

ROSSMOOR

*COMMUNITY SERVICES
DISTRICT*



APPROVED BUDGET
FISCAL YEAR 2013-2014



ROSSMOOR COMMUNITY SERVICES DISTRICT

3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710

December 1, 2013

President Michael Maynard and
Members of the Board of Directors:

I am pleased to present to you with the published Rossmoor Community Services District Fiscal Year 2013-2014 Final Budget. This document contains the revisions made by the Board of Directors to the Preliminary Budget and also incorporates audited Fiscal Year 2012-2013 year-end fund balances. The document also includes those projects approved by the Board, but not fully implemented.

As in previous years, the Budget calendar did not allow for Final Budget approval by the Board with audited numbers. The Final Audit is now complete and this document reflects adjustments made as a result of the audit. The District once again received an unqualified audit and the changes from estimates to close and audited actuals are insignificant from a budgeting perspective.

The year's Annual Audit's Management Letter pointed out one recommendation which does not have any adverse affect on an unqualified audit. This recommendation deals with the issue of the District's reserves in Fund 30, the Rossmoor Wall. The Auditor initially made a recommendation that excess reserve funds be used to pay down debt. Management responded by recommending that these funds instead be used, as required, for maintenance of the wall. The District's Auditor opined that the bond documents for the Fund stated that the District could utilize the funds for any legitimate purpose. Therefore, the Board adopted the Management Letter with that provision.

As a final note, I wish to express my sincere appreciation to the Board and our staff for all of their hard work in the production of this document. I also want to recognize the work of the CIP/Public Works Committee in reviewing and commenting on the proposed Capital Program and the Budget Committee in reviewing and commenting on the Preliminary Budget. The work of the Audit Committee must also be commended without which this document could not have been completed.

It has always been my intention to continue to improve upon the budgetary process for the next fiscal year. My overall objective for the development of an operational budget is that it serve as a blueprint for moving forward with the Board's goals, initiatives and direction. As my final act as your Interim General Manager, I wish you and your new General Manager good wishes in the development of the Fiscal Year 2014-2015 Preliminary Budget

Cordially,

A handwritten signature in black ink, appearing to read "Henry Taboada".

Henry Taboada
Interim General Manager



ROSSMOOR COMMUNITY SERVICES DISTRICT
Rossmoor, California

ADOPTED FINAL BUDGET

FISCAL YEAR 2013–2014

BOARD OF DIRECTORS

MICHAEL MAYNARD, PRESIDENT

BILL KAHLERT, 1ST VICE PRESIDENT

RON CASEY, 2ND VICE PRESIDENT

ALFRED COLETTA, DIRECTOR

TONY DEMARCO, DIRECTOR

CHIEF ADMINISTRATIVE OFFICER

HENRY TABOADA
CONSULTING GENERAL
MANAGER

FINANCE ASSISTANT

KATHLEEN BELL
ACCOUNTANT/BOOKKEEPER

TABLE OF CONTENTS

Organization Chart	1
Mission Statement, Goals and Objectives	2
General Manager's Transmittal Letter	5
Fund Descriptions	9
Statements of Revenues and Expenses and Changes in Fund Balances	12
Balance Sheets	14
Fund 10 Revenue and Expense Chart	15
Budget Revenues and Expenses	16
Capital Improvement Program Revenues and Expenses	29

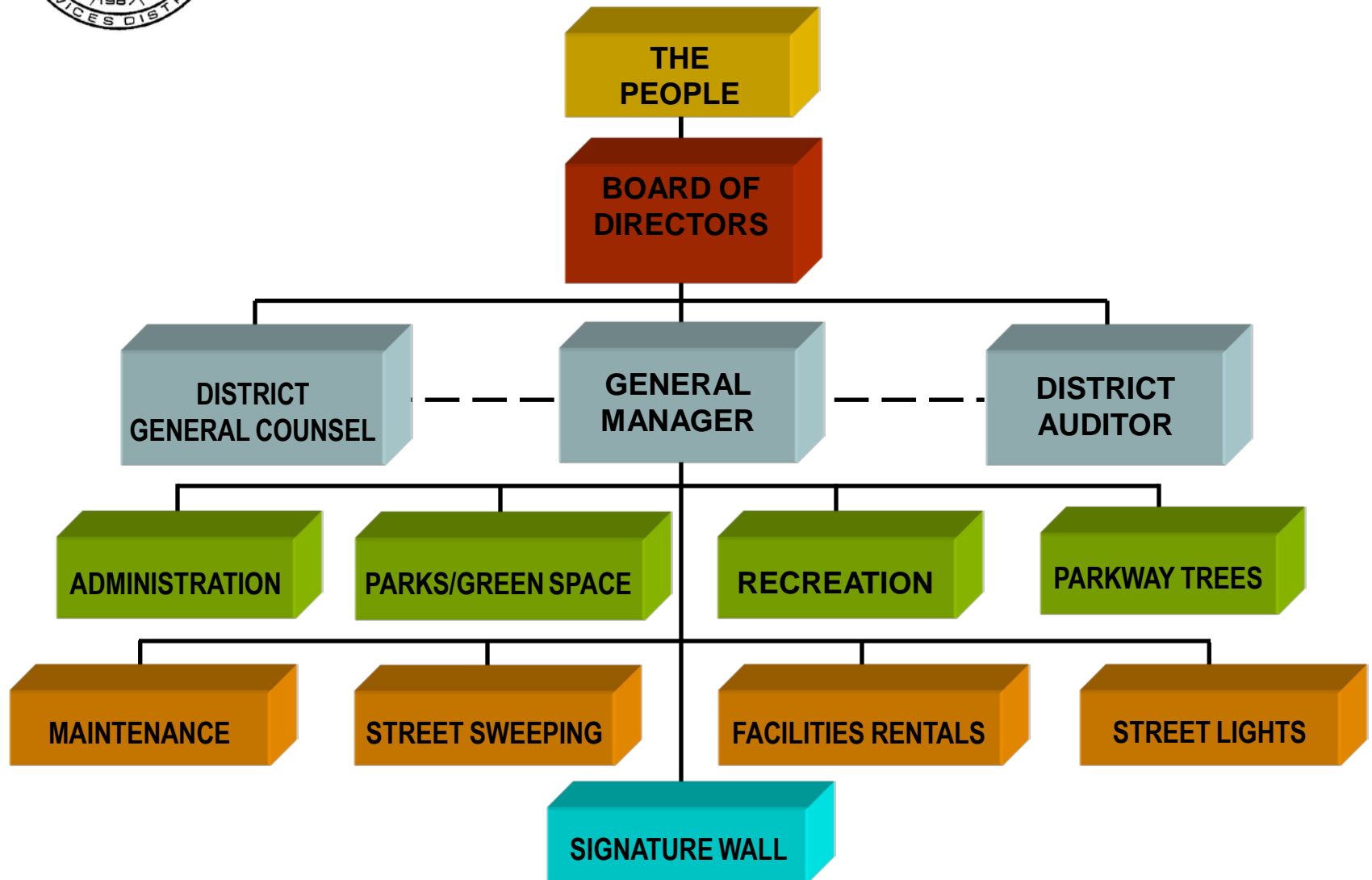
APPENDICES

Appropriations Limit Resolution	1
Appropriations Limit Exhibit A	2
Annual Budget Revenue and Expenditure Resolution	3
Annual Budget Revenue and Expenditure Attachment A	4
Personnel Summary	5
District Employee Salary Plan	6
Audit Management Letter	7



Rossmoor Community Services District

Organization Chart





ROSSMOOR COMMUNITY SERVICES DISTRICT

MISSION STATEMENT, GOALS AND OBJECTIVES

MISSION STATEMENT: The mission of the Rossmoor Community Services District is to provide parks and recreation services, plant parkway trees and oversee median landscaping, provide for street lighting and street sweeping, act as an intermediary for certain County functions and perform other services consistent with its role as a limited government for residents of Rossmoor and to do so in the most responsive and cost-effective manner.

GOAL I. Provide for a variety of active and passive recreational opportunities at its facilities in a cost-effective manner, and maintain those facilities in good order.

Objective: Conduct an annual citizen survey in the fourth quarter to determine community desires and suggestions.

Objective: Based on survey responses and ongoing citizen input, revise existing programs and develop new programs as appropriate to meet the needs of the community.

Objective: Conduct a monthly inspection of all facilities and promptly take corrective action to ensure that they remain safe, sanitary and in good working order.

Objective: Oversee private rental of facilities and parks as appropriate and enforce rules so as to minimize cleaning and repair costs imposed on the District and impacts on nearby residents.

Objective: Co-sponsor the annual Rossmoor picnic and the July 4 fireworks at JFTB, and conduct three Movies in the Park at Rush Park during the summer.

Objective: Regularly monitor maintenance contractor to assure that lawn, trees and plants at all parks are properly watered, trimmed and maintained in a healthy condition and walkways are cleaned.

Objective: Monitor all construction and renovation contracts and projects and report status quarterly to the Board.

GOAL II:



Promote a healthy urban forest in Rossmoor

- Objective:** Plant a diverse population of trees in all locations that are currently vacant and replace trees within sixty days after removal except for removals due to construction.
- Objective:** Manage the current inventory of parkway trees in Rossmoor to keep them properly trimmed so as to be aesthetically pleasing and not hazardous to people or other property.
- Objective:** Promptly report to County all injured or damaged trees and other trees in need of safety trimming and request the County to submit safety trimming lists on a quarterly basis.
- Objective:** Submit aesthetic tree trimming list promptly to contractor monthly and monitor to assess compliance.
- Objective:** Prepare and distribute a quarterly tree report to the Board in accordance with Policy 3080.
- Objective:** Keep computerized tree inventory updated.

GOAL III:



Manage street lighting and street sweeping operations in accordance with Policy 3085 and Southern California Edison requirements.

- Objective:** Immediately report citizen complaints about street sweeping to the street sweeping contractor and about street lights to SCE.
- Objective:** Regularly obtain data from the Sheriff's Dept. and street sweeping contractor concerning citations issued and vehicles left on the streets on sweeping days and report to the Board quarterly.

GOAL IV:



Respond promptly to County requests for information and act as official conduit to and for the community regarding County services.

- Objective:** Work with the Orange County Sheriff's Department for the provision of law enforcement services tailored to the needs of the community by meeting with the responsible commander monthly and maintain an office for the Sheriff's deputy at Rush Park to aid in the provision of services in the most responsive manner.
- Objective:** Meet with the Orange County Fire officials semi-annually to promote the dissemination of fire safety information to the community.
- Objective:** Coordinate with the County and CR&R to immediately report resident complaints.

GOAL V:



Maximize the District's available resources and ensure financial stability by maintaining a balanced budget and adhering to all applicable financial policies.

- Objective:** Manage and staff District facilities so as to provide the most cost-effective services possible for the community.
- Objective:** Collect user fees and charges for use of the Montecito Center and Rossmoor and Rush Parks in accordance with the latest fee schedule approved by the Board.
- Objective:** Review user fees annually during the first quarter and recommend adjustments to the Board in May according to Policy 6015.
- Objective:** Pursue available grant funds whenever appropriate as a means of preserving its resources for other needed priorities.
- Objective:** Invest available funds in accordance with the District's investment policy and state law so as to safeguard District funds, meet District liquidity needs and achieve the highest prudent return on investment and report to the Board quarterly in January, April, July and October.
- Objective:** Prepare Revenue and Expenditures report and submit to the Board monthly.

GOAL VI:



Communicate important information to the community in a timely and effective manner.

- Objective:** Update the District's website at least monthly to inform the community about current District activities including Board meetings and completed projects.
- Objective:** Publish and distribute a newsletter each quarter to each household in the community to disseminate information about District programs, projects, District-sponsored events, and matters affecting the community.
- Objective:** Regularly submit press releases to the print media on items of interest to the public and the community and respond to local newspapers, County representatives, community organizations and residents promptly after their request is received.

MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: HENRY TABOADA
Interim General Manager

DATE: December, 2013

SUBJECT: FY 2013-2014 FINAL BUDGET MESSAGE

The Fiscal Year 2013-2014 Final Budget continues in its current format which bifurcates the Preliminary and the Final Budget processes, as dictated by SB 135 and Board policy. The budget format instituted six years ago spreads administrative costs and overhead to appropriate operating departments, thus depicting a more accurate statement of the cost of providing specific services. Although the method of allocating those costs is not based on a formal cost allocation model, a fee analysis conducted by a professional firm has allocated a majority of the District's recoverable costs to the appropriate departments and categories of expense. Therefore, the spreading of overall costs is considered to be within an acceptable range of accuracy.

As in previous years, the Preliminary Budget was presented to the Board in May without year end figures. These entries were reconciled when the FY 2012-2013 Report on Audit was completed by the District's Auditor in October of 2013. SB135, which governs the budget cycle for special districts, mandates final budget adoption by August. This tends to limit the early development of final audited numbers prior to budget adoption. The Board, however, may amend the budget by resolution at mid-year, or when necessary.

As a result of the uptick in the current economy, the District has continues to receive slightly more than its anticipated revenues. The November-December property tax payment from Orange County was approximately 21% higher than the previous year, but it remains to be seen what will be the ultimate result.

This year, future revenue forecasts suggest moderately higher revenue flow. Nevertheless, this year's ongoing expenses continue reflect either modest or no enhancements to cost of

services. Therefore, projections still indicate only a modest carryover of fund balance for next fiscal year. Given current trends, however, our forecast remains cautiously optimistic.

Fortunately, this year's State Budget process was not a repeat of the last three years, which began and ended in disarray. While there were mid-year reductions in last three fiscal years, the State budget situation can also be termed cautiously optimistic. The Governor's May Revised budget numbers and the State Controller's cash flow analysis continued to indicate that most anticipated revenues are tracking projections or slightly higher than projections. Last year the Legislature and the Governor attempted to deal with an estimated shortfall of \$15.7B for that fiscal year by approving a budget that was suspect in its assumptions. Unfortunately, most real budget closing measures had been used up balancing the last three year's Budgets. Thus far, budget balancing solutions, mostly based on increased revenues and some service cuts, have been factored into the State Budget. New taxes proposed by the Governor for last year's November election were passed by the electorate and are now helping to properly balance the State's budget.

Regarding the County, it once again developed its budget and balanced it, without knowing the full impact still forthcoming from the State. Also, the full impact of the recently eliminated redevelopment agencies throughout the State and County are still unresolved. Budget reductions based on one-time revenues, employee layoffs and retirement plan reductions have helped to stem the budget shortfall but much more remains to be done. Due to a huge unfunded pension liability, continuing attention is being paid to additional pension reform. Two years ago, the County received a major setback in a court decision which rejected a proposal to end retroactive benefits. However, newly negotiated labor agreements have resulted in a higher participation by employees toward their retirement plans.

For many years, the County has viewed Rossmoor as a financial drain to the County with estimates as high as \$600,000. This year, the District commissioned a study to finally determine the fiscal relationship between the County and the community of Rossmoor. Not only did the study dismiss the notion of a fiscal drain, it demonstrated that Rossmoor actually was a fiscal donor to the County of slightly over \$1,000,000. The study was validated by the County's financial managers and will serve as a basis for future negotiations with the County and LAFCO for obtaining additional latent powers.

Moreover, the political turmoil which was generated by the County, LAFCO and the City of Los Alamitos regarding potential annexation of all or part of Rossmoor has been mostly abated. While issues of governance do not normally appear in a budget analysis, the implications on a proposed annexation would have had serious fiscal implications.

These factors are only cited in order to stimulate a thoughtful discussion about the Final Budget. This information is provided solely for the purpose of informing the Board about potential budget impacts during the remainder of the 2013-2014 Fiscal Year. As always, our

focus will be directed at the proper management and development of the District's programs and areas of responsibility. Moreover, the Board will be advised if a mid-course correction is needed, and in sufficient time to adjust spending patterns accordingly.

Moving to what is known; a significant component of our projected revenues had previously been attributable to the District's investment strategy. Over the years, a sizeable amount of money was placed in investment accounts which were liquid, high yielding and safe. Current interest rates, however, remain very low and the District's portfolio lists LAIF as our investment. All investments continue to be made in accordance with the District's investment policy which is based on limitations and safeguards set forth in the California Government Code. While the investment outlook still remains bleak, return on investment remains an important component of the District's total revenue profile.

The mainstay of the District's revenue continues to be property related taxes and assessments. The State's Prop 1A takeaway of \$70,800, almost three years ago was repaid with interest in June of 2013 and no additional takeaways are anticipated. As previously stated, property tax revenue is in an upswing and will likely continue to increase as housing turns over in a robust manner.

Another important element of a sound budgeting process is a well developed mission statement with corresponding goals and objectives. Each fiscal year the Board readopts its mission statement and a comprehensive set of goals which mirror the District's primary areas of responsibility.

These areas include such activities as parks, recreation and parkway trees, as well as other important service elements. The District's budget is structured to properly allocate available resources to those activities; thus ensuring that resources meet anticipated expenses in providing the desired levels of service to the community. The General Manager's Quarterly Status Report is also formatted to correspond with the elements of the Board's Mission Statement and its Goals and Objectives, thus providing the Board with a status of performance. A review of these documents should be considered by the Board during the coming year, particularly if changes in governance should occur.

An application to LAFCO, sometime this fiscal, year for additional services would require a restructuring of the budget, if approval is obtained from LAFCO. This should not be considered a major budget issue, since LAFCO would require that sufficient revenues for these services be consistent with their cost.

A further revenue enhancement could be achieved by the restructuring of the District's Fee Schedule. This year, revenue from fees increased slightly although some fees were adjusted. A fee study was not deemed necessary for this year, although recovery of costs for services remains one of the only discretionary means of revenue available to the District.

Prudent and judicious use of reserves is another key factor in evaluating the fiscal condition

of the District. Most local governments would be delighted to have the ratio of budget to reserves which the District enjoys. The District also has no debt service that relies on an annual appropriation by the Board of Directors. The current payments for financing the acquisition of Rush Park and the rebuilding of the community's Signature Wall are all financed with assessments paid by individual homeowners..

Another evolving budget element is the District's Capital Improvement Program (CIP) budget. This year, the Final Budget once again designates those capital expenditures over \$5,000 within Fund 40, the District's CIP budget. A four-year program is included in the budget which forecasts future projects and possible revenue sources. Therefore, future budgets will need to reflect an accounting for the multi-year program for capital projects whether or not funding has been identified. In this manner, the Board will be able to track the District's needs into the future and make more informed planning decisions in outer years. The proposed project schedule was reviewed and approved for submission to the Board by the Public Works/CIP Committee.

In summary, the District's finances are in good order and there is the capacity for modest growth while maintaining a prudent reserve. Service levels are being maintained and capital projects are on the immediate horizon. The District continues to manage its expenses and pay all regular bills. Unanticipated expenses are carefully balanced with regular ongoing expenses. Any extraordinary expenses would be dealt with during the District's annual Mid-year Budget Adjustment in February.

As a final note, this year's budget contains both beginning and ending fund balances for each fund. Also, in accordance with the Auditor's Report, a GASB 45 requirement for a dedicated reserve amount (which is characterized as a "rainy day" fund) has been determined. The amount recommended by the Budget Committee for this reserve is \$250,000. This amount is invested in a liquid account, should it be needed for use during a financial crisis.

In closing, whatever the future portends policy and management fiscal controls are in place to meet those challenges. I wish to thank the Board of Directors for their service and attention to the needs of the District. Hopefully, this Final Budget reflects the trust you have placed in your management and staff.

ROSSMOOR COMMUNITY SERVICES DISTRICT DESCRIPTION OF FUNDS



GENERAL INFORMATION

The District's financial structure is organized like other governments with the use of funds. Funds are the control structure that ensures that public monies are spent only for those purposes authorized and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of money and the budgeting, accounting and auditing associated with this financial structure are governed by State of California statutes and Generally Accepted Accounting Principles, as determined by the Governmental Accounting standards Board.

The Rossmoor Community Services District uses the following funds to control its financial activities: General Fund, Special Revenue Funds, and Capital Improvement and Special Purpose Funds.

GENERAL FUND 10

The **GENERAL FUND** is used to account for most of the day-to day operations of the District, which are financed through property tax, assessments, interest on investments, and other governmental agency reimbursements. Specific activities financed through this Fund include recreation, parks and facility maintenance, street lighting, street sweeping, mini-parks and medians, and District administration.

The District's General Fund does not presently contain subfunds which could be used to account for designated purposes, but this structure should be considered in the future to account for expenditures for such activities as the use of street lighting assessment funds or bond Improvement Funds.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues the District receives for a special purpose such as restricted assessment revenues and grant funding. The District currently utilizes one category of Special Revenue Funds, and that is to account for its Grant Funds if and when received.

**The Statement of Revenues, Expenses
and Changes in Fund Balances
Is included to illustrate changes in Fund Balances
within a fiscal year and year to year**

Rossmoor Community Services District
Statement of Revenues, Expenditures and Changes in Fund Balance
Government Funds
June 30, 2013

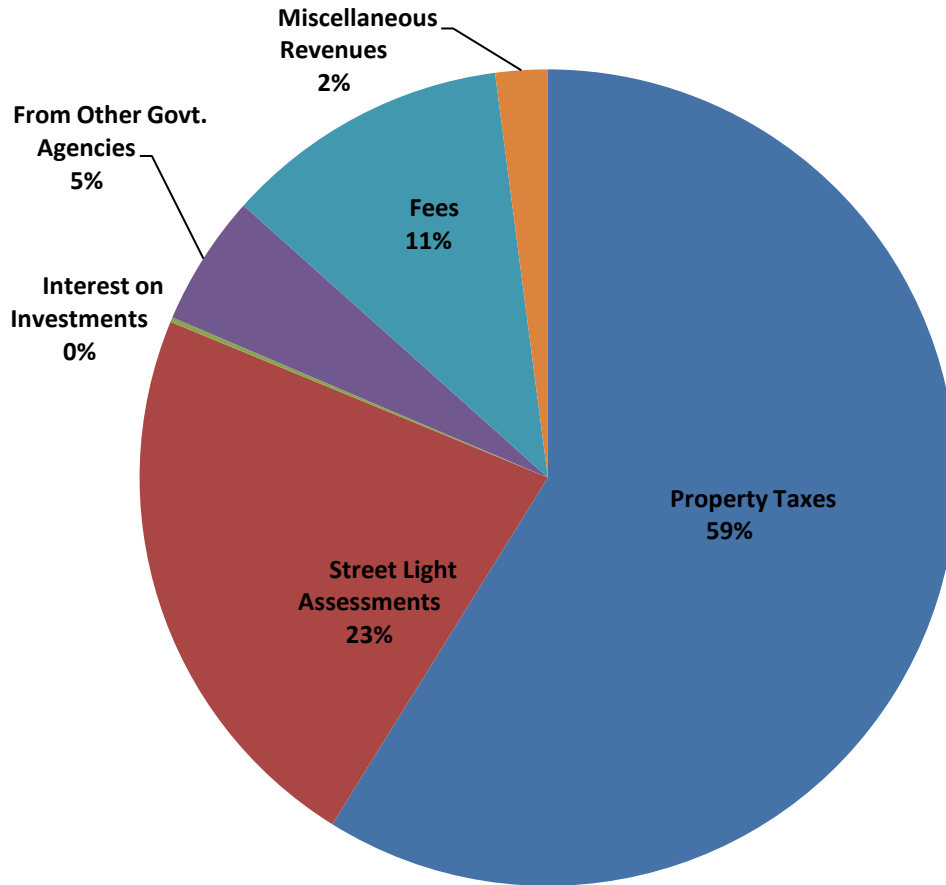
	Debt Service			Capital Projects		Total Governmental Funds
	General	Rossmoor	PIFC	Capital	Capital	
	Fund 10	Wall Fund 30	Wall Reserve Fund 45	Improvements Fund 20	Projects Contributions Fund 40	
REVENUES						
Taxes	\$ 708,973	\$ -	\$ -	\$ -	\$ -	\$ 708,973
Special Assessments	247,550	86,972	-	-	-	334,522
Intergovernmental	52,000	-	-	-	-	52,000
Charges for services	132,761	-	-	-	-	132,761
Investment Income	10,660	-	-	-	-	10,660
Other	44,421	-	-	36,871	-	81,292
Total revenues	<u>1,196,365</u>	<u>86,972</u>	<u>-</u>	<u>36,871</u>	<u>-</u>	<u>1,320,208</u>
EXPENDITURES						
Current:						
General government	337,851	-	-	-	-	337,851
Public services	269,083	-	-	-	-	269,083
Parks and recreation	570,897	-	-	-	15,294	586,191
Capital outlay	23,018	-	-	-	48,176	71,194
Debt Service:						
Principal retirement	-	60,000	-	-	-	60,000
Interest and fiscal charges	-	24,860	-	-	-	24,860
Total expenditures	<u>1,200,849</u>	<u>84,860</u>	<u>-</u>	<u>-</u>	<u>63,470</u>	<u>1,349,179</u>
Excess of revenues over (under) expenditures	(4,484)	2,112	-	36,871	(63,470)	(28,971)
OTHER FINANCING SOURCES (USES)						
Transfers in (out)	140,000	-	-	(240,000)	100,000	-
Net change in fund balances	135,516	2,112	-	(203,129)	36,530	(28,971)
Fund balances (deficit), beginning of year	691,498	173,145	47,000	203,129	189,789	1,304,561
Fund balances, end of year	<u>\$ 827,014</u>	<u>\$ 175,257</u>	<u>\$ 47,000</u>	<u>\$ -</u>	<u>\$ 226,319</u>	<u>\$ 1,275,590</u>

**The Balance Sheets
are included to illustrate the District's
Cash and Investments
year to year**

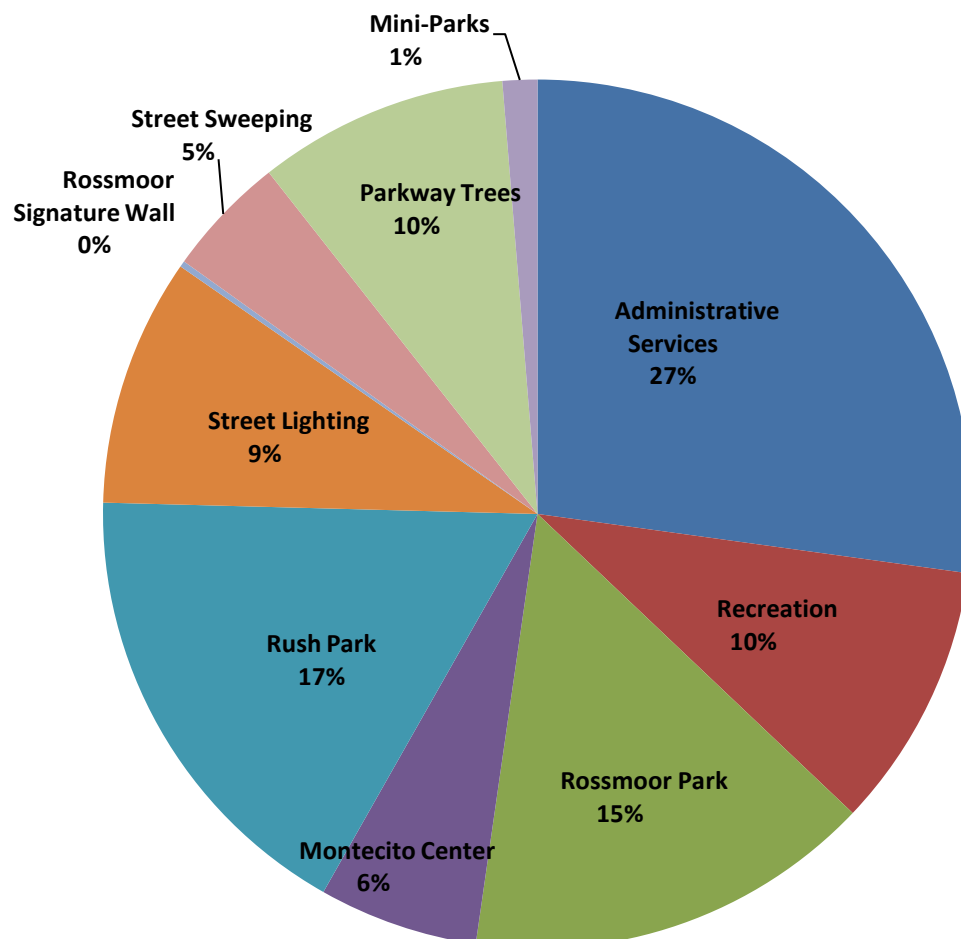
**Rossmoor Community Services District
Balance Sheet
Government Funds
June 30, 2013**

	Debt Service			Capital Projects		Total Governmental Funds
	General	Rossmoor	PIFIC	Capital	Capital	
	Fund 10	Wall Fund 30	Fund 45	Improvements Fund 20	Projects Contributions Fund 40	
ASSETS						
Cash and investments	\$ 833,511	\$ 174,345	\$ -	\$ -	\$ 241,350	\$ 1,249,206
Investments held by fiscal agents	-	-	47,000	-	-	47,000
Receivables:						
Taxes	10,999	912	-	-	-	11,911
Accounts	52,000	-	-	-	-	52,000
Interest	637	-	-	-	-	637
Total assets	\$ 897,147	\$ 175,257	\$ 47,000	\$ -	\$ 241,350	\$ 1,360,754
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 66,877	\$ -	\$ -	\$ -	\$ 15,031	\$ 81,908
Deposits	3,256	-	-	-	-	3,256
Total liabilities	70,133	-	-	-	15,031	85,164
Fund balances						
Restricted for:						
Debt service reserve	-	-	47,000	-	-	47,000
Assigned to:						
Debt Service	-	175,257	-	-	-	175,257
Capital projects	-	-	-	-	226,319	226,319
Unassigned	827,014	-	-	-	-	827,014
Total fund balances	827,014	175,257	47,000	-	226,319	1,275,590
Total liabilities and fund balances	\$ 897,147	\$ 175,257	\$ 47,000	\$ -	\$ 241,350	\$ 1,360,754

**FUND 10
WHERE DOES THE MONEY COME FROM?
2013 - 2014 BUDGET REVENUES (\$1,170,440)**



**WHERE DOES THE MONEY GO?
2012- 2013 BUDGET EXPENDITURES (\$1,164,076)**



**FY 2013-2014 Final Budget
TOTAL FUND SUMMARY**

	Fund 10	Fund 20	Fund 30	Fund 40	Total
<u>Unrestricted Fund Balance, Beginning</u>	827,014	-	175,257	226,319	1,228,590
<u>General Fund Revenues</u>					
Property Taxes	712,540	383,400	88,480		1,184,420
Street Light Assessments	249,000			-	249,000
Interest on Investments	2,100		1,000	-	3,100
From Other Govt. Agencies	57,800	-	-	-	57,800
Permit and Rental Fees	126,000	-			126,000
Miscellaneous Revenues	23,000				23,000
Total General Fund Revenues	1,170,440	383,400	89,480	-	1,643,320
Total Funds Expenditures	1,164,076	378,035	86,235	211,000	1,839,346
Revenues Less Expenditures	6,364	5,365	3,245	(211,000)	(196,026)
<u>Transfers In</u>	-	-	-		-
<u>Transfers (Out)</u>	-	-	-		-
<u>Unrestricted Balance, End of Year</u>	833,378	5,365	178,502	15,319	1,032,564

GENERAL FUND SUMMARY - FUND 10

	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
<u>Unrestricted Fund Balance, Beginning</u>	726,348	691,498	691,498	827,014		
<u>General Fund Revenues</u>						
Property Taxes	679,967	703,412	695,140	655,000	(40,140)	(5.77%)
Street Light Assessments	239,533	247,550	244,500	249,000	4,500	1.84%
Interest on Investments	7,069	10,660	10,000	2,100	(7,900)	(79.00%)
From Other Govt. Agencies	57,643	57,560	128,500	57,800	(70,700)	(55.02%)
Permit and Rental Fees	129,206	132,761	127,000	126,000	(1,000)	(0.79%)
Miscellaneous Revenues	30,798	184,421	168,000	23,000	(145,000)	(86.31%)
Total General Fund Revenues	1,144,216	1,336,365	1,373,140	1,170,440	(202,700)	(14.76%)
<u>General Fund Expenditures</u>						
Administrative Services	349,830	340,225	367,760	316,375	(51,385)	(13.97%)
Recreation	114,379	112,407	120,000	115,300	(4,700)	(3.92%)
Rossmoor Park	163,059	173,952	179,135	176,815	(2,320)	(1.30%)
Montecito Center	66,535	71,074	72,675	69,020	(3,655)	(5.03%)
Rush Park	190,187	197,768	204,541	200,391	(4,150)	(2.03%)
Street Lighting	114,320	115,338	107,480	107,480	0	0.00%
Rossmoor Signature Wall	2,056	2,509	4,000	2,600	(1,400)	(35.00%)
Street Sweeping	52,911	54,239	52,600	52,600	0	0.00%
Parkway Trees	112,311	116,699	120,025	108,450	(11,575)	(9.64%)
Mini-Parks and Medians - Dept. 90	13,478	16,637	15,980	15,045	(935)	(5.85%)
Total General Fund Expenditures	1,179,066	1,200,849	1,244,196	1,164,076	(80,120)	(6.44%)
Revenues Less Expenditures	(34,850)	135,516	128,944	6,364	(122,580)	(95.06%)
<u>Unrestricted Balance, End of Year</u>	691,498	827,014	820,442	833,378		

GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL	% INCREASE (DECREASE)	
					VS. 12-13 AMENDED		
General Fund Revenues							
Property Taxes							
10-00-3000	Current Secured	625,001	645,694	637,500	655,000	17,500	2.75%
10-00-3001	Current Unsecured	26,266	24,306	26,800	25,200	(1,600)	(5.97%)
10-00-3002	Prior Secured	12,801	12,170	13,000	13,250	250	1.92%
10-00-3003	Prior Unsecured	416	344	425	440	15	3.53%
10-00-3004	Delinquent Property Taxes	897	772	915	950	35	3.83%
10-00-3010	Current Supplemental Assmnt.	3,426	9,021	5,100	6,100	1,000	19.61%
10-00-3020	Public Utility	11,160	11,105	11,400	11,600	200	1.75%
Total Property Taxes		679,967	703,412	695,140	712,540	17,400	2.50%
Street Light Assessments							
10-00-3105	Assessments	239,533	247,550	244,500	249,000	4,500	1.84%
Interest on Investments							
10-00-3200	Interest	7,069	10,660	10,000	2,100	(7,900)	(79.00%)
From Other Governmental Agencies							
10-00-1010	Taxes Receivable (Prop 1A Suspend)	0	70,800	70,800	0	(70,800)	(100.00%)
10-00-3301	State-Homeowners Prop. Tax Relief	5,643	5,560	5,700	5,800	100	1.75%
10-00-3302	State Mandated Cost Reimb.	0	0	0	0	0	0.00%
10-00-3305	County-Street Sweep Reimburse.	52,000	52,000	52,000	52,000	0	0.00%
Total From Other Governmental Agencies		57,643	57,560	128,500	57,800	(70,700)	(55.02%)
Permit and Rental Fees							
10-00-3402	Parkway Tree Permits	4,058	0	3,500	4,000	500	14.29%
10-00-3404	Tennis Reservations	11,632	12,026	12,500	12,500	0	0.00%
10-00-3405	Wall Rental	0	500	500	500	0	0.00%
10-00-3406	Volleyball & Ball Field Reservations	26,681	22,821	22,000	22,000	0	0.00%
10-00-3410	Rossmoor Building Rental	11,027	3,752	6,000	4,500	(1,500)	(12.00%)
10-00-3412	Montecito Building Rental	21,766	23,364	22,500	22,500	0	0.00%
10-00-3414	Rush Building Rental	54,042	66,298	60,000	60,000	0	0.00%
10-00-3415	Tot Lot Tile	0	4,001	0	0	n/a	n/a
Total Fees		129,206	132,761	127,000	126,000	(1,000)	(4.44%)
Miscellaneous Revenues							
10-00-3500	Miscellaneous	3,535	3,412	3,000	3,000	0	0.00%
10-00-3501	Funding/Miscellaneous Studies	7,263	41,009	25,000	0	(25,000)	(100.00%)
10-00-3502	Admin Fees	20,000	140,000	140,000	20,000	(120,000)	(85.71%)
Total Miscellaneous Revenues		30,798	184,421	168,000	23,000	(145,000)	(580.00%)
Total General Fund Revenues		1,144,216	1,336,365	1,373,140	1,170,440	(202,700)	(14.76%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 10

ACCOUNT NO.		2011-12	2012-13	2012-13	2013-2014	13-14 FINAL	%
		ACTUAL	ACTUAL	AMENDED BUDGET	FINAL BUDGET	VS. 12-13 AMENDED	INCREASE (DECREASE)
Department 10 Administrative Services							
Salaries and Benefits							
10-10-4000	Board of Directors' Compensation	12,100	7,420	10,000	8,500	(1,500)	(15.00%)
10-10-4001	Full Time	91,500	109,057	112,500	115,875	3,375	3.00%
10-10-4003	Overtime	1,120	1,561	1,600	1,650	50	3.13%
10-10-4007	Vehicle Allowance	343	570	750	750	0	0.00%
10-10-4010	Workers' Comp. Insurance	3,215	4,244	5,500	4,500	(1,000)	(18.18%)
10-10-4011	Medical Insurance	25,717	30,181	30,000	27,500	(2,500)	(8.33%)
10-10-4015	Federal Payroll Taxes	6,956	8,286	8,000	8,000	0	0.00%
10-10-4018	State Payroll Taxes	608	1,577	1,000	1,000	0	0.00%
Total Salaries and Benefits		141,559	162,896	169,350	167,775	(1,575)	(0.93%)
Operations and Maintenance							
10-10-5002	Insurance - Liability	13,644	13,509	14,000	13,500	(500)	(3.57%)
10-10-5004	Membership & Dues	5,541	6,618	6,300	6,400	100	1.59%
10-10-5006	Travel & Meetings	3,004	1,957	2,000	2,000	0	0.00%
10-10-5007	Board Meetings Televised Exp	0	0	0	16,800	16,800	n/a
10-10-5010	Publications & Legal Notices	5,090	18,857	18,000	4,000	(14,000)	n/a
10-10-5012	Printing	913	832	1,200	1,200	0	0.00%
10-10-5014	Postage	3,200	3,776	4,000	3,000	(1,000)	(25.00%)
10-10-5016	Office & Meeting Supplies	7,201	7,317	7,200	7,200	0	0.00%
10-10-5020	Telephone	1,889	2,439	1,500	1,500	0	0.00%
10-10-5045	Miscellaneous Expenditures	7,230	7,658	5,500	5,500	0	0.00%
10-10-5046	Bank Service Charges	972	1,050	1,000	1,000	0	0.00%
10-10-5050	Elections	0	0	0	0	0	0.00%
10-10-5051	Equipment Rental	354	0	500	0	(500)	0.00%
Total Operations and Maintenance		49,038	64,013	61,200	62,100	900	1.47%
Contract Services							
10-10-5610	Legal Services	49,991	23,126	40,000	30,000	(10,000)	(25.00%)
10-10-5615	Financial Services	8,460	8,300	8,460	8,500	40	0.47%
10-10-5620	Miscellaneous Studies	27,640	20,633	25,000	0	(25,000)	0.00%
10-10-5670	Other Professional Services	68,327	55,658	57,750	42,000	(15,750)	(27.27%)
Total Contract Services		154,418	107,717	131,210	80,500	(50,710)	(38.65%)
Capital Expenditures							
10-10-6010		4,815	5,599	6,000	6,000	0	0.00%
Total Administrative Services		349,830	340,225	367,760	316,375	(51,385)	(13.97%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 20

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
Department 20 Recreation						
Salaries and Benefits						
10-20-4001 Full Time	42,318	44,513	43,500	44,800	1300	2.99%
10-20-4002 Part Time	27,081	20,214	23,500	22,000	(1500)	(6.38%)
10-20-4003 Overtime	1,472	1,634	1,950	2,000	50	2.56%
10-20-4005 Event Attendant	208	170	300	200	(100)	(33.33%)
10-20-4007 Vehicle Allowance	462	597	750	500	(250)	(33.33%)
10-20-4010 Workers' Comp. Insurance	1,430	1,716	2,000	1,800	(200)	(10.00%)
10-20-4011 Medical Insurance	6,739	7,674	8,000	7,000	(1000)	(12.50%)
10-20-4015 Federal Payroll Tax	5,407	5,102	5,000	5,000	0	0.00%
10-20-4018 State Payroll Taxes	804	1,185	1,000	1,000	0	0.00%
Total Salaries and Benefits	85,921	82,805	86,000	84,300	(1700)	(1.98%)
Operations and Maintenance						
10-20-5006 Travel & Meetings	802	538	800	500	(300)	(37.50%)
10-20-5010 Publications & Legal Notices	124	171	150	200	50	33.33%
10-20-5012 Printing	407	453	500	500	0	0.00%
10-20-5014 Postage	212	279	300	300	0	0.00%
10-20-5016 Office & Meeting Supplies	1,005	1,103	1,250	1,000	(250)	(20.00%)
10-20-5017 Community Events	13,625	12,431	14,000	14,000	0	0.00%
10-20-5019 Fireworks	6,200	6,200	6,200	6,200	0	0.00%
10-20-5020 Telephone	1,889	1,756	1,800	1,800	0	0.00%
10-20-5045 Miscellaneous Expenditures	85	405	500	500	0	0.00%
10-20-5051 Equipment Rental	240	-	500	500	0	0.00%
Total Operations and Maintenance	24,589	23,336	26,000	25,500	(500)	(1.92%)
Contract Services						
10-20-5670 Other Professional Services	4,532	3,848	4,500	3,500	(1000)	(22.22%)
Total Contract Services	4,532	3,848	4,500	3,500	(1000)	(22.22%)
Capital Expenditures						
10-20-6010 Equipment	(663)	2,418	3,500	2,000	(1500)	(42.86%)
Total Capital Expenditures	(663)	2,418	3,500	2,000	(1500)	(42.86%)
Total Recreation	114,379	112,407	120,000	115,300	(4700)	(3.92%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 30

<u>ACCOUNT NO.</u>		2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL	%
						VS. 12-113 AMENDED	INCREASE (DECREASE)
Department 30 Rossmoor Park							
Salaries and Benefits							
10-30-4001	Full Time	28,837	31,828	32,500	33,500	1,000	3.08%
10-30-4002	Part Time	7,353	9,961	10,000	10,300	300	3.00%
10-30-4003	Overtime	1,458	1,207	1,400	1,450	50	3.57%
10-30-4005	Event Attendant	467	375	500	500	0	0.00%
10-30-4010	Workers' Comp. Insurance	2,942	4,244	5,000	4,500	(500)	(10.00%)
10-30-4011	Medical Insurance	7,813	9,480	8,700	8,700	0	0.00%
10-30-4015	Federal Payroll Taxes	2,907	3,324	3,200	3,300	100	3.13%
10-30-4018	State Payroll Taxes	418	726	570	600	30	5.26%
Total Salaries and Benefits		52,195	61,146	61,870	62,850	980	1.58%
Operations and Maintenance							
10-30-5010	Publications & Legal Notices	267	342	300	300	0	0.00%
10-30-5012	Printing	76	74	300	300	0	0.00%
10-30-5014	Postage	91	94	100	100	0	0.00%
10-30-5016	Office & Meeting Supplies	500	611	700	700	0	0.00%
10-30-5018	Janitorial Supplies	2,478	3,214	3,000	3,500	500	16.67%
10-30-5020	Telephone	1,849	1,547	1,600	1,600	0	0.00%
10-30-5022	Utilities	41,667	52,761	43,000	43,000	0	0.00%
10-30-5025	Sewer Tax	739	1,010	815	815	0	0.00%
10-30-5030	Vehicle Maintenance	1,265	1,481	2,000	1,500	(500)	(25.00%)
10-30-5032	Buildings & Grounds-Maintenance.	17,351	14,600	20,000	17,000	(3,000)	(15.00%)
10-30-5034	Alarm Systems/Security	639	562	750	750	0	0.00%
10-30-5045	Miscellaneous/Expenditures	435	0	500	500	0	0.00%
10-30-5051	Equipment Rental	265	0	700	500	(200)	(28.57%)
10-30-5052	Minor Facility Repairs/Tools	0	0	500	500	0	0.00%
Total Operations and Maintenance		67,622	76,297	74,265	71,065	(3,200)	(4.31%)
10-30-5655	Landscape Maintenance	37,259	31,860	38,000	38,000	0	0.00%
10-30-5656	Park Tree Trimming	866	1,061	1,000	1,000	0	0.00%
10-30-5670	Other Professional Services	4,766	3,422	3,000	3,400	400	13.33%
Total Contract Services		42,891	36,343	42,000	42,400	400	0.95%
Capital Expenditures							
10-30-6010	Equipment	351	166	1,000	500	(500)	(50.00%)
Total Capital Expenditures		351	166	1,000	500	(500)	(50.00%)
Total Rossmoor Park		163,059	173,952	179,135	176,815	(2,320)	(1.30%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 40 Montecito Center

ACCOUNT NO.		2011-12	2012-13	2012-13	2013-2014	13-14 FINAL	%
		ACTUAL	ACTUAL	AMENDED BUDGET	FINAL BUDGET	VS. 12-13 AMENDED	INCREASE (DECREASE)
Department 40 Montecito Center							
Salaries and Benefits							
10-40-4001	Full Time	24,093	26,823	27,000	27,800	800	2.96%
10-40-4002	Part Time	3,182	2,916	2,000	2,100	100	5.00%
10-40-4003	Overtime	1,094	829	770	785	15	1.95%
10-40-4005	Event Attendant	1,786	1,432	2,000	0	(2,000)	(100.00%)
10-40-4010	Workers' Comp. Insurance	2,274	3,413	4,000	3,600	(400)	(10.00%)
10-40-4011	Medical Insurance	6,869	7,674	7,500	7,100	(400)	(5.33%)
10-40-4015	Federal Payroll Taxes	2,276	2,398	2,250	2,250	0	0.00%
10-40-4018	State Payroll Taxes	341	452	520	550	30	5.77%
Total Salaries and Benefits		41,914	45,937	46,040	44,185	(1,855)	(4.03%)
Operations and Maintenance							
10-40-5010	Publications & Legal Notices	124	471	150	200	50	33.33%
10-40-5012	Printing	76	74	150	150	0	0.00%
10-40-5014	Postage	91	94	200	150	(50)	(25.00%)
10-40-5016	Office & Meeting Supplies	500	711	900	900	0	0.00%
10-40-5018	Janitorial Supplies	2,478	3,214	2,900	3,600	700	24.14%
10-40-5020	Telephone	1,889	1,744	1,650	1,650	0	0.00%
10-40-5022	Utilities	3,672	4,064	3,500	3,500	0	0.00%
10-40-5025	Sewer Tax	621	684	685	685	0	0.00%
10-40-5030	Vehicle Maintenance	805	1,133	1,500	1,500	0	0.00%
10-40-5032	Buildings & Grounds-Maintenance.	4,287	4,086	4,000	4,000	0	0.00%
10-40-5034	Alarm Systems/Security	475	479	500	500	0	0.00%
10-40-5045	Miscellaneous/Expenditures	435	0	500	250	(250)	(50.00%)
10-40-5051	Equipment Rental	60	0	500	250	(250)	(50.00%)
10-40-5052	Minor Facility Repairs/Tools	0	0	100	100	0	0.00%
Total Operations and Maintenance		15,513	16,752	17,235	17,435	200	1.16%
10-40-5655	Landscape Maintenance	3,540	3,540	3,800	3,300	(500)	(13.16%)
10-40-5656	Tree Trimming	866	1,086	1,000	1,000	0	0.00%
10-40-5670	Other Professional Services	4,765	3,758	4,000	2,800	(1,200)	(30.00%)
Total Contract Services		9,171	8,384	8,800	7,100	(1,700)	(19.32%)
Capital Expenditures							
10-40-6010	Equipment	(63)	0	600	300	(300)	(50.00%)
Total Capital Expenditures		(63)	0	600	300	(300)	(50.00%)
Total Montecito Center		66,535	71,074	72,675	69,020	(3,655)	(5.03%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 50

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
Department 50 Rush Park						
<u>Salaries and Benefits</u>						
10-50-4001 Full Time	28,837	31,828	32,500	33,500	1,000	3.08%
10-50-4002 Part Time	8,626	8,940	8,050	8,200	150	1.86%
10-50-4003 Overtime	1,567	1,211	1,150	1,150	-	0.00%
10-50-4005 Event Attendant	2,758	2,092	2,500	4,000	1,500	60.00%
10-50-4010 Workers' Comp. Insurance	2,942	4,244	4,000	4,500	500	12.50%
10-50-4011 Medical Insurance	7,813	9,480	8,700	8,700	-	0.00%
10-50-4015 Federal Payroll Taxes	3,210	3,454	3,400	3,400	-	0.00%
10-50-4018 State Payroll Taxes	491	794	775	775	-	0.00%
Total Salaries and Benefits	56,244	62,042	61,075	64,225	3,150	5.16%
<u>Operations and Maintenance</u>						
10-50-5010 Publications & Legal Notices	266	428	500	500	-	0.00%
10-50-5012 Printing	76	174	500	500	-	0.00%
10-50-5014 Postage	90	94	100	100	-	0.00%
10-50-5016 Office & Meeting Supplies	500	741	900	900	-	0.00%
10-50-5018 Janitorial Supplies	2,485	3,224	3,600	3,600	-	0.00%
10-50-5020 Telephone	1,972	1,700	1,800	1,800	-	0.00%
10-50-5022 Utilities	53,243	61,176	53,000	53,000	-	0.00%
10-50-5025 Sewer Tax	2,830	3,116	3,116	3,116	-	0.00%
10-50-5030 Vehicle Maintenance	1,282	1,524	2,000	1,500	(500)	(25.00%)
10-50-5032 Buildings & Grounds-Maintenance	25,830	25,497	27,000	25,000	(2,000)	(7.41%)
10-50-5034 Alarm Systems/Security	487	488	750	750	-	0.00%
10-50-5045 Miscellaneous/Expenditures	785	0	1,200	500	(700)	(58.33%)
10-50-5051 Equipment Rental	565	139	1,500	500	(1,000)	(66.67%)
10-50-5052 Minor Facility Repairs/Tools	0	0	4,500	1,500	(3,000)	(66.67%)
Total Operations and Maintenance	90,411	98,301	100,466	93,266	(7,200)	(7.17%)
10-50-5655 Landscape Maintenance	37,067	32,776	38,000	38,000	-	0.00%
10-50-5656 Tree Trimming	866	1,061	1,000	1,000	-	0.00%
10-50-5670 Other Professional Services	4,765	3,422	3,000	3,400	400	13.33%
Total Contract Services	42,698	37,259	42,000	42,400	400	0.95%
<u>Capital Expenditures</u>						
10-50-6010 Equipment	834	166	1,000	500	(500)	(50.00%)
Total Capital Expenditures	834	166	1,000	500	(500)	(50.00%)
Total Rush Park	190,187	197,768	204,541	200,391	(4,150)	(2.03%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 60, 65, and 70

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
Department 60 Street Lighting						
Operations and Maintenance						
10-60-5020 Telephone	630	567	480	480	0	0.00%
Contract Services						
10-60-5650 Lighting & Maintenance	113,690	114,771	107,000	107,000	0	0.00%
Total Street Lighting	114,320	115,338	107,480	107,480	0	0.00%
Department 65 Rossmoor Signature Wall						
Operations and Maintenance						
10-65-5002 Insurance - Liability	2,047	2,500	2,500	2,500	0	0.00%
10-65-5032 Buildings & Grounds-Maintenance	9	9	1,500	100	(1400)	(93.33%)
Total Rossmoor Signature Wall	2,056	2,509	4,000	2,600	(1400)	(35.00%)
Department 70 Street Sweeping						
Operations and Maintenance						
10-70-5020 Telephone	630	567	500	500		
10-70-5030 Vehicle Maintenance	0	0	100	100		
Total Operations and Maintenance	630	567	600	600	0	0.00%
Contract Services						
10-70-5642 Street Sweeping	52,281	53,671	52,000	52,000	0	0.00%
Total Street Sweeping	52,911	54,239	52,600	52,600	0	0.00%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 80

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
Department 80 Parkway Trees						
Salaries and Benefits						
10-80-4002 Salaries Part Time	-	13,515	12,000	15,500	3,500	29.17%
10-80-4007 Vehicle Allowance	-	124	500	500	-	0.00%
10-80-4010 Workers' Comp. Insurance	-	-	250	250	-	0.00%
10-80-4015 Federal Payroll Tax -FICA	-	1,041	900	900	-	0.00%
10-80-4018 State Payroll Taxes	-	296	75	300	225	300.00%
Total Salaries and Benefits	-	14,976	13,725	17,450	3,725	27.14%
Operations and Maintenance						
10-80-5012 Printing	-	6	50	50	-	0.00%
10-80-5014 Postage	470	215	600	300	(300)	(50.00%)
10-80-5016 Office & Meeting Supplies	79	164	200	200	-	0.00%
10-80-5020 Telephone	1,239	1,436	900	900	-	0.00%
10-80-5030 Vehicle Maintenance	-	199	300	300	-	0.00%
10-80-5051 Equipment Rental	60	-	250	250	-	0.00%
Total Operations and Maintenance	1,848	2,020	2,300	2,000	(300)	(13.04%)
Contract Services						
10-80-5656 Tree Trimming	54,415	70,123	71,000	60,000	(11,000)	(15.49%)
10-80-5660 Tree Removals	2,750	3,327	3,700	3,700	-	0.00%
10-80-5656 Tree Watering Program	-	1,271	1,300	1,300	-	0.00%
10-80-5670 Other Professional Services	30,711	7,896	10,000	6,000	(4,000)	(40.00%)
Total Contract Services	87,876	82,617	86,000	71,000	(15,000)	(17.44%)
Capital Expenditures						
10-80-6015 Trees	22,587	17,087	18,000	18,000	-	0.00%
Total Parkway Trees	112,311	116,699	120,025	108,450	(11,575)	(9.64%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 90 Mini-Parks & Medians

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
Department 90 Mini-Parks & Medians						
<u>Salaries and Benefits</u>						
10-90-4001 Full Time	596	711	775	800	25	3.23%
10-90-4002 Part Time	316	265	365	375	10	2.74%
10-90-4003 Overtime	39	32	25	60	35	140.00%
10-90-4010 Workers' Comp. Insurance	142	199	230	200	(30)	(13.04%)
10-90-4015 Federal Payroll Taxes	73	58	70	70	0	0.00%
10-90-4018 State Payroll Taxes	13	11	15	15	0	0.00%
Total Salaries and Benefits	1,179	1,276	1,480	1,520	40	2.70%
<u>Operations and Maintenance</u>						
10-90-5020 Telephone	590	572	500	500	0	0.00%
10-90-5022 Utilities	6,908	9,718	7,500	7,500	0	0.00%
10-90-5030 Vehicle Maintenance	0	0	100	100	0	0.00%
10-90-5032 Building & Grounds Maintenance.	672	1,102	1,000	750	(250)	(25.00%)
10-90-5045 Miscellaneous/Expenditures	0	0	200	100	(100)	(50.00%)
10-90-5051 Equipment Rental	60	0	100	100	0	0.00%
10-90-5052 Minor Facility Repairs/Tools	191	0	200	200	0	0.00%
Total Operations and Maintenance	8,421	11,393	9,600	9,250	(350)	(3.65%)
<u>Contract Services</u>						
10-90-5655 Landscape Maintenance	3,540	3,540	4,000	3,600	(400)	(10.00%)
10-90-5656 Tree Trimming	289	362	500	500	0	0.00%
10-90-5670 Other Professional Services	49	67	150	75	(75)	(50.00%)
Total Contract Services	3,878	3,969	4,650	4,175	(475)	(10.22%)
<u>Capital Expenditures</u>						
10-90-6010 Equipment	0	0	250	100	(150)	(60.00%)
Total Capital Expenditures	0	0	250	100	(150)	(60.00%)
Total Mini-Parks & Medians	13,478	16,637	15,980	15,045	(935)	(5.85%)
TOTAL GENERAL FUND EXPENDITURES	1,179,066	1,200,849	1,244,196	1,164,076		

**RUSH PARK ASSESSMENT DISTRICT - FUND 20
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
Assigned Fund Balance, Beginning		207,154	203,129	203,129	0		
Rush Park AD Revenues							
Assessments							
20-00-3100	Current Year Secured	376,607	378,617	377,000	380,000	3000	0.80%
20-00-3101	Prior Year Secured	4,745	3,696	5,000	3,400	(1600)	(32.00%)
20-00-3200	Interest	-	-	-	-		
20-00-3500	Transfer in other funds						
20-00-3500	Other Misc. Rev.			8,800		(8800)	(100.00%)
Total Rush Park AD Revenues		381,352	382,312	390,800	383,400	(7400)	(1.89%)
Rush Park AD Expenditures							
20-50-5619	Bond Trustee	2,875	2,875	2,875	2,875	0	0.00%
20-50-5617	Admin Fee	20,000	240,000	240,000	20,000	(220000)	(91.67%)
Total Contract Services		22,875	242,875	242,875	22,875	(220000)	(90.58%)
Annual Debt Service							
20-50-5800	Principal	111,183	-	-	220,000	220000	n/a
20-50-5801	Interest	146,555	141,980	141,980	135,160	(6820)	(4.80%)
Increase due in Bond Reserve		4,765					n/a
Total Annual Debt Service		262,503	141,980	141,980	355,160	213180	150.15%
Total Rush Park AD Expenditures		285,378	384,855	384,855	378,035	(6820)	(1.77%)
Revenues Less Expenditures		95,974	(2,543)	5,945	5,365		
Transfers Out		(100,000)	(200,586)	0	0		
(1) Transfer Out - (To Fund 50 as directed by auditor)			203,129	0	0		
Assigned Fund Balance, End of Year		203,128	0	209,074	5,365		

(1) Transfer out to Agency Fund per Auditor Recommendation.

**ROSSMOOR WALL SPECIAL TAX - FUND 30
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
<u>Restricted Fund Balance, Beginning</u>		169,450	173,145	173,145	175,257		
<u>Rossmoor Wall Revenues</u>							
30-00-3100	Current Year Secured	86,026	85,995	85,700	87,700	2000	2.33%
30-00-3101	Prior Year Secured	864	977	2,300	780	(1520)	(66.09%)
30-00-3200	Interest		-	1,000	1,000		
30-00-3500	Other Misc. Rev.						
Total Rossmoor Wall Revenues		86,890	86,972	89,000	89,480	480	0.54%
<u>Rossmoor Wall Expenditures</u>							
30-65-5619	Bond Trustee	2,530	2,530	2,530	2,530	0	0.00%
Annual Debt Service							
30-65-5800	Principal	55,000	60,000	60,000	65,000	5000	8.33%
30-65-5801	Interest	25,665	22,330	22,330	18,705	(3625)	(16.23%)
Total Annual Debt Service		80,665	82,330	82,330	83,705	1375	1.67%
Total Rossmoor Wall Expenditures		83,195	84,860	84,860	86,235	1375	1.62%
<u>Revenues Less Expenditures</u>		3,695	2,112	4,140	3,245	(895)	(21.62%)
<u>Restricted Fund Balance, End of Year</u>		173,145	175,257	177,285	178,502	1217	0.69%

**CAPITAL IMPROVEMENT PROGRAM - FUND 40
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2011-12 ACTUAL	2012-13 ACTUAL	2012-13 AMENDED BUDGET	2013-2014 FINAL BUDGET	13-14 FINAL VS. 12-13 AMENDED	% INCREASE (DECREASE)
<u>Assigned Fund Balance, Beginning</u>		147,839	189,789	189,789	226,319		
<u>Revenues</u>						n/a	n/a
	Other Financing Sources (Improvement Fund)	0	0	0	0	n/a	n/a
<u>Total Capital Improvement Program Revenues</u>		0	0	0	0	n/a	n/a
<u>Expenditures</u>							
	Dept.						
	Rossmoor Park	46,693	9,276	8,500	0	(8,500)	(100.00%)
	Montecito Center	28	8,150	20,000	0	(20,000)	(100.00%)
	Rush Park	11,019	30,145	140,470	194,950	54,480	38.78%
	General	310	15,899	39,970	16,050	(23,920)	(59.84%)
<u>Total Expenditures</u>		58,050	63,470	208,940	211,000	2,060	0.99%
<u>Revenues Less Expenditures</u>		(58,050)	(63,470)	(208,940)	(211,000)	(2,060)	0.99%
<u>Transfers In</u>		100,000	100,000	100,000	0	(100,000)	(100.00%)
<u>Transfers Out</u>		0					
<u>Assigned Fund Balance, End of Year</u>		189,789	226,319	80,849	15,319	n/a	n/a

FOUR-YEAR CAPITAL IMPROVEMENT PROGRAM BUDGET

2013-2014 FINAL BUDGET - FUND 40

PROJECT TITLE	Actual FY 2012-2013	Amended Budget FY 2012-2013	Estimate to Close 2012-2013	FINAL BUDGET 2013 2014	Information Only FY 2014-2015	Information Only FY 2015-2016	Information Only FY 2016-2017
REVENUES							
Previous Transferred Available Funds	\$189,789	\$189,789	\$189,789	\$226,319	\$15,319	(\$319,467)	(\$319,467)
Transfer from Fund 10	\$0	0	0	0	0	0	0
Transfer from Fund 20 (thru Fund 10)	\$100,000	100,000	100,000	0	0	0	0
Prop 1A Payback and Interest from State	\$0	0	0	0	0	0	0
TOTAL REVENUES	\$289,789	\$289,789	\$289,789	\$226,319	\$15,319	(\$319,467)	(\$319,467)
EXPENSES							
ROSSMOOR PARK							
Tot Lot Equipment - Swing Set and Hooded Slide (1) to be consistent with safety regulations.							
Resurface Basketball Courts.							
Tennis Repaired & Resurfaced							
Replace Chain Link Fencing Around Backstops		TBD	TBD				
Remote Lighting System Added (2/12/13)		\$8,500	\$9,276				
ROSSMOOR PARK SUBTOTAL	\$9,276	\$8,500	\$9,276	\$0	\$0	\$0	\$0
MONTECITO							
Redesign Interior		\$20,000			\$95,000		
Redesign Courtyard					\$49,800		
New Gate			\$8,900		TBD		
Install Electronic Message Board (Eliminate)							
MONTECITO SUBTOTAL	\$8,150	\$20,000	\$8,900	\$0	\$144,800	\$0	\$0
RUSH PARK							
Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals) Design paid/moved project to FY 2013-14							
Parking Lot Repair		\$50,000		\$25,000			
Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.				150,000			
Rehabilitate and Upgrade Indoor Men's Restrooms (including waterless urinals)		3,120					
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting		19,950		19,950			
Replace Peripheral HVAC System in Auditorium		32,400	24,400				
Baseball Field - Replace with dustless dirt		35,000	3,860	TBD	35,000		
Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)					14,000		
Revise Landscape					20,700		
Pour-in-Place Rubber Surfacing (Partial 2,132 sq.ft.) for Tot Lot to be consistent with safety regulations.					28,736		
Canopy Entrance for Auditorium					37,800		
Replace Temporary Picnic Canopy with Permanent Shade Structure					39,000		
Install Solar Panels					TBD		
Outlet and Circuit Breaker for Movies and Concerts in the Park. (TBD in which FY.) = \$10,500							
RUSH PARK SUBTOTAL	\$30,145	\$140,470	\$28,260	\$194,950	\$175,236	\$0	\$0
GENERAL							
Rossmoor Shopping Village Signage (requested by Board Jan. 2012)		\$24,050	\$8,000	\$16,050			
Replace Round Trash Cans for Rush , Rossmoor and Mini Parks.		5,241	4,800				
Irrigation Box for Rossmoor Triangle		5,400					
IPads for Board including storage safe (added 2/12/13)		5,279	4,980				
Security Cameras at Rossmoor Entrances (added 2/12/13)		TBD					
Scissor Lift and Utility Trailer (Recommend Removal)					\$14,750		
GENERAL SUBTOTAL	\$15,899	\$39,970	\$17,780	\$16,050	\$14,750	\$0	\$0
TOTAL EXPENSES	\$63,470	\$208,940	\$64,216	\$211,000	\$334,786	\$0	\$0
ENDING FUND BALANCE	\$226,319	\$80,849	\$225,573	\$15,319	(\$319,467)	(\$319,467)	(\$319,467)

RESOLUTION NO. 13-06-11-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT
APPROVING AND ADOPTING THE ANNUAL
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2013-2014**

WHEREAS, on November 6, 1979, the voters of California added Article XIII B to the State Constitution placing limitations on the appropriations of State and local government; and

WHEREAS, Article XIII B was amended by voters in November 1990 through the passage of Proposition 111; and

WHEREAS, Article XIII B now requires the District Board to select population and inflation factors for the year's appropriations limit calculation.

NOW, THEREFORE, the Board of Directors of the Rossmoor Community Services District does hereby resolve as follows:

SECTION 1. That the 2013-2014 appropriations limitation shall be \$1,830,481 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2013-2014 appropriations limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2013-2014 appropriations limit is the County population growth.

PASSED AND ADOPTED this 11th day of June 2013.

AYES: Ron Casey, Alfred Coletta, Bill Kahlert, Jeffrey Rips, Michael Maynard

NOES:

ABSTAIN:

ABSENT:

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: 
Michael Maynard, President

ATTEST:


Chris Montana, Secretary
Rossmoor Community Services District

EXHIBIT A

2013– 2014 APPROPRIATIONS LIMITATION

2012 – 2013	\$1,727,847
County Population Increase	0.78%
Change in California per capita income	5.12%
Per Capita Cost of Living (converted to ratio)	$\frac{5.12 + 100}{100} = 1.0512$
Population (converted to a ratio)	$\frac{0.78 + 100}{100} = 1.0078$
Increase Factor = 1.0512 x 1.0078	1.0594
2013 –2014 Limitation = 1,727,847 x 1.0594 =	\$1,830,481

RESOLUTION 13-07-9-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT FOR THE FISCAL YEAR 2013-2014 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

WHERE AS, the Rossmoor Community Services District did discuss and approve at a public hearing, the District's Fiscal Year 2013-2014 Final Budget at its Regular Meeting on July 9, 2013.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Annual Budget Revenue and Expenditure totals by Fund in the amounts specified in Attachment A for the Fiscal Year 2013-2014.

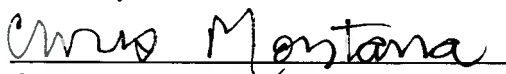
PASSED AND ADOPTED this 9th day of July, 2013.

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: 

President Maynard, President

ATTEST:



Chris Montana, Secretary
Rossmoor Community Services District

ATTACHMENT A

ANNUAL FISCAL YEAR 2013-2014 ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

TOTAL FUND REVENUES

FUND 10	\$1,170,440
FUND 20	\$383,400
FUND 30	\$89,480
FUND 40	\$0

TOTAL ALL FUNDS **\$1,643,320**

TOTAL FUND EXPENDITURES

FUND 10	\$1,164,076
FUND 20	\$378,035
FUND 30	\$86,235
FUND 40	\$211,000


TOTAL ALL FUNDS **\$1,839,346**

2013/2014 PERSONNEL SUMMARY

HOURLY

- General Counsel: Consultant
- District Auditor: Consultant

FULL TIME

- 
- Administrative Assistant
 - Accountant/Bookkeeper
 - General Clerk
 - Park Superintendent
 - Recreation Superintendent

PART TIME

- General Manager
- Maintenance Assistant
- Recreation Leader
- Recreation Assistant
- Tree Consultant
- Event Attendants

VOLUNTEERS

- Various Projects

F/Y 2013-2014

Position	2012-2013 Current Salary		Consumer Price Index 2013 3.1%		2013-2014 Recommended Salary	
	Yearly	Hourly	Annually	Hourly	Annually	Hourly
*General Manager	n/a		n/a		\$46,800.00	\$45.00
Accountant/Bookkeeper	\$51,480.00	\$24.75	\$1,572.20	\$0.7559	\$53,052.20	\$25.51
Administrative Assistant	\$48,505.60	\$23.32	\$1,481.36	\$0.7122	\$49,986.96	\$24.03
General Clerk	\$36,878.40	\$17.73	\$1,126.27	\$0.5415	\$38,004.67	\$18.27
Park Superintendent	\$48,193.60	\$23.17	\$1,471.83	\$0.7076	\$49,665.43	\$23.88
Recreation Superintendent	\$42,432.00	\$20.40	\$1,295.87	\$0.6230	\$43,727.87	\$21.02
*Tree Consultant	\$15,080.00	\$14.50	\$460.54	\$0.4428	\$15,540.54	\$14.94
*Maintenance Assistant	\$16,390.40	\$15.76	\$500.56	\$0.4813	\$16,890.96	\$16.24
*Recreation Leader	\$16,390.40	\$15.76	\$500.56	\$0.4813	\$16,890.96	\$16.24
**Recreation Leader	\$9,547.20	\$12.24	\$291.57	\$0.3738	\$9,838.77	\$12.61
Event/Facility Attendant	n/a	\$15.00				\$15.00

* 1/2 Time 20 hrs a week/1,040 hrs per year.

** Weekend Rec.15 hrs per week/780 hrs per year.



735 E. Carnegie Dr, Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscca.net

October 29, 2012

PARTNERS

Brenda L. Odle, CPA, MST
Terry P. Shea, CPA
Kirk A. Franks, CPA
Matthew B. Wilson, CPA, MSA
Scott W. Manno, CPA
Leena Shanbhag, CPA, MST
Jay H. Zercher, CPA (Retired)
Phillip H. Waller, CPA (Retired)

MANAGERS / STAFF

Nancy O'Rafferty, CPA, MBA
Bradferd A. Welebir, CPA, MBA
Jenny Liu, CPA, MST
Katie L. Millsom, CPA
Papa Matar Thiaw, CPA, MBA
Maya S. Ivanova, CPA, MBA
Danielle E. Odgers, CPA
William C. Clayton, CPA
Peter E. Murray, CPA
Genivive Schwarzkopf, CPA
Megan Hackney, CPA
Seong-Hyea Lee, CPA, MBA
Charles De Simon, CPA

To the Management and Board of Directors
Rossmoor Community Services District

In planning and performing our audit of the financial statements of Rossmoor Community Services District (the District) for the year ended June 30, 2012, we considered the District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

During our audit, we noted a certain matter that is presented for your consideration. This letter does not affect our report dated October 29, 2012 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, or assist you in implementing the recommendations. Our comments are summarized as follows:

(1)

Administrative Fees Related to Series 1993 Rush Park Bonds

Background – In 2009, we were engaged to perform agree-upon procedures related to the Series 1993 Rush Park Bonds, and we issued our report on January 14, 2010. During that engagement, it was noted that according to Bond advisors and Bond documents, the District should remit special assessments received in excess of the required annual debt service payments, less an appropriate administrative fee not to exceed \$20,000 per year (“excess special assessments”) to the Bond Reserve Fund held by the fiscal agent (Article V Section 5.02(a) of the Bond document). Based on our procedures, it was determined that the District had not recovered any administrative fees from the beginning of the Bonds in 1994 through the date of our report. We also noted that the District did not remit excess special assessments to the fiscal agent annually, but rather, accumulated any excess special assessments in a separate fund in its accounting system. It appeared that the excess special assessments had been adequately segregated from other funds in the District.

MEMBERS

American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance
for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants

The District recovered \$20,000 from accumulated excess special assessments for each fiscal year 2010, 2011, and 2012 through authorized budget transfers from Fund 20 to the General Fund (Fund 10). In addition, the District transferred \$100,000 in accumulated excess special assessments in 2012, which represented the uncollected administrative fees for no more than 5 of the years during the period from 1994 to 2009. The maximum total of administrative fees that could have been collected from 1994 to 2012 is \$380,000. As of June 30, 2012, the District has recovered \$160,000 in administrative fees, leaving a maximum of \$220,000 that may be collected representing prior years.

As a result of the District using excess Bond Reserves to pay down some of the outstanding Series 1993 Bonds early, the District has a reduced debt service requirement in 2013. We have projected that the District will end the 2013 fiscal year with excess special assessments of approximately \$439,000 before administrative fees.

Recommendation – Our understanding is that it is the District's intent to collect the maximum administrative fees allowed by the Bond documents. For 2013, this would be \$240,000, which is \$220,000 to catch up all the prior years, and \$20,000 for year 2013. This would yield an excess special assessments balance of approximately \$199,000 after administrative fees, which should be transferred to the Bond Reserve Fund. We recommend that the District perform a transfer from Fund 20 to the General Fund (Fund 10) in 2013 for all remaining uncollected administrative fees from the period 1994 to 2009. This District would benefit as follows: (1) The matter of uncollected prior year administrative fees would be resolved in one year, (2) the matter could be resolved prior to future changes in management, personnel, auditors, or advisors, who are familiar with the matter, (3) restricted resources would be freed for other District uses, (4) future excess special assessments would be more easily segregated for remittance to the Bond Reserve Fund held with the fiscal agent. We also recommend that the District remit excess special assessments to the Bond Reserve Fund held by the fiscal agent once annually. The amount could be determined after each annual audit. Excess special assessments maintained by the District (i.e. not remitted to the fiscal agent) should be transferred to the Agency Fund (Fund 50) at the end of each year to appropriately reflect the restricted nature of the funds.

Management's Response – Management concurs with the Auditor's recommendations. The recommendations are deemed consistent with sound fiscal management and proper internal controls. Management will make the following recommendations to the Board of Directors:

1. Transfer \$240,000 from Fund 20 to Fund 10 in 2013 in order to complete the catch up of allowable administrative fees as provided for by Bond documents.
2. Transfer approximately \$199,000 in excess special assessments to the Bond Reserve Fund.
3. Remit excess special assessments to the Bond Fund held by the fiscal agent once annually.
4. Excess special assessments maintained by the District (i.e. not remitted to the fiscal agent) be transferred to the Agency Fund (Fund 50) at the end of each year.

To the Management and Board of Directors
Rossmoor Community Services District

Page 3
October 29, 2012

This Management Response is based primarily on the rationale stated in the Auditor's Recommendation, but also on management's responsibility to maintain the fiscal integrity of the District's financial resources.

ROGERS, ANDERSON, MALODY & SCOTT, LLP

Rogers Anderson Malody & Scott, LLP