

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board
Agenda Package

March 8, 2022

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

Please be advised that all persons wishing to attend this meeting may do so in person or via Zoom.

Join Zoom Meeting: <https://zoom.us/j/98120341211?pwd=NGtBQzdkbVpVa0lMdlZiVEhDRnlRUT09>

Enter Meeting ID: **981 2034 1211** and Passcode: **Rossmoor**

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, March 8, 2022

7:00 p.m.

This Board meeting will take place in person and virtually via Zoom Webinar pursuant to Assembly Bill 361 and Resolution of the Board of Directors No. 21-10-12-02. To participate in the meeting via Zoom, please follow the following instructions.

1. To Participate via Zoom Webinar:

Please click the link below to join the webinar:

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Or sign into Zoom.com and "Join a Meeting"

Enter Meeting ID: **981 2034 1211** and Passcode: **Rossmoor**

- If Zoom is not already installed on your computer, click "Download & Run Zoom" on the launch page and press "Run" when prompted by your browser. If Zoom has previously been installed on your computer, please allow a few moments for the application to launch automatically.*

- Select "Join Audio via Computer."*

- The virtual conference room will open. If you receive a message reading, "Please wait for the host to start this meeting," simply remain in the room until the meeting begins.*

- During the Public Comment Period, use the "raise hand" feature located in the participants' window and wait for district staff to announce your name and unmute your line when it is your turn to speak. Comments are limited to 3 minutes, or as otherwise directed.*

2. To Participate via telephone:

Call: US: +1 669 900 6833 Webinar ID: 981 2034 1211 Passcode: 72057452

*During the Public Comment Period, press *9 to add yourself to the queue and wait for city staff to announce your name/phone number and press *6 to unmute your line when it is your turn to speak. Comments are limited to 3 minutes, or as otherwise directed.*

3. Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the District Secretary at jmendoza@rossmoor-csd.org. Comments received by 3:00 p.m. on the date of the meeting will be provided to the Board of Directors, made available to the public, and will be part of the meeting record.



Scan QR Code to Join Zoom Meeting:

This agenda contains a brief description of each item to be considered. Except as provided by law; no action shall be taken on any item not appearing in the agenda. To speak on an item if physically present at the meeting, complete a Speaker Request Form(s) identifying the item(s) and topic and deposit it in the speaker request box. To speak on a matter not appearing in the agenda, but under the jurisdiction of the Board of Directors, you may do so during Public Comments at the beginning of the meeting. Speaker request forms must be deposited prior to the beginning of Public Comments. When addressing the Board, it is requested that you state your name for the record. Address the Board as a whole through the President. Comments to individual Directors or staff are not permitted. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting. Supporting documentation is available for review in the Rush Park main office, 3001 Blume Drive, Rossmoor, CA 90720; 9:00 a.m. - 5:00 p.m., Monday-Friday. The Agenda is available online at: <http://www.rossmoor-csd.org>. Meetings may also be viewed on the Vimeo.com or by using the Vimeo icon on the RCSD website at <http://www.rossmoor-csd.org>.

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Barke, DeMarco, Nitikman, Searles
President Rips
3. PLEDGE OF ALLEGIANCE: Director Barke
4. PRESENTATIONS:
 - a. County of Orange Board of Supervisors – First District Supervisor Andrew Do

B. ADDITIONS TO AGENDA – None

In accordance with Section 54954 of the Government Code (Brown Act), action may be taken on items not on the agenda, which was distributed, if: a majority of the Board determines by formal vote that an emergency exists per Section 54956.5 (for example, work stoppage or crippling disaster which severely impairs public health and/or safety); or

Two-thirds (2/3) of the Board formally votes or, if less than 2/3 of members are present, all of the Board members present vote, that there is a need to take immediate action, which arose after the agenda was posted.

C. PUBLIC FORUM

Any person may address the Board of Directors at this time upon any subject within the jurisdiction of the Rossmoor Community Services District; however, any matter that requires action may be referred to Staff at the discretion of the Board for a report and action at a subsequent Board meeting.

D. REPORTS TO THE BOARD

1. MONTHLY TRAFFIC SAFETY UPDATE
2. STREET SWEEPING UPDATE
3. REPORT OF THE CIP AND BUDGET COMMITTEES REGARDING APPROVAL OF FISCAL YEAR 2021-2022 MID-YEAR AMENDED BUDGET

E. CONSENT CALENDAR

1. MINUTES:

a. Regular Board Meeting of February 8, 2022

2. JANUARY 2022 REVENUE AND EXPENDITURE REPORT

3. RESOLUTION NO. 22-03-08-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT TO CONTINUE CONDUCTING MEETINGS OF THE DISTRICT BOARD AND COMMITTEES REMOTELY AS NEEDED DUE TO HEALTH AND SAFETY CONCERNS FOR THE PUBLIC

Consent items are expected to be routine and non-controversial, to be acted upon by the Board of Directors at one time. If any Board member requests that an item be removed from the Consent Calendar, it shall be removed by the President so that it may be acted upon separately.

F. PUBLIC HEARING: None

G. RESOLUTIONS

1. RESOLUTION NO. 22-03-08-02 A RESOLUTION OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR FISCAL YEAR 2021-2022

ORDINANCES: None

H. REGULAR CALENDAR

1. DISCUSSION REGARDING PURCHASE OF A CLOUD-BASED FUND ACCOUNTING SOFTWARE FROM BLACK MOUNTAIN SOFTWARE
2. DISCUSSION REGARDING RENEWAL OF CONTRACT SERVICE AGREEMENT WITH CITY OF BREA – BreaIT TO MAINTAIN THE DISTRICT'S COMPUTER SYSTEM AND EQUIPMENT, AND PROVIDE INFORMATION TECHNOLOGY SUPPORT TO DISTRICT STAFF
3. DISCUSSION REGARDING RENEWAL OF PROFESSIONAL SERVICES AGREEMENT WITH RAMS, INC. FOR AUDITOR SERVICES

I. GENERAL MANAGER ITEMS

This part of the agenda is reserved for the General Manager to provide information to the Board on issues that are not on the Agenda, and/or to inform the Board that specific items may be placed on a future agenda. No Board action may be taken on these items that are not on the agenda.

J. BOARD MEMBER ITEMS

This part of the agenda is reserved for individual Board members briefly to make general comments, announcements, reports of his or her own activities, and requests of staff, including that specific items be placed on a future Agenda. The Board may not discuss or take action on items not on the Agenda.

K. GENERAL COUNSEL ITEMS

This part of the agenda is reserved for General Counsel to make comments, announcements and reports of activities that are legal in nature. The Board may not discuss or take action on items not on the agenda.

L. ADJOURNMENT

It is the intention of the Rossmoor Community Services District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the District will attempt to accommodate you in every reasonable manner.

Please contact the District Office at (562) 430-3707 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors.

Any such writing will be available for public inspection at the District offices located at [3001 Blume Drive, Rossmoor, CA 90720](#). In addition, any such writing may also be posted on the District's web site at www.rossmoor-csd.org.

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the March 8, 2022, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:

Joe Mendoza

03/03/2022

Date _____

For: JOE MENDOZA
General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: COUNTY OF ORANGE BOARD OF SUPERVISORS – FIRST DISTRICT
SUPERVISOR ANDREW DO

RECOMMENDATION

Receive and file presentation.

INFORMATION

The Rossmoor Community Services District (RCSD) Board of Directors is pleased to welcome County of Orange First District Supervisor Andrew Do to the March 8, 2022 meeting. Through the recent redistricting process, the RCSD was moved from Supervisor Foley's District and placed in the First District with Supervisor Do.

Joining Supervisor Do will be Ms. Ofelia Garcia, Director of Community Engagement and Initiatives for Supervisor Do's office.

The RCSD looks forward to working with Supervisor Do on matters of importance to the constituents in the RCSD and we appreciate his interest in our community.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: MONTHLY TRAFFIC SAFETY UPDATE

RECOMMENDATION

Review and discuss information provided.

BACKGROUND

The General Manager provides a monthly update to the Rossmoor Community Services District (RCSD) Board of Directors to keep the Board and community informed of measures being taken to address traffic safety within Rossmoor.

INFORMATION

Since the February RCSD Board meeting, work is continuing to progress in the following areas:

- The Community Traffic/Safety Advisory Committee is scheduled to meet on March 17, 2022 in the Rush Park Auditorium at 7 p.m. The agenda will include discussion regarding possible solutions to parking issues on the arterial streets along Montecito Road and Bradbury Road. The General Manager has contacted the City of Seal Beach about scheduling a meeting with the owners at The Shops at Rossmoor in order to engage in a discussion regarding the utilization of the parking lot behind the Rossmoor and Seal Beach condominiums and townhomes. We have been informed by Vestar, owner of the property, that the company is not interested in meeting with RCSD representatives to discuss use of their parking areas. The General Manager has been in contact with The Shops' General Manager about possible collaboration for events or activities so that the District can begin to develop a relationship with The Shops. Currently, The Shops collaborate with RHA to conduct the annual graduation parade, and with the Los Alamitos Unified School District for the Taste of Los Al.
- Orange County Public Works reports that installation of the permanent radar speed signs to be placed on Montecito Road and St. Cloud Drive, will be performed in the month of March.
- The General Manager met with Community Safety Manager Daryl Evans of the City of Cerritos regarding arrangements for the portable radar black box that the City is loaning the RCSD. While the black box has been delivered to RCSD, there has been a delay with the City of Cerritos being able to provide the computer that comes with the black box. Mr. Evans indicated that he will advise us when the setup is ready. We continue to work together on this for the future.

- The General Manager has been in contact with CHP Officer Mitchell Smith and working with him to plan a bicycle safety event on Saturday, May 21, 2022 at Rush Park from 10 a.m. to 1 p.m. District staff is working with Officer Smith to put together resources for this event. We look forward to this event that will enhance bicycle safety in Rossmoor.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-2

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: STREET SWEEPING UPDATE

BACKGROUND

A new street sweeping schedule was introduced in the Rossmoor Community Services District (RCSD) beginning January 3, 2022. This new street sweeping schedule was implemented to better serve our residents and to alleviate the parking issues associated with the previous street sweeping schedule.

The new schedule provides street sweeping on the first and third Mondays for odd-numbered addresses, and the first and third Tuesdays for even-numbered addresses, thus providing residents and visitors with parking alternatives to avoid an unwarranted parking violation ticket.

Sunset Property Services is the vendor providing the street sweeping service.

INFORMATION

The new street sweeping schedule has been well-received by our residents, and for the most part, residents are complying with the new parking restrictions. As the new schedule began, ticketing enforcement was suspended in January and February to give residents time to adjust to the new schedule. The Sheriff's and RCSD staff has taken the opportunity to provide education and warning citations in order to gain compliance in the future. A ticketing enforcement date will be set depending upon the installation of signage throughout the community. Sheriff's, Orange County Traffic Engineering, and RCSD representatives will be meeting in March to discuss the installation of the signage and an enforcement schedule.

The General Manager and RCSD staff have been working to inform residents of the new street sweeping schedule through the District website, social media announcements, flyers at special events, and a door hanger announcement to all residents. In addition, banners and signs have been placed throughout the District for residents to see as they travel through the community.

Overall the two months was successful. This is a major change within our community and we appreciate the patience of our residents in understanding that this is a new schedule and there will be a learning curve. If residents have concerns, please call the District office at (562) 430-3707 or Sunset at (949) 551-5151 or customerservice@sunsetpropertyservices.com.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-3

Date: March 8, 2022

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Ken Pun, The Pun Group, LLP

Subject: **REPORT OF THE CIP AND BUDGET COMMITTEES REGARDING
APPROVAL OF FISCAL YEAR 2021-2022 MID-YEAR AMENDED BUDGET**

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the FY 2021-2022 Mid-Year Amended Budget.

BACKGROUND

In accordance with Policy No. 3020, the Budget Committee shall review the Mid-Year budget prepared by the Accountant prior to the March Board meeting. In addition, it is customary for the CIP Committee to review the Capital Improvement Program (CIP) to determine any reordering of project priorities and subsequent budget implications.

INFORMATION

CIP Committee Meeting

The CIP Committee (Directors Barke and Rips (for DeMarco) met on February 22, 2022 to review completed projects and make recommendations for the remainder of the FY 2021-2022. As a result of the COVID-19 pandemic, the FY 2020-2021 capital improvement projects (CIP) were suspended until FY 2021-2022. Therefore, the RCSD began to implement capital improvement projects during this fiscal year. The CIP Committee recommended the following:

- Move forward with the approved canopy project at Rossmoor Park.
- Secure a price for a consultant to evaluate the District's parks and facilities to provide a master plan for future project decisions.
- Conduct a trial test for pickleball at the Rossmoor Park tennis courts to determine if noise levels are acceptable.
- Secure prices to convert one tennis court into four pickleball courts.
- Secure a price to construct a pickleball court at either Rush or Rossmoor Parks.
- Include a question on the resident satisfaction survey that is being prepared about desire for a pickleball court.
- Secure pricing for Rush Park Auditorium flooring replacement for discussion for the FY 2022-2023 budget.
- Secure pricing for a handball court at Rush and Rossmoor Parks. This will also be included in the community survey.

It was discussed that the Prop 68 Per Capita Grant funding could reimburse the District for the projects identified. The amended budget includes a balance of \$111,000, budgeted as a placeholder at Rossmoor Park for the District. Depending on results of the survey and direction from the Board, the funds will be used during the FY 2021-2022 and FY 2022-2023. All projects that are reimbursable through Prop 68 must be completed and submitted by March 2024.

The CIP Committee will meet again on April 7, 2021 to determine final recommendations for possible FHY 2022-2023 capital improvement projects. The final recommendations of the Committee will be presented to the Budget Committee at their April 19, 2022 meeting for the FY 2022-2023 budget.

Budget Committee

The Budget Committee (Directors Nitikman and Rips) met on February 24, 2022. They reviewed the proposed mid-year budget adjustments for FY 2021-2022. Upon discussion with the General Manager and Accountant, the Committee made recommendations that are reflected in the attached summary. In black bold text, are the proposed budget adjustments that staff recommended for the Committee's consideration. The red bold text reflects the adjustments the Budget Committee approved for the Mid-Year Amended Budget.

ATTACHMENTS

1. FY 2021-2022 Amended Mid-Year Budget
2. Explanation of Proposed FY 2021-2022 Mid-Year Budget Adjustments

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
For the Year Ending June 30, 2022**

	2020-2021		2021-2022					12-Month Projected Estimates to Close
	Final Budget	Actual	Favorable (Unfavorable)	Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	
Revenues:								
Property taxes	\$ 1,036,195	\$ 1,093,802	\$ 57,607	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 589,752	\$ 511,000
Street light assessments	360,000	381,240	21,240	372,000	-	372,000	205,085	170,000
Interest on investments	16,000	4,982	(11,018)	9,600	(7,100)	2,500	530	2,000
From Other Governmental Agencies	65,400	64,965	(435)	258,000	98,000	356,000	70,740	267,000
Permit and Rental Fees	164,900	123,336	(41,564)	137,300	42,000	179,300	109,352	52,500
Miscellaneous	37,000	34,257	(2,743)	19,000	40,000	59,000	34,967	-
Total Revenues	1,679,495	1,702,582	23,087	1,895,900	172,900	2,068,800	1,010,426	1,002,500
Expenditures:								
Administrative	781,025	904,774	(123,749)	957,700	86,300	1,044,000	509,596	431,525
Recreation	39,750	16,580	23,170	39,500	15,500	55,000	48,576	6,000
Rossmoor Park	101,910	129,459	(27,549)	263,000	(22,500)	240,500	78,625	111,885
Montecito Center	31,660	20,680	10,980	24,400	1,000	25,400	10,649	6,500
Rush Park	186,240	165,993	20,247	145,500	54,000	199,500	119,263	44,336
Street Lighting	108,000	62,327	45,673	100,000	-	100,000	51,796	50,000
Rossmoor Wall	3,700	-	3,700	1,000	-	1,000	-	-
Street Sweeping	60,000	62,267	(2,267)	65,000	15,000	80,000	27,132	50,000
Parkway Tree	166,550	175,253	(8,703)	170,000	20,000	190,000	172,592	15,000
Mini-Parks and Median	14,500	8,304	6,196	11,800	4,200	16,000	7,802	5,732
Total Expenditures	1,493,335	1,545,637	(52,302)	1,777,900	173,500	1,951,400	1,026,031	720,777
Changes in Fund Balance	186,160	156,945	\$ (29,215)	118,000	\$ (600)	117,400	(15,605)	281,723
Fund Balance:								
Beginning of Period	1,126,955	1,126,955		1,283,900		1,283,900	1,283,900	1,283,900
End of Period	\$ 1,313,115	\$ 1,283,900		\$ 1,401,900		\$ 1,401,300	\$ 1,268,295	\$ 1,565,623

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
Revenues
For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Property Taxes						
10-00-3000 Current secured	\$ 1,020,000	\$ -	\$ 1,020,000	559,666	462,000	1,021,666
10-00-3001 Current unsecured	34,000	-	34,000	17,638	18,000	35,638
10-00-3002 Prior secured	14,000	-	14,000	6,676	5,000	11,676
10-00-3003 Prior unsecured	3,000	-	3,000	-	3,000	3,000
10-00-3004 Delinquent property taxes	1,000	-	1,000	-	1,000	1,000
10-00-3010 Current supplemental assessment	18,000	-	18,000	5,772	6,000	11,772
10-00-3020 Public utility	10,000	-	10,000	-	16,000	16,000
Total property taxes	1,100,000	-	1,100,000	589,752	511,000	1,100,752
Street Light Assessment						
10-00-3105 Assessment	372,000	-	372,000	205,085	170,000	375,085
Interest on investments						
10-00-3200 Interest	9,600	(7,100)	2,500	530	2,000	2,530
From Other Governmental Agencies						
10-00-3001 State-Homeowners Prop. Tax Relief	4,000	-	4,000	740	3,500	4,240
10-00-3200 Prop 68 Grant Funding*	175,000	-	175,000	-	156,500	156,500
10-00-3220 Senior Meal Gap Program	-	70,000	70,000	70,000	-	70,000
10-00-3250 FEMA Grant - COVID 19	19,000	28,000	47,000	-	47,000	47,000
10-00-3305 County-Street Sweep Reimbursement	60,000	-	60,000	-	60,000	60,000
Total other governmental agencies	258,000	98,000	356,000	70,740	267,000	337,740
Permit and Rental Fees**						
10-00-3404 Tennis Reservations	45,000	30,000	75,000	51,202	25,000	76,202
10-00-3405 Wall Rental	300	-	300	309	-	309
10-00-3406 Ball Field Reservation	12,000	-	12,000	5,501	5,500	11,001
10-00-3407 Tree Trim	5,000	-	5,000	264	-	264
10-00-3410 Rossmoor Building Rental	10,000	-	10,000	2,250	-	2,250
10-00-3412 Montecito Building Rental	15,000	12,000	27,000	14,680	12,000	26,680
10-00-3414 Rush Building Rental	50,000	-	50,000	35,146	10,000	45,146
Total permit and rental fees	137,300	42,000	179,300	109,352	52,500	161,852
Miscellaneous Revenues***						
10-00-3500 Miscellaneous	5,000	30,000	35,000	18,717	-	18,717
10-00-3504 Sponsorship	14,000	10,000	24,000	16,250	-	16,250
Total miscellaneous revenues	19,000	40,000	59,000	34,967	-	34,967
Total revenues	\$ 1,895,900	\$ 172,900	\$ 2,068,800	\$ 1,010,426	\$ 1,002,500	\$ 2,012,926

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
Department 10 - Administrative Services
For the Fiscal Year 2021-2022**

		2021-2022	Proposed	Proposed	6-Month	Estimates	12-Month
		Original	Proposed	Amended	Year-to-Date	Jan- Jun	Projected
		Budget	Adjustments	Budget	31-Dec-21	2021	Estimates to Close
Salaries and Benefits							
10-10-4000	Board of Directors' Compensation	\$ 9,000	\$ 7,000	\$ 16,000	8,558	6,000	14,558
10-10-4001	Part-time	64,272	-	64,272	29,738	30,000	59,738
10-10-4003	Overtime	1,500	8,000	9,500	8,546	1,000	9,546
10-10-4006	Salaries - Administrative	* 220,560	(15,000)	205,560	87,797	88,000	175,797
10-10-4008	Salaries - Parks and Recreation	* 116,085	-	116,085	55,752	56,000	111,752
10-10-4009	Salaries - Tree	* 84,168	-	84,168	26,438	27,000	53,438
10-10-4007	Mileage Reimbursement	1,500	-	1,500	1,009	500	1,509
10-10-4010	Workers' Compensation Insurance	18,500	-	18,500	10,340	8,500	18,840
10-10-4011	Medical Insurance	85,000	-	85,000	36,942	37,000	73,942
10-10-4015	Federal Payroll Taxes	48,415	-	48,415	25,448	26,000	51,448
Total salaries and benefits		649,000	-	649,000	290,568	280,000	570,568
Operations and Maintenances							
10-10-5002	Insurance - Liability	35,000	-	35,000	3,115	31,500	34,615
10-10-5004	Membership & Dues	7,200	1,800	9,000	8,869	-	8,869
10-10-5006	Travel & Meetings	2,500	-	2,500	144	500	644
10-10-5007	Board Meeting Televised	20,000	-	20,000	13,331	7,000	20,331
10-10-5010	Publications & Legal Notice	6,500	1,500	8,000	5,393	2,000	7,393
10-10-5012	Printing	3,000	1,500	4,500	3,108	1,250	4,358
10-10-5014	Postage	2,500	-	2,500	355	500	855
10-10-5016	Office & Meeting Supplies	15,000	-	15,000	2,914	3,000	5,914
10-10-5020	Telephone	12,000	-	12,000	3,824	4,000	7,824
10-10-5021	Computer/Email/Server Costs	5,000	-	5,000	2,298	2,300	4,598
10-10-5030	Vehicle Maintenance	-	-	-	2,011	-	2,011
10-10-5045	Miscellaneous Expenditures	10,000	80,000	90,000	89,330	-	89,330
10-10-5046	Bank Service Charges	1,000	1,500	2,500	1,957	500	2,457
Total operations and maintenance		119,700	86,300	206,000	136,649	52,550	189,199
Contract Services							
10-10-5610	Legal Services	60,000	-	60,000	24,194	30,000	54,194
10-10-5615	Financial Audit - Consulting	17,000	-	17,000	17,225	-	17,225
10-10-5620	Outsourced Financial Consultant	60,000	-	60,000	15,000	45,000	60,000
10-10-5670	Other Professional Services	35,000	-	35,000	21,317	10,000	31,317
Total Contract Services		172,000	-	172,000	77,736	85,000	162,736
Capital Expenditures							
10-10-6005	Building and improvements	-	-	-	-	900	1,403
10-10-6010	Equipment	** 2,000	-	2,000	503	-	1,403
10-10-6015	Software	** 15,000	-	15,000	4,140	13,075	17,215
Total Capital Expenditures		17,000	-	17,000	4,643	13,975	18,618
Total Expenditures		\$ 957,700	\$ 86,300	\$ 1,044,000	\$ 509,596	\$ 431,525	\$ 941,121

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 20 - Recreation
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Operations and Maintenances						
10-20-5017 Community Events	\$ 39,500	\$ 15,500	\$ 55,000	\$ 48,576	\$ 6,000	\$ 54,576
Total operations and maintenance	<u>39,500</u>	<u>15,500</u>	<u>55,000</u>	<u>48,576</u>	<u>6,000</u>	<u>54,576</u>
Total Expenditures	<u>\$ 39,500</u>	<u>\$ 15,500</u>	<u>\$ 55,000</u>	<u>\$ 48,576</u>	<u>\$ 6,000</u>	<u>\$ 54,576</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 30 - Rossmoor Park
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Operations and Maintenances						
10-30-5018 Janitorial Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 2,863	2,500	5,363
10-30-5022 Utilities	12,500	-	12,500	4,952	5,000	9,952
10-30-5023 Water	28,000	15,000	43,000	27,149	15,000	42,149
10-30-5025 Secured Property Tax	1,150	-	1,150	1,048	-	1,048
10-30-5030 Vehicle Maintenance	1,000	500	1,500	1,130	350	1,480
10-30-5032 Buildings & Grounds-Maintenance	30,000	-	30,000	4,536	5,000	9,536
10-30-5034 Alarm Systems/Security	850	-	850	514	500	1,014
10-30-5045 Miscellaneous Expenditures	500	-	500	-	-	-
10-30-5051 Equipment Rental	500	-	500	-	-	-
10-30-5052 Minor Facility Repairs/Tools	500	-	500	1,034	-	1,034
Total operations and maintenance	81,000	15,500	96,500	43,226	28,350	71,576
Contract Services						
10-30-5655 Landscape Maintenance/Janitorial Services	27,000	3,000	30,000	18,490	13,335	31,825
Total Contract Services	27,000	3,000	30,000	18,490	13,335	31,825
Capital Expenditures						
10-30-6005 Buildings and improvements	155,000	(41,000)	114,000	16,909	70,000	86,909
Total Capital Expenditures	155,000	(41,000)	114,000	16,909	70,000	86,909
Total Expenditures	\$ 263,000	\$ (22,500)	\$ 240,500	\$ 78,625	\$ 111,685	\$ 190,310

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
Department 40 - Montecito Center
For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Operations and Maintenances						
10-40-5018 Janitorial Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 2,820	2,500	\$ 5,320
10-40-5022 Utilities	2,000	-	2,000	788	800	1,588
10-40-5023 Water	2,250	-	2,250	1,381	800	2,181
10-40-5025 Secured Property Tax	1,000	-	1,000	880	-	880
10-40-5030 Vehicle Maintenance	500	1,000	1,500	550	900	1,450
10-40-5032 Buildings & Grounds-Maintenance	8,000	-	8,000	350	-	350
10-40-5034 Alarm Systems/Security	650	-	650	-	-	-
10-40-5045 Miscellaneous Expenditures	500	-	500	-	-	-
10-40-5051 Equipment Rental	-	-	-	-	-	-
10-40-5052 Minor Facility Repairs/Tools	500	-	500	-	-	-
Total operations and maintenance	21,400	1,000	22,400	6,769	5,000	11,769
Contract Services						
10-40-5655 Landscape Maintenance/Janitorial Services	3,000	-	3,000	3,880	1,500	5,380
Total Contract Services	3,000	-	3,000	3,880	1,500	5,380
Total Expenditures	\$ 24,400	\$ 1,000	\$ 25,400	\$ 10,649	\$ 6,500	\$ 17,149

**Rossmoor Community Services District
Mid-Year Budget Review and Adjustments
Department 50 - Rush Park
For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Operations and Maintenances						
10-50-5018 Janitorial Supplies	\$ 6,000	\$ -	\$ 6,000	\$ 2,824	2,500	5,324
10-50-5022 Utilities	23,000	-	23,000	13,636	8,500	22,136
10-50-5023 Water	42,000	8,000	50,000	29,688	20,000	49,688
10-50-5025 Secured Property Tax	4,200	-	4,200	4,010	-	4,010
10-50-5030 Vehicle Maintenance	1,000	1,000	2,000	1,324	-	1,324
10-50-5032 Buildings & Grounds-Maintenance	40,000	-	40,000	9,104	-	9,104
10-50-5034 Alarm Systems/Security	800	-	800	-	-	-
10-50-5045 Miscellaneous Expenditures	500	-	500	-	-	-
10-50-5051 Equipment Rental	500	1,000	1,500	1,259	-	1,259
10-50-5052 Minor Facility Repairs/Tools	500	-	500	300	-	300
Total operations and maintenance	118,500	10,000	128,500	62,145	31,000	93,145
Contract Services						
10-50-5655 Landscape Maintenance/Janitorial Services *	27,000	3,000	30,000	16,965	13,335	30,300
Total Contract Services	27,000	3,000	30,000	16,965	13,335	30,300
Capital Expenditures						
10-50-6005 Building and Improvements	-	26,000	26,000	25,359	-	25,359
10-50-6010 Equipment **	-	15,000	15,000	14,794	-	14,794
Total Capital Expenditures	-	41,000	41,000	40,153	-	40,153
Total Expenditures	\$ 145,500	\$ 54,000	\$ 199,500	\$ 119,263	\$ 44,335	\$ 163,598

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 60 -Street Lighting
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Contract Services						
10-60-5650 Street Lights	\$ 100,000	\$ -	\$ 100,000	\$ 51,796	\$ 50,000	\$ 101,796
Total Contract Services	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>51,796</u>	<u>50,000</u>	<u>101,796</u>
Total Expenditures	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 51,796</u>	<u>\$ 50,000</u>	<u>\$ 101,796</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 65 - Rossmoor Wall
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Operations and Maintenances						
10-65-5032 Buildings & Grounds-Maintenance	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Total operations and maintenance	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 70 - Street Sweeping
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Contract Services						
10-70-5642 Street Sweeping	\$ 65,000	\$ 15,000	\$ 80,000	\$ 27,132	\$ 50,000	\$ 77,132
Total Contract Services	65,000	15,000	80,000	27,132	50,000	77,132
Total expenditures	<u>\$ 65,000</u>	<u>\$ 15,000</u>	<u>\$ 80,000</u>	<u>\$ 27,132</u>	<u>\$ 50,000</u>	<u>\$ 77,132</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 80 - Parkway Tree
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Operations and Maintenances						
10-80-5017 Community Events	\$ 1,500	\$ -	\$ 1,500	\$ 78	\$ -	\$ 78
Total operations and maintenance	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>78</u>	<u>-</u>	<u>78</u>
Contract Services						
10-80-5656 Tree Trimming	120,500	20,000	140,500	148,974	-	148,974
10-80-5660 Tree Removal	3,000	-	3,000	-	-	-
Total Contract Services	<u>123,500</u>	<u>20,000</u>	<u>143,500</u>	<u>148,974</u>	<u>-</u>	<u>148,974</u>
Capital Expenditures						
10-80-6015 Trees	45,000	-	45,000	23,540	15,000	38,540
Total capital expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>23,540</u>	<u>15,000</u>	<u>38,540</u>
Total expenditures	<u>\$ 170,000</u>	<u>\$ 20,000</u>	<u>\$ 190,000</u>	<u>\$ 172,592</u>	<u>\$ 15,000</u>	<u>\$ 187,592</u>

**Rossmoor Community Services District
 Mid-Year Budget Review and Adjustments
 Department 90 - Mini-Parks and Medians
 For the Fiscal Year 2021-2022**

	2021-2022 Original Budget	Proposed Adjustments	Proposed Amended Budget	6-Month Year-to-Date 31-Dec-21	Estimates Jan- Jun 2021	12-Month Projected Estimates to Close
Salaries and Benefits						
Operations and Maintenances						
10-90-5022 Utilities	\$ 500	\$ -	\$ 500	\$ 287	250	537
10-90-5023 Water	6,000	4,200	10,200	5,881	4,000	9,881
10-90-5032 Buildings & Grounds-Maintenance	2,000	-	2,000	-	-	-
10-90-5045 Miscellaneous Expenditures	100	-	100	-	-	-
10-90-5051 Equipment Rental	100	-	100	-	-	-
10-90-5052 Minor Facility Repairs/Tools	100	-	100	-	-	-
Total operations and maintenance	8,800	4,200	13,000	6,168	4,250	10,418
Contract Services						
10-90-5655 Landscape Maintenance/Janitorial Services *	3,000	-	3,000	1,634	1,482	3,116
Total Contract Services	3,000	-	3,000	1,634	1,482	3,116
Total expenditures	\$ 11,800	\$ 4,200	\$ 16,000	\$ 7,802	\$ 5,732	\$ 13,534

EXPLANATION OF PROPOSED FY 2021-2022 MID-YEAR BUDGET ADJUSTMENTS

Expenditure Accounts

Account	Item	Explanation
10-10-4000	Board of Directors Compensation	Budget Committee: Reallocate \$7,000 salary savings from 10-10-4006 A mid-year adjustment of \$7,000 is proposed. As previously reported, this overage is due to the numerous town hall meetings, public forums, and special meetings held during the last six months. These were attributed to the street sweeping schedule change, local control forums, ethnic studies forums, waste and recycling meetings, etc.
10-10-4003	Overtime	Budget Committee: Reallocate \$8,000 salary savings from 10-10-4006 A mid-year adjustment of \$8,000 is proposed. This amount will be offset by the sponsorships and donations received (10-00-3504) for special events. During the COVID period, overtime was reduced to \$1500. However, due to the large number of special events this summer, the General Manager approved staff overtime for those events. In addition, staffing has been a challenge due to COVID with some staff off ill or needing family leave. Because of the difficulty in covering the day-to-day operations and assignments that needed to be completed, overtime was warranted and necessary.
10-10-5004	Membership and Dues	Budget Committee: \$1,800 added A mid-year adjustment of \$1,800 is proposed. There was a raise in membership dues by CSDA and LAFCO and will be appropriately budgeted in the FY 2022-23.
10-10-5010	Publications and Legal Notices	Budget Committee: \$1,500 added A mid-year adjustment of \$1,500 is proposed. This increase was due to ordinance changes, bid notices, and public hearing notices in local publications.
10-10-5012	Printing	Budget Committee: \$1,500 added A mid-year adjustment of \$1,500 is proposed. This amount is for marketing material for the change in street sweeping schedule.
10-10-5045	Miscellaneous Expenditures	Budget Committee: \$70,000 from 10-00-3220; \$10,000 from 10-00-3500 A mid-year adjustment of \$80,000 is proposed. The \$70,000 Senior Meal Gap Program gift cards appear in this account. This is offset by the \$70,000 in revenue received by the County for the Senior Meal Gap Program grant that appears in 10-00-3220. Another \$10,000 is for FEMA related expenses that will be reimbursed.
10-10-5046	Bank Service Charges	Budget Committee: \$1,500 added A mid-year adjustment of \$1,500 is proposed. The credit card platform is being used almost exclusively for registration and facility rentals. Overage is attributed to the service fee being charged to the District for credit/debit card payments from facility users by LADCO which is the processing platform used by RecDesk. In the effort to reduce cash handling, increased usage of credit/debit cards by patrons has increased substantially. An evaluation of how to reduce the fee through another platform if allowed through RecDesk is being looked into; and whether to incorporate the convenience fee into the usage fee or pass the fee on directly to the patron will be considered when reviewing facility usage fees in the future.

Account	Item	Explanation
10-20-5017	Community Events	<p>Budget Committee: \$15,500 added A mid-year adjustment of \$15,500 is proposed. The budgeted amount is \$39,500; \$48,576 has been spent; therefore, there is an overage of \$9,076. These expenditures were designated for the Family Foodie Festivals and the Winter Festival. The overage will be completely offset by sponsorship revenue. These additional funds will provide seed money to begin the process for the FY 2022-2023 special community events.</p>
10-30-5023	Rossmoor Park – Water	<p>Budget Committee: \$15,000 added A mid-year adjustment of \$15,000 is proposed. Water at Rossmoor Park is well over budget. An audit has been conducted by our water supplier and there are no leakage concerns. However, due to the COVID pandemic, staff had been washing playgrounds, courts, etc. more often. We also determined that we were over-watering during the summer months and will make adjustments to curtail the use of water in the upcoming year. Additionally, there were a few main line breaks that resulted in a significant loss of water. These were repaired. Water rates have also increased.</p>
10-50-5023	Rush Park - Water	<p>Budget Committee: \$8,000 added A mid-year adjustment of \$8,000 is proposed. Due to increased water rates and water usage, it is anticipated that the \$42,000 budgeted amount will need to be supplemented. Every effort will be made to reduce the amount of water used.</p>
10-10-5030 10-30-5030 10-40-5030 10-50-5030	Vehicle Maintenance	<p>Budget Committee: \$2,500 added A mid-year adjustment of \$2,500 is proposed: 10-10-5030 - \$0 (subject to change) 10-30-5030 - \$500 10-40-5030 - \$1,000 10-50-5030 - \$1,000 The overage is due to body work that was done on the District trucks. The body shop was paid in full by the District and CJPIA will reimburse the District, less the deductible. Other unforeseen out-of-warranty work was done to the electric utility cart.</p>
10-50-5655	Landscape Maintenance	<p>Budget Committee: \$3,000 added A mid-year adjustment of \$3,000 is proposed. This amount is requested, in addition to the \$27,000 for the BrightView contract. Additional services were rendered for seeding of the grass and enhanced flowerbeds.</p>
10-50-6005	Building and Improvements	<p>Budget Committee: \$26,000 taken from 10-30-6005 and moved to 10-50-6005 A mid-year adjustment of \$41,000 is proposed. This money has been moved from the grant funding to pay for the electrical upgrades and labor for the Rush Park Auditorium audio-visual system. Playground modifications are also included.</p>
10-50-6010	Equipment	<p>Budget Committee: \$15,000 taken from 10-30-6005 and moved to 10-50-6010 A mid-year adjustment of \$49,000 is proposed. This amount has been moved from the grant funding to provide for the purchase of audio-visual equipment for the Rush Park Auditorium.</p>
10-70-5642	Street Sweeping	<p>Budget Committee: \$15,000 added A mid-year adjustment of \$15,000 is proposed. The County of Orange has approved a reimbursement of up to \$80,000 for our new street sweeping schedule. This adjustment will increase our budget to \$80,000.</p>

Account	Item	Explanation
10-80-5656	Tree Trimming	Budget Committee: \$20,000 added A mid-year adjustment of \$20,000 is proposed. We are over budget in tree trimming due to unanticipated trimming and removal of a number of park and parkway trees for safety reasons. We are taking a proactive aggressive approach to minimize potential liability. Rossmoor has an aging urban forest in many areas and we are addressing these areas. Staff is concentrating on park trees due to the large number of visitors at our parks. The adjustment amount will provide the funds necessary to accommodate trimmings, removals, and plantings. Overall, the tree budget increase will be sufficient.
10-90-5023	Mini Parks and Medians - Water	Budget Committee: \$4,200 added A mid-year adjustment of \$4,200 is proposed. This is again due to increased rates and water usage. Staff is working diligently to control water usage in the next five months.

Revenue Accounts

Account	Item	Explanation
10-00-3250	FEMA Grant Covid 19	Budget Committee: \$28,000 added A mid-year adjustment of \$28,000 is proposed. This amount is being requested since the District received a \$47,000 grant reimbursement from CSDA.
10-00-3404	Tennis Court Reservations	Budget Committee: \$30,000 added A mid-year adjustment of \$30,000 is proposed. Our court reservations are at 113.8%, therefore it is anticipated that our revenue will be well over the \$45,000 budgeted amount.
10-00-3412	Montecito Building Rental	Budget Committee: \$12,000 added A mid-year adjustment of \$12,000 is proposed. Montecito Center building rentals have increased.
10-00-3500	Miscellaneous Revenue	Budget Committee: \$30,000 added A mid-year adjustment of \$100,000 is proposed. This includes the \$70,000 Senior Meal Gap Program grant that was received from the County of Orange (moved to 10-00-3200). In addition, a \$10,000 from GOND Church and \$16,000 from Calvary Church (moved to 10-00-3500) to supplement the purchase of the audio-visual equipment in the Rush Park Auditorium.
10-00-33504	Sponsorships	Budget Committee: \$10,000 added A mid-year adjustment of \$10,000 is proposed. Sponsorships for the Family Foodie Festivals and Winter Festival continue to be provided. It is anticipated the additional \$10,000 will be secured by the end of the fiscal year.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: MINUTES – REGULAR RCSD BOARD MEETING OF FEBRUARY 8, 2022

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Minutes of the Regular RCSD Board Meeting of February 8, 2022 as prepared by the Board's Secretary/General Manager.

INFORMATION

The Minutes reflect the actions of the RCSD Board of Directors at their February 8, 2022 meeting.

ATTACHMENTS

1. Minutes – Regular RCSD Board Meeting of February 8, 2022



**MINUTES
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

**REGULAR MEETING
(via Zoom)**

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, February 8, 2022

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL:

Present: Directors Barke, DeMarco, Nitikman, Searles and President Rips

3. PLEDGE OF ALLEGIANCE : Director Nitikman led the Pledge of Allegiance.
4. PRESENTATIONS:

- a. Orange County Sheriff's Department Captain Gary Knutson presents Quarterly Crime Statistics

Orange County Sheriff's Department Captain Gary Knutson reviewed November and December crime statistics. Brief discussion followed regarding recovery of stolen vehicles.

- b. CR&R – Recycling and Waste Collection Update by Crystal Denning and Hashem Shokair

Hashem Shokair, CR&R, presented an update on recycling and waste collection in Rossmoor. Discussion followed regarding a shortage of lids, outreach to the community and CR&R coordinating with Sunset Sweeping.

- c. Sunset Property Services – Street Sweeping Update by Andrea Howhannesian

General Manager Mendoza reported the new program is running well; noted some residents with unique situations and addressed enforcement starting in March. He asked that residents place waste bins on parkways, on street sweeping days. Andrea Howhannesian, Sunset Property Services, offered to respond to questions.

B. ADDITIONS TO AGENDA - None

C. PUBLIC FORUM (Via Zoom)

Kevin Pearce referenced a prior meeting where CR&R representatives indicated an additional green waste bin could be obtained at no additional cost and asked for confirmation.

Mr. Shokair clarified customers may have a second green waste bin at an additional charge, and noted additional services, including cleanup events.

Maureen asked if compostable trash bags can be placed in green waste bins.

Mr. Shokair suggested keeping food scraps loose in the green waste bins or in paper bags, newspapers or certified compostable bags.

Dave Vandervoet shared his experience with CR&R Customer Service relative to the lid replacement process.

There were no other public comments.

D. REPORTS TO THE BOARD

1. QUARTERLY PARKS AND FACILITIES MAINTENANCE REPORT

General Manager Mendoza presented the Quarterly Parks and Facilities Report.

Discussion followed regarding potential grant opportunities.

2. 2022 RCSD BOARD COMMITTEE ASSIGNMENTS

President Rips stated Board Members have received their 2022 Committee assignments; referenced a schedule of committee meetings and commented on the need to update Committee assignments through the Organizational Committee in the near future.

3. MONTHLY TRAFFIC SAFETY UPDATE

General Manager Mendoza reported the Traffic Safety Committee will meet on March 17, 2022; identified members of the committee; commented on the Montecito parking issue; addressed radar speed signs; talked about attempting to schedule a meeting with the Rossmoor Shops relative to parking and announced a Bike Rodeo on May 21, 2022 in coordination with the CHP, as well as a Health Fair where County resources will be available as well as local vendors.

Director DeMarco discussed the identification of a low-income housing project by the City of Seal Beach which may impact Rossmoor, directly.

E. CONSENT CALENDAR

Director DeMarco pulled Item No. 3 from the Consent Calendar for separate discussion.

1. MINUTES:

- a. Special Board Meeting of January 9, 2022
- b. Regular RCSD Board Meeting of January 11, 2022
- c. Regular PIFC Meeting of January 11, 2022

Motion by Director DeMarco, seconded by Director Nitikman to approve the Special Board Meeting Minutes of January 9, 2022, Regular Board Meeting Minutes of January 11, 2022, and the Regular PIFC meeting of January 11, 2022, as presented. Motion passed 5-0, by the following roll call vote:

AYES:	Directors Barke, DeMarco, Nitikman, Searles and President Rips
NOES:	None
ABSTAIN:	None
ABSENT:	None

2. DECEMBER 2021 REVENUE AND EXPENDITURE REPORT

Motion by Director DeMarco, seconded by Director Nitikman to approve the December 2021 Revenue and Expenditure Report. Motion passed 5-0, by the following roll call vote:

AYES:	Directors Barke, DeMarco, Nitikman, Searles and President Rips
NOES:	None
ABSTAIN:	None
ABSENT:	None

3. RESOLUTION NO. 22-02-08-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT TO CONTINUE CONDUCTING MEETINGS OF THE DISTRICT BOARD AND COMMITTEES REMOTELY AS NEEDED DUE TO HEALTH AND SAFETY CONCERNS FOR THE PUBLIC

Director DeMarco asked whether the Board would return to in-person meetings once Orange County lifts mask mandates.

Director Searles noted this item allows any Board Member to appear by Zoom versus the entire meeting being held by Zoom.

General Counsel Preziosi explained the Board resolved to hold virtual meetings until mask mandates are lifted for indoor gatherings.

Motion by Director DeMarco seconded by Director Nitikman to approve RESOLUTION NO. 22-02-08-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR

COMMUNITY SERVICES DISTRICT TO CONTINUE CONDUCTING MEETINGS OF THE DISTRICT BOARD AND COMMITTEES REMOTELY AS NEEDED DUE TO HEALTH AND SAFETY CONCERNS FOR THE PUBLIC, as presented. The motion carried with the following vote:

AYES: Directors Barke, DeMarco, Nitikman, Searles and President Rips
NOES: None
ABSTAIN: None
ABSENT: None

F. PUBLIC HEARING - None

G. RESOLUTIONS - None

ORDINANCES

1. ADOPTION OF ORDINANCE 2022-01: AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT, COUNTY OF ORANGE, STATE OF CALIFORNIA, AMENDING AND RE-ADOPTING POLICY NO. 3085, STREET SWEEPING, AS THE RULES AND REGULATIONS THAT GOVERN STREET SWEEPING WITH THE ROSSMOOR COMMUNITY SERVICES DISTRICT

General Manager Mendoza presented a brief staff report.

Motion by Director Nitikman, seconded by Director DeMarco to waive further reading of and adopt by title only, an ORDINANCE 2022-01: AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT, COUNTY OF ORANGE, STATE OF CALIFORNIA, AMENDING AND RE-ADOPTING POLICY NO. 3085, STREET SWEEPING, AS THE RULES AND REGULATIONS THAT GOVERN STREET SWEEPING WITH THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

The motion carried 5-0, with the following vote:

AYES: Directors Barke, DeMarco, Nitikman, Searles and President Rips
NOES: None
ABSTAIN: None
ABSENT: None

H. REGULAR CALENDAR

1. ADOPTION OF FISCAL YEAR 2022-2023 BUDGET CALENDAR

General Manager Mendoza presented the staff report and reviewed details of the budget calendar.

Motion by Director DeMarco, seconded by Director Nitikman to adopt the Budget Calendar, as presented. The motion carried with the following vote:

AYES:	Directors Barke, DeMarco, Nitikman, Searles and President Rips
NOES:	None
ABSTAIN:	None
ABSENT:	None

I. GENERAL MANAGER ITEMS

General Manager Mendoza reviewed upcoming items including 2022 events and festivals; discussed a recent ride-along with Ofelia Garcia, Director of Community Engagement and Initiatives for Supervisor Do's office; reported Supervisor Andrew Do will attend the next meeting of the RCSD Board; addressed the upcoming youth sports season and commented on concerns related to low-income housing potential sites in the City of Seal Beach in areas near Rossmoor. Additionally, General Manager Mendoza spoke about local control; noted the Ad Hoc Committee will meet in March and discussed Library Services and the possibility of installing a free library kiosk at Rush Park.

J. BOARD MEMBER ITEMS

Director DeMarco asked General Manager Mendoza to check with Orange County Public Works regarding obtaining free, additional waste bins.

Director Searles stated he is glad the Board will meet in person next month and requested documentation for upcoming committee meetings.

Director Nitikman commented on the State law regarding organics; asked about the possibility of considering implementing a Farmers Market in Rush Park as well as a community garden/orchard and discussed the possibility of a mural contest in connection with Arbor Day.

President Rips expressed interest in considering starting a Farmers Market and thanked Mr. Mendoza and his team for his work.

K. GENERAL COUNSEL ITEMS - None

L. CLOSED SESSION

President Rips opened public comments on Closed Session items. There was no response and public comments were closed.

At approximately 8:40 p.m. the Board recessed to Closed Session.

1. CONFERENCE WITH LEGAL COUNSEL
Anticipated Litigation – One case
Government Code Section 54956.9

At approximately 9 p.m. the Board reconvened into Open Session. General Counsel Preziosi noted there were no reportable actions.

M. ADJOURNMENT

Motion by Director Nitikman, seconded by Director DeMarco, to adjourn the regular meeting at 9:01 p.m. Motion passed 5-0.

ATTEST:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Jeffrey Rips, President

Joe Mendoza, Secretary
Rossmoor Community Services District

APPROVED: March 8, 2022

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Accountant Ken Pun
Subject: JANUARY 2022 REVENUE and EXPENDITURE REPORT

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for January 2022.

INFORMATION

The Revenue and Expenditure Report is submitted on a monthly basis, as an indication of the District's unaudited year-to-date revenues and expenses. The monthly "Explanation of Significant Variances from Budgeted Amounts" document has not been prepared this month, as the FY 2021-2022 Amended Mid-Year Budget includes adjustments and explanations the encompass January 2022.

ATTACHMENTS

1. Revenue and Expenditure Report for the month of January 2022

Rossmoor Community Services District

Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual

For the month ended January 31, 2022

	Original Budget	Current Month January	Adjustments	Year to Date	Variance	% of Budget
Revenues:						
Property taxes	\$ 1,100,000	\$ 60,415	\$ -	\$ 650,167	\$ 449,833	59.11%
Street light assessments	372,000	21,711	-	226,796	145,204	60.97%
Interest on Investments	9,600	486	-	1,016	8,584	10.58%
From Other Governmental Agencies	258,000	50,305	70,000	121,045	136,955	46.92%
Permit and Rental Fees	137,300	12,623	-	121,975	15,325	88.84%
Miscellaneous	19,000	5,811	(70,000)	40,778	(21,778)	214.62%
Total Revenues	1,895,900	151,351	-	1,161,777	734,123	61.28%
Expenditures:						
Administrative	957,700	60,838	-	570,434	387,266	59.56%
Recreation	39,500	-	-	48,576	(9,076)	122.98%
Rossmoor Park	263,000	5,486	-	84,111	178,889	31.98%
Montecito Center	24,400	588	-	11,237	13,163	46.05%
Rush Park	145,500	6,485	-	125,748	19,752	86.42%
Street Lighting	100,000	8,660	-	60,456	39,544	60.46%
Rossmoor Wall	1,000	-	-	-	1,000	0.00%
Street Sweeping	65,000	357	-	27,489	37,511	42.29%
Parkway Tree	170,000	-	-	172,592	(2,592)	101.52%
Mini-Parks and Median	11,800	681	-	8,483	3,317	71.89%
Total Expenditures	1,777,900	83,095	-	1,109,126	668,774	62.38%
Changes in Fund Balance	118,000	\$ 68,256	\$ -	52,651	\$ 65,349	
Fund Balance:						
Beginning of Period	1,283,900			1,283,900		
End of Period	<u>\$ 1,401,900</u>			<u>\$ 1,336,551</u>		

Adjustments:

Reclass Senior Gap Meal Program from "Miscellaneous Revenues" to "From Other Government Agencies" per discussion with Budget Committee.

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2021 to 1/31/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
3000 Current Secured Property Taxes	1,020,000.00	1,020,000.00	596,781.49	37,115.57	0.00	423,218.51	58.5
3001 Current unsecured prop tax	34,000.00	34,000.00	28,004.16	10,366.43	0.00	5,995.84	82.4
3002 Prior secured property taxes	14,000.00	14,000.00	7,549.41	873.44	0.00	6,450.59	53.9
3003 Prior unsecured prop taxes	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
3004 Delinquent property taxes	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
3010 Current supplemental assessmt	18,000.00	18,000.00	9,494.79	3,722.78	0.00	8,505.21	52.7
3020 Public utility tax	10,000.00	10,000.00	8,337.29	8,337.29	0.00	1,662.71	83.4
3105 Street light assessments	372,000.00	372,000.00	226,795.84	21,710.69	0.00	145,204.16	61.0
3200 Interest on investments	9,600.00	9,600.00	1,015.83	486.26	0.00	8,584.17	10.6
3210 Prop 68 Grant Funding	175,000.00	175,000.00	0.00	0.00	0.00	175,000.00	0.0
3220 Senior Mobility Food Program	0.00	0.00	70,000.00	0.00	0.00	-70,000.00	0.0
3250 FEMA Grant-Covid 19	19,000.00	19,000.00	48,578.00	48,578.00	0.00	-29,578.00	255.7
3301 State homeowner proptax relief	4,000.00	4,000.00	2,467.07	1,726.95	0.00	1,532.93	61.7
3305 County street sweep reimburse	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00	0.0
3404 Court reservations	45,000.00	45,000.00	55,132.18	3,930.00	0.00	-10,132.18	122.5
3405 Wall Rental	300.00	300.00	348.72	40.00	0.00	-48.72	116.2
3406 Ball field reservations	12,000.00	12,000.00	9,473.30	3,972.00	0.00	2,526.70	78.9
3407 Tree Trim Permits	5,000.00	5,000.00	264.00	0.00	0.00	4,736.00	5.3
3410 Rossmoor building rental	10,000.00	10,000.00	2,385.00	135.00	0.00	7,615.00	23.9
3412 Montecito building rental	15,000.00	15,000.00	16,462.18	1,783.50	0.00	-1,462.18	109.7
3414 Rush Park Building Rental	50,000.00	50,000.00	37,908.18	2,762.00	0.00	12,091.82	75.8
3500 Other miscellaneous revenue	5,000.00	5,000.00	21,028.64	2,310.54	0.00	-16,028.64	420.6
3504 Sponsorships	14,000.00	14,000.00	19,750.00	3,500.00	0.00	-5,750.00	141.1
Dept: 00	1,895,900.00	1,895,900.00	1,161,776.08	151,350.45	0.00	734,123.92	61.3
Revenues	1,895,900.00	1,895,900.00	1,161,776.08	151,350.45	0.00	734,123.92	61.3
Expenditures							
Dept: 10 ADMINISTRATION							
4000 Board of Directors Compensetn	9,000.00	9,000.00	9,057.94	500.00	0.00	-57.94	100.6
4002 Salaries - Part-time	64,272.00	64,272.00	33,755.62	4,017.52	0.00	30,516.38	52.5
4003 Salaries - Overtime	1,500.00	1,500.00	8,705.47	159.91	0.00	-7,205.47	580.4
4006 SALARY - ADMINISTRATION	220,560.00	220,560.00	101,596.12	13,799.22	0.00	118,963.88	46.1
4007 Vehicle Allowance	1,500.00	1,500.00	1,277.30	212.94	0.00	222.70	85.2
4008 SALARY - RECREATION	116,085.00	116,085.00	66,116.64	10,364.54	0.00	49,968.36	57.0
4009 SALARY - PARK/TREE MAINTENANCE	84,168.00	84,168.00	32,464.39	6,025.67	0.00	51,703.61	38.6
4010 Workers Compensation Insurance	18,500.00	18,500.00	12,054.02	1,714.83	0.00	6,445.98	65.2
4011 Medical Insurance	85,000.00	85,000.00	43,283.16	6,341.88	0.00	41,716.84	50.9
4015 Federal Payroll Tax -FICA	48,415.00	48,415.00	28,746.51	3,299.82	0.00	19,668.49	59.4
5002 Insurance - Liability	35,000.00	35,000.00	3,115.48	0.00	0.00	31,884.52	8.9
5004 Memberships and Dues	7,200.00	7,200.00	8,868.63	0.00	0.00	-1,668.63	123.2
5006 Travel & Meetings	2,500.00	2,500.00	144.25	0.00	0.00	2,355.75	5.8
5007 Televised Meeting Costs	20,000.00	20,000.00	16,579.71	3,210.06	0.00	3,420.29	82.9
5010 Publications & Legal Notices	6,500.00	6,500.00	7,467.50	2,075.00	0.00	-967.50	114.9
5012 Printing	3,000.00	3,000.00	3,181.96	73.61	0.00	-181.96	106.1
5014 Postage	2,500.00	2,500.00	355.35	0.00	0.00	2,144.65	14.2
5016 Office Supplies	15,000.00	15,000.00	2,914.05	0.00	0.00	12,085.95	19.4
5020 Telephone	12,000.00	12,000.00	3,824.18	0.00	0.00	8,175.82	31.9
5021 Computer Costs	5,000.00	5,000.00	2,298.20	0.00	0.00	2,701.80	46.0
5030 Vehicle Maintenance	0.00	0.00	2,010.54	0.00	0.00	-2,010.54	0.0
5045 Miscellaneous Expenditures	10,000.00	10,000.00	129,120.39	27,949.26	0.00	-119,120.39	1291.2
5046 Bank Service Charge	1,000.00	1,000.00	2,745.56	788.94	0.00	-1,745.56	274.6
5610 Legal Counsel	60,000.00	60,000.00	31,774.58	7,580.00	0.00	28,225.42	53.0
5615 Financial Audit-Consulting	17,000.00	17,000.00	18,225.00	0.00	0.00	-1,225.00	107.2
5620 Outsource Financial Consultant	60,000.00	60,000.00	25,000.00	0.00	0.00	35,000.00	41.7
5670 Other Professional Services	35,000.00	35,000.00	40,837.45	19,520.46	0.00	-5,837.45	116.7
6010 Equipment	2,000.00	2,000.00	628.25	125.65	0.00	1,371.75	31.4
6025 Software	15,000.00	15,000.00	4,140.00	0.00	0.00	10,860.00	27.6
ADMINISTRATION	957,700.00	957,700.00	640,286.25	107,759.31	0.00	317,411.75	66.9

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2021 to 1/31/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 20 RECREATION							
5017 Community Events	39,500.00	39,500.00	48,576.45	0.00	0.00	-9,076.45	123.0
RECREATION							
	39,500.00	39,500.00	48,576.45	0.00	0.00	-9,076.45	123.0
Dept: 30 ROSSMOOR PARK							
5018 Janitorial Supplies	6,000.00	6,000.00	2,863.12	0.00	0.00	3,136.88	47.7
5022 Utilities	12,500.00	12,500.00	5,698.50	746.72	0.00	6,801.50	45.6
5023 Water	28,000.00	28,000.00	29,637.50	2,488.50	0.00	-1,637.50	105.8
5025 SECURED PROP TAX	1,150.00	1,150.00	1,048.06	0.00	0.00	101.94	91.1
5030 Vehicle Maintenance	1,000.00	1,000.00	1,130.61	0.00	0.00	-130.61	113.1
5032 Building & Grounds-Maintenance	30,000.00	30,000.00	8,618.55	0.00	0.00	21,381.45	28.7
5034 Alarm Systems	850.00	850.00	627.88	114.00	0.00	222.12	73.9
5045 Miscellaneous Expenditures	500.00	500.00	20.00	20.00	0.00	480.00	4.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	500.00	500.00	1,034.27	0.00	0.00	-534.27	206.9
5655 Landscape Maintenance	27,000.00	27,000.00	20,740.48	2,250.00	0.00	6,259.52	76.8
6005 Buildings and Improvements	155,000.00	155,000.00	32,559.36	15,850.00	0.00	122,440.64	21.0
ROSSMOOR PARK							
	263,000.00	263,000.00	103,978.33	21,289.22	0.00	159,021.67	39.5
Dept: 40 MONTECITO CENTER							
5018 Janitorial Supplies	6,000.00	6,000.00	2,820.06	0.00	0.00	3,179.94	47.0
5022 Utilities	2,000.00	2,000.00	942.42	154.11	0.00	1,057.58	47.1
5023 Water	2,250.00	2,250.00	1,746.43	365.38	0.00	503.57	77.6
5025 SECURED PROP TAX	1,000.00	1,000.00	880.14	0.00	0.00	119.86	88.0
5030 Vehicle Maintenance	500.00	500.00	549.90	0.00	0.00	-49.90	110.0
5032 Building & Grounds-Maintenance	8,000.00	8,000.00	549.00	0.00	0.00	7,451.00	6.9
5034 Alarm Systems	650.00	650.00	0.00	0.00	0.00	650.00	0.0
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5655 Landscape Maintenance	3,000.00	3,000.00	3,949.43	68.45	0.00	-949.43	131.6
MONTECITO CENTER							
	24,400.00	24,400.00	11,437.38	587.94	0.00	12,962.62	46.9
Dept: 50 RUSH PARK							
5018 Janitorial Supplies	6,000.00	6,000.00	2,824.38	0.00	0.00	3,175.62	47.1
5022 Utilities	23,000.00	23,000.00	15,348.92	1,713.49	0.00	7,651.08	66.7
5023 Water	42,000.00	42,000.00	32,209.67	2,522.33	0.00	9,790.33	76.7
5025 SECURED PROP TAX	4,200.00	4,200.00	4,010.96	0.00	0.00	189.04	95.6
5030 Vehicle Maintenance	1,000.00	1,000.00	1,323.53	0.00	0.00	-323.53	132.4
5032 Building & Grounds-Maintenance	40,000.00	40,000.00	12,987.12	0.00	0.00	27,012.88	32.5
5034 Alarm Systems	800.00	800.00	0.00	0.00	0.00	800.00	0.0
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	500.00	500.00	1,259.38	0.00	0.00	-759.38	251.9
5052 Minor Facility Repairs	500.00	500.00	300.00	0.00	0.00	200.00	60.0
5655 Landscape Maintenance	2,700.00	27,000.00	19,215.82	2,250.00	0.00	7,784.18	71.2
6005 Buildings and Improvements	0.00	0.00	25,359.00	0.00	0.00	-25,359.00	0.0
6010 Equipment	0.00	0.00	14,793.15	0.00	0.00	-14,793.15	0.0
RUSH PARK							
	121,200.00	145,500.00	129,631.93	6,485.82	0.00	15,868.07	89.1
Dept: 60 STREET LIGHTING							
5660 Lighting and Maintenance	100,000.00	100,000.00	60,455.33	8,659.87	0.00	39,544.67	60.5
STREET LIGHTING							
	100,000.00	100,000.00	60,455.33	8,659.87	0.00	39,544.67	60.5
Dept: 65 ROSSMOOR WALL							
5032 Building & Grounds-Maintenance	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
ROSSMOOR WALL							
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 70 STREET SWEEPING							
5642 Street Sweeping	65,000.00	65,000.00	40,129.81	7,918.29	0.00	24,870.19	61.7
STREET SWEEPING							
	65,000.00	65,000.00	40,129.81	7,918.29	0.00	24,870.19	61.7
Dept: 80 PARKWAY TREES							

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2021 to 1/31/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 80 PARKWAY TREES							
5017 Community Events	1,500.00	1,500.00	78.00	0.00	0.00	1,422.00	5.2
5656 Tree Trimming	120,500.00	120,500.00	148,974.00	0.00	0.00	-28,474.00	123.6
5680 TREE REMOVAL	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
6015 Trees	45,000.00	45,000.00	37,340.00	7,620.00	0.00	7,660.00	83.0
PARKWAY TREES	170,000.00	170,000.00	186,392.00	7,620.00	0.00	-16,392.00	109.6
Dept: 90 MINI-PARKS AND MEDIANS							
5022 Utilities	500.00	500.00	341.98	53.72	0.00	158.02	68.4
5023 Water	6,000.00	6,000.00	6,257.62	376.82	0.00	-257.62	104.3
5032 Building & Grounds-Maintenance	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
5045 Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5655 Landscape Maintenance	3,000.00	3,000.00	1,883.37	250.00	0.00	1,116.63	62.8
MINI-PARKS AND MEDIANS	11,800.00	11,800.00	8,482.97	680.54	0.00	3,317.03	71.9
Expenditures	1,753,600.00	1,777,900.00	1,229,372.45	160,980.99	0.00	548,527.55	69.1
Net Effect for GENERAL FUND	142,300.00	118,000.00	-67,596.37	-9,630.54	0.00	185,596.37	-57.3
Change in Fund Balance:			-67,596.37				
Grand Total Net Effect:	142,300.00	118,000.00	-67,596.37	-9,630.54	0.00	185,596.37	

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-3

Date: March 8, 2022

To: Honorable Board of Directors

From: General Manager Joe Mendoza
General Counsel Tarquin Preziosi

Subject: RESOLUTION NO. 22-03-08-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT TO CONTINUE CONDUCTING MEETINGS OF THE DISTRICT BOARD AND COMMITTEES REMOTELY AS NEEDED DUE TO HEALTH AND SAFETY CONCERNS FOR THE PUBLIC

RECOMMENDATION

Approve by roll call vote, Resolution No. 22-03-08-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT TO CONTINUE CONDUCTING MEETINGS OF THE DISTRICT BOARD AND COMMITTEES REMOTELY AS NEEDED DUE TO HEALTH AND SAFETY CONCERNS FOR THE PUBLIC

BACKGROUND

On March 4, 2020, Governor Newsom declared a State of Emergency. That declaration is still in effect. Since March 12, 2020, Executive Orders from the Governor have relaxed various Brown Act meeting requirements to allow remote meetings and to temporarily suspended the Brown Act provisions requiring the physical presence of members at the public meetings. The most recent extension of that authorization expired September 30, 2021. On March 17, 2020, in response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20, which suspended certain provisions of the Ralph M. Brown Act in order to allow local legislative bodies to conduct meetings telephonically or by other means. Additionally, the State implemented a shelter-in-place order, requiring all non-essential personnel to work from home. The RCSD initially implemented teleconference meetings until in-person meetings with limited capacity were reintroduced. In addition, a hybrid option was available for those who preferred to participate remotely in meeting by using Zoom technology for Board and Committee meetings. The usage of Zoom for hybrid public meetings has allowed the District to ensure the public's continued access to meetings while also ensuring the public's, members, and employees' safety.

On June 11, 2021, Governor Newsom issued Executive Order N-08-21, which among other things, rescinded his prior Executive Order N-29-20 and set a date of October 1, 2021 for agencies to transition back to public meetings pursuant to the Brown Act.

On September 17, 2021 the Governor signed into law AB 361 which allows local legislative bodies to continue to meet remotely after the October 1, 2021 deadline. A local agency will be allowed to continue to meet remotely when:

- The local agency holds a meeting during a declared state of emergency;
- State or local health officials have imposed or recommended measures to promote social distancing; and
- Legislative bodies declare the need to meet remotely due to present risks to the health or safety of attendees.

Given the ongoing nature of the pandemic we need to remain flexible if conditions worsen, especially with the upcoming holiday season and the onset of the delta variant. The RCSD meets the requirements of AB 361 to continue holding meetings remotely in order to ensure the health and safety of the public and its employees:

- The state of emergency continues to directly impact the ability of the members of the RCSD's legislative bodies to meet safely in person; and
- Federal, State or local officials continue to impose or recommend measures to promote social distancing to mitigate the spread of Covid-19.

Both the California Department of Public Health and the Orange County Health Officer have issued recommendations that members of vulnerable populations (such as older adults and those persons with an elevated risk due to certain medical conditions) continue to practice social distancing. The RCSD cannot ensure social distancing requirements are always met inside the Rush Park Auditorium and/or Conference Rooms where the RCSD Board of Directors and Committees may meet, making it difficult for members of these bodies, RCSD staff, and members of the public to consistently socially distance from each other and take other required precautions.

Pursuant to AB 361, the RCSD Board of Directors needs to declare every 30 days that the RCSD's legislative bodies must continue to meet remotely in order to ensure the health and safety of the public. Staff recommends that the RCSD Board of Directors adopt the proposed resolution making the required findings that the RCSD Board of Directors and Committee meetings can meet remotely pursuant to the requirements of AB 361.

INFORMATION

At the October 12, 2021 RCSD Board of Directors meeting, Resolution No. 21-10-12-02 was passed unanimously. Subsequently, the RCSD Board has passed updated resolutions in November and December 2021, and January and February 2022.

As required by AB 361, an updated resolution is being presented to the Board this evening so that the RCSD may continue to have the ability to meet remotely if necessary.

ATTACHMENTS

1. Resolution No. 22-03-08-01

RESOLUTION 22-03-08-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT TO CONTINUE CONDUCTING MEETINGS OF THE DISTRICT BOARD AND COMMITTEES REMOTELY AS NEEDED DUE TO HEALTH AND SAFETY CONCERNS FOR THE PUBLIC

WHEREAS, on March 4, 2020, pursuant to California Gov. Code Section 8625, the Governor declared a state of emergency as a result of the COVID-19 pandemic (the "Emergency");

WHEREAS, on September 17, 2021, Governor Newsom signed AB 361, which bill went into immediate effect as urgency legislation;

WHEREAS, AB 361 added subsection (e) to Section 54953 of the California Gov. Code to authorize legislative bodies to conduct remote meetings provided the legislative body makes specified findings;

WHEREAS, state or local officials continue to impose or recommend measures to promote social distancing;

WHEREAS, according to stand and local officials social distancing measures decrease the chance of spread of COVID-19; and

WHEREAS, it is appropriate for the Rossmoor Community Services District to make the findings specified in subsection (e)(1) of section 54953, to thereby authorize the Board of Directors and committees and/or other legislative body of the Rossmoor Community Services District to meet remotely if necessary.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby finds that as a result of the Emergency, if meeting in person would present imminent risks to the health or safety of attendees, meetings would be held remotely.

PASSED AND ADOPTED this 8th day of March 2022.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Jeffrey Rips, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: RESOLUTION NO. 22-03-08-02 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2021-2022

RECOMMENDATION

Approve Resolution No. 22-03-08-02 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2021-2022

INFORMATION

Approval of Resolution No. 22-03-08-02 is in keeping with SB 135 which requires approval by resolution of the Final Budget by the Rossmoor Community Services District (RCSD) Board of Directors. This action establishes budgetary control by the Board at the Fund level. Further, adjustments to the Final Budget also require a resolution. Attached is Resolution No. 22-03-08-02 and the Mid-Year Final Budget Revenues and Expenditures Total Amounts Summary (Attachment A).

In accordance with Policy No. 3020, the RCSD Budget Committee shall review budget adjustments prepared by the General Manager.

As outlined in Item D-3, the RCSD Budget Committee met on February 24, 2022 to review mid-year budget adjustments and recommendations of the CIP Committee (who met on February 22, 2022). The proposed Amended Budget incorporates the CIP and Budget Committees' recommendations. Revisions to the Amended Budget by the RCSD Board may be made during discussion of this agenda item.

ATTACHMENTS

1. Resolution No. 22-03-08-02
2. RCSD Policy No. 3020

RESOLUTION NO. 22-03-08-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2021-2022

WHEREAS, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District's Fiscal Year 2021-2022 Amended Budget at its Committee Meeting on February 24, 2022;

WHEREAS, the Rossmoor Community Services District Board of Directors did discuss and approve the District's Fiscal Year 2021-2022 Mid-Year Amended Budget at its Regular Meeting on March 8, 2022;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Amended Budget Revenues and Expenditure Totals, by Fund, in the amounts specified in Attachment A for the Fiscal Year 2021-2022.

PASSED, APPROVED, AND ADOPTED this 8th day of March 2022.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Jeffrey Rips, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

ATTACHMENT A TO RESOLUTION NO. 22-03-08-02

**ANNUAL FISCAL YEAR 2021-2022 AMENDED BUDGET REVENUES AND
EXPENDITURES TOTAL AMOUNTS SUMMARY**

TOTAL FUND REVENUES

Fund 10 \$2,068,800

TOTAL ALL FUNDS \$2,068,800

TOTAL FUND EXPENDITURES

Fund 10 - Administrative \$1,044,000
Fund 10 - Recreation \$55,000
Fund 10 - Rossmoor Park \$240,500
Fund 10 - Montecito Center \$25,400
Fund 10 - Rush Park \$199,500
Fund 10 - Street Lighting \$100,000
Fund 10 - Rossmoor Wall \$1,000
Fund 10 - Street Sweeping \$80,000
Fund 10 - Parkway Tree \$190,000
Fund 10 - Mini-Parks and Median \$16,000

TOTAL ALL FUNDS \$1,951,400

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

3020.10 Budget Calendar: This policy shall serve as the budget calendar unless the Board modifies the dates herein. If so, the General Manager shall prepare and the Board shall adopt a budget calendar for the succeeding fiscal year at the March meeting of the Board.

3020.20 Preliminary Budget: A Preliminary Budget based on current year estimates to close and on forecasting of expected revenues and expenditures for the succeeding fiscal year shall be prepared by the General Manager by April 30. The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

3020.21 RCSD Five-Year Fiscal Plan: Concurrently with the preparation of the Preliminary Budget, the General Manager shall update the Plan for review by the Budget Committee.

3020.25 Public Works/CIP Committee: The Public Works/Capital Improvement Projects (CIP) Committee is comprised of two Board members and the General Manager. The President of the Board appoints the members of the Committee

3025.26 Capitol Project Budget: Prior to the development of the Preliminary Budget, the Public Works/CIP Committee shall meet and make recommendations to the Board on recommended capital improvement projects for inclusion in the proposed Fund 40 budget portion of the Preliminary Budget. Capital improvement projects shall be those projects with an estimated cost of \$5,000 or over and have a five-year service life. Projects of a lesser amount or of less than a five-year service life will be included in the appropriate departmental budgets of Fund 10 of the Preliminary Budget.

3020.30 Budget Committee: The Budget Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

3020.31 Presentation of Preliminary Budget: The Budget Committee shall review the Preliminary Budget prepared by the General Manager and make recommended changes. The General Manager shall present the amended Preliminary Budget to the Board at its meeting in May.

3020.40 Preliminary Budget: The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and approved by the Board at its May meeting.

3020.50 Appropriations Limit: On or before July 1 of each year, the Board shall adopt a resolution establishing its appropriations limit pursuant to Section 61113 of the Government Code.

3020.60 Public Hearing Notice: On or before July 1 of each year, and at least two weeks before the hearing, a notice of public hearing shall be published in a newspaper of general circulation, which specifies the following:

3020.61 Availability for Inspection: The proposed Final Budget shall be available for inspection at a specified time in the District office.

3020.62 Public Hearing: The date, time and place of the meeting of the Board when the Board will meet to adopt the Final Budget and that any person may appear and be heard regarding any item in the budget or the addition of other items.

3020.70 Second Public Notice: The public notice must be published a second time at least two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

3020.80 Final Budget Adoption: The General Manager shall submit a Final Budget to the Board as soon as practicable, but no later than the meeting of the Board in August. The Final Budget shall be based on the latest financial data available or the audited numbers for the previous fiscal year, if available. At the August Board meeting or sooner, the Board will hold the public hearing on the Final Budget and upon completion of the public hearing will consider adoption of the Final Budget. On or before September 1 of each year, the Board must adopt a Final Budget that conforms to generally accepted accounting and budgeting procedures for special districts. Immediately thereafter, the Board shall adopt a Resolution stating the District Annual Budget Revenues and Expenses Totals by Fund.

3020.90 County Auditor: After Final Budget adoption and completion of the District's Financial Audit, the General Manager shall forward a copy of both documents to the County Auditor.

3020.100 Budget Adjustment: The Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. The General Manager shall present budget adjustment recommendations at the February meeting of the Board. The Board shall review current revenue and expenditure projections and make necessary adjustments to the current Budget, which are reflective of the District's current financial condition. The Board shall adjust the budget, if necessary, by adoption of a resolution amending the budget.

3020.110 Budgetary Control: Control of movement of funds is governed by Policy No. 3021 Budgetary Control.

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

Amended: February 14, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: March 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Ken Pun

Subject: DISCUSSION REGARDING PURCHASE OF A CLOUD-BASED FUND ACCOUNTING SOFTWARE FROM BLACK MOUNTAIN SOFTWARE

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the purchase of a cloud-based fund accounting software from Black Mountain Software (Black Mountain); and authorize the General Manager to execute the appropriate documents necessary documents for the purchase and installation of the accounting software from Black Mountain in the amount of \$13,075 which includes the Accounting (ACH Credit, Purchase Orders), Budget Preparation, and Cloud Hosting modules.

BACKGROUND

It has been a long-term of the goal of the RCSD Board of Directors to upgrade the District's accounting software. The District has been working with an old accounting system that no longer meets the needs of the District for efficiency and transparency. The system does not interface with newer platforms and is labor-intensive to manually perform many of the accounting functions. The Accountant and the General Manager were tasked with looking for a new system. Because the District is unique in its function and services, attention was given to identifying companies that offered services and software that would address the District's needs.

Currently, the District is currently using Tyler Fundbalance financial suite as its primary accounting software. The software can perform the basic general ledger and accounts payable functions, however it requires a significant amount of manual effort in reconciling account balances and producing monthly financial reports outside of the system. The current accounting system has certain limitations:

- Users are unable to access data older than the immediate prior fiscal year, which makes longer term reporting of trends a time-consuming manual process.
- There is no built-in bank reconciliation module, so that process is performed manually in Excel outside of the accounting system, which is inefficient and more prone to data errors.
- It does not handle subsidiary ledgers well, such as accounts receivable and account payable.
- It does not integrate well with other systems such as payroll processing, leading to manual processes to record those transactions in the ledger.
- Routine transactions such as voiding checks are not handled well when crossing fiscal years, leading to manual processes to correctly record such transactions.
- It does not handle budgets efficiently, leading to manual processes to prepare budget reports.

To identify companies that would be compatible with the District's needs, the General Manager and Accountant researched available accounting software that would provide the updates and integration needed to improve efficiency and productivity for the District. By placing a request on the California Special District Association (CSDA) Open Forum asking which company/software other member district were using, many special districts responded. From those responses, the General Manager and Accountant identified two software vendors that were predominantly being used and contacted those vendors for information on their product. These were Black Mountain and Caselle. In addition, the General Manager also reached out to current vendor, Tyler Technologies, for information if the District chose to upgrade using Tyler's current product line.

Subsequently, the General Manager and Accountant developed and sent out a *Request for Proposals (RFP) for Financial and Accounting Software* to the vendors that had been selected from researching firms that would be appropriate for an agency the size of the RCSD and who had received good recommendations from the agencies we called to inquire about their experience with the respective vendors. Because there are so many applications offered by each vendor that would not be necessary for the RCSD, our Accountant focused on an exact list of applications that would be needed in order to reach our goals. We believed this was important to the process and to understanding the cost of the systems. The RFP was designed to allow us to be sure that the scope of service would meet the District's needs, while also ensuring that each vendor was quoting the same level of service and software applications so an accurate comparison could be made.

In December 2021, the RCSD Board of Directors reviewed information from the two submitting vendors (Black Mountain and Caselle; Tyler did not submit) and directed the General Manager and Accountant to proceed with further conversations and evaluation and report to the Budget Committee with a recommendation that would then be presented to the RCSD Board.

INFORMATION

On February 24, 2022, the Budget Committee met to discuss FY 2021-2022 mid-year budget items. As part of those discussions, the Committee directed the General Manager and Accountant to proceed with finalizing a recommendation to the RCSD Board at their March 8, 2022 meeting.

The General Manager and Accountant recommend that Black Mountain be selected as the vendor to provide cloud-based fund accounting software. Black Mountain is a leading provider of fund accounting, payroll and utility billing solutions for local governments and schools. Across the United States, cities, counties, utilities, special districts and schools chose Black Mountain Software for superior customer support and products that ensure regulatory compliance and improve operational efficiency. Black Mountain Software is committed to being the preferred billing and accounting partner for small cities and towns.

The Quote from Black Mountain is attached for your review. Please note that although the quote that is included is dated November 22, 2021, the company has indicated that the quote is valid and will be honored. The price quote includes the Accounting (ACH Credit, Purchase Orders), Budget Preparation, and Cloud Hosting modules that the District would need; we do not need the Asset Component, therefore, the cost to the District is \$13,075 for the software purchase and one-time conversion process. This also includes the annual fee for the first year. Thereafter, an annual fee is assessed and is subject to change. The annual fee includes software updates, and unlimited phone, email and internet support.

If the RCSD Board approves Black Mountain Software, the General Manager will proceed with notifying Black Mountain and obtaining the appropriate documents. These will be provided to General Counsel for review prior to executing an agreement.

1. Black Mountain Quote
2. Analysis of Accounting Software Vendors Responding to RFP

Quote

11/22/2021

**Rossmoor Community Services
District**

Kenneth Pun
3001 Blume Dr
Rossmoor, CA 90720
ken.pun@pungroup.com



110 Main Street, Suite 3
Polson, MT 59860

Tracy Frank
800.353.8829 Option: 3

Product Description	Purchase Price	Annual Fees	One-Time Conversion	Total
Accounting	5,250.00	1,050.00	945.00	7,245.00
ACH Credit	1,000.00	100.00		1,100.00
Purchase Orders	1,050.00	210.00		1,260.00
Budget Preparation	2,100.00	420.00		2,520.00
Asset Manager	6,695.00	1,340.00	1,340.00	9,375.00
Cloud Hosting		950.00		950.00
Subtotals:	\$16,095.00	\$4,070.00	\$2,285.00	
Grand Total:				\$22,450.00

Terms

1. Black Mountain Software (BMS) has made every effort to ensure the information contained within this quote is complete and accurate. However, we reserve the right to correct any error or omission related to price, product description or availability. Please remember that to completely understand this quote, you must consider, in addition to product and prices, the terms and conditions that follow either on this or separate pages.
2. Prices quoted herein do not reflect sale or use taxes imposed by any state or local government, or any unit or subdivision thereof; such taxes are the responsibility of the buyer. Buyer agrees to be responsible for the documentation relating to the payment of such taxes to the maximum extent legally permitted. Black Mountain Software will be responsible for the collection of such taxes and/or the documentation related thereto, only to the extent required by law.
3. Training is included with the installation of each software product. Unless specifically arranged, initial training will be conducted online. After initial training, free online training is always available for you and your staff as part of the annual service and support fee. Advanced scheduling is required. Except for initial training, hourly charges apply for training physically provided onsite (your offices) or in house (our offices).
4. All costs are based on prices in effect for 60 days from the date of this bid.
5. Annual service and support includes software updates and unlimited phone, email and internet support. The service is renewed annually and is non-refundable. Annual fees are subject to change.
6. If travel is required, actual expenses are billed as follows: When flying, charges include airfare, travel time at \$35 per hour per person, meals at \$60 per day, lodging at local rates, and rental car. When driving, charges include mileage at 56¢ per mile, travel time at 45¢ per mile per person, meals at \$60 per day, and lodging at local rates. Alaska and North Dakota may have higher rates.
7. BMS Cloud Hosting is required for the software products quoted. The service is renewed annually and is non-refundable. Annual fees are subject to change. BMS Cloud Hosting service provides automatic database maintenance, software updates, nightly data backups, and the ability to access your BMS applications from anywhere with internet connection. Annual Software Maintenance Fees must be current on all products hosted on the BMS Cloud. If software maintenance is discontinued for a software application, it will be removed from the BMS Cloud. It can be relocated to your local workstation/server, if desired.
8. Normal billing procedures for new clients or stand alone applications for current clients require a 25% down payment, billed at commitment, and 75% final payment billed upon completion of installation and initial training of the core products, i.e., Accounting, Payroll or Utility Billing. Add on applications for current clients are billed for full purchase price only at commitment and maintenance begins upon completion of installation and/or training. All billing will commence in full for all products after one year from commitment unless other arrangements have been made.
9. All of our software products are multi-user, with an unlimited number of licenses (seats). In addition, 'Read Only' access is available to limit data changes for specified users, while still providing lookup and printing capabilities.

ANALYSIS OF ACCOUNTING SOFTWARE VENDORS RESPONDING TO RFP

Vendor	Proposed Cost Initial Investment	Maintenance and Support	Pros	Cons	Clients
Black Mountain Software	\$13,075	\$4,070/year \$339/month	<ol style="list-style-type: none"> 1. Tailor made for small governments similar to the District 2. Easy-to-use 3. Able to import CSV files from RecDesk and ADP reports 4. Bank Reconciliation is done on the system 5. Powerful built-in reporting 6. Cloud Hosting 7. Document Management System 	<ol style="list-style-type: none"> 1. Dashboard Interface is a little dated 	<ol style="list-style-type: none"> 1. City of Plymouth 2. Inverness Public Utility District 3. Marin/Sonoma Mosquito & Vector Control District 4. Santa Ynez Community Services District
Caselle	\$15,450	\$16,428/year \$1,369/month	<ol style="list-style-type: none"> 1. Tailor made for small governments similar to the District 2. Able to create workflow within the system including approval process 3. Able to import CSV files from RecDesk and ADP reports 4. Transparency – able to provide Board Member login to lookup transactions 5. Be able to import CSV files from RecDesk and ADP reports 6. Bank Reconciliation is done on the system 7. Powerful Built-In Reporting 8. Cloud Hosting 9. Document Management System 	None Identified	<ol style="list-style-type: none"> 1. Herlong Public Utility District 2. Lake County Vector Control District 3. Humboldt Bay Municipal Water District

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-2

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: DISCUSSION REGARDING RENEWAL OF CONTRACT SERVICE AGREEMENT WITH CITY OF BREA – BreaIT TO MAINTAIN THE DISTRICT’S COMPUTER SYSTEM AND EQUIPMENT, AND PROVIDE INFORMATION TECHNOLOGY SUPPORT TO DISTRICT STAFF

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors:

1. Review and approve the renewal of the Contract Service Agreement with BreaIT Solutions (BreaIT) to maintain the District’s computer system and equipment, and provide information technology support to District staff; and
2. Direct the General Manager to have the “Fourth Amendment to Contract Service Agreement” prepared and reviewed by General Counsel; and then execute the agreement for a one-year extension through June 30, 2023.

BACKGROUND

The RCSD has used a Contract Service Agreement (CSA) with BreaIT since May 2014 to maintain the District’s computer system and equipment, as well as provide information technology support to District staff. Subsequently, the contract has been renewed annually. Most recently, a “Third Amendment to Contract Service Agreement” was approved by the RCSD Board at their May 11, 2021 meeting.

BreaIT is a full-service organization with a staff of 24 individuals whose experience provides a valuable resource to the District. Their history of service and response rate is outstanding. This past year, they transitioned to remote support to enhance their service in addressing IT needs. The new concept provides immediate service, compared to waiting for scheduled dates and onsite support. BreaIT has also been responsive by visiting our site when necessary.

INFORMATION

BreaIT is requesting that an amended agreement be approved effective July 1, 2022. They have submitted a letter of request dated February 15, 2022.

The proposal submitted by BreaIT includes a 3% increase to their annual rate. In summary, effective July 1, 2022, the monthly rate for support will increase from \$1,800 to \$1,850. The monthly rate will continue to include five hours of onsite support per month. The rate for monthly onsite hours beyond the allotted amount will increase from \$113 to \$117 per hour and the emergency/after-hour support rate will increase from \$123 to \$127. The District very rarely need to use the extra support hours as the monthly service was sufficient for our needs.

BreatIt has been consistent and very helpful. They have reacted to our needs in a timely manner and continue to provide exceptional services to the District.

At their March 3, 2022 meeting, the Organizational Committee reviewed the information submitted by BreaIt and recommended that this item be forwarded to the RCSD Board of Directors for approval of a one-year extension. Therefore, with the approval of the RCSD Board to renew the CSA, the General Manager will have a "Fourth Amendment to Contract Service Agreement" prepared and reviewed by General Counsel, and will execute the agreement for a one-year extension through June 30, 2023.

FISCAL IMPACT

It is anticipated that the additional \$600 will not have a significant fiscal impact on the RCSD budget. We will utilize the new amount when preparing the FY 2022-2023 budget.

ATTACHMENTS

1. BreaIT Letter dated February 15, 2022
2. Third Amendment to Contract Service Agreement - 2021

February 15, 2022

Joe Mendoza, General Manager
Rossmoor Community Services District
3021 Blume Drive
Rossmoor, CA 90720

Dear Mr. Mendoza:

Thank you for remaining a valued BreaIT customer for the past thirteen years. We appreciate your business and look forward continuing our role as your IT support service provider.

The purpose of this letter is to inform you that our rates for the coming fiscal year will be increasing. Effective July 1, the monthly rate for BreaIT support will increase by 3% from \$1,800 to \$1,850. You monthly service will continue to include 5 hours of onsite support per month. The rate for monthly onsite hours beyond the allotted amount will also be increasing to \$117 per hour and the emergency/after-hour support rate will increase to \$127 per hour.

Our goal in communicating this information to you early is to allow adequate time for you to plan and make the necessary budgetary adjustments to account for this increase. As always, BreaIT remains committed to meeting the technology needs of our customers while providing exceptional customer service.

If you have any questions or need additional information, please feel free to contact me at 714/990-7263 or e-mail randyh@cityofbrea.net.

Sincerely,



Randy Hornsby
IT Manager

**THIRD AMENDMENT TO CONTRACT SERVICE AGREEMENT FOR
INFORMATION TECHNOLOGY SUPPORT**

This THIRD AMENDMENT TO CONTRACT SERVICE AGREEMENT ("Third Amendment") is made and entered into this 11th day of May 2021 by and between ROSSMOOR COMMUNITY SERVICES DISTRICT ("Client") and CITY OF BREA, a municipal corporation ("Contractor"). Hereinafter the Client and Contractor may be referred to as "Party" or collectively as "Parties".

RECITALS

WHEREAS, on or about May 13, 2014 the Client and the Contractor entered into that certain Contract Services Agreement for Information Technology Support ("Agreement");

WHEREAS, on or about May 13, 2017 the Client and the Contractor entered into that certain Amendment to Contract Service Agreement for Information Technology Support;

WHEREAS, the terms of the Amended Agreement provided that upon completion of three (3) years after its commencement, the Agreement automatically terminates;

WHEREAS, on or about May 12, 2020, the Client and the Contractor did enter into that certain Second Amendment to the Agreement for one (1) additional year under the same terms as those set forth under the Agreement and as modified therein;

WHEREAS, the Client and the Contractor are desirous of extending the term of the Agreement for one (1) additional year under the same terms as those set forth under the Agreement and as modified herein;

WHEREAS, the Parties also wish amend the compensation provisions of the Agreement pursuant to the provisions of this Third Amendment, which amended compensation provisions shall become effective on July 1, 2021.

NOW, THEREFORE, the Parties hereto agree as follows:

1. Section B.1 of the Agreement entitled "Term" shall be amended in its entirety to add the following provision to read as follows:

Section B.1 Term. The term of this Agreement shall be extended for an additional (1) year ending on May 10, 2022 unless extended or earlier terminated, as provided herein. This Agreement may be extended by Client and Contractor for an additional one year term, subject to all provisions herein.

2. Effective July 1, 2021, Sections B.2 of the Agreement entitled "Compensation" shall be amended in its entirety to add the following provision regarding additional compensation for the services to be performed by the Contractor pursuant to revised Section B.1 to read as follows:

Section B.2 Compensation. As consideration for the use of Contractor's services, Rossmoor Community Service District shall pay to Contractor a fee of \$1800.00 per month which shall be payable upon receipt of invoice for said services from Contractor. The rates are subject to review and modification annually as may be agreed between the Parties in writing. In exchange for the base monthly fee, Contractor will provide Client unlimited remote desktop and network support and, not to exceed five (5) hours per month (as needed) onsite support for the following identified services:

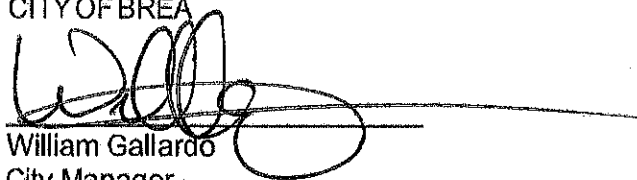
- a) Desktop Support includes setup, maintenance and troubleshooting of all computers. Network Support consists of servers and network infrastructure hardware setup, maintenance and troubleshooting, including coordination with third-party vendors. Contractor will, in its sole reasonable discretion, determine which personnel shall be assigned to task/service requests.
- b) Specialist work for computer issues include hardware and standard software support, as well as simple and routine network maintenance and troubleshooting. Specialist work is more fully described in the job description attached Proposal hereto as Exhibit A and made a part hereof by reference. Account Manager work is a component of administrating the agreement and scheduling Specialists work. Account Manager work is more fully described in the job description attached Proposal hereto as Exhibit A and made a part hereto by reference.
- c) Telephone support via Contractor's telephone hotline (714-990-7777) is available to Client as a condition of this Agreement during Contractor's standard hours of operations, which are Monday through Thursday, 7:30 a.m. to 5:30 p.m., and alternate Fridays from 8:00 a.m. to 5:00 p.m. (City Hall is closed on alternate Fridays).
- d) Additional Specialist hours, which may be required during Contractor's standard hours of operation, will be billed at a rate of \$113 per hour. Emergency call-Out, holidays and off-hours support will be billed at \$123 per hour with a two hour minimum. Hourly rates are subject to modification annually as may be agreed between the Parties in writing.
- e) Client agrees to pay all undisputed invoice amounts within thirty (30) days of the invoice date. Client agrees to notify Contractor of any disputed invoice amounts within ten (10) days of the invoice date.

3. Full Force and Effect. Except as expressly modified herein all other provisions of the Agreement shall remain unmodified and in full force and effect.

4. Corporate Authority. The persons executing the Agreement on behalf of the Parties hereto warrant that (i) such Party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said Party, (iii) by so executing this Agreement, such Party is formally bound to the provisions of this Amendment, and (iv) the entering into the Agreement does not violate any provision of any other agreement to which the Party is bound.

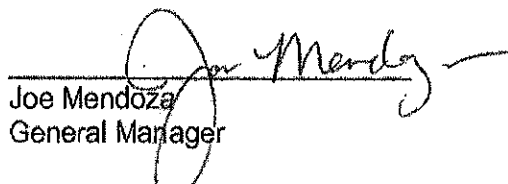
IN WITNESS WHEREOF, the Parties hereto have caused this Third Amendment to be executed as of the day and year first set forth above.

CITY OF BREA



William Gallardo
City Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT



Joe Mendoza
General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-3

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: DISCUSSION REGARDING RENEWAL OF PROFESSIONAL SERVICES AGREEMENT WITH RAMS, INC. FOR AUDITOR SERVICES

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) review and approve the renewal of the Professional Services Agreement (PSA) with Rogers, Anderson, Malody & Scott, LLP (RAMS) for auditor services to the District.

BACKGROUND

The firm of Rogers, Anderson, Malody & Scott, LLP (RAMS) has provided financial audit services to the RCSD since 2007. The Professional Services Agreement with RAMS has been of benefit to the RCSD and services have been consistent, timely, and accurate. The communication between RAMS and the District has been excellent. RAMS staff have been outstanding and responsive. The PSA was extended in 2021 for a one year (through June 30, 2022). The current agreement provides for an automatic renewal for July 1, 2022 through June 30, 2023, with possible annual extensions through 2025.

INFORMATION

Currently, the District is paying \$17,400 annually to RAMS. The agreement outlines a 3% increase beginning July 1, 2022 for \$17,900 annually. The District is in a transition period coming out of COVID and with the anticipated new change in accounting software. Therefore, staff believes it is prudent to maintain continuity by continuing to retain RAMS for auditing services for another year.

At their March 3, 2022 meeting, the Organizational Committee reviewed the information regarding the RAMS PSA and discussed the automatic renewal provision. The Committee is recommending that the RCSD Board of Directors approve a one-year extension, effective July 1, 2022 through June 30, 2023. If approved, RAMS will provide an acceptance and understanding of audit engagement letter for the General Manager to execute that will extend their services through June 30, 2023.

FISCAL IMPACT

It is anticipated that the additional \$500 will not have a significant fiscal impact on the RCSD budget. We will utilize the new amount when preparing the FY 2022-2023 budget.

ATTACHMENTS

1. May 4, 2021 acceptance and understanding of audit engagement letter from RAMS for July 1, 2021 through June 30, 2022 services



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
 San Bernardino, CA 92408
 909 889 0871 T
 909 889 3361 F
 ramscpa.net

May 4, 2021

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To the Board of Directors
 Rossmoor Community Services District
 Rossmoor, California

The following represents our understanding of the services we will provide the Rossmoor Community Services District (District).

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, and for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Budgetary Comparison Schedules - General Fund



Board of Directors
Rossmoor Community Services District

Supplementary information other than RSI will accompany the District's basic financial statements. The supplementary information will be presented for purposes of additional analysis and is not a required part of the financial statements. Such information will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Budgetary Comparison Schedule -- Capital Projects Contributions Fund
2. Statement of Changes in Fiduciary Assets and Liabilities -- Agency Fund

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Board of Directors
Roanoke Community Services District

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the financial statements in a format other than that provided by us, and make reference to our firm, you agree to provide us with the printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that the electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will assist management with drafting the financial statements based on the District's trial balances, maintaining the District's capital asset records, and preparing the State Controller's Annual Financial Transactions Report. With respect to this or any non-audit services we perform, the District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

If it is determined a Single Audit is needed subsequent to this engagement letter, we will provide the District with another engagement letter covering the terms and conditions related to a Single Audit and the Uniform Guidance.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Board of Directors
Rossmoor Community Services District

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Brad Welebr, CPA, CGMA, MBA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Rogers, Anderson, Malody & Scott, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for the audit and nonattest services will not exceed \$16,900. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

To ensure that Rogers, Anderson, Malody & Scott, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report. Upon expiration of this period, we will be free to destroy our records related to the engagement. However, we do not keep original client documents, so we will return those as they are used during each engagement. It is management's responsibility to retain and protect the records for possible future use, including examination by regulators and federal agencies.

We require that a copy of the final trial balance (i.e., a trial balance ready to audit) be delivered to us at least 10 business days prior to the start of the audit, otherwise we may reschedule the start of the audit.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and

Board of Directors
Rossmoor Community Services District

- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Rogers, Anderson, Malody & Scott, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and to the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Rogers, Anderson, Malody & Scott, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

International Alliance Membership

RAMS is an independent member firm of Allott Global Alliance, which is an international alliance of independent accounting, law, and specialist firms. Allott Global Alliance and its member firms are legally distinct and separate entities. These entities are not and shall not be construed to be in the relationship of a parent firm, subsidiary, partner, joint venture, agent, or a network. No Allott Global Alliance member firm has any authority (actual, apparent, implied, or otherwise) to obligate or bind Allott Global Alliance or any other Allott Global Alliance member firm in any manner whatsoever. Equally, neither Allott Global Alliance nor any other member firm has any authority to obligate or bind RAMS or any other member firm. All Allott Global Alliance members are independent firms, and as such, they each render their services entirely on their own account (including benefit and risk). In connection with the engagement contemplated by this letter or any other services from time to time provided by RAMS, RAMS may seek advice from or may recommend the retention of an Allott Global Alliance member firm. Allott Global Alliance and its other member firms shall have no liability for advice rendered by RAMS or such consulted or retained Allott Global Alliance member firm. Nor shall RAMS have liability for advice rendered by any of the other Allott Global Alliance member firms, even if consulted or recommended to you by RAMS.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. Keep a copy for your records.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Brad Welebr, CPA, CGMA, MBA
Partner

Board of Directors
Rossmoor Community Services District

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Rossmoor Community Services District by:

Name: *Joe Munday*

Title: *General Manager*

Date: *5/10/21*

Rossmoor Community Services District

PROPOSAL FOR PROFESSIONAL SERVICES

Audit Work Cost Proposal

Rogers, Anderson, Malody & Scott, LLP

Certified Public Accountants

Services	Contract Period			Option to Extend	
	2020/21	2021/22	2022/23	2023/24	2024/25
Audit bundle: 1. Audit of the financial statements and supplementary information 2. Nonattest services: Preparation of the financial statements 3. Nonattest services: Preparation of the State Controller's Annual Financial Transactions Report					
Total for Fiscal Year (not-to-exceed)	\$ 16,900	\$ 17,400	\$ 17,900	\$ 18,400	\$ 19,000

Costs after fiscal year 2020/21 were increased by approximately 3% per year.

We are committed to the fee estimate presented above. The fee was developed based on our experience performing the District's audit as well as our experience performing similar services to entities of this size and nature. If circumstances are significantly different than our expectations, we will discuss those with you well in advance of continuing to perform our professional services, to determine the most agreeable remedy.

We encourage our clients to maintain contact with us throughout the year for any technical matters, which is often mutually beneficial for the entity and us. The costs for a reasonable amount of advisory time from our professionals for technical questions throughout the year is included in the proposed costs above.

Brad Welebi

Signature

Partner
Title

1/25/2021
Date

Brad A. Welebi, CPA, CGMA, MBA
Name

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM I

Date: March 8, 2022
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: GENERAL MANAGER ITEMS

RECOMMENDATION

Receive and file.

INFORMATION

In addition to the day-to-day operations of the Rossmoor Community Services District (RCSD) General Manager has been working on the following projects:

1. Supervisor Do – District 1: Supervisor Andrew Do and his staff met with President Jeffrey Rips and the General Manager on Wednesday, March 2, 2022 at Rush Park. As the new Supervisor representing Rossmoor, he wanted to meet with us to introduce himself and learn about the District and discuss any needs we may have. President Rips outlined four areas where we could use the Supervisor's assistance:
 - Marketing and communication to our residents
 - Consistent parking enforcement on street sweeping days
 - Finding a solution to the traffic and parking situation on the Montecito corridor, created by the City of Seal Beach townhomes and condominiums
 - Possible solution to the noise along Martha Ann and St. Cloud, along the 405/605 freeway interchange
2. Supervisor Do Confirms April 9, 2022 as a Community Meet & Greet at Rush Park: RHA and the First District office is hosting a Rossmoor Community Meet & Greet with Supervisor Do. This will be a very informal interaction, with a period of Questions and Answers. It will be a time for the community to meet the new Supervisor. This event will be held at Rush Park at 10 a.m.
3. Special Events Calendar: Please see the attached 2022 Special Events Calendar. Staff is working diligently to organize and market these events, as well as secure sponsorships. We are looking forward to an exciting year.
4. Kempton Park: The landscaping and ground cover has been replenished at Kempton Park. RCSD staff has done a great job identifying and fixing tripping hazards, as well as manicuring the park.
5. Horseshoe Pit at Rossmoor Park: The Horseshoe Pit at Rossmoor Park has been redefined, landscaped, and manicured. There is a group of adults that are regular players at the site that were very appreciating of this effort.

6. Local Control/Survey: The Local Control Ad Hoc Committee (Directors Rips and Nitikman, RHA representatives Marian Last and Gary Stewart, and the General Manager) will be meeting in March to review the rough draft survey being developed to measure residents' satisfaction with services in Rossmoor.

ATTACHMENTS

1. RCSD Events & Festivals 2022

ROSSMOOR COMMUNITY SERVICES DISTRICT

EVENTS & FESTIVALS 2022

APRIL 20 (Wednesday), 3 p.m. – 5 p.m. – ARBOR DAY
CELEBRATION

MAY 14 (Saturday), 9 a.m. – 12 p.m. - BULKY ITEM PICK UP

MAY 21 (Saturday), 10 a.m. – 1 p.m. – BIKE SAFETY EVENT

JUNE 11 (Saturday), 2 p.m. – 8 p.m. - FAMILY FESTIVAL

JUNE 17 (Friday), 6 p.m. – 10 p.m. - MOVIE NIGHT

JULY 9 (Saturday), 2 p.m. – 8 p.m. - FAMILY FESTIVAL

JULY 15 (Friday), 6 p.m. – 10 p.m. - MOVIE NIGHT

AUGUST 13 (Saturday), 2 p.m. – 8 p.m. - FAMILY FESTIVAL

SEPTEMBER 17 (Saturday), 12 p.m. – 6 p.m. - HEALTH & WELLNESS
FAIR

DECEMBER 10 (Saturday), 4 p.m. – 9 p.m. – WINTER FESTIVAL