

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board
Agenda Package

January 9, 2024

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

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, January 9, 2024

7:00 p.m.

PUBLIC PARTICIPATION

Please be advised that the public can observe the meeting live on YouTube using the following link:

<https://youtu.be/xNrQVDEhnm> The name is **Rossmoor CSD.**

This Board meeting will take place in person. 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 RCSD@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 a part of the meeting record.

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 on 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 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 YouTube.com or by using the YouTube icon on the RCSD website and <http://www.rossmoor-csd.org>.

A. ORGANIZATION

- | | |
|--------------------------------------------------------|------------------------------------------------------------------|
| 1. CALL TO ORDER: | 7:00 p.m. |
| 2. ROLL CALL: | Directors Barke, Maynard, Searles and Shade
President DeMarco |
| 3. PLEDGE OF ALLEGIANCE
AND DISTRICT FLAG UNVEILING | Boy Scout Troop 642 |

4. PRESENTATIONS:

- a) Presentation by and Discussion with Senior Civil Engineer Wei Zhu, Orange County Public Works Traffic Investigations and Studies
- b) 2023 State of the District Address presented by President Tony DeMarco

5. ELECTION OF OFFICERS

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. UPDATE ON WEBSITE REFRESH PROJECT
- 2. UPDATE ON LANDSCAPING REQUESTS FOR PROPOSALS
- 3. UPDATE ON THE FY 2022/2023 AUDIT
- 4. UPDATE ON NEGOTIATIONS WITH THE YOUTH CENTER

E. CONSENT CALENDAR

1. MINUTES:

a. Regular RCSD Board Meeting of December 12, 2023

2. NOVEMBER 2023 REVENUE AND EXPENDITURE REPORTS AND CURRENT LAIF AND US BANK BALANCE THROUGH DECEMBER 31, 2023

3. ADOPTION OF FISCAL YEAR 2024-2025 BUDGET CALENDAR

4. 2024 RCSD BOARD COMMITTEE ASSIGNMENTS

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. REGULAR CALENDAR

1. SECOND READING OF AN AMENDMENT TO POLICY NO. 6050 TO UPDATE THE FACILITIES – TENNIS COURTS POLICY TO INCLUDE PICKLEBALL

2. RESOLUTION NO. 24-01-09-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS

H. 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.

I. 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.

J. 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.

K. 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.

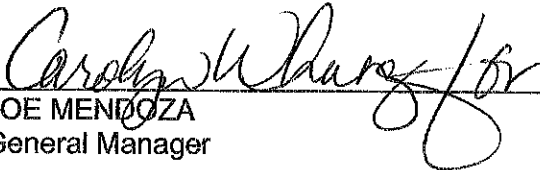
Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the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

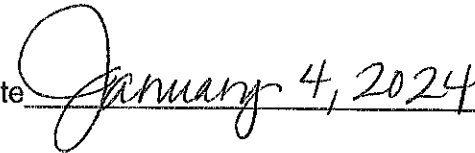
CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the January 9, 2024, 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
General Manager

Date 

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4(a)

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: PRESENTATION BY AND DISCUSSION WITH SENIOR CIVIL ENGINEER WEI ZHU,
ORANGE COUNTY PUBLIC WORKS TRAFFIC INVESTIGATIONS AND STUDIES

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

INFORMATION

At tonight's meeting, Wei Zhu, Senior Civil Engineer, Orange County Public Works Traffic Investigations and Studies, will continue to discuss and answer any questions regarding the traffic study and community survey currently underway with respect to prospective improvements to the Bradbury Road and the Montecito Corridor. Orange County Public Works is seeking to gain a consensus on which remedy will best suit the Rossmoor community while addressing the multitude of traffic concerns.

ATTACHMENTS

1. Traffic Study Survey



December 21, 2023

Subject: Rossmoor Community Survey

Dear Rossmoor Resident,

Orange County Public Works (OCPW), in collaboration with the Rossmoor Community Services District (RCSD), Los Alamitos Unified School District, Orange County Sheriff's Department, Transportation Consulting Firm Fehr and Peers and some residents, is actively exploring prospective improvements to the Rossmoor transportation system. The aim is to address community concerns, including:

- Congestion on Montecito Rd and Bradbury Rd, particularly during school pick-up/drop-off times
- Parking challenges on the residential streets adjoining or on Montecito Rd and Bradbury Rd
- Safety concerns, particularly speeding and sight distances on Montecito Rd and Bradbury Rd

Traffic volume and parking data were collected in April 2023, and three public discussions took place at the RCSD meetings in the Summer and Fall of 2023.

The synthesis of information and public discussions has led to the formulation of the following proposed enhancements, visually presented in the attached graphics:

- Rossmoor Elementary School/Montecito Road North
 - a) One travel lane in each direction, two-way left-turn lane, and a bike lane on each side of the road
- Montecito Road South (south of Bradbury Rd)
 - a) One travel lane in each direction, a two-way left-turn lane, and bike lane in each direction.
- Bradbury Road
 - a) Retain existing configuration: one travel lane in each direction, two-way left-turn lane, and bike lane in each direction. Additional traffic calming measures such as permanent radar speed feedback signs, raised medians, and 25 mph pavement markings.

Furthermore, mini roundabouts are recommended at the intersections of Montecito Rd & Shakespeare Dr, Montecito Rd & Bostonian Dr, and Montecito Rd & Bradbury Rd.

Additional alternatives were explored, encompassing but not restricted to angled parking on Montecito Rd and Bradbury Rd, transforming two-way streets into one-way streets, and incorporating bi-directional bike lanes. Nevertheless, these options were dismissed for various reasons, including concerns related to safety, feasibility, and connectivity.

Continued on back page →

OCPW would like your involvement to help make a final decision on implementing the proposed changes. Please use the QR code or the link to provide your input by **January 31, 2024**.

An informational Town Hall meeting will be held on **January 9, 2024, from 5:00-7:00 PM** in the **Rush Park Auditorium (3001 Blume Drive, Rossmoor, CA 90720)**. OCPW staff will be in attendance to answer your questions regarding the survey.

Thank you,



Wei Zhu, P.E., T.E.
Senior Civil Engineer
OC Public Works/Traffic

Rossmoor

Community Survey



SCAN ME

Provide your input at:

OR [Rossmoor Traffic Survey](#)

See sample content below:

WE WANT TO HEAR FROM YOU

We are seeking your input for potential road improvements in the Rossmoor Community. Your input and opinions are important.

Thank you for your involvement!

The map identifies areas that are under consideration for improvements.

- 1) **Montecito Road – North:**
 - a. One lane per direction, a center turn lane, bike lanes, and parallel parking
- 2) **School Area – Shakespeare Dr./Bostonian Dr.**
 - a. One lane per direction, a center turn lane, bike lanes, and parallel parking
- 3) **Montecito Road – South:**
 - a. One lane per direction, a center turn lane, bike lanes, and parallel parking
- 4) **Bradbury Road:**
 - a. Radar feedback signs: (one in each direction)
 - b. Raised medians (25' long)
 - c. 25mph stencils (one in each direction)
- 5) **Montecito Intersections at Shakespeare, Bostonian, & Bradbury Rd:**
 - a. Add traffic circles





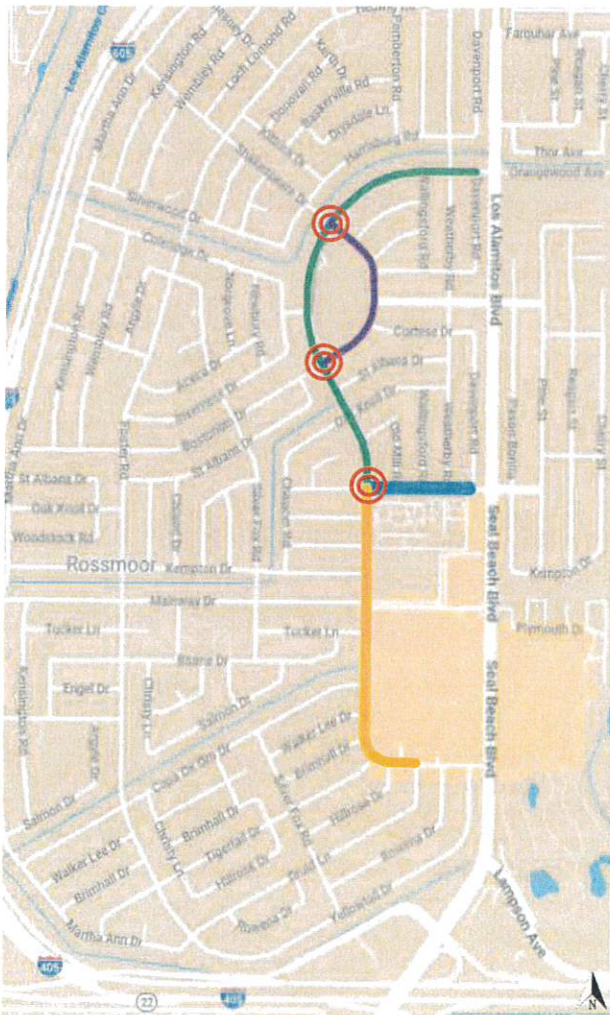
Special District of Rossmoor California

Survey

Thank you for your time in providing your input for this survey. The County of Orange's Public Works Department and the Rossmoor Community are evaluating several road improvements and would like your involvement in the planning process by providing your opinions.

This survey includes recommendations for (5) Rossmoor areas that are under consideration. Please complete this survey to share any insights and opinions by **January 31, 2024**.

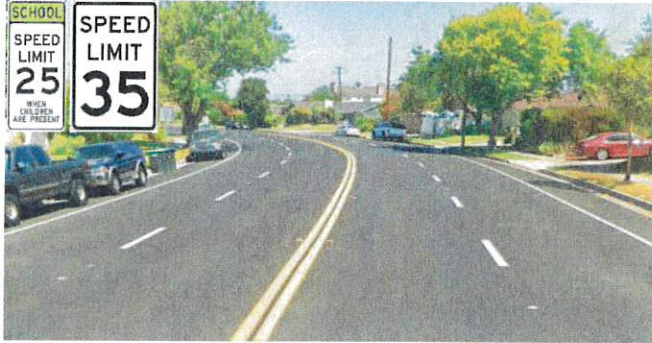
Thank you!



The map identifies areas that are under consideration for improvements.

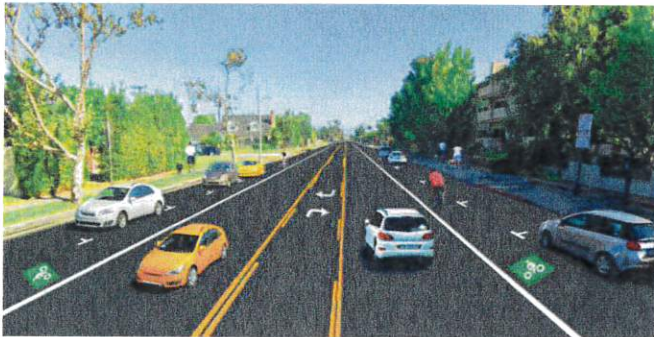
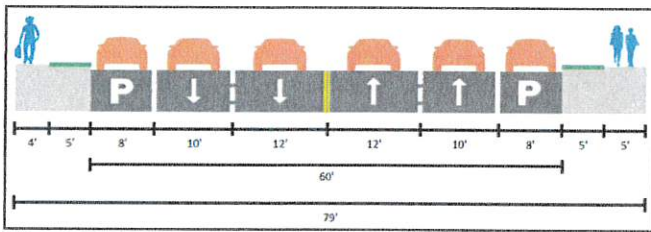
- 1) **Montecito Road – North:**
 - a. One lane per direction, a center turn lane, bike lanes, and parallel parking
- 2) **School Area – Shakespeare Dr./Bostonian Dr.**
 - a. One lane per direction, a center turn lane, bike lanes, and parallel parking
- 3) **Montecito Road – South:**
 - a. One lane per direction, a center turn lane, bike lanes, and parallel parking
- 4) **Bradbury Road:**
 - a. Radar feedback signs: (one in each direction)
 - b. Raised medians (25' long)
 - c. 25mph stencils (one in each direction)
- 5) **Montecito Intersections at Shakespeare, Bostonian, & Bradbury Rd:**
 - a. Add traffic circles

Montecito Road – North (From Bradbury Rd. to Davenport Rd)



Existing:

- Two lanes in each direction
- No left-turn lane
- No bike lane
- Parallel parking on both sides



Proposed:

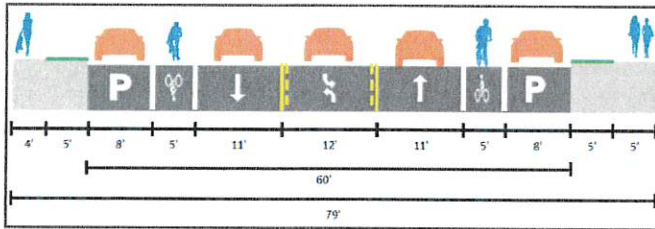
- One lane in each direction
- Two-way left-turn lane
- One bike lane on each side
- Parallel parking on both sides

Do You Support?

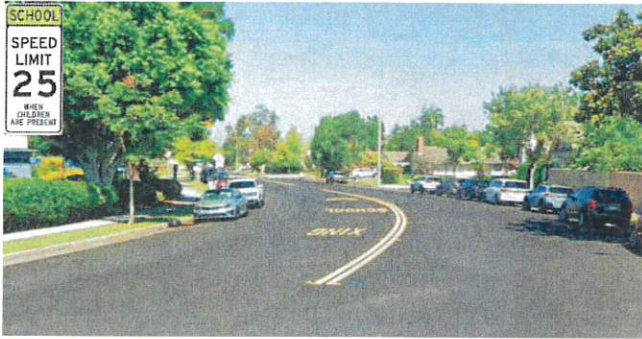
A: Yes

B: No

Comments:

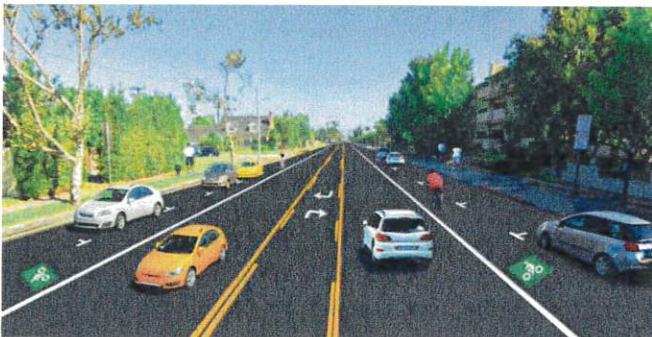
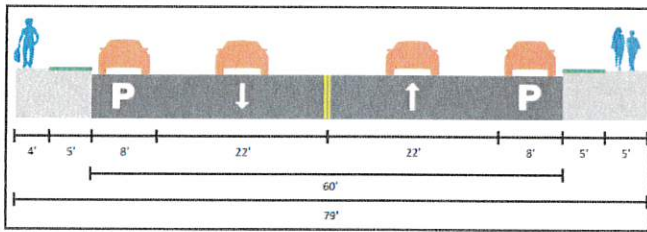


School Area – Shakespeare Dr./Bostonian Dr.



Existing:

- No left-turn lane
- No bike lane
- Parallel parking on both sides



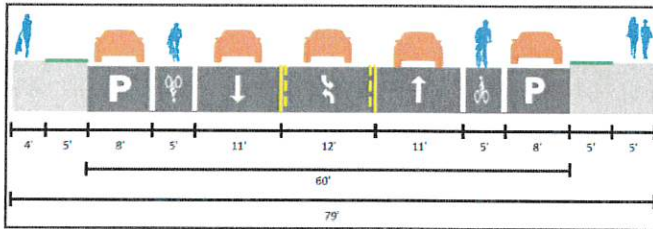
Proposed:

- Two-way left-turn lane
- One bike lane on each side
- Parallel parking on both sides

Do You Support?

A: Yes

B: No



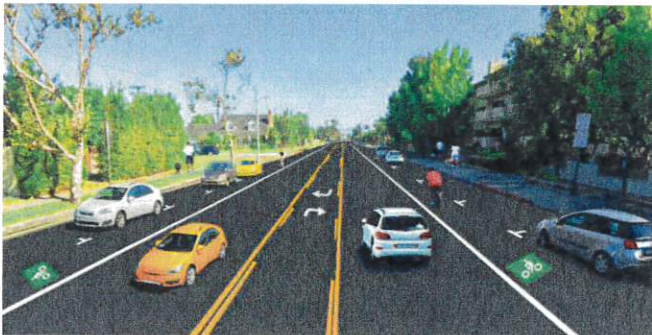
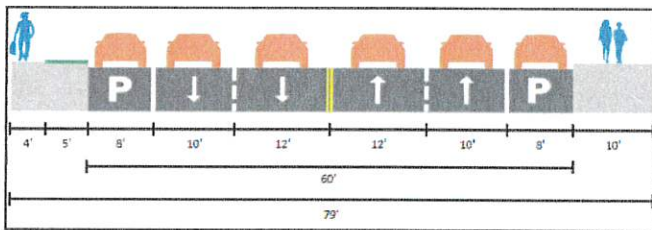
Comments:

Montecito Road – South (From Bradbury Rd. to Druid Ln.)



Existing:

- Two lanes in each direction
- No left-turn lane
- No bike lane
- Parallel parking on both sides



Proposed:

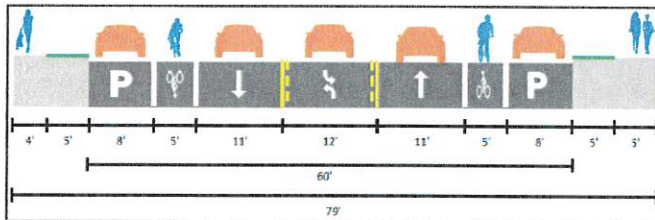
- One lane in each direction
- Two-way left-turn lane
- One bike lane on each side
- Parallel parking on both sides

Do You Support?

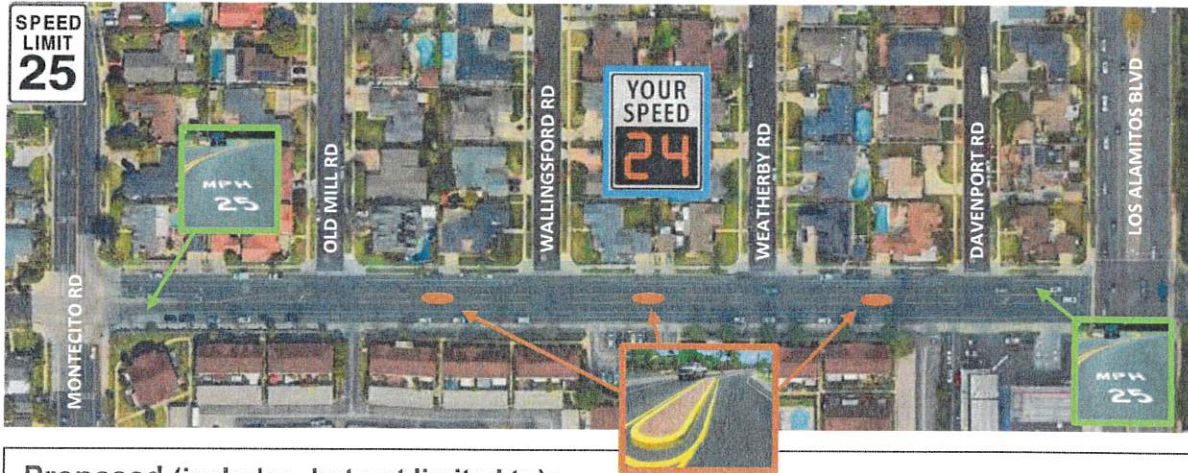
A: Yes

B: No

Comments:



Bradbury Road (From Montecito Rd. to Davenport Rd.)



Proposed (includes, but not limited to):

- a) Radar speed feedback signs: (one in each direction)¹
- b) Raised medians (25' long)
- c) 25mph stencils (one in each direction)

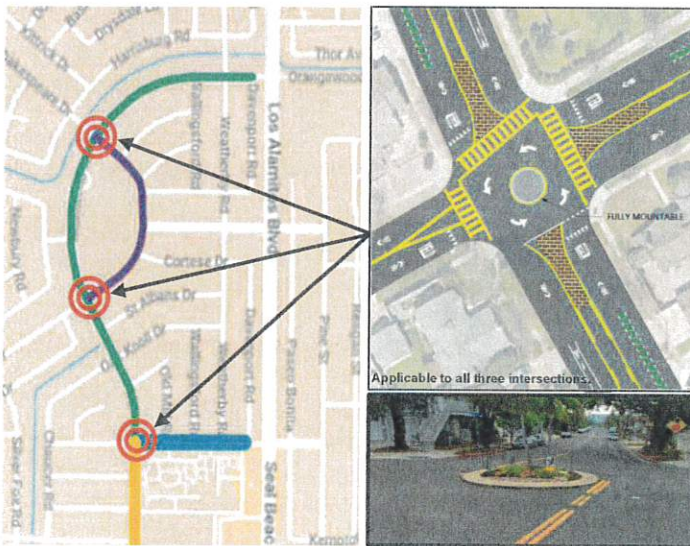
Do You Support?

A: Yes

B: No

Comments:

Montecito Rd. Intersections at Shakespeare, Bostonian, and Bradbury:



Proposed:

- Mini roundabouts/traffic circles

Do You Support?

A: Yes

B: No

Comments:

¹ Final placement of radar speed feedback signs (RSFS) will consider field conditions and resident support.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4(b)

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: 2023 STATE OF THE DISTRICT ADDRESS PRESENTED BY
PRESIDENT TONY DEMARCO

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

INFORMATION

In January each year, it is customary that the annual *State of the District* address be presented at the Rossmoor Community Services District (RCSD) Board of Directors meeting.

President Tony DeMarco will present the *State of the District* address for 2023.

ATTACHMENTS

1. 2023 *State of the District* Address



Special District of *Rossmoor* California

STATE OF THE DISTRICT 2023

**Presented By:
Tony DeMarco, RCSD Board President**

At this first meeting of the Rossmoor Community Services District in 2024, it is my pleasure to report on the *State of the District* for 2023.

The District's financial outlook remains strong. Financial stability and transparency is a priority to the RCSD Board of Directors.

The District received an unmodified audit report from our auditing firm Rogers, Anderson, Malody & Scott, with no management findings. Financial highlights for the District in 2022/2023 include: a net position increase of 1.0% or \$55,882 to \$5,652,761 in 2023; a property tax revenue increase of 8.2% or \$94,200 in 2023; a total revenue from all sources decrease of 4.1% or \$86,560 in 2023, primarily due to the decrease in operating grants; and a total expense decrease of 2.1% or \$41,191 in 2023.

The safety and well-being of Rossmoor residents is always a priority for the RCSD. The Community Traffic Safety Ad Hoc Committee regularly met this past year and is making every effort to mitigate the traffic issues along the Montecito Corridor. Because of our intense effort, we are thankful that the County of Orange Public Works Department has studied several road improvements and is in the process of surveying the community to prioritize any mitigation efforts. Orange County Public Works has spent over \$100K on this project and I hope the community will take the time to provide their feedback. It is anticipated that the results of the survey will be provided in February 2024. This effort underscores the District's commitment to ensuring the safety of Rossmoor residents.

Two public safety seminars were presented by the RCSD, Orange County Sheriff, Senator Janet Nguyen and community member Kimi Nilsen to educate the community regarding the impact and danger of fentanyl usage. The program outlined the danger and death statistics of fentanyl use in the County of Orange. Attendees were also educated on the use of Narcan, a nasal spray designed to rapidly reverse the effects of a life-threatening opioid emergency in adults and children. The RCSD will continue to work with local agencies to provide information to combat this epidemic.

Assemblyman Tri Ta, County of Orange District Attorney Todd Spitzer, and Orange County Sheriffs held a town hall meeting regarding their efforts to keep Orange County residents safe. They emphasized they are being aggressive in prosecuting criminals and asked the public to be aware and report any suspicious activity.

The Orange County Sheriff and the California Highway Patrol serve Rossmoor residents. We appreciate these agencies and the service they provide. The RCSD Board and staff work diligently to keep communication open with Sheriffs and CHP. Both agencies continue to

provide updates to the RCSD Board and community. They have been very effective in capturing and prosecuting criminals who have victimized the community.

The RCSD continues to maintain communication and relationships with our legislative representatives: Congresswoman Michelle Steel, Senator Janet Nguyen, Assemblyman Tri Ta, and First District Supervisor Andrew Do. We welcome their use of our facilities to keep the community informed through town hall meetings and forums.

The District has petitioned Congresswoman Steel to review the Rossmoor zip code that is shared with the City of Los Alamitos, in an attempt for Rossmoor to have a separate zip code. The shared zip code can result in Rossmoor residents being charged the higher sales tax rate of Los Alamitos, being categorized with Los Alamitos for home sales reporting, and receiving general mailers that go to the entirety of 90720.

This past year, there has been a great deal of attention to the housing elements required of counties and cities by the State of California, specifically those drafted by the County of Orange, and the cities of Los Alamitos and Seal Beach. While the RCSD does not have any jurisdiction or participation in the decision-making process, we understand the importance of being proactive in keeping abreast of the process and voicing our opinion to local officials. We will continue to provide town hall meetings and updates to keep Rossmoor residents informed.

One of the major projects that we have been working on this year is the upgrade of the District's website. This was last done in May 2011, and it has been a priority of the RCSD Board to introduce a new and improved website that will be easier for residents to navigate. A website ad hoc committee was formed with Director Shade and me to oversee this project. A consultant was hired through the California Special Districts Association to work with staff and the ad hoc committee to refresh and add pertinent information to the website. We are looking forward to the site going live in February.

Two other projects that have been budgeted for are a new picnic shelter at Rossmoor Park and updated flooring for the Rush Park Auditorium. The Rush Park Auditorium flooring project will be going out to bid in February. The plans for the Rossmoor Park Picnic Shelter will be reviewed by the County of Orange Planning Department. The Prop 68 per capita grant received by the District will fund these projects. We have been informed that the deadline for completion for Prop 68 grant projects has been extended to April 2028; however, staff will continue to move forward with both of these projects.

After numerous meetings and community input, the RCSD Board took action to convert one tennis court into four pickleball courts, as well as install sound mitigation material, at Rossmoor Park. The Board directed that a Request for Bids be prepared and subsequently a bid was awarded to Taylor Tennis Courts, Inc. to resurface three tennis courts, four pickleball courts, to include nets and posts, and one basketball court. We are looking forward to the completion of this project in the spring.

In an effort to brand the Rossmoor Community Services District as the governing body of Rossmoor, the RCSD Board of Directors approved the design and purchase of flags depicting the RCSD logo that will be displayed at all of the District's facilities. The flags will emphasize the RCSD to residents and visitors.

The RCSD combined efforts with the Los Alamitos Unified School District and the Rossmoor Homeowners Association to provide a celebration at Rush Park to culminate the end of the annual graduation parade for high school seniors. Students and their families enjoyed the

festivities at Rush Park that included annual signings, photo opportunities, and entertainment.

The Summer Family Festivals and Movie Nights have become a tradition for the Rossmoor community. Residents enjoy visiting with neighbors and bringing friends and relatives to the festivities. The programs were very successful and highly attended with approximately 3,000-4,000 participants at each event. Food trucks, entertainment, games, vendor booths, and a kid's zone with slides, a rock wall, and moon bounces were available. Each event also featured a band and entertainment. Movie Nights and Shakespeare in the Park were also part of the summer activities.

This year's Winter Festival was the largest ever with more than 4,500 attendees. The community enjoyed the entertainment, vendors, food trucks, snow area, petting zoo, moon bounces, a kids zone, and of course Santa. The highlight of the evening was the ceremony to count down the lighting of the Rossmoor tree. Senator Janet Nguyen and Assemblymember Tri Ta attended. Many local schools and community groups provided outstanding entertainment throughout the evening.

2023 marked the second year of the weekly Farmer's Market that is held on Thursday evenings at Rush Park. The Farmer's Market has become a staple to the community. A variety of vendors are available each week, as well as entertainment for both youth and adults. This year a Harvest Festival was introduced in October in conjunction with Halloween that included a costume contest and entertainment for youth and adults. The RCSD plans to expand this program and wishes to thank the Farmer's Market, The Youth Center, and California Highway Patrol for being part of the Harvest Festival program.

Other benefits to the community were the Senior Health Seminars sponsored by the Los Alamitos Medical Center, as well as a Health Fair held in November.

We appreciate the businesses and non-profit organizations that generously provide sponsorships for our large community events. Because of these donors, the District is able to expand and offer additional events. Our sincere thanks goes out to Memorial Care, The Simon Law Group, Friday Night Lights, Rossmoor Homeowner's Association, Tomblin Team Real Estate, Jones & Mayer, CR&R, West Coast Arborists, Moya College Success, Printmasters, Los Alamitos Pediatrics, Homes by Loree, Braithwaite Chiropractic, Youth Center, Pathways to Independence, Orange County Sheriff and the Orange County Fire Authority.

The RCSD has once again earned the designation as a Tree City USA, making it the 13th consecutive year. The District continues to provide ongoing education on the maintenance and care of the parkway trees, as well as conducting an annual Arbor Day celebration in collaboration with The Youth Center. This event was well attended by students and adults. Other efforts to educate and inform the community about the care and maintenance of District parkway trees are made using the District website, new homeowner packets, and mailers. The RCSD Board is committed to the Urban Forest Program and acknowledges that the annual grid-trimming schedule is important to the health and safety of the District's trees and residents.

RCSD staff planted two butterfly gardens – one at the Montecito Center and one at Rush Park. They also provided an educational opportunity to the Tiny Tot program at the Montecito Center, as well as for youth and adults that visit Rush Park. The community has enjoyed seeing the transformation of caterpillars into butterflies.

The District continued to work on the implementation and fine-tuning of the new street sweeping schedule that went into effect in January 2022. This provides residents with the option to park on alternate sides of the street based on an odd/even address sweeping schedule. This was a major undertaking and we are pleased that the street sweeping schedule is improving the quality of life for Rossmoor residents by alleviating parking issues on street sweeping days.

The District is currently working on an updated agreement with The Youth Center, review of the Memorandum of Understanding with the Los Alamitos Girls Softball League, and a review of the District's reservation policy and fees. The RCSD understands the importance of sharing our facilities to provide programs to the community.

I am happy to report that we have made significant progress in a number of areas to provide outstanding services to our residents. The District conducted two bulky item pick up days in partnership with CR&R, as well as two special mulch distribution events. In addition, RCSD also hosts bi-weekly mulch giveaways at Kempton Park. West Coast Arborists provides the mulch for these events.

The RCSD Board and I are proud of the RCSD staff that work diligently to serve the Rossmoor community. While the staff is small in number, their willingness to multi-task and work as a team to provide programs, administer facility reservations, monitor the urban forest, and keep our facilities clean and safe is very much appreciated. This year, we also welcomed a new addition to our staff with the hiring of Carolyn Whang as the District's Administrative Assistant. We appreciate her efforts. RCSD staff continues to consistently serve and care for our residents.

In closing, it has been my privilege to serve the Rossmoor community as Board President in 2023. I appreciate my colleagues on the RCSD Board and their dedication. The District's fiscal position is strong, and our community's low crime rate and friendly, caring, residents make Rossmoor one of the best places to live in Southern California.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-5

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: ELECTION OF OFFICERS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors take the following actions in the order indicated:

1. Election of President – conducted by the General Manager;
2. Election of First Vice President – conducted by the newly elected President; and
3. Election of Second Vice President – conducted by the newly elected President

INFORMATION

District Policy No. 4040, Terms of Office for Board Officers and Directors, Section 4040.11 Term of Office provides that the term for Board Officers shall be one year, and that the elections for these officers shall take place at the first Board meeting in January for the succeeding year. Officers shall serve until their successors are elected.

The current officers and directors are as follows:

Jeffrey Barke, Director
Tony DeMarco, President
Michael Maynard, First Vice President
Jo Shade, Second Vice President
Nathan Searles, Director

ATTACHMENTS

1. Policy No. 4040 Terms of Office for Board Officers and Directors

Rossmoor Community Services District

Policy

No. 4040

TERMS OF OFFICE FOR BOARD OFFICERS AND DIRECTORS

4040.10 Board Officers: The officers of the Board of Directors of the Rossmoor Community Services District shall be the President, First Vice-President and Second Vice-President.

4040.11 Term of Office: The term for Board officers shall be one year. Elections for these officers shall take place at the first Board meeting in January for the succeeding year. Officers shall serve until their successors are elected, or they resign, die or illness prevents further service as an officer.

4040.12 Officer Vacancy: If a Director elects to resign as an officer, he/she should immediately send a signed letter of resignation as an officer with an effective date to the General Manager or Board President who upon receipt of the letter will immediately notify all other members of the Board. Announcement of the resignation and replacement of the officer shall be done at the next regular meeting of the Board or as soon thereafter as possible.

4040.20 Board of Directors: The term of office for individual Directors is four (4) years. Normally, two or three Directors are elected in November of even-numbered years, and each Director takes office on the first Friday of December (Cal. Govt. Code section 61042).

4040.21 Director Vacancy: If a Director elects to resign from the Board, he/she should immediately send a signed letter of resignation with an effective date to the President and General Manager who will immediately notify all other members of the Board. At the next meeting any vacancy on the Board created by a resignation, illness or death of a Director will be made public by the General Manager or the President. The Board shall determine if the vacancy is to be filled by a Board appointment or a public election within sixty (60) days of receiving the letter of resignation or the effective date, whichever is later. If a vacancy is to be filled by Board appointment, a Notice of Vacancy is to be posted at least fifteen (15) days before appointment is made at the next Board meeting, and if by election, the General Manager is to notify the Orange County Registrar of Voters within sixty (60) days of the resignation date. If appointment is made, the Registrar of Voters is to be notified within fifteen days (Cal. Govt. Code sections 1780(a) and 61225).

Adopted: December 8, 1993
 Amended: October 17, 2000
 Approved Renumbering & Format: October 8, 2002
 Reaffirmed: March 11, 2003
 Amended: April 13, 2004
 Amended: First Reading - May 9, 2006
 Amended: Second Reading and Approval - August 8, 2006

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: UPDATE ON WEBSITE REFRESH PROJECT

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

BACKGROUND

At the direction of the RCSD Board of Directors at the October 10, 2023 meeting, the Ad Hoc Website Committee (President DeMarco and Director Shade) and staff were given direction to move forward with the engagement of Streamline to begin working on the RCSD Website Refresh Project.

Streamline was engaged and has completed the migration of all assets from the old RCSD website. Currently, measures are being taken to archive and update some of the older data from the site. Work has also begun on tailoring the functionality of the new site to the specific needs of RCSD. A meeting with the Ad Hoc Website Committee will be held prior to the site going live February 1, 2024.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-2

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: UPDATE ON LANDSCAPING REQUESTS FOR PROPOSALS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

BACKGROUND

The current contract with Brightview Landscaping ends March 31, 2024. The contract renewal rate with Brightview came back twice as high as what RCSD is currently paying for Brightview's services. Therefore, the Personnel and Contract Administration Committee has given direction for staff to procure proposals for Professional Landscape and Lawn Care Services. During the first week in January 2024, a Notice Requesting Proposals for Professional Landscape and Lawn Care Services was mailed out to over 20 local landscaping service providers. The deadline for receipt of proposals is February 2, 2024. An update will be presented to the Board at the February 13, 2024 meeting.

ATTACHMENTS

1. Notice Requesting Proposals for Professional Landscape and Lawn Care Services

REQUEST FOR PROPOSAL

2024-RFP-001

PROFESSIONAL LANDSCAPE AND LAWN CARE SERVICES

**ROSSMOOR COMMUNITY
SERVICES DISTRICT**

3001 BLUME DRIVE

ROSSMOOR, CA 90720



RELEASE DATE: JANUARY 2, 2024

DEADLINE FOR QUESTIONS: JANUARY 16, 2024

PROPOSAL SUBMISSION DEADLINE: FEBRUARY 2, 2024

**RESPONSES MUST BE SUBMITTED VIA HAND-DELIVERY OR
ELECTRONICALLY TO:**

RCSD@ROSSMOOR-CSD.ORG

ROSSMOOR COMMUNITY SERVICES DISTRICT REQUEST FOR PROPOSALS

NOTICE IS HEREBY GIVEN that the Rossmoor Community Services District (“RCSD”) has prepared this Request for Proposals (“RFP”) and is requesting proposals from qualified and interested firms (“Proposers”). The District is requesting proposals from experienced and qualified firms for the provision of Professional Landscape and Lawn Care Services. It is the District’s intent to award one contract for Professional Landscape and Lawn Care Services for its Parks and Facilities in the Special District of Rossmoor, Orange County (the “Project”), RFP NO. 2024-RFP-001 Title: Professional Landscape and Lawn Care Services.

The successful Proposer shall be required to provide the Professional Landscape and Lawn Care scope of services for the above referenced properties. The successful Proposer shall be required to furnish equipment, machinery, transportation, and other implements necessary to execute the contract. The Proposer shall supply a plan as to how the services will be executed. The plan shall include the number of personnel which will be used to execute the services and when the services will be performed, and estimated time to complete each service. The successful Proposer shall maintain that all employees have been trained in appropriate safety measures to ensure Proposer’s employees are performing their work in a safe manner. The Proposer shall state their qualifications as a professional landscaping firm, which can include but not be limited to, previous landscaping services offered to businesses within Orange County, current landscaping contracts being performed by Proposer, the length of time that this Proposer has been performing these types of services, and special qualifications those employees might have.

Contact Information

Project Contact:

Joe Mendoza

General Manager

3001 Blume Drive, Rossmoor, CA 90720

Email: jmendoza@rossmoor-csd.org Phone: [\(562\) 430-3707](tel:(562)430-3707) Ext: [103](tel:(562)430-3707)

Timeline

Release Project Date	JANUARY 2, 2024
Question Submission Deadline	JANUARY 16, 2024, 4:00pm
Question Response Deadline	JANUARY 18, 2024, 4:00pm
Proposal Submission Deadline	FEBRUARY 2, 2024, 4:00pm
Proposal Review	FEBRUARY 5, 2024
Board Approval	FEBRUARY 13, 2024
Contract Approval and Approx. Start Date	APRIL 1, 2024

1. INSTRUCTIONS TO PROPOSERS

2.1 SCOPE OF SERVICES; PROFESSIONAL SERVICES AGREEMENT

The scope of services (“Services”) sought under this RFP are set forth in more detail in Section 4 “Scope of Work”, attached hereto and incorporated herein by this reference.

Notwithstanding the inclusion of such Services in the RFP, the final scope of Services negotiated between RCSD and the successful Proposer shall be set forth in a Professional Services Agreement (“Agreement”) executed by and between RCSD and the successful Proposer. Agreement to be drawn up by District counsel.

2.2 RCSD CONTACT

The principal contact for RCSD will be Joe Mendoza, General Manager, (562) 430-3707 Ext: 103, jmendoza@rossmoor-csd.org or a designated representative, who will coordinate the assistance to be provided by RCSD to the Proposer. No other members of RCSD’s staff or RCSD’s Board should be contacted about this procurement during the RFP process. Any and all inquiries and comments regarding this RFP must be communicated in writing, unless otherwise instructed by RCSD. RCSD may, in its sole discretion, disqualify any Proposer who engages in any prohibited communications.

2.3 REQUESTS FOR CLARIFICATION

All questions, requests for interpretations or clarifications, either administrative or technical must be requested in writing and directed to RCSD via the District's email at RCSD@rossmoor-csd.org. All written questions, if answered, will be answered in writing, conveyed to all interested firms, and posted on RCSD’s website. Oral statements by any persons should be considered unverified information unless confirmed in writing. To ensure a response, questions must be received in writing by 4:00 pm local time on Tuesday, January 16, 2024.

2.4 PROPOSAL REQUIREMENTS

Proposal responses must adhere to the requirements set forth in this section, both for content and sequence. Failure to adhere to these requirements or the inclusion of conditions, limitations or misrepresentations may be cause for rejection of the submittal. Utilize font size large enough to be easily legible, but not smaller than 10 point. The proposal must be submitted via email to RCSD@rossmoor-csd.org

A. Cover Letter. Provide a cover letter and introduction, including the name and address of the organization and individual submitting the proposal, together with the name, address, telephone and fax numbers, and e-mail address of the contact person who will be authorized to represent the organization, and an expression of the Proposer’s ability and desire to meet the requirements of this RFP. The letter must be signed by an individual authorized to bind the firm contractually.

B. Proposer Statement Of Qualifications. Describe the Proposer's resources, experience, and capabilities as they relate to providing the Services. Submit in the order identified below:

1. **Executive Summary.** An executive summary should briefly describe the Proposer's qualifications and ability to perform the Services.
2. **Qualifications and Experience.** The proposal should:
 - a. Provide a description of how the Proposer's experience, technical and professional skills will meet the goals and fulfill the general functions identified in this RFP.
 - b. Any key staff members who would be involved in the performance of the scope of work. Provide their resumes, describe their experience, and identify their proposed role for the Project.
 - c. State the number of years the firm has conducted business.
 - d. Provide a description of the three most relevant contracts held within the last five years.
3. **Evidence Of California Licensing.** The proposal should include appropriate documentation showing the Proposer is properly licensed in the State of California to perform the Services requested in the scope of work.
4. **References.** The Proposer shall provide a minimum of four (4) client references, preferably city, county, homeowner's association or special district governments for whom the Proposer has previously provided services of similar type and scope within the last 5 years.
5. **Subcontractors.** The Proposer shall identify functions that are likely to be subcontracted and identify the subcontractor that is anticipated to perform each function, if known at this time.

C. Proposed Method to Accomplish the Work. Describe the technical and management approach to providing the Services to RCSD. Proposer should consider the scope of the Project, goals of RCSD, and general functions required. Include a draft schedule of tasks, milestones, and deliverables that will provide for timely provision of the Project. In reviewing the scope of work, the Proposer may identify additional necessary tasks and is invited to bring these to RCSD's attention within the discussion of its proposed method to accomplish the Project.

D. Certification of Proposal. This section shall state: "The undersigned hereby submits its proposal and, by doing so, agrees to furnish services to RCSD in accordance with the Request for Proposal (RFP), and to be bound by the terms and conditions of the RFP."

Sealed Fee Proposal. Please provide a lump sum, not-to-exceed fee proposal for the Project. The fee proposal shall be broken down by task and further broken down by staff, subconsultant costs, and expenses for each task. The fee proposal shall include hourly rates for all personnel by month and annually.

2.5 PROPOSAL CONSIDERATIONS

- A. **No Deviations from the RFP.** In submitting a proposal in response to this RFP, Proposer is certifying that it takes no exceptions to this RFP including, but not limited to, the Agreement attached hereto as Exhibit "B". If any exceptions are taken, such exceptions must be clearly noted in the proposal and may be grounds for rejection of the proposal. As such, Proposer is directed to carefully review the proposed Agreement and the insurance and indemnification provisions therein.
- B. **Collusion.** By submitting a Proposal, each Proposer represents and warrants that its Proposal is genuine and not a sham or collusive or made in the interest of or on behalf of any person not

named therein; that the Proposer has not directly or indirectly induced or solicited any other person to submit a sham Proposal, or any other person to refrain from submitting a Proposal; and that the Proposer has not, in any manner, sought collusion to secure any improper advantage over any other person submitting a Proposal.

- C. **Conflicts of Interest.** Proposers shall comply with all regulations and laws dealing with conflict-of-interest disclosure and reporting. Proposers shall not be engaged if a conflict of interest exists.
- D. **Withdrawal of Proposals.** A Proposer may withdraw its proposal before the expiration of the time for submission of proposals by notifying and requesting RCSD's representative remove the Proposer's submission.
- E. **Financial Health and Reputation.** RCSD reserves the right to consider the financial responsibility and general complexity of each Proposer, as well as its reputation within the industry to determine if the Proposer has the apparent ability to meet and successfully complete the requirements of the work. Upon request, the Proposer shall provide a financial statement, audited, if necessary, in addition to any other information requested by RCSD.
- F. **Confidentiality of Proposal.** All proposals submitted in response to this RFP shall be held as confidential by RCSD and shall not be subject to disclosure under the California Public Records Act (Cal. Government Code section 7920 et seq.) until after either RCSD and the successful Proposer have completed negotiations and entered into an Agreement or RCSD has rejected all proposals. All correspondence with RCSD including responses to this RFP will become the exclusive property of RCSD and will become public records under the California Public Records Act. RCSD will have no liability to the Proposer or other party because of any public disclosure of any proposal or the Agreement.

2.6 EVALUATION CRITERIA

The proposal evaluation criteria include:

- Understanding of project and project approach
- Scope of work and schedule
- Relevant qualifications/experience
- Overall quality of proposal
- Cost evaluation

During the evaluation process, RCSD reserves the right, where it may serve RCSD's best interest, to request additional information or clarifications from Proposers, or to allow corrections of errors or omissions.

Proposers may be invited to make an oral presentation.

The contract, if awarded, shall be to the most qualified Proposer, which submits the proposal that, in the sole judgment of RCSD, is in the best interest of RCSD.

Upon selection of a Proposer, RCSD will endeavor to negotiate a mutually agreeable agreement with the selected Proposer. If RCSD is unable to reach agreement, RCSD will proceed, at its sole discretion, to negotiate with the next Proposer selected by RCSD. RCSD reserves the right to contract for services in the manner that most benefits RCSD including awarding more than one (1) contract if desired. After negotiating a proposed Agreement that is fair and reasonable, RCSD staff will make the final recommendation to RCSD Board concerning the proposed Agreement. RCSD Board has the final authority to approve or reject the Agreement.

2.7 SITE EXAMINATION

Proposers must examine the site and become acquainted with all conditions affecting the work. In submitting a Proposal, Proposers warrant that they have made such site examination as they deem necessary to determine the condition of the site, its accessibility to materials, workmen and equipment, and to determine the proposer's ability to protect existing surface and subsurface improvements. Proposers shall also familiarize themselves with all federal, state, and local laws, ordinances, rules, regulations, and codes affecting the performance of the work; make such investigations, as it may deem necessary for performance of the Services at its proposal price within the terms of the Agreement; and correlate its observations, investigations, and determinations with the requirements of the Agreement.

2.8 SUBMITTAL INSTRUCTIONS

The proposal must be received no later than 4:00 pm local time, on or before Friday, February 2, 2024, via RCSD's [email: RCSD@rossmoor-csd.org](mailto:RCSD@rossmoor-csd.org)

RCSD will not be responsible for proposals that are delinquent or incorrectly submitted. Proposals submitted after the stipulated deadline will not be accepted by RCSD. Please note that mailed or faxed proposals will not be accepted.

2.9 PROTESTS

- A. Protest Contents. Protests based on the content of the RFP shall be submitted to RCSD no later than ten (10) calendar days prior to the scheduled proposal submittal deadline. If necessary, the proposal submittal deadline may be extended pending a resolution of the protest. Proposer may protest a contract award if the Proposer believes that the award was inconsistent with RCSD policy, or this RFP is not in compliance with law. A protest must be filed in writing with RCSD (email is not acceptable) within five (5) business days after receipt of notification of the intended contract award. Any protest submitted after 5 p.m. of the fifth business day after notification of the intended contract award will be rejected by RCSD as invalid and the Proposer's failure to timely file a protest will waive the Proposer's right to protest the contract award. The Proposer's protest must include supporting documentation, legal authorities in support of the grounds for the protest and the name, address and telephone number of the person representing the Proposer for purposes of the protest. Any matters not set forth in the protest shall be deemed waived.
- B. RCSD Review. RCSD will review and evaluate the basis of the protest provided the protest is filed in strict conformity with the foregoing. RCSD shall provide the Proposer submitting the protest with a written statement concurring with or denying the protest. Action by RCSD relative to the protest will be final and not subject to appeal or reconsideration. The procedure and time limits set forth in this section are mandatory and are the Proposer's sole and exclusive remedy in the event of protest. Failure to comply with these procedures will constitute a waiver of any right to further pursue the protest, including filing a Government Code claim or legal proceedings.

2.10 ADDENDA

RCSD reserves the right to revise the RFP prior to the time set to receive proposals. All addenda issued by RCSD shall be included in the proposal and made part of the RFP. Each Proposer shall leave with RCSD its name, and e-mail address for the purpose of receiving Addenda. Notices of addenda will be sent to all

subscribed bidders following this project and posted via RCSD's website. Proposers are responsible for ensuring that they have received all addenda. Each Proposer should monitor the project via the eProcurement Portal to verify that it has received all addenda issued, if any, prior to the bid opening. Failure to acknowledge receipt of all addenda via RCSD's eProcurement Portal may result in bid rejection.

2.11 GENERAL CONDITIONS

- A. Amendments to Proposals. Unless specifically requested by RCSD, no amendment, addendum or modification will be accepted after a proposal has been submitted to RCSD. If a change to a proposal that has been submitted is desired, the submitted proposal must be withdrawn and the replacement proposal submitted via RCSD's email prior to the deadline stated herein for receiving proposals.
- B. Non-Responsive Proposals. A proposal may be considered non-responsive if conditional, incomplete, or if it contains alterations of form, additions not called for, or other irregularities that may constitute a material change to the proposal.
- C. Costs for Preparing. RCSD will not compensate any Proposer for the cost of preparing any proposal, and all materials submitted with a proposal shall become the property of RCSD. RCSD will retain all proposals submitted and may use any idea in a proposal regardless of whether that proposal is selected.
- D. Cancellation. RCSD reserves the right to cancel this request for proposals at any time prior to the contract award without obligation in any manner for proposal preparation, interview, fee negotiation or other associated marketing costs.
- E. Price Validity. Prices provided by Proposers are valid for 90 days from the proposal due date. RCSD intends to award the contract within this time but may request an extension from the Proposers to hold pricing, until negotiations are complete, and the contract is awarded.
- F. No Commitment to Award. Issuance of request for proposals and receipt of proposals does not commit RCSD to award a contract. RCSD expressly reserves the right to postpone the proposal for its own convenience, to accept or reject any or all proposals received, to negotiate with more than one Proposer concurrently, or to cancel all or part of this request for proposals.
- G. Right to Negotiate and/or Reject Proposals. RCSD reserves the right to negotiate any price or provision, task order or service, accept any part or all any proposals, waive any irregularities, and to reject all, or parts of all proposals, whenever, in the sole opinion of RCSD, such action shall serve its best interests and those of the tax-paying public. The Agreement, if any is awarded, will go to the Proposer whose proposal best meets RCSD's requirements.

3. EVALUATION PHASES

During the evaluation process, RCSD reserves the right, where it may serve RCSD's best interest, to request additional information or clarifications from Proposers, or to allow corrections of errors or omissions. Proposers may be invited to make an oral presentation.

The contract, if awarded, shall be to the most qualified Proposer, which submits the proposal that, in the sole judgment of RCSD, is in the best interest of RCSD.

Upon selection of a Proposer, RCSD will endeavor to negotiate a mutually agreeable agreement with the selected Proposer. If RCSD is unable to reach agreement, RCSD will proceed, at its sole discretion, to negotiate with the next Proposer selected by RCSD. RCSD reserves the right to contract for services in

the manner that most benefits RCSD including awarding more than one (1) contract if desired.

After negotiating a proposed Agreement, RCSD staff will make the final recommendation to RCSD Board concerning the proposed Agreement. RCSD Board has the final authority to approve or reject the Agreement.

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Understanding of Project and Project Approach	N/A	N/A
2.	Scope of Work and Schedule	N/A	N/A
3.	Relevant Qualifications/Experience	N/A	N/A
4.	Overall Quality of Proposal	N/A	N/A
5.	Cost Evaluation	N/A	N/A

4. SCOPE OF WORK

Professional Landscape & Lawn Care Services

Scope of Services

Professional Landscape & Lawn Care Services

ALL SITE LOCATIONS EXCEPT ROSSMOOR WAY MEDIANS & TRIANGLE

PARK MAINTENANCE PERFORMANCE STANDARDS:

1. Trim hedges bi-weekly during the growing season (April – September); and trim as necessary throughout the year.
2. Pick up paper and debris in the parks three (3) times per week as part of landscape maintenance operations in areas we are working.
3. Weed landscaped areas, as necessary, including planters.
4. Edge or trim grass from ballfield backstops once per month. Infield not included.
5. Contractor to program Irrigation Controllers, and adjust as necessary, to assure proper watering of turf and landscape areas to avoid over-watering or under-watering. Contractor shall utilize appropriate monitoring equipment to evaluate and control watering.
6. Regularly inspect irrigation emitters and sprinklers for proper functionality once per week.
7. Repair sprinklers as needed – Contractor will provide parts and invoice the RCSD monthly.
8. Maintain edges of all valve boxes.
9. Maintain Ivy ground cover in building planters and tree wells as needed for a neat and clean appearance.
10. Hand rake sand pits and gravel areas three times per week.
11. Rototill all sand pits quarterly.
12. Blow off recessed on-street parking spaces at Rossmoor park and parking lots at Rush Park and Montecito Center once each month.

TURN MAINTENANCE PERFORMANCE STANDARDS:

1. Complete 45 turf mows annually. Once per week March 01 through October 31; once every-other-week November 01 through February 28.
2. All turf mowing to occur on Wednesdays at Rush Park and Fridays at Rossmoor Park unless otherwise approved, in writing, by the District General Manager.
3. Edge all concrete areas bordering turf each mow occurrence.
4. Sweep all concrete areas adjacent to mow areas each mow occurrence.
5. De-Thatch turf once annually.
6. Rake or vacuum grass clippings in June, July, and August (If mulching mower is used, this requirement can be reduced or eliminated).
7. Aerate and fertilize turf areas twice annually.
8. Maintain tree wells free of grass and weeds; tree wells to be three-foot radius or greater depending on circumference of the tree.
9. Spray weed killer once annually, at both Rush and Rossmoor Parks.
10. Over-seeding is listed as an additive alternate and will be an additional charge once per year as requested.

ROSSMOOR PARK AND RUSH PARK SPECIAL MAINTENANCE STANDARDS

1. Blow off walkways around buildings and main sidewalk three (3) times per week.
2. Level sand under the swings in the "tot-lots" three (3) times per week and as -needed.
3. Remove fallen leaves by rake, vacuum, or blowing bi-weekly, or as-needed, around buildings three (3) times per week.

ROSSMOOR WAY MEDIANS, ROSSMOOR TRIANVE, FOSTER MINI-PARK, KEMPTON MINI-PARK:

1. Trim shrubs bi-weekly during the growing season (April – September); and trim as necessary throughout the year.
2. Pick up paper and debris three (3) times per week.
3. Remove ivy, grass, and weeds from around trees and maintain tree wells up to three feet in diameter.
4. Remove ivy, grass, and weeds to maintain the clean edges of all valve boxes and sprinkler heads.
5. Irrigate using a manual system and monitor irrigation patterns to assure adequate watering of trees, plantings, and ground cover.
6. Regularly inspect irrigation emitters and sprinklers for proper functionality.
7. Repair sprinklers as needed – Rossmoor Community Services District will provide parts.

REPORTS TO THE DISTRICT

1. The Contractor shall immediately report, to the District's Park Superintendent, any condition which is deemed hazardous, or which requires immediate attention.
2. The contractor will provide monthly Q&A to report all activities which are performed by the Contractor which are prescribed on Monthly/Quarterly schedules.

LIQUIDATED DAMAGES

One hundred dollars (\$100) shall be deducted from Contractor's monthly payment for each schedule failure after three warnings regarding such failures. These deductions may be assessed on a per irrigation controller basis or a per event basis, in the sole discretion of the District's Representative.

PRACTICAL SPECIFICATIONS FOR PROFESSIONAL CONTRACT LANDSCAPE MANAGEMENT

I. Scope of Work:

Contractor shall furnish all horticultural supervision, labor, material, equipment, and transportation required to maintain the landscape throughout the contract period, as specified herein.

The scope of our services shall be based exclusively on those items approved and initiated on Page One (1) of our Proposal document.

II. Lawn Care:

A. Mowing and Edging:

Lawns shall be mowed more frequently during the active growing seasons and as needed during other seasons. During extended rainy or dry periods mowing will take place as conditions dictate. Mowing height will be based on what is horticulturally correct for the turf variety considering the season.

Clippings shall not be caught and removed from the lawn area unless they are lying in swaths which may damage the lawn.

Edges shall be trimmed to maintain a neat appearance.

B. Fertilization:

Lawns shall be fertilized as warranted with a commercial fertilizer. The number of applications will be dependent on the type of nitrogen used and the type of turfgrass.

C. Disease Control:

Disease control is maintained through proper fertilization, mowing and water management. If disease problems occur Contractor will use treatments to stop or slow progression of the disease. This program does not include the prevention of disease with weekly or monthly applications of disease control products although such protection is available at substantial additional cost.

Disease caused by infestation of nematodes (microscopic round worms that feed on roots) is not included. Currently, there is no effective nematode control product registered for use on landscapes. Contractor will recommend additional treatments and procedures to minimize damage should nematodes become a problem. These treatments will be provided at additional cost. Nematode control is available for some sports turf locations and will be quoted separately if required.

D. Insect Control:

Contractor will provide control of turf damaging insects using Federal and State registered insect control products as needed to prevent or mitigate turf damage. These treatments do not include the prevention of fire ant infestation which is available at added cost.

E. Weed Control:

Contractor will use proper fertilization, mowing and watering practices to promote the growth of weed resistant turf. Additionally, applications of pre and postemergence weed controls will be applied at times if warranted to control weeds without damaging desirable turf. Recent changes in Federal regulations have resulted in our loss of ability to selectively control some weeds including crabgrass when present in St. Augustine. The only control of these weeds is to treat infested turf with an organic weed control acceptable to the District. These treatments require the resodding which will be quoted at additional charge.

III. Ground Cover Area/Shrub Areas:

A. Edging:

Edge ground cover as needed to keep within bounds and away from obstacles.

B. Pruning:

Shrubs shall be pruned only as necessary to maintain the natural form of the plant, to maintain growth within space limitations, and to eliminate damage or diseased wood. This excludes pruning necessitated by storm damage, disease, neglected overgrowth, or winterkill.

C. Watering:

Keep beds reasonably free of broadleaf or grass weeds, preferably with pre-emergent and/or selective post-emergent/contact herbicides.

Pre-emerge: This type of control should be used only if a known weed problem warrants its use.

Post-emerge: Control weeds with selective herbicides.

The chosen chemical will be recommended and legally approved for the specific weed problems.

D. Fertilization:

Apply fertilizer as warranted. The number of applications will be dependent on the type of nitrogen used and the type of plant material.

E. Fungicide:

Apply recommended, legally approved fungicides to control disease-causing damage to ornamental if warranted.

F. Pesticide:

Apply recommended, legally approved pesticides to control insects causing damage to ornamentals if warranted.

G. Control of Imported Pests:

Certain locations in the United States have a record of accidental introduction of pests from other countries. These imported pests can be very damaging and difficult or impossible to control with available products. Where such pests become a problem Contractor will recommend the most cost-effective alternatives for pest mitigation. Such recommendations may include plant replacement or intensified treatment schedules that may require additional cost to the customer.

IV. Tree Care:

A. Pruning:

Height limitation for tree pruning covered in the specification is 15 feet. On trees over 15 feet in height only low-hanging branches that present a hazard to pedestrian or vehicular traffic will be raised. Trees under 15 feet are scheduled to be pruned in the winter months except for safety-related pruning, which will be done only if necessary. Evergreen trees under 15 feet shall be thinned out and shaped only if necessary to minimize wind and storm damage.

B. Staking:

Stakes are to be inspected and adjusted or removed as necessary. When trees attain a trunk caliper of 4" or substantial root development stability, removal will be discussed with client.

V. Mulched Areas/Granite Areas:

Mulched or decomposed granite areas will be inspected on our days of service. Weeds and grasses shall be controlled with recommended, legally approved herbicides only if necessary. In those areas with excessive mulch build up alternatives will be discussed with the client.

VI. Irrigation System:

Watering shall be scheduled with automatic controllers to supply quantities and frequencies consistent with seasonal requirements of the plant materials in the landscape. In some circumstances, water scheduling may be limited by local watering restrictions.

Where practical, watering shall be done at night or early morning if the system is automatic, unless notified otherwise by the owner.

Any damages to the irrigation system caused by the Contractor while carrying out maintenance operations shall be repaired without charge. Where practical, repairs shall be made within one watering period.

Faulty equipment, vandalism or accidental damage caused by others shall be reported promptly to the owner. Cost of labor and material to perform repair is an extra and shall be paid for by the owner upon authorization.

Whenever possible the owner's representative shall be instructed on how to turn off the system in case of emergency. Our office is to be advised at once or by the next business day.

If the Contractor is required to make emergency repairs or adjustments other than regularly scheduled visits, a minimum charge will apply.

VII. **Debris Cleanup:**

All landscape areas shall be inspected on days of service and excess debris removed. Gardening debris, generated from our work, shall be removed from paved areas on days of service. This excludes leaf fall pickup from parking areas, sidewalks, pools, etc.

VIII. **Bio-Hazards:**

Contractor shall not be responsible for policing, picking up, removing, or disposing of certain materials that may be biohazards on the Owner/Client's property. This includes, but is not limited to, items such as hypodermic needles (sharp needles) which will not be handled by the Contractor's employees at any time, condoms, feminine hygiene products, clothing or materials used in the process of cleaning up bodily fluids. The contractor shall only be obliged to report/communicate any observations of potential biohazards to the Owner/Client for their appropriate removal by others, unless previously arranged by the Owner/Client and Contractor.

5. VENDOR QUESTIONNAIRE

5.1 Have you read and agreed to all Terms and Conditions?*

Yes ____

No ____

*Response required

Published: January 2, 2024

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-3

Date: January 9, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Michael Matsumoto
Auditors Terry Shea and Sean Schmidt

Subject: UPDATE ON THE FY 2022-2023 FINAL AUDIT

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board Of Directors receive and approve the Final FY 2022-2023 Annual Audit with the addition of "Management's Discussion and Analysis".

INFORMATION

Following the presentation to the Board of Directors at their November 14, 2023 meeting, the Board requested that the District Auditor and District Accountant confer on the need for the inclusion of the "Management's Discussion and Analysis" in the FY 2022-2023 final audit. Both the District Auditor and District Accountant agreed to amend the final audit by including the "Management's Discussion and Analysis". This addition does not represent any changes to the financials outlined in the Final FY 2022-2023 Annual Audit that was approved at the November 14, 2023 Board of Directors meeting.

ATTACHMENTS

1. FINAL – Rossmoor Community Services District Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2023.
2. Policy No. 3025 – Annual Financial Audit

Rossmoor Community Services District

**Financial Statements
and
Independent Auditor's Report**

For the Year Ended

June 30, 2023

Rossmoor Community Services District

Financial Statements with Independent Auditor's Report
June 30, 2023

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

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Independent Auditor's Report

Board of Directors
Rossmoor Community Services District
Rossmoor, California

PARTNERS

Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradford A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund information of Rossmoor Community Services District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States and the *State Controller's Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

MEMBERS

American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance
for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants



Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
November 8, 2023

**Rossmoor Community Services District
Management's Discussion and Analysis
For the Year Ended June 30, 2023**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Rossmoor Community Services District (the District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

Financial Highlights

- The District's net position increased 1.0% or \$55,882 to \$5,652,761 in 2023 as a result of this year's operations.
- During the year, the District's property tax revenues increased by 8.2% or \$94,200 in 2023.
- Total revenues from all sources decreased by 4.1% or \$86,560 to \$2,013,935 in 2023 primarily due to the decrease in operating grants (decreased \$118,578).
- Total expenses decreased by 2.1% or \$41,191 to \$1,958,053 in 2023.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

Government-Wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's property tax base to assess the *overall health* of the District.

**Rossmoor Community Services District
Management's Discussion and Analysis
For the Year Ended June 30, 2023**

Governmental Funds Financial Statements

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$5,652,761 as of June 30, 2023.

	2023	2022	% Change	\$ Change
Assets:				
Current and other	\$ 1,798,427	\$ 1,513,106	18.86%	\$ 285,321
Capital, net	3,977,702	4,140,651	-3.94%	(162,949)
Total assets	<u>5,776,129</u>	<u>5,653,757</u>		
Liabilities:				
Current	115,460	48,533	137.90%	66,927
Due in more than one year	7,908	8,345	5.24%	(437)
Total liabilities	<u>123,368</u>	<u>56,878</u>		
Net position:				
Investment in capital assets	3,977,702	4,140,651	-3.94%	(162,949)
Unrestricted	1,675,059	1,456,228	15.03%	218,831
Total net position	<u>\$ 5,652,761</u>	<u>\$ 5,596,879</u>		

**Rossmoor Community Services District
Management's Discussion and Analysis
For the Year Ended June 30, 2023**

A portion of the District's net position, 70.37% or \$3,977,702 as of June 30, 2023, reflects its investment in capital assets (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to operate the District; consequently, these assets are *not* available for future spending. At the end of fiscal year 2023, the District showed a positive balance in its unrestricted net position of \$1,675,059 that may be utilized in future years.

	2023	2022	% Change	\$ Change
Total expenses	\$ 1,958,053	\$ 1,999,244	-2.06%	\$ (41,191)
Program revenues:				
Charges for services	197,326	279,607	-29.43%	(82,281)
Operating grants and contributions	-	118,578	-100.00%	(118,578)
Capital grants and contributions	79,766	75,000	6.35%	4,766
Total program revenues	277,092	473,185		
Net program expense	1,680,961	1,526,059		
General revenues:				
Property taxes	1,244,715	1,150,515	8.19%	94,200
Special assessments	435,119	391,510	11.14%	43,609
Other general revenues	57,009	85,285	-33.15%	(28,276)
Total general revenues	1,736,843	1,627,310		
Change in net position	55,882	101,251		
Net position, beginning	5,596,879	5,495,628		
Net position, ending	\$ 5,652,761	\$ 5,596,879		

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, net position increased by \$55,882 for the fiscal year ended June 30, 2023.

Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2023, the District's General Fund reported a fund balance of \$1,709,442. This amount is constituted by the District's *unassigned* portion of \$1,709,442.

**Rossmoor Community Services District
Management's Discussion and Analysis
For the Year Ended June 30, 2023**

Capital Asset Administration

Changes in capital assets for fiscal year 2023 were as follows:

	<u>2023</u>	<u>2022</u>	<u>% Change</u>	<u>\$ Change</u>
Capital assets	\$ 7,482,618	\$ 7,482,618	0.00%	\$ -
Less: accumulated depreciation	<u>(3,504,916)</u>	<u>(3,341,967)</u>	4.88%	<u>(162,949)</u>
Total capital assets, net	<u>\$ 3,977,702</u>	<u>\$ 4,140,651</u>		

At the end of fiscal year 2023, the District's investment in capital assets amounted to \$3,977,702 (net of accumulated depreciation). The decrease in capital assets is primarily comprised of the annual depreciation. The District's investment in capital assets is more fully analyzed in Note 4 to the basic financial statements.

Long-term Liabilities Administration

Changes in long-term liabilities for fiscal year 2023 were as follows:

	<u>2023</u>	<u>2022</u>	<u>% Change</u>	<u>\$ Change</u>
Compensated absences	\$ 34,383	\$ 36,283	5.24%	\$ (1,900)
Less: current portion	<u>(26,475)</u>	<u>(27,938)</u>	5.24%	<u>1,463</u>
Total long-term liabilities	<u>\$ 7,908</u>	<u>\$ 8,345</u>		

At the end of fiscal year 2023, the District had \$34,383 in compensated absences of which \$7,908 is designated as long-term. The District's long-term liabilities is more fully analyzed in Note 5 to the basic financial statements.

Conditions Affecting Current Financial Position

Management is unaware of any conditions, which could have a significant impact on the District's current financial position, net position or operating results in terms of past, present and future.

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager at 3001 Blume Drive, Rossmoor, CA 90720.

Rossmoor Community Services District

Government-Wide Financial Statements

Statement of Net Position

June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 1,681,426
Receivables:	
Accounts	78,456
Taxes	27,138
Interest	11,407
Capital assets not being depreciated	2,866,408
Capital assets being depreciated, net	<u>1,111,294</u>
 Total assets	 <u>5,776,129</u>
LIABILITIES	
Accounts payable	83,640
Deposits	5,345
Compensated absences - due within one year	26,475
Compensated absences - due in more than one year	<u>7,908</u>
 Total liabilities	 <u>123,368</u>
NET POSITION	
Investment in capital assets	3,977,702
Unrestricted	<u>1,675,059</u>
 Total net position	 <u>\$ 5,652,761</u>

The accompanying notes are an integral part of these financial statements.

Rossmoor Community Services District

**Government-Wide Financial Statements
Statement of Activities
For the Year Ended June 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 985,302	\$ -	\$ -	\$ (985,302)
Public services	317,481	78,456	-	(239,025)
Parks and recreation	655,270	118,870	-	(456,634)
Total governmental activities	<u>\$ 1,958,053</u>	<u>\$ 197,326</u>	<u>\$ -</u>	<u>(1,680,961)</u>
General revenues:				
Taxes:				
Property				1,244,715
Special assessments				435,119
Investment income				7,514
Other				49,495
Total general revenues				<u>1,736,843</u>
Change in net position				55,882
Net Position:				
Beginning of year				<u>5,596,879</u>
End of year				<u>\$ 5,652,761</u>

The accompanying notes are an integral part of these financial statements.

Rossmoor Community Services District

**Governmental Funds Financial Statements
Balance Sheet
June 30, 2023**

	<u>General</u>
ASSETS	
Cash and investments	\$ 1,681,426
Receivables:	
Accounts	78,456
Taxes	27,138
Interest	<u>11,407</u>
Total assets	<u><u>\$ 1,798,427</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 83,640
Deposits	<u>5,345</u>
Total liabilities	<u>88,985</u>
Fund balance:	
Unassigned	<u>1,709,442</u>
Total fund balance	<u>1,709,442</u>
Total liabilities and fund balance	<u><u>\$ 1,798,427</u></u>

The accompanying notes are an integral part of these financial statements.

Rossmoor Community Services District

**Governmental Funds Financial Statements
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-Wide Statement of Net Position
June 30, 2023**

Fund balance of governmental fund \$ 1,709,442

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 3,977,702

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences (34,383)

Net position of governmental activities \$ 5,652,761

The accompanying notes are an integral part of these financial statements.

Rossmoor Community Services District

Governmental Funds Financial Statements

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2023**

	<u>General</u>
REVENUES	
Taxes	\$ 1,244,715
Special assessments	435,119
Intergovernmental	158,222
Charges for services	193,870
Investment income	7,514
Other	<u>49,495</u>
Total revenues	<u>2,088,935</u>
EXPENDITURES	
General government	982,693
Public services	317,481
Parks and recreation	399,119
Capital outlay	<u>97,711</u>
Total expenditures	<u>1,797,004</u>
Net change in fund balance	291,931
FUND BALANCE	
Beginning of year	<u>1,417,511</u>
End of year	<u><u>\$ 1,709,442</u></u>

The accompanying notes are an integral part of these financial statements.

Rossmoor Community Services District

**Governmental Funds Financial Statements
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balance of Governmental Fund to the Government-Wide Statement of Activities
For the Year Ended June 30, 2023**

Net change in fund balance - total governmental funds \$ 291,931

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This is the amount by which depreciation expense (\$162,949) exceeded capitalized capital outlay (\$-0-) in the current period. (162,949)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Decrease in compensated absences 1,900

Certain revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria of availability. However, they are included as revenue in the Governmental-Wide Statement of Activities. (75,000)

Change in net position of governmental activities \$ 55,882

The accompanying notes are an integral part of these financial statements.

Rossmoor Community Services District

Notes to Basic Financial Statements For the Year Ended June 30, 2023

Note 1 – Summary of Significant Accounting Policies

A. Reporting Entity

On November 4, 1986, the territory of the unincorporated Rossmoor Community approved the order adopted on June 25, 1986, by the Board of Supervisors of the County of Orange ordering a reorganization resulting in the formation of the Rossmoor Community Services District (the District). The District was formed to acquire, provide and maintain public recreation facilities and services, street lighting, and, subject to the consent of the County of Orange, installation and maintenance of median landscaping, aesthetic trimming of parkway trees, and street sweeping.

Upon formation on January 1, 1987, the District assumed responsibility for the various services formerly provided by Community Service Area Number 21 and assumed all assets and liabilities, including real property, from Community Service Area Number 21.

The District is governed by a five member Board of Directors elected by the registered voters within the District boundaries.

B. Basis of Presentation

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board ("GASB") commonly referred to as accounting principles generally accepted in the United States of America ("GAAP"). GASB is the accepted standards-setting body for establishing governmental accounting and financial reporting standards.

C. Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide financial statements include a statement of net position and a statement of activities. These statements report information of all nonfiduciary activities of the primary government.

The government-wide financial statements are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, including capital assets and long-term liabilities, are included in the accompany statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned (i.e. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.). Expenses are recognized in the period when the liability is incurred, regardless of the timing of the related cash flows.

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Fund Balance as presented in these statements to the Net Position presented in the Government-wide Financial Statements. The District presented all funds as major funds.

Governmental fund financial statements are reported using the “current financial resources” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Property taxes, special assessments, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund:

The **General Fund** is the general operating fund of the District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. The general operating expenses are paid from this fund.

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Property Taxes

Property taxes and special assessments associated with the current fiscal year are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal year. Property taxes attach as an enforceable lien on property. Secured and unsecured property taxes are levied on July 1st. The unsecured and secured property tax lien date is January 1st. Unsecured property taxes become delinquent on August 31st. Secured property taxes are payable in two installments, on November 1st and February 1st of each year, become delinquent on December 10th and April 10th, respectively. The County of Orange bills and collects the property taxes and remits them to the District according to a payment schedule established by the County. Property tax revenues are recognized when received in cash except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The County is permitted by State law to levy property taxes at 1% of full market value (at the time of purchase) and can increase property assessed value no more than 2% per year.

E. Cash, Cash Equivalents, and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District is a voluntary participant in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Assets-Backed Securities. LAIF's investments are subject to credit risk with full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

Certain disclosures requirements for deposits and investment risks were made in the following area:

- Interest rate risk
- Credit risk
 - Overall
 - Custodial credit risk
 - Concentration of credit risk

F. Receivables

All receivables are shown net of an allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023.

Rossmoor Community Services District

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

G. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the acquisition value of the assets on the date on which they were contributed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The District utilizes a capitalization threshold of \$5,000 and an estimated useful life in excess of two years.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

Buildings and structures	7 – 40 years
Computer equipment	3 – 7 years
Motorized vehicles	5 – 10 years

H. Long-term liabilities

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities statement of net position. Issuance costs are expensed when incurred.

I. Compensated Absences

Full-time District employees earn twelve sick leave days per year and ten to twenty vacation days per year depending on years of service. Part-time employees earn sick and vacation days at a pro-rated amount. Vacation days can only be used after one year of employment. Upon termination, the District is obligated to compensate employees for 100% of the accrued vacation time, and up to 80 hours of unused sick leave. Compensated absences are recorded in the long-term liabilities in the statement of net position.

J. Net Position

In government-wide financial statements, net position is classified in the following categories:

Investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation

Restricted – This component of net position consists of restricted assets reduced by liabilities related to those assets

Unrestricted – This component of net position is the amount of the assets, liabilities that are not included in the determination of investment in capital assets or the restricted component of net position

Rossmoor Community Services District

Notes to Basic Financial Statements
For the Year Ended June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

K. Fund Balance

Nonspendable – amounts that are not in a spendable form (such as prepaids and deposits) or are required to be maintained intact.

Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes by a government itself, using the highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned – amounts that are for any purpose; positive amounts are reported only in a general fund.

L. Spending Policy

For government-wide financial statements, when an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

For governmental fund financial statements, when expenditures are incurred for purposes where only unrestricted fund balances are available, the District's policy is to apply the unrestricted resources in the following order: committed, assigned, and unassigned.

M. Revenues

Property taxes and special assessments are collected by the County of Orange on behalf of the District and remitted to the District at various times during the year. Reimbursements from the State and the County are presented as intergovernmental revenues. Charges for services revenues represent fees collected for the use of District facilities. Investment income is derived from interest earnings and fair market value adjustments of the District's financial assets that are maintained in various investment types. Revenues not classified in one of the categories above are presented as other revenues.

Intergovernmental revenue for the year ended June 30, 2023 consists of County street sweeping reimbursements of \$78,456 and the Prop 68 grant of \$79,766. These intergovernmental revenues are presented as program revenues under the public services and general government functions/programs in the statement of activities.

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 1 – Summary of Significant Accounting Policies (Continued)

N. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Stewardship, Compliance and Accountability

A. Budgetary Data

Budgets for the General Fund and the Capital Projects Fund are prepared, approved and adopted in accordance with Section 61110 of the government code. Budgetary control is maintained at the total expenditure level of each fund. Unexpended and unencumbered appropriations of the governmental funds automatically lapse at the end of the fiscal year for noncapital projects. Any deficiency of budgeted revenues compared to budgeted expenditures is financed from beginning unrestricted fund balance. During the fiscal year, several nominal supplementary appropriations were necessary.

Note 3 – Cash and Investments

Cash and investments as of June 30, 2023 consist of the following.

Cash on hand	\$	400
Demand deposits		132,872
Local Agency Investment Fund		<u>1,548,154</u>
Total cash and investments	\$	<u><u>1,681,426</u></u>

Investments Authorized by the California Government Code and the District's Investment Policy

The following table identifies the investment types that are authorized by the District's investment policy. The table also identifies certain provisions of the District's investment policy that address interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 3 – Cash and Investments (Continued)

Investments Authorized by the California Government Code and the District's Investment Policy

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Securities, Notes and Bonds	5 Years	25%	\$250,000
Federal Agency or U.S. Government Securities	5 Years	25%	\$250,000
California State Bonds, Warrants and Treasury Notes	5 Years	25%	\$250,000
California Local Agency Investment Fund	N/A	100%	\$75 Million
Orange County Treasury	N/A	25%	None
Medium-Term U.S. Corporate Bonds or Notes	5 Years	25%	\$250,000
Bankers Acceptances	6 Months	25%	\$250,000
Certificates of Deposit	2 Years	25%	\$250,000

Local Agency Investment Fund

The District is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District's investments in LAIF at June 30, 2023 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 3 – Cash and Investments (Continued)

Local Agency Investment Fund (Continued)

As of June 30, 2023, the District had \$1,548,154 invested in LAIF, which had invested 1.46% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines market value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The District's investment in LAIF is reported at amortized cost at June 30, 2023. All investments with LAIF are secured by the full faith and credit of the State of California. Separate LAIF financial statements are available from the California State Treasurer's Office on the Internet at <http://www.treasurer.ca.gov>.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Total</u>	<u>12 months or less</u>	<u>12 months or more</u>
Local Agency Investment Fund	\$ 1,548,154	\$ 1,548,154	\$ -

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the District's investment policy or debt agreements, and the actual rating as of year-end for each investment type.

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Year End</u>
Local Agency Investment Fund	\$ 1,548,154	N/A	Not rated

Rossmoor Community Services District

Notes to Basic Financial Statements For the Year Ended June 30, 2023

Note 3 – Cash and Investments (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

The District's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name. California law also allows institutions to secure the District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total cash deposits. The District may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The District did not waive the collateralization requirements.

Fair Value of Investments

GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position/balance sheet, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date

Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liability at the measurement date.

Investments in the Local District Investment Fund (LAIF) are not subject to classification in the fair value hierarchy.

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 4 – Capital Assets

A summary of changes in capital assets activity for the District's governmental activities for the year ended June 30, 2023 is as follows.

	<u>Balance at June 30, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2023</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,861,158	\$ -	\$ -	\$ 2,861,158
Construction in progress	5,250	-	-	5,250
	<u>2,866,408</u>	<u>-</u>	<u>-</u>	<u>2,866,408</u>
Total capital assets, not being depreciated				
Capital assets, being depreciated:				
Buildings and structures	4,512,273	-	-	4,512,273
Equipment	44,234	-	-	44,234
Motorized vehicles	59,703	-	-	59,703
	<u>4,616,210</u>	<u>-</u>	<u>-</u>	<u>4,616,210</u>
Total capital assets, being depreciated				
Less accumulated depreciation for:				
Buildings and structures	(3,295,126)	(152,120)	-	(3,447,246)
Equipment	(6,477)	(4,509)	-	(10,986)
Motorized vehicles	(40,364)	(6,320)	-	(46,684)
	<u>(3,341,967)</u>	<u>(162,949)</u>	<u>-</u>	<u>(3,504,916)</u>
Total accumulated depreciation				
Total capital assets, being depreciated, net	<u>1,274,243</u>	<u>(162,949)</u>	<u>-</u>	<u>1,111,294</u>
Governmental activities capital assets, net	<u>\$ 4,140,651</u>	<u>\$ (162,949)</u>	<u>\$ -</u>	<u>\$ 3,977,702</u>

Depreciation expense was charged to the following functions/programs in the statement of activities.

General government	\$ 4,509
Parks and recreation	<u>158,440</u>
	<u>\$ 162,949</u>

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 5 – Long-Term Liabilities

A summary of changes in long-term liabilities for the District's governmental activities for the year ended June 30, 2023 is as follows.

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023	Due Within One Year
Compensated absences	\$ 36,283	\$ 40,616	\$ (42,516)	\$ 34,383	\$ 26,475

Note 6 – Risk Management

Liability coverage for the District is provided through the California Joint Powers Insurance Authority (California JPIA). In addition to liability coverage, the California JPIA offers other coverage programs. The various coverage programs shown below apply to the District. Pollution legal liability insurance, all risk property insurance, and crime insurance are purchased from commercial insurance companies on behalf of the District. Claims administration for the liability program is provided by Carl Warren & Company. Workers' Compensation liability is covered through State Fund Insurance.

Comprehensive General and Automobile Liability Coverage

Period: July 1, 2022 to July 1, 2023

Limit: \$50 million combined single limit per occurrence

Workers' Compensation Coverage

Period: July 1, 2022 to July 1, 2023

Limit: Statutory benefits, and \$10 million employer's liability

Pollution Legal Liability Insurance

Period: July 1, 2022 to July 1, 2023

Limit: \$5 million per member, \$250,000 per occurrence self-insured retention

All Risk Property Insurance

Period: July 1, 2022 to July 1, 2023

Deductibles: (a) \$10,000 for Building and Contents, (b) 5% for optional Earthquake and Flood, and (c) \$5,000 for optional Mechanical Breakdown

Crime Insurance

Period: July 1, 2022 to July 1, 2023

Deductible: \$5,000 Faithful Performance, Depositor's Forgery, Theft, and Computer Fraud

Rossmoor Community Services District

**Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

Note 6 – Risk Management (Continued)

Adequacy of Protection

All claims are investigated, valued, reserved, defended and/or settled in accordance with generally accepted insurance industry practices. There are no existing claims known to the District which would exceed its applicable coverage. For the past three years, no claim has exceeded coverage limits for any of the programs indicated above. Contributions made for pooled self-insurance programs include amounts for claims which may have been incurred but not reported. Management believes the coverage as stated above is adequate and reasonable for the District.

Note 7 – Commitment and Contingencies

Grants and Contracts

The District has grants and contracts with government agencies which are subject to audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits would not be material.

Claims and Contingencies

The District is subject to claims and contingencies related to lawsuits and other matters arising out of the normal course of business. Management believes the ultimate liabilities associated with such claims and contingencies, if any, is not likely to have material adverse effect on the financial position or results of the District.

Rossmoor Community Services District

**Required Supplementary Information
General Fund – Budgetary Comparison Schedule
For the Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,159,000	\$ 1,288,000	\$ 1,244,715	\$ (43,285)
Special assessments	390,600	390,600	435,119	44,519
Intergovernmental	150,000	150,000	158,222	8,222
Charges for services	214,300	214,300	193,870	(20,430)
Investment income	3,000	3,000	7,514	4,514
Other	35,000	35,000	49,495	14,495
Total revenues	<u>1,951,900</u>	<u>2,080,900</u>	<u>2,088,935</u>	<u>8,035</u>
EXPENDITURES				
General government	1,045,406	1,045,406	982,693	62,713
Public services	315,000	315,000	317,481	(2,481)
Parks and recreation	394,000	428,550	399,119	29,431
Capital outlay	177,000	177,000	97,711	79,289
Total expenditures	<u>1,931,406</u>	<u>1,965,956</u>	<u>1,797,004</u>	<u>168,952</u>
Net change in fund balance	<u>\$ 20,494</u>	<u>\$ 114,944</u>	291,931	<u>\$ 176,987</u>
FUND BALANCE				
Beginning of year			<u>1,417,511</u>	
End of year			<u>\$ 1,709,442</u>	

Rossmoor Community Services District

Policy

No. 3025

ANNUAL FINANCIAL AUDIT

3025.00 Policy: The integrity of the financial records of the Rossmoor Community Services District constitutes a non-delegable duty of its elected Board of Directors. To assure accuracy of these records and to insure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract in accordance with the provisions of California Government Code Section 12410.6(b).

3025.01 Audit Services Limitations: The District shall not employ a public accounting firm to provide audit services if the lead audit partner or coordinating partner having responsibilities for the audit, or audit partner responsible for reviewing the audit, has performed audit services for the District for six consecutive fiscal years. The six-year consecutive limitation shall commence with the 2013-2014 fiscal year.

3025.02 Best Practices: In addition to the requirements of Section 3025.01, any California-licensed public accounting firm engaged by the District to perform an audit shall comply with the peer review requirements set forth in California Business & Professions Code Section 5076, and shall provide the District with a copy of its latest peer review report annually. Any firm engaged by the District shall comply with California Government Code Section 12410.6(b) regarding changing the lead audit partner or coordinating audit partner having primary responsibility for the audit, and/or the audit partner responsible for reviewing the audit.

3025.03 Auditing Bidding Process: The District may, in its discretion, reengage the public accounting firm that provides audit services after six consecutive fiscal years if the firm has complied with the provisions of Section 3025.02 or if the Office of the Controller has made a finding that another eligible accounting firm is not available to perform the audit.

3025.10 Audit Committee: The Audit Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

3025.20 Audit Term: An independent financial audit shall be performed annually as soon as practicable after the end of the fiscal year.

3025.30 Audit Approval: Audit findings will first be reviewed by the General Manager who shall then request a meeting of the Audit Committee. The Committee will review the Draft Audit Report with the Auditor and make recommendations, if needed. The findings of the Audit Committee regarding the Draft Audit will be reported to the Board for its review and approval. The Board will also consider findings, if any, which may be contained in a Management Letter and direct the General Manager to take appropriate action. Relevant financial information contained in the Final Audit, showing Fund Balances and tying them to the budget, will be integrated into the Final Budget document for publication and distribution as the District's operating budget.

Converted from Resolutions 93-2 & 95-1

Amended: February 11, 2003

Amended: September 14, 2004

Amended: October 9, 2007

Amended: January 13, 2009

Amended: February 13, 2018

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-4

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: UPDATE ON NEGOTIATIONS WITH THE YOUTH CENTER

RECOMMENDATION

The Personnel and Contract Administration Committee directed the RCSD General Manager to work with Lina Lumme, Executive Director of the Youth Center, to continue a partnering relationship between the Youth Center and RCSD in providing the annual Camp S.H.A.R.K. Summer Day Camp Program and R.A.S.C.A.L.S. After School Program at Rossmoor Park.

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

BACKGROUND

On November 29, 2023 the Personnel and Contract Administration Committee (Directors DeMarco and Maynard) along with Joe Mendoza and Carolyn Whang, met with Linda Lumme and Eric Frankenberg from the Youth Center to discuss the 2024-2027 Cooperative Programming Agreement.

The current Cooperative Programming Agreement between the Rossmoor Community Services District and the Los Alamitos Youth Center from 2021-2024 expires March 9, 2024. A new agreement is in the process of being reviewed by the Youth Center, RCSD and RCSD Legal Counsel. Since the Contract Committee has given direction to move forward and liability insurance is current, the agreement will be presented to the RCSD Board for approval at the March 12, 2024, meeting.

SUMMARY

The Personnel and Contract Administration Committee will review a new three (3) year cooperative Agreement that will include the following items:

- The annual fee for the use of Rossmoor Park will be \$3,000 due September 1st of each year.
- The Youth Center (YC) will include the Rossmoor Community Services District (RCSD) as a partner and add the RCSD logo on all flyers, social media, publications, banners, mailers and online marketing.
- The YC will provide staff and volunteers at the following events for crafts and general set up and tear down – Four Summer Family Festivals, Two Health and Wellness Fairs, One Harvest (Halloween) Festival, One Arbor Day Event, Weekly Farmers Market (Thursdays Nov, Dec, Jan) Crafts for two hours, One Winter Festival. Again, the Youth Center will provide staff supervision, volunteers and share in the arts and crafts supplies as needed.
- The YC will provide an annual report to the RCSD Board at the November meeting. The report will include a residency breakdown, participation and overall evaluation of the Summer Day Camp Program and R.A.S.C.A.L.S After School Programs.
- The YC will meet annually with the RCSD staff to determine a co-sponsored fund-raising event to offset the cost associated with maintenance, supplies and utilities at Rossmoor Park. The goal is to raise \$5,000 annually by working together to secure sponsors, establish registration and event themes and fund-raising opportunities.
- The YC and RCSD will meet in February of each year to review possible grants that can be applied for to enhance the Rossmoor Park facility. Joint efforts will include grant recognition, grant writing and submission.
- The YC and RCSD will meet and confer to establish a Senior Program opportunity on Thursday's mornings at Rush Park to include social activities, fitness, games and education and entertainment for Seniors. The program will include intergenerational opportunities and work with the County of Orange Office of Aging.

The agreement will include updated maintenance items for the YC that includes – A daily indoor and outdoor daily maintenance checklist, restroom usage and supervision, turf management and programming and end of the summer deep cleaning of the floors, storage area and power washing of the surrounding building and picnic areas.

Again, the RSCD recognizes the positive impact the Youth Center has on the health of the community in providing an outlet for youth and a safe place for parents to enroll their children in an after-school program and summer camp environment. The RSCD also recognizes that the economy and ongoing costs to the District must be considered and consistently monitored/adjusted.

ATTACHMENTS

None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Administrative Assistant Carolyn Whang
Subject: MINUTES REGULAR RCSD BOARD MEETING OF DECEMBER 12, 2023

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Minutes of the following meeting as prepared by the Board's Secretary/General Manager.

- a. Regular RCSD Board Meeting of December 12, 2023

INFORMATION

The Minutes reflect the actions of the RCSD at their meeting of December 12, 2023.

ATTACHMENTS

1. Minutes – Regular RCSD Board Meeting of December 12, 2023



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

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, December 12, 2023

A. ORGANIZATION

1. CALL TO ORDER:

7:00 p.m.

2. ROLL CALL:

Present:

Directors Barke, Searles, Shade,
President DeMarco

Absent:

Director Maynard

3. PLEDGE OF ALLEGIANCE:

Cub Scout Troop 647

4. PRESENTATIONS:

a. Recognition of the Fentanyl Awareness Town Hall Organizer Kimi Nilsen

General Manager Mendoza provided details of the recent Fentanyl Awareness Town Hall organized by Kimi Nilsen.

On behalf of the RCSD Board, President DeMarco presented a certificate of appreciation to Kimi Nilsen for her efforts in organizing the recent Fentanyl Awareness Town Hall.

Kimi Nilsen thanked the Board and offered to work with the General Manager for future programming.

B. ADDITIONS TO AGENDA - None

C. PUBLIC FORUM

President DeMarco opened the Public Forum portion of the meeting. There were no public comments and President DeMarco closed this portion of the meeting.

D. REPORTS TO THE BOARD

1. Report Regarding Next Steps for Montecito/Bradbury Corridor Traffic Study

General Manager Mendoza presented the report; announced a town hall meeting immediately before the next regular Board meeting and discussed an upcoming resident survey.

Discussion followed regarding the publication date for the survey.

2. Report from the Personnel and Contract Administration Committee

General Manager Mendoza discussed the recent meeting of the Personnel and Contract Administration Committee; spoke about issuing an RFP because of Brightview's increased costs; provided updates on the Youth Center contract and the Girls Softball League Memorandum of Understanding and provided a brief overview of the proposed distribution of employee incentives.

President DeMarco noted there were no action items at this time and reported that he and Director Maynard make up the Committee.

Discussion followed regarding existing MOUs.

3. Report from the Website Ad Hoc Committee

General Manager Mendoza reported Directors Shade and President DeMarco are involved as well as Administrative Assistant Whang and deferred to her for a report.

Administrative Assistant Whang spoke about the rollout schedule and provided a brief update of the project.

President DeMarco commented favorably regarding the website noting it is state of the art.

Discussion followed regarding including a history of RCSD, tracking compliance, developing processes, and monitoring them.

4. Update Regarding the Auditorium Flooring Project at Rush Park

General Manager Mendoza presented an update of the project; discussed the issuance of an RFP and the anticipated Board review date, a timeline and added a complete report will be provided in January 2024.

5. Update on the FY 2022/2023 Audit

General Manager Mendoza provided details of the report; discussed the Management Discussion and Analysis (MDNA) and reported it will be presented at the next Board meeting.

Discussion followed regarding associated additional costs.

E. CONSENT CALENDAR

1. MINUTES:

- a. Regular RCSD Board Meeting of November 14, 2023

2. OCTOBER 2023 REVENUE AND EXPENDITURE REPORT

Motion by Director Barke, seconded by Director Searles, to approve the Consent Calendar, as presented. Motion passed 4-0, with Director Maynard, absent.

F. PUBLIC HEARING – None

G. REGULAR CALENDAR

- 1. Ratification of Amendment #2 of Agreement MA-080-19011372 between the County of Orange and the Rossmoor Community Services District for Street Sweeping Services

General Manager Mendoza presented details of the report.

Motion by Director Barke, seconded by Director Searles, to ratify Amendment #2 of Agreement MA-080-19011372 between the County of Orange and the Rossmoor Community Services District for Street Sweeping Services. The motion carried 4-0, with the following vote:

AYES: Directors Barke, Searles, Shade, President DeMarco
NOES: None
ABSTAIN: None
ABSENT: Director Maynard

- 2. Second Reading of an Amendment to Policy No. 6050 to Update the Facilities – Tennis Courts Policy to include Pickleball

General Manager Mendoza presented highlights of changes in the policies and details of the report.

Discussion followed regarding reservations limited at 2 per day, adding “per day” after two reservations and the need for another reading.

Motion by Director Searles, seconded by Director Shade, to amend Section 65030 to read, “Use limitation for players with reservations; subject of the body of the section to read, “Court use for persons making reservations is limited to a maximum of one hour with a maximum of two reservations per day” and return for a second reading. The motion carried 4-0, with the following vote:

AYES: Directors Barke, Searles, Shade, President DeMarco
NOES: None
ABSTAIN: None
ABSENT: Director Maynard

3. Discussion and Action regarding Distribution of 2% Employee Appreciation Incentive

General Manager Mendoza presented details of the report.

Motion by Director Barke, seconded by Director Shade, to approve distribution of 2% Employee Appreciation Incentive. The motion carried 4-0, with the following vote:

AYES:	Directors Barke, Searles, Shade, President DeMarco
NOES:	None
ABSTAIN:	None
ABSENT:	Director Maynard

H. GENERAL MANAGER ITEMS

General Manager Mendoza presented an overview of activities, events and projects completed this year; commended staff for their great work and the Board for their approvals; spoke about a caroling event hosted by residents Darren and Lindsey Ludwig; addressed fumigation of facilities, cleaning gutters and drains, court resurfacing and pickleball transitions and discussed upcoming projects and programs.

Discussion followed regarding the memorial bench and tree program and promoting it.

I. BOARD MEMBER ITEMS

Members of the Board wished everyone Happy Holidays and Director Maynard a quick recovery;.

Director Shade thanked Cub Scout Troop 647 for their participation in the meeting and Ms. Kimi Nilsen for her community work; commended staff for the Winter Festival and the Chamber for hosting a recent breakfast and wished all Happy Holidays.

President DeMarco spoke favorably about the Winter Festival; thanked all sponsors and neighbors across the street; commended staff for the success of the event and wished everyone Happy Holidays.

J. GENERAL COUNSEL ITEMS - None

K. ADJOURNMENT

President DeMarco adjourned the meeting at 8:13 p.m.

ATTEST:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Tony DeMarco, President

Joe Mendoza, Secretary
Rossmoor Community Services District

APPROVED:

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: NOVEMBER 2023 REVENUE AND EXPENDITURE REPORTS AND CURRENT LAIF AND US BANK BALANCE THROUGH DECEMBER 31, 2023

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for November 2023.

INFORMATION

The Revenue and Expenditure Report is submitted monthly, as an indication of the District's unaudited year-to-date revenue and expenses.

The District is fiscally sound. The bank balances as of December 31, 2023, are:

Local Agency Investment Fund (LAIF)	\$	1,645,580.00
US Bank	\$	214,825.00

Our accountant and staff continue to reconcile and make adjustments in preparation for the mid-year budget report in February 2024.

ATTACHMENTS

1. Revenue and Expenditure Report for the month of November 2023
2. Explanation of Significant Variances from budgeted amounts

Rossmoor Community Services District
 Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual
 For the month ended November 30, 2023

	Original Budget	Amended Budget	Current Month	YTD	YTD Var	YTD % Bud
Revenues:						
Property taxes	\$ 1,333,100	\$ 1,333,100	\$ 243,011	\$ 267,701	\$ (1,065,399)	20.08%
Street light assessments	404,300	404,300	84,476	92,913	(311,387)	22.98%
Interest on investments	30,000	30,000	-	12,170	(17,830)	40.57%
From other governmental agencies	136,000	136,000	-	-	(136,000)	0.00%
Permit and rental fees	214,300	214,300	18,619	83,019	(131,281)	38.74%
Misc./Sponsorships	35,000	35,000	4,050	13,003	(21,997)	37.15%
Total Revenues	2,152,700	2,152,700	350,156	468,806	(1,683,894)	21.78%
Expenditures:						
Administration	1,224,390	1,224,390	92,724	476,636	747,754	38.93%
Recreation	63,000	63,000	13,975	33,595	29,405	53.33%
Rossmoor park	209,250	209,250	9,158	59,933	149,317	28.64%
Montecito center	13,450	13,450	660	4,963	8,487	36.90%
Rush park	193,070	193,070	8,782	52,980	140,090	27.44%
Street lighting	113,100	113,100	9,807	49,009	64,091	43.33%
Street sweeping	83,100	83,100	6,538	32,691	50,409	39.34%
Parkway trees	189,010	189,010	35,078	48,620	140,390	25.72%
Mini-parks and medians	15,190	15,190	2,272	6,101	9,089	40.16%
Total Expenditures	2,103,560	2,103,560	178,994	764,528	1,339,032	36.34%
Changes in fund balance	49,140	49,140	\$ 171,162	(295,722)	\$ (344,862)	
Fund balance:						
Beginning of year	1,709,443	1,709,443		1,709,443		
End of period	1,758,583	1,758,583		1,413,721		
Cash Balances at 11/30/23:						
Checking				448,279		
LAIF				995,581		
Total				1,443,860		

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 23

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
10 General Fund						
3000 Property Tax						
	3001 Current Secure Property Tax	239,136.53	239,136.53	1,242,000.00	1,002,863.47	19 %
	3002 Current Unsecured Prop Tax	0.00	15,173.67	36,900.00	21,726.33	41 %
	3003 Prior Secured property Tax	840.77	5,334.78	15,200.00	9,865.22	35 %
	3004 Prior Unsecured Property Tax	0.00	0.00	3,300.00	3,300.00	0 %
	3005 Delinquent Property Taxes	166.74	1,291.27	1,100.00	-191.27	117 %
	3006 Current Supplemental Assessment	2,866.56	6,764.24	19,600.00	12,835.76	35 %
	3008 Public Utility Tax	0.00	0.07	10,900.00	10,899.93	0 %
	3009 State Homeowners prop. Tax Relief	0.00	0.00	4,100.00	4,100.00	0 %
	Account Group Total:	243,010.60	267,700.56	1,333,100.00	1,065,399.44	20 %
3100						
	3101 Street light assessments	84,475.70	92,912.90	404,300.00	311,387.10	23 %
	Account Group Total:	84,475.70	92,912.90	404,300.00	311,387.10	23 %
3200						
	3201 Interest on Investments	0.00	12,170.05	30,000.00	17,829.95	41 %
	Account Group Total:	0.00	12,170.05	30,000.00	17,829.95	41 %
3300 INTERGOVERNMENTAL REVENUE						
	3301 Prop 68 Grant Funding	0.00	0.00	56,000.00	56,000.00	0 %
	3304 County street sweep reimbursement	0.00	0.00	80,000.00	80,000.00	0 %
	Account Group Total:	0.00	0.00	136,000.00	136,000.00	0 %
3400 RENTAL & PERMITS						
	3401 Tennis Courts Reservations	1,434.00	8,054.00	41,000.00	32,946.00	20 %
	3402 Tennis Instructor Private Lessons	2,216.50	8,385.75	38,000.00	29,614.25	22 %
	3403 Basketball Court Reservations	0.00	840.00	0.00	-840.00	%
	3404 Sand Volleyball Court Reservations	36.00	36.00	0.00	-36.00	%
	3405 Rossmoor Park Ball Field Reservations	44.00	3,218.00	12,500.00	9,282.00	26 %
	3406 Rush Park Ball field reservations	306.00	8,569.27	12,500.00	3,930.73	69 %
	3407 Pickleball Reservation	1,202.00	4,702.00	0.00	-4,702.00	%
	3411 Signature Wall Banner Rental	0.00	220.00	300.00	80.00	73 %
	3421 Tree Revenue	200.00	761.60	5,000.00	4,238.40	15 %
	3422 Tree Violation Fines	600.00	900.00	0.00	-900.00	%
	3431 Rossmoor Building Rental	150.00	2,930.00	2,500.00	-430.00	117 %
	3432 Rossmoor Park Picnic Site	176.00	1,441.00	2,500.00	1,059.00	58 %
	3441 Montecito Building Rental	3,494.50	11,129.52	25,000.00	13,870.48	45 %
	3451 Rush Building Rental	8,280.23	28,446.55	67,000.00	38,553.45	42 %
	3452 Rush Park Picnic Site	480.00	3,041.48	7,000.00	3,958.52	43 %
	3453 Rush Park Kitchen	0.00	344.00	1,000.00	656.00	34 %
	Account Group Total:	18,619.23	83,019.17	214,300.00	131,280.83	39 %
3500						
	3501 MISC REVENUE	300.00	5,253.04	10,000.00	4,746.96	53 %
	3502 Sponsorships	3,750.00	7,750.00	25,000.00	17,250.00	31 %
	Account Group Total:	4,050.00	13,003.04	35,000.00	21,996.96	37 %
	Fund Total:	350,155.53	468,805.72	2,152,700.00	1,683,894.28	22 %

Grand Total:	350,155.53	468,805.72	2,152,700.00	1,683,894.28	22 %
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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 23

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
5000							
5010 Administration							
4000	Board of Directors Compensatn	200.00	2,500.00	11,000.00	11,000.00	8,500.00	23%
4002	Salaries - Part-time	1,652.43	12,826.90	82,100.00	82,100.00	69,273.10	16%
4003	Overtime	1,154.70	7,028.22	10,500.00	10,500.00	3,471.78	67%
4006	SALARIES - ADMINISTRATION	20,297.84	104,228.78	255,800.00	255,800.00	151,571.22	41%
4007	VEHICLE ALLOWANCE (MILEAGE	582.99	811.06	2,100.00	2,100.00	1,288.94	39%
4008	SALARIES - PARK AND RECREATION	17,410.56	80,209.37	166,100.00	166,100.00	85,890.63	48%
4009	SALARIES - Park /TREE MAINTENANCE	5,047.68	24,965.94	59,700.00	59,700.00	34,734.06	42%
4010	Workers Compensation Insurance	0.00	12,000.00	15,000.00	15,000.00	3,000.00	80%
4011	Medical Insurance	7,859.91	38,365.06	84,000.00	84,000.00	45,634.94	46%
4015	Federal Payroll Tax -FICA	4,094.89	18,592.41	56,390.00	56,390.00	37,797.59	33%
5002	Insurance - Liability	0.00	38,722.00	41,000.00	41,000.00	2,278.00	94%
5004	Memberships and Dues	0.00	9,452.59	9,980.00	9,980.00	527.41	95%
5006	Travel & Meetings	301.71	605.84	2,630.00	2,630.00	2,024.16	23%
5007	Televised Meeting Costs	2,344.13	7,159.84	23,100.00	23,100.00	15,940.16	31%
5008	Gasoline	0.00	1,481.92	5,250.00	5,250.00	3,768.08	28%
5010	Publications & Legal Notices	336.44	4,292.73	7,880.00	7,880.00	3,587.27	54%
5012	Printing	793.22	1,619.86	4,200.00	4,200.00	2,580.14	39%
5014	Postage	0.00	653.27	2,100.00	2,100.00	1,446.73	31%
5016	Office & Meeting Supplies	592.61	1,991.45	15,750.00	15,750.00	13,758.55	13%
5018	Janitorial Supplies	0.00	3,972.41	20,790.00	20,790.00	16,817.59	19%
5020	Telephone	1,154.68	3,768.40	10,500.00	10,500.00	6,731.60	36%
5021	Computer/Email/Server Costs	3,518.04	5,388.14	5,250.00	5,250.00	-138.14	103%
5030	Vehicle Maintenance	457.28	719.28	10,500.00	10,500.00	9,780.72	7%
5032	Building & Grounds-Maintenance	12,743.19	30,917.28	85,050.00	85,050.00	54,132.72	36%
5045	Miscellaneous Expenditures	-2,386.18	10,235.27	21,000.00	21,000.00	10,764.73	49%
5046	Bank Service Charge	136.47	1,267.39	4,200.00	4,200.00	2,932.61	30%
5610	Legal Services	5,737.50	12,251.50	65,520.00	65,520.00	53,268.50	19%
5615	Financial Audit-Consulting	0.00	0.00	19,950.00	19,950.00	19,950.00	0%
5620	Outsource Financial Consultant	6,000.00	24,000.00	72,450.00	72,450.00	48,450.00	33%
5670	Other Professional Services	2,519.02	15,103.66	42,000.00	42,000.00	26,896.34	36%
6010	Equipment	174.61	425.91	2,100.00	2,100.00	1,674.09	20%
6025	Software	0.00	1,079.00	10,500.00	10,500.00	9,421.00	10%
	Account Total:	92,723.72	476,635.48	1,224,390.00	1,224,390.00	747,754.52	39%
5020 Recreation							
5017	Community Events	13,974.96	33,595.48	63,000.00	63,000.00	29,404.52	53%
	Account Total:	13,974.96	33,595.48	63,000.00	63,000.00	29,404.52	53%
5030 Rossmoor Park							
5022	Utilities	1,004.24	6,359.41	13,130.00	13,130.00	6,770.59	48%
5023	Water	6,122.85	26,390.45	63,000.00	63,000.00	36,609.55	42%
5025	SECURED PROP TAX	0.00	1,089.58	1,260.00	1,260.00	170.42	86%
5034	Alarm Systems/Security	0.00	123.00	1,050.00	1,050.00	927.00	12%
5045	Miscellaneous Expenditures	0.00	413.87	4,730.00	4,730.00	4,316.13	9%
5051	Equipment Rental	0.00	0.00	530.00	530.00	530.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	1,050.00	1,050.00	1,050.00	0%
5655	Landscape Maintenance / Janitorial	2,031.50	19,929.46	34,500.00	34,500.00	14,570.54	58%
6005	Buildings and Improvements	0.00	5,626.92	90,000.00	90,000.00	84,373.08	6%

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 23

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
Account Total:	9,158.59	59,932.69	209,250.00	209,250.00	149,317.31	29%
5040 Montecito Center						
5022 Utilities	164.02	944.08	2,100.00	2,100.00	1,155.92	45%
5023 Water	338.78	1,571.69	4,730.00	4,730.00	3,158.31	33%
5025 SECURED PROP TAX	0.00	915.04	1,050.00	1,050.00	134.96	87%
5034 Alarm Systems/Security	126.00	252.00	680.00	680.00	428.00	37%
5045 Miscellaneous Expenditures	31.23	31.23	530.00	530.00	498.77	6%
5052 Minor Facility Repairs /Tools	0.00	0.00	530.00	530.00	530.00	0%
5655 Landscape Maintenance / Janitorial	0.00	1,249.32	3,830.00	3,830.00	2,580.68	33%
Account Total:	660.03	4,963.36	13,450.00	13,450.00	8,486.64	37%
5050 Rush Park						
5022 Utilities	2,345.28	15,371.66	33,180.00	33,180.00	17,808.34	46%
5023 Water	4,404.82	17,525.87	52,500.00	52,500.00	34,974.13	33%
5025 SECURED PROP TAX	0.00	4,169.92	4,410.00	4,410.00	240.08	95%
5034 Alarm Systems/Security	0.00	252.00	840.00	840.00	588.00	30%
5045 Miscellaneous Expenditures	0.00	0.00	530.00	530.00	530.00	0%
5051 Equipment Rental	0.00	0.00	1,580.00	1,580.00	1,580.00	0%
5052 Minor Facility Repairs /Tools	0.00	0.00	530.00	530.00	530.00	0%
5655 Landscape Maintenance / Janitorial	2,031.50	15,660.83	34,500.00	34,500.00	18,839.17	45%
6005 Buildings and Improvements	0.00	0.00	65,000.00	65,000.00	65,000.00	0%
Account Total:	8,781.60	52,980.28	193,070.00	193,070.00	140,089.72	27%
5060 Street Lighting						
5650 Street Lighting and Maintenance	9,806.84	49,008.68	113,100.00	113,100.00	64,091.32	43%
Account Total:	9,806.84	49,008.68	113,100.00	113,100.00	64,091.32	43%
5070 Street Sweeping						
5642 Street Sweeping	6,538.14	32,690.70	83,100.00	83,100.00	50,409.30	39%
Account Total:	6,538.14	32,690.70	83,100.00	83,100.00	50,409.30	39%
5080 Parkway Trees						
5017 Community Events	0.00	0.00	1,580.00	1,580.00	1,580.00	0%
5656 Tree Trimming	29,323.50	37,378.80	137,030.00	137,030.00	99,651.20	27%
5660 TREE REMOVAL	0.00	4,904.80	3,150.00	3,150.00	-1,754.80	156%
6015 Trees	5,755.20	6,336.00	47,250.00	47,250.00	40,914.00	13%
Account Total:	35,078.70	48,619.60	189,010.00	189,010.00	140,390.40	26%
5090 Mini-Parks and Medians						
5022 Utilities	0.00	113.35	530.00	530.00	416.65	21%
5023 Water	1,022.47	4,738.66	10,500.00	10,500.00	5,761.34	45%
5045 Miscellaneous Expenditures	0.00	0.00	110.00	110.00	110.00	0%
5051 Equipment Rental	0.00	0.00	110.00	110.00	110.00	0%
5052 Minor Facility Repairs /Tools	0.00	0.00	110.00	110.00	110.00	0%
5655 Landscape Maintenance / Janitorial	1,249.33	1,249.33	3,830.00	3,830.00	2,580.67	33%
Account Total:	2,271.80	6,101.34	15,190.00	15,190.00	9,088.66	40%
Account Group Total:	178,994.38	764,527.61	2,103,560.00	2,103,560.00	1,339,032.39	36%

12/27/23
10:21:59

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 23

Page: 3 of 3
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Fund Total:	178,994.38	764,527.61	2,103,560.00	2,103,560.00	1,339,032.39	36%
	Grand Total:	178,994.38	764,527.61	2,103,560.00	2,103,560.00	1,339,032.39	36%

EXPLANATION OF SIGNIFICANT VARIANCES FROM BUDGETED AMOUNTS NOVEMBER 2023

Revenue Accounts

Account Code	Item	Explanation
3001	Current Secure Property Tax	December installment has not been received yet. By 12/31/23, this will be over 50%.
3101	Street Light Assessment	Payment received in installments. By 12/31/23, this will be over 50%.
3401	Tennis Courts	Tennis reservations are lagging, however pickleball is supplementing revenues.
3402	Tennis Instructor Private Lessons	Revenues are low. Currently down an instructor.
3406	Rush Park Baseball Fields	Rental of fields for Friday Night Lights.
3407	Pickleball Reservations	Pickleball was approved after the 23-24 FY budget therefore we are producing unanticipated revenue.
3431	Rossmoor Building Rental	Rental for the Los Alamitos Youth Center Summer Camp.
3502	Sponsorships	Sponsorships will be about 80% after Winterfest.

Expenditure Accounts

Account Code	Item	Explanation
5010-4003	Overtime	Additional hours worked during the Summer Festivals. At mid-year, staff will request an increase.
5010-4010	Administration - Worker's Compensation Insurance	Annual premium has been paid for FY
5010-5002	Administration - Insurance Liability	Annual premium has been paid for FY
5010-5004	Memberships and Dues	Dues are paid. Went slightly over budget.
5010-5010	Publications & Legal Notices	Advertising for traffic meetings
5010-5021	Computer/Email/Server	Includes \$3,000 annual website fee paid in November.
5010-5045	Miscellaneous Expenditures	One-time purchases of \$500 or more (Staff Uniforms, AED and batteries, Sponsor Recognitions, Flags and Flagpoles)
5010-5655	Landscape Maintenance/Janitorial	Additional landscaping work was done at Rush and Rossmoor Parks
5020-5017	Community Events	Most of the events for the year are completed. May need an adjustment at mid-year.
5030-5025 5040-5025 5050-5025	Secured Property Taxes	Property Taxes have been paid for 1st and 2nd installments
5080-5656	Tree Trimming	Seasonal project. Most of the tree trimming done in the Fall.
5080-5660	Tree Removal	Seasonal project. Do not foresee any additional tree removals

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-3

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: ADOPTION OF FISCAL YEAR 2024-2025 BUDGET CALENDAR

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and adopt the Fiscal Year 2024-2025 Budget Calendar.

INFORMATION

Policy No. 3020 Budget Preparation, Adoption and Revision requires that the General Manager prepare a Budget Calendar for the upcoming fiscal year and present it to the RCSD Board of Directors for consideration. Attached is the proposed fiscal year 2024-2025 Budget Calendar for review. Please note that based on the availability of the Budget and CIP Committee members, some dates may be adjusted.

ATTACHMENTS

1. Fiscal Year 2024-2025 Budget Calendar
2. Policy No. 3020 – Budget Preparation, Adoption and Revision

RCSD - BUDGET CALENDAR	
FISCAL YEAR 2024-2025	
Tuesday, January 9, 2024	Present FY 2024-2025 Budget Calendar to RCSD Board at Regular Meeting
Tuesday, January 16, 2024	CIP Committee Meeting
Wednesday, January 17, 2024	Mid-Year Budget Committee Meeting
Tuesday, February 13, 2024	Present FY 2023-2024 Amended Budget to RCSD Board at Regular Meeting
Wednesday, February 14, 2024	Staff Budget Meeting <i>(In-House)</i> Complete FY 2023-2024 Estimates to Close Complete Preparation of FY 2024-2025 Preliminary Budget
Wednesday, March 13, 2024	Review FY 2024-2025 Preliminary Budget with CIP Committee
Wednesday, March 20, 2024	Review FY 2024-2025 Preliminary Budget with Budget Committee
Tuesday, April 9, 2024	Present FY 2024-2025 Preliminary Budget to RCSD Board at Regular Meeting
Wednesday, April 17, 2024	First Public Hearing Notice is published in local newspaper
Tuesday, May 14, 2024	Final FY 2024-2025 Budget is submitted to RCSD Board for Adoption by Resolution at a Public Hearing at Regular Meeting
Tuesday, May 14, 2024	RCSD Board Adopts Appropriations Limit by Resolution at Regular Meeting
Wednesday, May 15, 2024	Second Public Hearing Notice is published in local newspaper
Saturday, June 1, 2024	Final FY 2024-2025 Budget is submitted to RCSD Board for Adoption by Resolution at a Public Hearing at Regular Meeting

* RCSD Board of Directors

* CIP Committee Members

* Budget Committee Members

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 E-4

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: 2024 RCSD BOARD COMMITTEE ASSIGNMENTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and file this report.

INFORMATION

During this January 9, 2024, Rossmoor Community Services District (RCSD) Board of Directors Meeting, the Board elected new officers for 2024. Subsequently, in accordance with Policy 5030 Committees of the Board of Directors, the newly elected President, will poll the RCSD Board of Directors and make committee assignments for 2024 to the various standing and Ad Hoc committees of the RCSD as he/she sees fit.

ATTACHMENTS

1. Committee Assignments 2024
2. Policy No. 5030 – Committees of the Board of Directors



ROSSMOOR COMMUNITY SERVICES DISTRICT

3001 Blume Drive, Rossmoor, CA 90720

COMMITTEE ASSIGNMENTS 2024

President

STANDING

Audit Committee
Budget Committee
Investment Committee
Personnel and Contract Administration Committee
Parks/Facilities Committee
Public Works/CIP Committee
Tree/Parkway Committee

AD HOC

Community Traffic/Safety Advisory Committee	<i>+(2) RHA, (2) LAUSD, (2) Residents</i>
----------------------------------------------------	-------------------------------------------

ADVISORY

Community Relations Advisory Committee (LAUSD, RAC, RHA)
Government Relations Advisory Committee (ISDOC, Legislative Affairs, WCC/OCTA)

* *Chairman*
(Standing Meetings \$100, AD HOC & Advisory Meetings \$50)

Rossmoor Community Services District

Policy

No. 5030

COMMITTEES OF THE BOARD OF DIRECTORS

5030.00 Appointment of Standing Committees: The Board President shall appoint such standing committees as called out in Board policies. The duties of the standing committees shall be outlined in specific Board policies relating to the function of said committees.

5030.10 Appointment of Temporary Ad Hoc Committees: The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

5030.20 Committee Categories: The categories of committees are as follows:

5030.21 Standing Committees: Standing committees are those bodies which are called out in other Board policies as having specific and ongoing duties and responsibilities.

5030.22 Temporary Ad Hoc Committees: Temporary Ad Hoc committees are those bodies which are appointed by the Board President for a specific study or task, which is temporary in nature, and which is disbanded at the conclusion of the stated study or task and a final report has been submitted to the Board.

5030.23 Advisory Committees: The Board President may appoint any of its members to serve on Board advisory committees or as representatives to other public agencies or organizations. Individuals from the community may be appointed to advisory committees.

5030.30 Committee Meetings: No more than two Board members may serve on any one committee. All committees of the Board are subject to the Brown Act, thus such committee meeting agendas must be posted in a manner similar to Board Agendas. Committee meetings are subject to the open meeting requirements of the Brown Act.

5030.40 Report to the Board: Under Board Member items on the Agenda, each Board member shall provide a brief synopsis of any meetings and/or events attended as an elected official including temporary ad hoc or advisory committees.

5030.50 Committee Code of Conduct and Rules of Order: To the extent practicable, Committee meetings should conform to Board Policy No. 5110 and No. 5120.

5030.60 Scheduling of Committee Meetings: In those instances when a Committee meeting cannot be scheduled to meet the Board Agenda deadline due to the unavailability of a Committee member, the General Manager and/or the President may elect to bring a matter requiring Board action directly to the Board at their next Regular or Special meeting,

Amended: October 17, 2002

Approved renumbering & format: October 8, 2002

Reaffirmed: March 11, 2003

Amended: January 13, 2009

Amended: December 14, 2010

Amended: September 8, 2015

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: SECOND READING OF AN AMENDMENT TO POLICY NO. 6050 TO UPDATE THE FACILITIES – TENNIS COURTS POLICY TO INCLUDE PICKLEBALL

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board Of Directors review the draft amended Policy No. 6050 and take action as appropriate for the policy to cover the use of Pickleball courts.

INFORMATION

Conversion of one tennis court into four Pickleball courts has been approved by the Board of Directors. The conversion project will begin January 2024 and a policy covering Pickleball is needed. The attached Policy No. 6050 Facilities – Tennis Courts, has been marked to show proposed changes to include Pickleball play and to update methods of payment and reservation allotment time.

ATTACHMENTS

1. Policy No. 6050 marked to show proposed changes

Rossmoor Community Services District

Policy

No. 6050

FACILITIES – TENNIS AND PICKLEBALL COURTS

6060.00 Appropriate Etiquette: All persons playing on or visiting the Rossmoor tennis and pickleball courts shall use commonly accepted pickleball etiquette. All attempts shall be made not to disturb other players. The Rossmoor courts are primarily intended for the playing of games by two or more persons. A reservation does not take effect until two or more persons are present and ready to play.

6060.10 Use Limitation For Non-Reservation Players: Court use is limited to one hour for non-reservation players when there are people waiting. This does not mean that someone has to wait one hour, only that the party occupying the court has to surrender the court after one hour of use whenever anyone else appears and wishes to use the court to play or immediately if someone appears with a reservation in hand or posted on the Court Tennis/Pickleball Schedule at the east entrance to the tennis and pickleball courts.

6060.20 Use Limitation For Players With Reservation: Court use for persons making a reservation is limited to a maximum of one hour with a maximum of two reservations per day.

6060.30 Expiration of Reserved Time: Courts shall be surrendered to the next waiting party when their playing time has expired. When a game is in progress at the time of expiration, play may continue up to a maximum of five (5) minutes to complete the game in progress. No new game, other than the concluding game of a set, should commence with less than five (5) minutes remaining on the allowable playing time.

6060.40 Advance Reservation: All reservations must be made no later than 4:00 p.m. PST. for use that evening or 4:00 p.m. on Friday for use that evening or the weekend through Monday at 4:00 p.m. Times during PDT shall be 3:00 p.m. The posting of the Court Tennis/Pickleball Schedule shall be done in a manner so as give proper notice of courts and times reserved. The charge for reservations shall be established by Policy No. 6015 Establishment of Fees and Charges for use of District Parks, Buildings and Facilities.

6060.41 Reservation Limit: No reservations may be made for more than two weeks in advance by residents and one week in advance by non-residents.

6060.42 Method of Payment: Payment for the use of reserved play time may be made at the District office during normal business hours with a check or credit card. Payment may also be made by credit card on the Rossmoor Community Services District website through RecDesk with a verified account.

6060.43 Rain Check: A "rain check" or refund may be given, upon request, for a reservation that is not usable due to inclement weather, acts of God or other reasons deemed sufficient by the General Manager. A refund will be given for a reservation that is cancelled no less than twenty-four hours prior to the reserved time.

6060.50 Use By A Single Player: A single player may occupy a court for practice so long as it is available and there are no groups of two or more waiting. The court shall be vacated by the single player upon determination that there is a group of two or more waiting to play.

6060.60 Challenge Match: A challenge match, that may consist of up to six persons playing doubles, shall occupy a court for no more than two hours when there are persons waiting to play.

6060.70 Appropriate Footwear Required: All players shall use footwear which is appropriate for the hard court surface found at the Rossmoor courts. Such footwear shall not mark, chip, or otherwise damage the surface of the courts.

PROPOSED CHANGES

6060.80 Court Maintenance: The tennis and pickleball courts will be closed for washing or maintenance each Wednesday morning from 7:00 a.m. to 10:00 a.m.. This provision is in effect even if there is no one actually washing or performing maintenance during this time.

6060.90 Court Reserved For Instruction: Courts may be reserved at various times for use in both private and group classes sponsored by the District. Reserved times will be posted on the reservations board adjacent to the courts.

6060.100 Prohibited Uses on Courts: Tennis and Pickleball courts are for tennis and pickleball play only. The courts may not be used for other sports, rollerblading or skating, skate boarding, bicycling or any other wheeled device. Courts may not be used for picnicking, barbequing, or any other group activity. Dogs, whether leashed or unleashed are not permitted within the tennis/pickleball court complex. Failure to comply with these restrictions will subject the person or persons to eviction from the courts and the park facility in accordance with Policy No. 6010.60.

6060.110 Tennis and Pickleball Instruction: Tennis and Pickleball instruction by any individual shall not be offered for compensation without a permit approved by the General Manager pursuant to a written agreement approved by the Board.

Adopted: July 14, 1993
Amended: August 6, 1997
Approved renumbering & format: October 8, 2002
Reaffirmed: December 10, 2002
Amended: April 13, 2004
Amended: March 11, 2008
Amended: July 10, 2012
Readopted by Ordinance 2014-01: January 14, 2014

Amended: _____

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-2

Date: January 9, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: RESOLUTION NO. 24-01-09-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS

RECOMMENDATION

Approve by roll call vote, Resolution No. 24-01-09-01 by reading the title only and waiving further reading as follows:

RESOLUTION NO. 24-01-09-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS

BACKGROUND

The Rossmoor Community Services District (RCSD) elects new Board Officers in the month of January. This necessitates updating the District's banking signature forms authorizing new officials to transact business with its financial institutions which house the District's investments, savings, and other financial accounts. Attachment 2 is a list of proposed officials for such authorization.

ATTACHMENTS

1. RESOLUTION NO. 24-01-09-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS
2. Policy No. 4055: District Bank and Investment Accounts

RESOLUTION 24-01-09-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS

WHEREAS, the Rossmoor Community Services District did hold elections for new Board Officers at its Regular Meeting on January 9, 2024;

WHEREAS, those Board Officers assumed their elective duties at its Regular Meeting on January 9, 2024;

WHEREAS, District Policy No. 4055 – District Bank and Investment Accounts designates the Board President, 1st Vice President, 2nd Vice President, and General Manager as authorized to sign checks;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Rossmoor Community Services District hereby designates those persons identified on the attached Exhibit "A" to transact business with financial institutions which house the District funds; and

BE IT RESOLVED, that the Board of Directors of the Rossmoor Community Services District hereby designates the District's General Manager as authorized to transfer funds; and Michael Matsumoto, CPA, Governmental Financial Services, as authorized to have access to monitor the District's financial accounts.

PASSED AND ADOPTED this 9th day of January 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Tony DeMarco, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

EXHIBIT A

**LIST OF DISTRICT OFFICIALS AUTHORIZED TO TRANSACT BUSINESS WITH THE
DISTRICT'S BANKS AND OTHER FINANCIAL INSTITUTIONS**

- PRESIDENT _____
- 1ST VICE PRESIDENT _____
- 2ND VICE PRESIDENT _____
- GENERAL MANAGER JOE MENDOZA
- MICHAEL MATSUMOTO, CPA, Governmental Financial Services (ACCESS ONLY)

Rossmoor Community Services District

Policy

No. 4055

DISTRICT BANK AND INVESTMENT ACCOUNTS

4055.10 Authorized Signatures For Bank and Investment Accounts: Each District bank account opened or closed shall require two signatures from official signatories. Each investment account opened or closed shall require two signatures from official signatories unless it is a maturing (closed) time certain investment e.g. CD.

4055.11 Investment Account Approvals: Any transaction involving a District investment account other than LAIF, shall have been reviewed by the Investment Committee and approved by the Board.

4055.12 Payment Signing Approvals: Two signatures from official signatories shall be required on all payments issued by the District, either on actual checks or other documentation supporting the amount paid out.

4055.20 Official Signatories: The following named officials of the District are authorized signatories:
President, 1st Vice President, 2nd Vice President and General Manager.

4065.30 Proceeds from Closed Accounts: Any proceeds from a closed banking account, investment account and interest or dividend payment shall be immediately deposited into the District's checking or LAIF account.

4055.40 Reinvestment of Funds from a Closed Account: As soon as practicable thereafter, the Investment Committee shall meet *and* recommend to the Board the *reinvestment* of proceeds *and* other monies from a closed account. The Board shall determine the final placement of such funds.

Adopted: Resolution 87-5, January 28, 1987
Approved renumbering & format: October 8, 2002
Reaffirmed: June 10, 2003
Amended: July 12, 2005
Amended: July 13, 2010
Amended: July 13, 2010
Amended: November 11, 2014

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H

Date: January 9, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: GENERAL MANAGER ITEMS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

INFORMATION

Below is a brief overview of recent achievements, future projects, and upcoming programs:

- The Rush Park Auditorium Flooring request for proposals will be mailed to local vendors the first week in February. The deadline for bids is March 1, 2024. The goal is to submit the most qualified bids to the Board for approval at the March 12, 2024, meeting.
- The Contract Committee also requested that a meeting with the Los Alamitos Girls Softball League representatives be scheduled to review the existing Memo Of Understanding and discuss outdated terms. The meeting was originally scheduled for January 4, 2024, however due to the holidays a new date and time will have to be scheduled. LAGSL will be applying for use of Rossmoor and Rush Park for the 2024 Spring/Summer Softball season.
- The General Manager will provide an update regarding the Rossmoor Park court resurfacing and pickleball court transition.
- The Landscape Maintenance requests for proposals have been posted and mailed. The deadline for submittals is February 2, 2024. The current agreement expires on March 31, 2024 and a new contract will be presented at the upcoming Board meeting on February 13, 2024.

ATTACHMENTS

None