. Mr. Harn's attempt to use "step-in" maintenance rights to report these as Public Capital Assets likely constitutes **fraudulent state reporting** on Financial Transactions Reports (FTR).

B. Section 148 Arbitrage ("Stale Money"): Maintaining a stagnant, multi-million-dollar Construction Fund for over a decade violates the IRS **"reasonable expectations" test**. Deploying these "stale" funds for a private bailout in 2020 risks the bonds being retroactively classified as illegal **"hedge bonds."**

THE \$3.5M "ZOMBIE" CREDIT: FORENSIC PROOF OF CAP EXHAUSTION

The 2020 bailout relied on a falsified "remaining balance." My forensic reconciliation (Exhibit C) proves the \$2M park cap was exhausted 17 years prior.

- **Forensic Finding:** Using the ENR CCI "rolling balance" method, the cap was functionally depleted by January 2003, leaving a negligible balance of **~\$115,000**.
- **The Result:** The 2020 transfer of \$3.5M represents a **3,000% over-disbursement**. Since the balance was zero for 20 years, there was no

"unspent portion" to index. \$0.00 multiplied by any index remains **\$0.00**.

WRITTEN CONFESSION OF OVERRIDE, SEC FRAUD, AND UNCONSTITUTIONAL TAKINGS

In a December 11, 2024 letter (Exhibit G), **Joe Harn explicitly confessed to the override in writing**, admitting that the Boards chose to **"ignore"** and **"overrule"** the \$2 million funding cap.

- **Unconstitutional Takings (*Sheetz v. El Dorado County*):** In light of the 2024 Supreme Court ruling against this specific County, the Village J bailout—utilizing homeowner tax proceeds to satisfy a private \$10.5M developer debt—constitutes a per se unconstitutional taking lacking any "essential nexus."
- **Special Tax Limitations (Prop 218):** Because the cap was exhausted, this unauthorized extraction of \$3.5M without a 2/3 voter authorization bypasses the substantive protections of the **California Constitution**.
- **SEC Disclosure Fraud:** While confessing internally, Mr. Harn continuously falsified SEC EMMA filings by reporting **"None"** under Acquisition Projects (Appendix H) from FY 2021/22 to the present.
- **Off-Balance-Sheet Concealment:** Orchestrated via Mr. Harn's Jan 2, 2024 instruction, this ensures the \$3.5M liability remains invisible on CSD statements in violation of **GASB standards**.

Evidence of the "Double-Dipping" Fraud (Harn Email, Feb 2024): Exhibit I, further confirms the fraudulent nature of the Village J transfer. In an email dated February 4, 2024, Auditor-Controller Joe Harn admitted that builders in Serrano pay a "lower PIF" (Park Impact Fee) specifically because the Developer is **"required to build [the] parks."** (Exhibit I, excerpted and shown below for your ease of understanding)

This admission creates a devastating legal conflict:

1. **The Benefit Already Received:** The Developer was already compensated for the cost of park construction through millions of dollars in fee exemptions.
2. **The Illegal Payout:** By using \$3.5 million in CFD funds to pay for that same construction, the County is effectively paying the Developer a second time for a self-funding obligation they were already "granted" via the lower PIF.
3. **The Forensic Conclusion:** This constitutes a documented "Double-Dip" fraud. Public bond funds were used to gift cash to a private entity for a construction debt that was already satisfied through millions in fee credits. **This confirms the \$3.5 million transfer was an unconstitutional diversion of public funds to cover a private liability. Furthermore, because this \$3.5M payout was capped far below the actual "turnkey" cost of the park, the resulting multi-million dollar shortfall—estimated at \$7 million to \$10.5 million based on the CSD's own nexus study—has been illegally shifted from the Developer onto the taxpayers.**

The "False Certification" of SEC Compliance

Further establishing a pattern of intentional deception, Auditor-Controller Joe Harn provided a written certification to LSL CPAs on March 11, 2025, stating:

"Regarding SEC Rule 15c2-12 Continuing disclosures... We believe we are in compliance."

This statement is demonstrably false. At the time of this certification, Mr. Harn was aware that the \$3.5 million Village J financial obligation had been omitted from every Annual Report (Appendix H) since the agreement's inception in 2020. Exhibit J, excerpted and shown below for your ease of understanding)

The following Continuing Disclosure Annual Reports, filed via the SEC's EMMA system, document this multi-year pattern of concealment and illegal disbursement:

- **FY 2020/21 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (Appendix H falsely reports "None" for Acquisition Projects despite the \$3.5M Village J commitment).
- **FY 2021/22 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (Documents the \$1.69M disbursement for the un-deeded (privately held) Sienna Ridge streetscape; continues to not report the \$3.5M park bailout).
- **FY 2022/23 Continuing Disclosure Annual Report:** [\[LINK HERE\]](#) (Documents the \$572k "inappropriate" reimbursement for the un-deeded (privately held) K1/K2 trail; continues to not report the \$3.5M park bailout).

This was not an administrative error, but rather a deliberate, false certification of compliance issued to external auditors to cover up a multi-million-

dollar securities law violation—actions I believe constitute securities fraud. This motive clearly explains Mr. Harn's subsequent instruction: "We do NOT want a stand-alone report."

Submitting false certifications during an active engagement explicitly violates professional standards. Be advised that if your firm relies on Mr. Harn's statement despite the documented, contradictory evidence provided herein, you substantially elevate your risk of 'aiding and abetting' liability.

DEMAND FOR AUDITOR ACTION

Issuing a "clean" opinion while possessing this evidence of securities fraud and constitutional violations exposes your firms to severe professional liability. We demand you fulfill your duties under **AU-C 240/250**:

1. **Override the Auditor-Controller (LSL):** Mandate a standalone audit of CFD 1992-1.
2. **Audit the Off-Balance-Sheet Fraud (Nigro & Nigro):** Mr. Kaymark, you must demand the CSD record the material \$3.5M commitment.
3. **Test the Cap Exhaustion:** Verify the forensic math showing the 3,000% over-disbursement.
4. **Report Material Weakness:** Formally advise "Those Charged with Governance" that the 2020 Agreement is an illegal **Gift of Public Funds** and must be rescinded.

I expect these matters to be immediately incorporated into your current audit risk assessments. Failure to address these documented illegal acts will be noted in communications with the California Board of Accountancy, among others along with ongoing communications to the federal regulators. I strongly encourage you to keep me apprised of your progress in this investigation to avoid further, unnecessary escalation of this matter to additional regulatory oversight bodies.

Attached to this email, please find the Index (117 KB) and the corresponding Exhibits (17 MB) documenting these findings. Because the Exhibits file is large, I have also provided a secure Google Drive link to download the identical files here: [\[Linked here\]](#), and the index [\[Link here\]](#), should your email server strip large attachments

Sincerely,

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