

# ROSSMOOR

COMMUNITY SERVICES  
DISTRICT



APPROVED BUDGET  
FISCAL YEAR 2012-2013



*ROSSMOOR COMMUNITY SERVICES DISTRICT*  
*Rossmoor, California*

# **ADOPTED FINAL BUDGET**

## **FISCAL YEAR 2012–2013**

### BOARD OF DIRECTORS

**ALFRED COLETTA, PRESIDENT**

**MICHAEL MAYNARD, 1ST VICE PRESIDENT**

**BILL KAHLERT, 2ND VICE PRESIDENT**

**JEFFREY RIPS, DIRECTOR**

**RON CASEY, DIRECTOR**

CHIEF ADMINISTRATIVE OFFICER

**HENRY TABOADA**  
**CONSULTING GENERAL**  
**MANAGER**

FINANCE ASSISTANT

**KATHLEEN BELL**  
**ACCOUNTANT/BOOKKEEPER**

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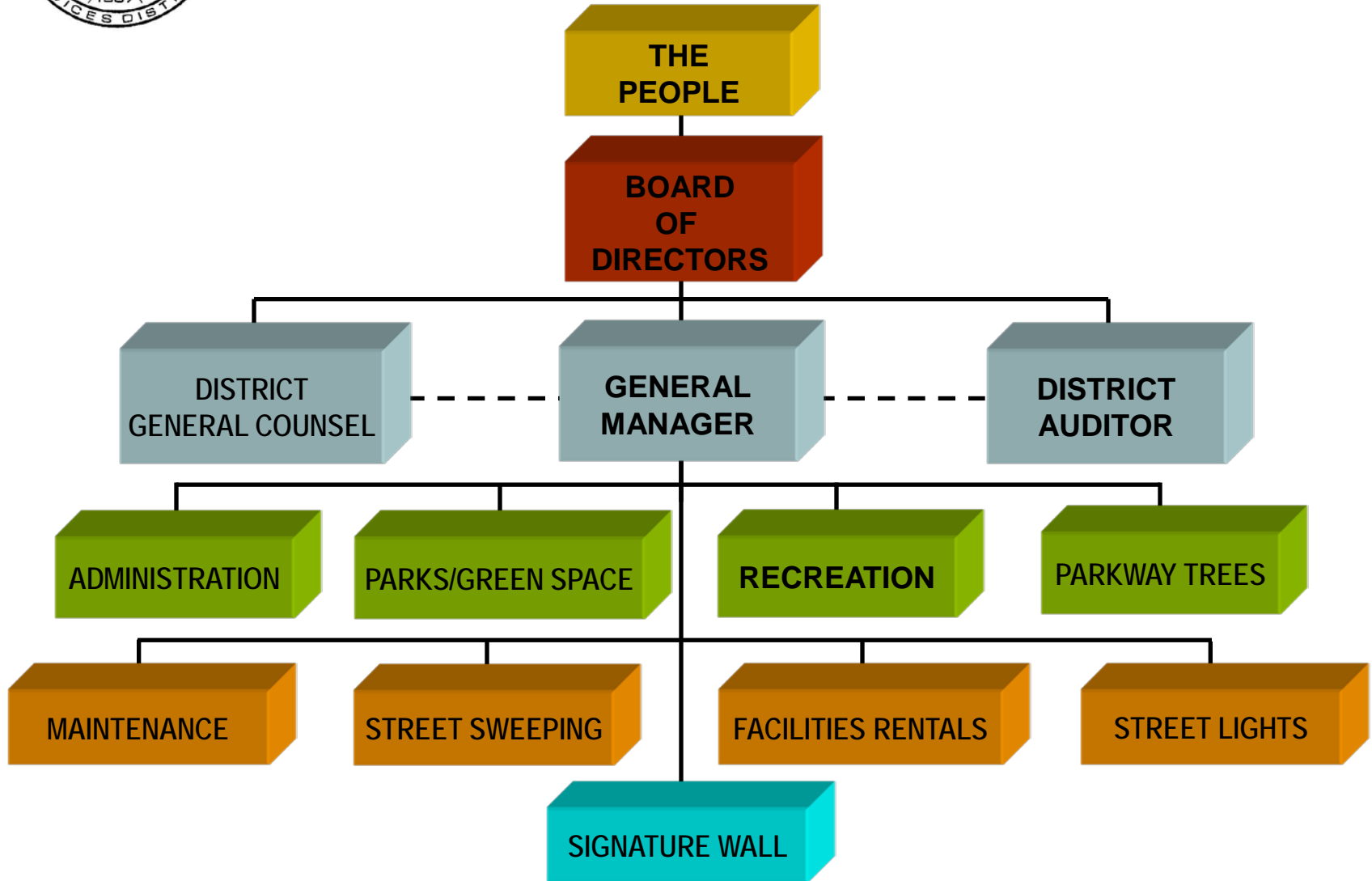
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# Rossmoor Community Services District

## Organization Chart





## ROSSMOOR COMMUNITY SERVICES DISTRICT

### **MISSION STATEMENT, GOALS AND OBJECTIVES**

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

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

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

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

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

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

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

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

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

**GOAL II:**



**Promote a healthy urban forest in Rossmoor**

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

**GOAL III:**



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

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

**GOAL IV:**



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

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

**GOAL V:**



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

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

**GOAL VI:**



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

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

# MEMORANDUM

**TO: BOARD OF DIRECTORS**

**FROM: HENRY TABOADA  
CONSULTING GENERAL MANAGER**

**DATE: December 11, 2012**

**SUBJECT: FY 2012-2013 FINAL BUDGET MESSAGE**

The Fiscal Year 2012-2013 final Budget continues in its current format which bifurcates the Preliminary and the Final Budget processes, as dictated by SB 135 and Board policy. The budget format instituted five years ago spreads administrative costs and overhead to appropriate operating departments, thus depicting a more accurate statement of the cost of providing specific services. Although the method of allocating those costs is not based on a formal cost allocation model, a fee analysis conducted by a professional firm has allocated a majority of the District's recoverable costs to the appropriate departments and categories of expense. Therefore, the spreading of overall costs is considered to be within an acceptable range of accuracy.

As in previous years, the Preliminary Budget was presented to the Board in May without year end figures. These entries were reconciled when the FY 2011-2012 Report on Audit was completed by the District's Auditor in October of 2012. SB135, which governs the budget cycle for special districts, mandates final budget adoption by August. This tends to limit the early development of final audited numbers prior to budget adoption. The Board, however, may amend the budget by resolution at mid-year, or when necessary.

In spite of the current economy, the District has continued to receive most all of its anticipated revenues. An exception was a lower November property tax payment due to Orange County's ongoing computer system issues. Full revenue is anticipated in December 2012. Once again, however, future revenue forecasts



suggest stable to slightly lower revenue flow. Therefore, this year's estimated expenses continue to reflect either modest or no enhancements to services, while still projecting a modest carryover of fund balance for next fiscal year. The unknowns at this time, however, are still considered to be formidable.

First, this year's State Budget process was a repeat of the last three years, which began and ended in disarray. While there were mid-year reductions in last two fiscal years, the State budget situation remains precarious. The Governor's May Revised budget numbers and the State Controller's cash flow analysis continued to indicate that most anticipated revenues have fallen far short of projections. The Legislature and the Governor have attempted to deal with an estimated shortfall of \$15.7B for the upcoming year by approving a budget that was suspect in its assumptions. Unfortunately, most real budget closing measures have been used up balancing the last three year's Budgets. Thus far, budget balancing solutions, mostly based on service cuts, have been factored into the State Budget. New taxes proposed by the Governor for the November election were passed by the electorate, but are deemed insufficient to properly balance the State's budget.

Second, the County has once again developed its budget and balanced it, without knowing the full impact still forthcoming from the State. The full impact of the recently eliminated redevelopment agencies throughout the State and County are yet to be fully understood. Budget reductions based on one-time revenues, employee layoffs and retirement plan reductions have helped to stem the budget shortfall but much more remains to be done. Due to a huge unfunded pension liability, continuing attention is being paid to additional pension reform. Last year, the County received a major setback in a court decision which rejected a proposal to end retroactive benefits.

Third, the predicted impact to Rossmoor from the estimated \$590,000 subsidy reflected in the Local Agency Formation Commission (LAFCO) Comprehensive Fiscal Analysis (CFA) has not materialized. The County had intimated that they would make an effort to recover some or perhaps most of the subsidy; either by reducing services, charging for services or both. A year later, no definitive proposal has been developed or submitted by the County. Instead, LAFCO published a Case Study which stated that what the County had termed a drain on the County, the estimated amount had decreased to \$127,000. A current study undertaken by the District will likely validate the District's assumption that Rossmoor is a donor rather than a drain on the County.

Fourth, the more insidious situation caused by the political turmoil which was generated by the County, LAFCO and the City of Los Alamitos regarding potential annexation of all or part of Rossmoor has been mostly abated. While these issues

of governance do not normally appear in a budget analysis, the implications on a proposed annexation of the Rossmoor Shopping Village by Los Alamitos, a proposal for provision of municipal services by Los Alamitos or even a proposed County-wide utility users tax all present financial issues which are still lurking and unquantifiable at this time.

These factors are only cited in order to stimulate a thoughtful discussion about the Final Budget. This information is provided solely for the purpose of informing the Board about potential budget impacts during the 2012-2013 Fiscal Year. As always, our focus will be directed at the proper management and development of the District's programs and areas of responsibility. Moreover, the Board will be advised if a mid-course correction is needed, and in sufficient time to adjust spending patterns accordingly.

Moving to what is known; a significant component of our projected revenues has been attributable to the District's investment strategy. Over the years, a sizeable amount of money has been placed in investment accounts which are liquid, high yielding and safe. Although current interest rates are very low, the District's portfolio still has several longer term investments which are yielding a modest rate of return on investment. All investments are made in accordance with the District's investment policy which is based on limitations and safeguards set forth in the California Government Code. While the economic outlook still remains bleak, return on investment remains an important component of the District's total revenue profile.

The mainstay of the District's revenue continues to be property related taxes and assessments. The State's Prop 1A takeaway of \$70,800, almost three years ago is scheduled for repayment during the coming fiscal year. It is anticipated that the District will receive back the takeaway, with interest in June of 2013.

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

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

documents should be considered by the Board during the coming year, particularly if changes in governance should occur.

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

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

Prudent and judicious use of reserves is another key factor in evaluating the fiscal condition of the District. Most local governments would be delighted to have the ratio of budget to reserves which the District enjoys. The District also has no debt service that relies on an annual appropriation by the Board of Directors. The current payments for financing the acquisition of Rush Park and the rebuilding of the community's Signature Wall are all financed with assessments paid by individual homeowners. Due to the District's reserve position, ninety-nine Rush Park bonds of \$5,000 each were retired in 2010, saving Rossmoor residents a substantial amount of interest while reducing the total bond indebtedness.

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

In summary, the District's finances are in good order and there is the capacity for modest growth while maintaining a prudent reserve. Nevertheless this year's budget should be considered to be transitional in nature. The implications of this and the coming year's uncertainties lend themselves to a conservative approach to spending and savings. In spite of the uncertainty, proposed service levels are being maintained and capital projects are on the immediate horizon.

There is, however, a note of caution. Reserves were used last fiscal year to fund

worthwhile capital projects. Improvements to our buildings have resulted in a significant increase in the use of our upgraded facilities with a corresponding increase in rental revenue. Also, as previously mentioned, the Board authorized the use of pooled restricted funds in the amount of \$185,000 to retire a portion of Rush Park bond indebtedness; also a worthy use of funds. The result, however, is that cash flow was severely reduced and expenditures had to be closely monitored during the FY 2010-11. Although the District has a healthy reserve, most of it is invested in time certain instruments which were not readily available for cash flow purposes. Moreover, payments from the County for the first half of the fiscal year were nominal until the November-December timeframe.

This fiscal year, however, the District's Auditor has provided us with the means to increase our reserves and to make funds available for capital projects not yet funded. During the mid-year Budget Adjustment in February, staff will be asking the Board to consider the Auditor's recommendation to transfer excess Fund 20 bond reserves and to reimburse the District for administrative costs not previously secured.

Notwithstanding the opportunity above, the District has been able to manage its expenses and pay all regular bills. Unanticipated expenses have been carefully balanced with regular ongoing expenses. This is only mentioned to provide context to the current budget and to report that based on current finances, cashflow availability is almost back to normal and the further use of reserves should not be necessary.

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

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

# ROSSMOOR COMMUNITY SERVICES DISTRICT DESCRIPTION OF FUNDS



## **GENERAL INFORMATION**

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

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

## **GENERAL FUND 10**

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

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

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for revenues the District receives for a special purpose such as restricted assessment revenues and grant funding. The District currently utilizes one category of Special Revenue Funds, and that is to account for its Grant Funds if and when received (we did not receive any grants in 09-10).



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

**Rossmoor Community Services District**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Government Funds**  
**June 30, 2012**

	Debt Service			Capital Projects		Total Governmental Funds
	General Fund 10	Rossmoor Wall Fund 30	PIFC Rossmoor Wall Reserve Fund 45	Capital Improvements Fund 20	Capital Projects Contributions Fund 40	
<b>REVENUES</b>						
Taxes	\$ 685,612	\$ -	\$ -	\$ -	\$ -	\$ 685,612
Special Assessments	239,533	86,890	-	-	-	326,423
Intergovernmental	52,000	-	-	-	-	52,000
Charges for services	129,205	-	-	-	-	129,205
Investment Income	7,068	-	-	-	-	7,068
Other	10,798	-	-	115,975	-	126,773
Total revenues	<u>1,124,216</u>	<u>86,890</u>	<u>-</u>	<u>115,975</u>	<u>-</u>	<u>1,327,081</u>
<b>EXPENDITURES</b>						
Current:						
General government	345,012	-	-	-	-	345,012
Public services	259,012	-	-	-	-	259,012
Parks and recreation	546,455	-	-	-	4,920	551,375
Capital outlay	28,587	-	-	-	53,130	81,717
Debt Service:						
Principal retirement	-	55,000	-	-	-	55,000
Interest and fiscal charges	-	28,195	-	-	-	28,195
Total expenditures	<u>1,179,066</u>	<u>83,195</u>	<u>-</u>	<u>-</u>	<u>58,050</u>	<u>1,320,311</u>
Excess of revenues over (under) expenditures	(54,850)	3,695	-	115,975	(58,050)	6,770
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)	20,000	-	-	(120,000)	100,000	-
Net change in fund balances	(34,850)	3,695	-	(4,025)	41,950	6,770
Fund balances (deficit), beginning of year	<u>726,348</u>	<u>169,450</u>	<u>47,000</u>	<u>207,154</u>	<u>147,839</u>	<u>1,297,791</u>
Fund balances, end of year	<u>\$ 691,498</u>	<u>\$ 173,145</u>	<u>\$ 47,000</u>	<u>\$ 203,129</u>	<u>\$ 189,789</u>	<u>\$ 1,304,561</u>

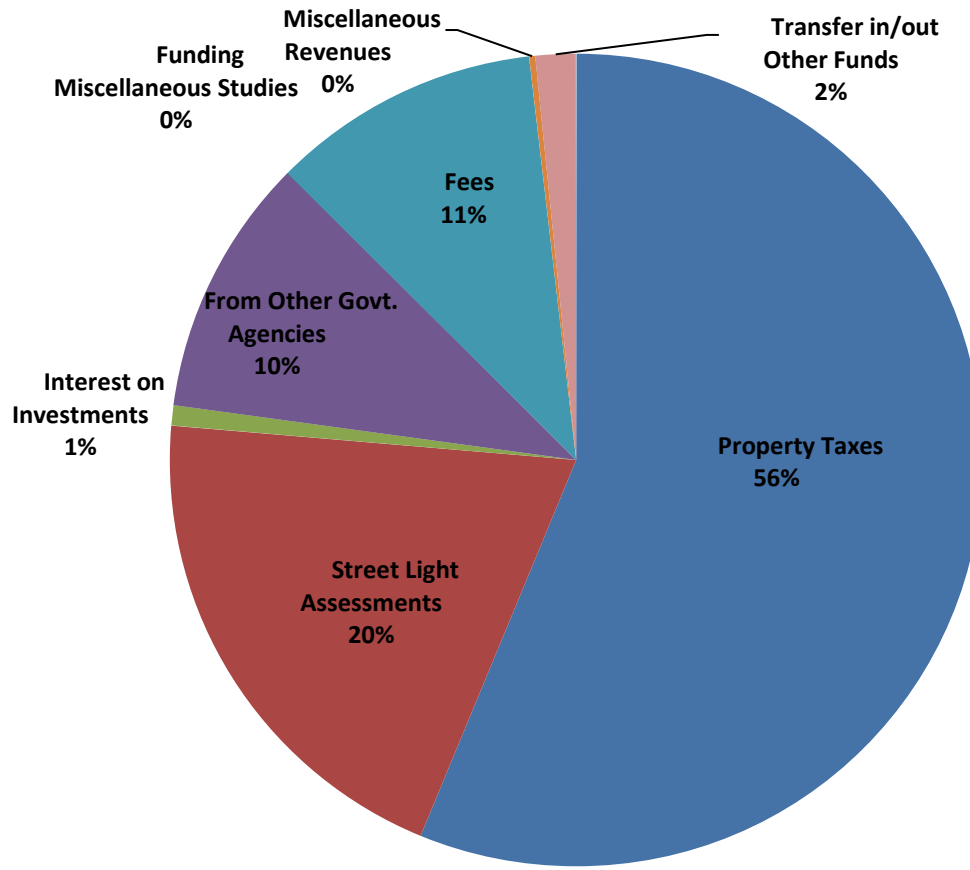


**The Balance Sheets  
are included to illustrate the District's  
Cash and Investments  
year to year**

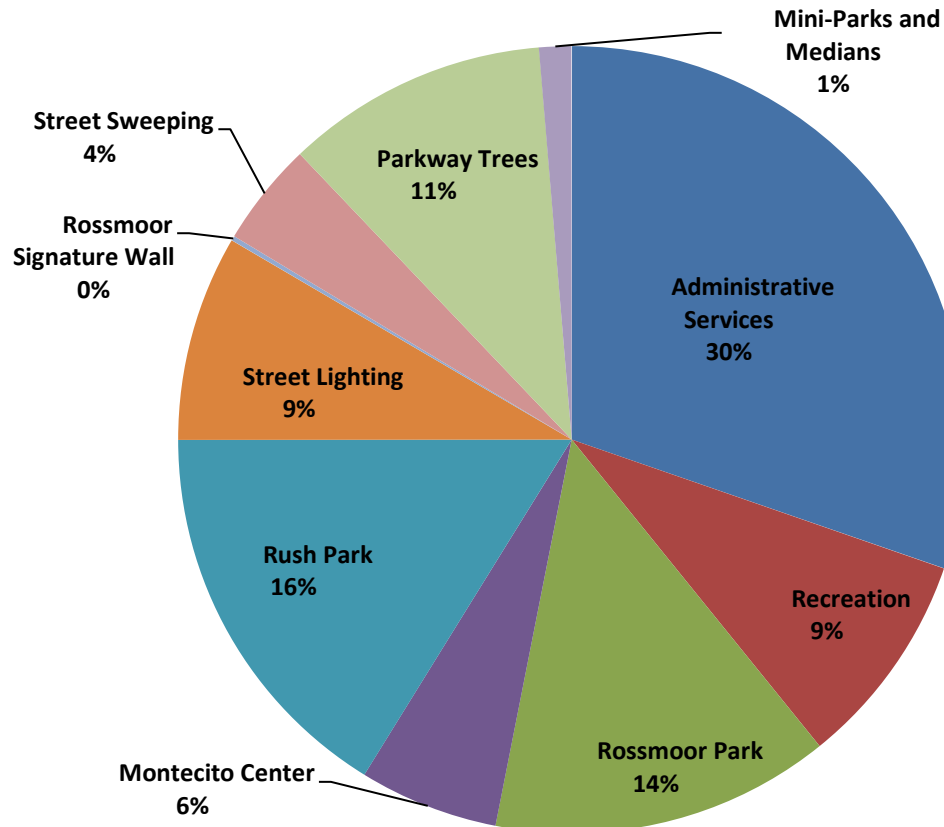
**Rossmoor Community Services District  
Balance Sheet  
Government Funds  
June 30, 2012**

	Debt Service			Capital Projects		Total Governmental Funds
	General	Rossmoor	PIFC	Capital	Capital	
	Fund 10	Wall Fund 30	Fund 45	Improvements Fund 20	Projects Contributions Fund 40	
<b>ASSETS</b>						
Cash and investments	\$ 617,872	\$ 172,029	\$ -	\$ 203,129	\$ 189,789	\$ 1,182,819
Investments held by fiscal agents	-	-	47,000	-	-	47,000
Receivables:						
Taxes	82,321	1,116	-	-	-	83,437
Accounts	52,000	-	-	-	-	52,000
Interest	2,624	-	-	-	-	2,624
Total assets	<u>\$ 754,817</u>	<u>\$ 173,145</u>	<u>\$ 47,000</u>	<u>\$ 203,129</u>	<u>\$ 189,789</u>	<u>\$ 1,367,880</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 59,338	\$ -	\$ -	\$ -	-	\$ 59,338
Deposits	3,981	-	-	-	-	3,981
Total liabilities	<u>63,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,319</u>
Fund balances						
Restricted for:						
Debt service reserve	-	-	47,000	-	-	47,000
Assigned to:						
Debt Service	-	173,145	-	-	-	173,145
Capital projects	-	-	-	203,129	189,789	392,918
Unassigned	691,498	-	-	-	-	691,498
Total fund balances	<u>691,498</u>	<u>173,145</u>	<u>47,000</u>	<u>203,129</u>	<u>189,789</u>	<u>1,304,561</u>
Total liabilities and fund balances	<u>\$ 754,817</u>	<u>\$ 173,145</u>	<u>\$ 47,000</u>	<u>\$ 203,129</u>	<u>\$ 189,789</u>	<u>\$ 1,367,880</u>

**FUND 10  
WHERE DOES THE MONEY COME FROM?  
2012 - 2013 BUDGET REVENUES (\$1,243,400)**



**WHERE DOES THE MONEY GO?  
2012- 2013 BUDGET EXPENDITURES (\$1,213,562)**



## GENERAL FUND SUMMARY - FUND 10

	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>General Fund Revenues</b>						
<b>Audited Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Property Taxes	671,446	679,969	717,400	699,400	(18,000)	(2.51%)
Street Light Assessments	236,699	239,533	260,000	250,000	(10,000)	(3.85%)
Interest on Investments	12,389	7,069	10,000	10,000	0	0.00%
From Other Govt. Agencies	48,494	57,643	57,200	128,000	70,800	123.78%
Fees	123,013	129,205	133,000	133,000	0	0.00%
Miscellaneous Revenues	4,612	3,535	3,000	3,000	0	0.00%
Funding Miscellaneous Studies	n/a	n/a	7,264	0	n/a	n/a
Transfer in/out Other Funds	166,441	166,441	(10,000)	20,000	30,000	(300.00%)
<b>Total General Fund Revenues</b>	<b>1,126,953</b>	<b>1,144,217</b>	<b>1,177,864</b>	<b>1,243,400</b>	<b>65,536</b>	<b>5.56%</b>
<b>Audited Beginning Fund Balance + Revenues</b>	<b>1,126,953</b>	<b>1,144,217</b>	<b>1,177,864</b>	<b>1,243,400</b>		
<b>General Fund Expenditures</b>						
Administrative Services	319,242	349,828	321,168	367,792	46,624	14.52%
Recreation	104,078	114,379	105,200	107,600	2,400	2.28%
Rossmoor Park	161,003	163,058	171,526	169,020	(2,506)	(1.46%)
Montecito Center	63,627	66,536	67,967	69,310	1,343	1.98%
Rush Park	185,596	190,189	193,836	196,425	2,589	1.34%
Street Lighting	107,213	114,319	98,480	102,480	4,000	4.06%
Rossmoor Signature Wall	1,809	2,056	2,147	2,300	153	7.13%
Street Sweeping	53,008	52,911	51,600	51,600	0	0.00%
Parkway Trees	134,097	112,312	130,900	131,000	100	0.08%
Mini-Parks and Medians	13,586	13,477	14,405	16,035	1,630	11.32%
<b>Total General Fund Expenditures</b>	<b>1,143,258</b>	<b>1,179,064</b>	<b>1,157,229</b>	<b>1,213,562</b>	<b>56,333</b>	<b>4.87%</b>
<b>Revenues Less Expenditures</b>	<b>(16,305)</b>	<b>(34,847)</b>	<b>20,635</b>	<b>29,838</b>		
<b>Audited Beginning Fund Balance + Revenues</b>						
<b>Less Expenditures</b>	<b>(16,305)</b>	<b>(34,847)</b>	<b>20,635</b>	<b>29,838</b>		

## GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>General Fund Revenues</b>						
<b>Audited Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>n/a</b>
Property Taxes						
10-00-3000 Current Secured	609,215	625,001	650,000	635,000	(15,000)	(2.31%)
10-00-3001 Current Unsecured	25,922	26,266	28,000	26,000	(2,000)	(7.14%)
10-00-3002 Prior Secured	18,004	12,802	18,800	18,800	0	0.00%
10-00-3003 Prior Unsecured	317	416	1,000	1,000	0	0.00%
10-00-3004 Delinquent Property Taxes	1,237	897	1,200	1,200	0	0.00%
10-00-3010 Current Supplemental Assmnt.	6,503	3,426	7,000	6,000	(1,000)	(14.29%)
10-00-3020 Public Utility	10,247	11,160	11,400	11,400	0	0.00%
<b>Total Property Taxes</b>	<b>671,446</b>	<b>679,969</b>	<b>717,400</b>	<b>699,400</b>	<b>(18,000)</b>	<b>(2.51%)</b>
Street Light Assessments						
10-00-3105 Assessments	<b>236,699</b>	<b>239,533</b>	<b>260,000</b>	<b>250,000</b>	<b>(10,000)</b>	<b>(3.85%)</b>
Interest on Investments						
10-00-3200 Interest	<b>12,389</b>	<b>7,069</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
From Other Governmental Agencies						
10-00-0101 Taxes Receivable (Prop 1A Suspend)	n/a	n/a	n/a	70,800	n/a	n/a
10-00-3301 State-Homeowners Prop. Tax Relief	5,633	5,643	4,800	4,800	0	0.00%
10-00-3302 State Mandated Cost Reimb.	(9,139)	0	500	500	0	0.00%
10-00-3305 County-Street Sweep Reimburse.	52,000	52,000	51,900	51,900	0	0.00%
<b>Total From Other Governmental Agencies</b>	<b>48,494</b>	<b>57,643</b>	<b>57,200</b>	<b>128,000</b>	<b>0</b>	<b>0.00%</b>
Fees						
10-00-3402 Parkway Tree Permits	354	4,058	1,500	1,500	0	0.00%
10-00-3404 Tennis Reservations	10,773	11,632	11,500	11,500	0	0.00%
10-00-3405 Volleyball & Ball Field Reservations	21,437	26,681	22,000	22,000	0	0.00%
10-00-3410 Rossmoor Building Rental	6,319	11,027	10,000	10,000	0	0.00%
10-00-3412 Montecito Building Rental	20,692	21,766	23,000	23,000	0	0.00%
10-00-3414 Rush Building Rental	63,439	54,042	65,000	65,000	0	0.00%
<b>Total Fees</b>	<b>123,013</b>	<b>129,205</b>	<b>133,000</b>	<b>133,000</b>	<b>0</b>	<b>0.00%</b>
Miscellaneous Revenues						
10-00-3500 Miscellaneous	4,612	3,535	3,000	3,000	0	0.00%
10-00-3501 Funding/Miscellaneous Studies	10,300	7,263	7,264	0	(7,264)	0.00%
10-00-3600 Transfer in/Other Funds	20,000	20,000	20,000	20,000	0	0.00%
10-00-3600 Transfer out/Other Funds	0	0	(30,000)	0	30,000	(100.00%)
<b>Total Miscellaneous Revenues</b>	<b>34,912</b>	<b>30,798</b>	<b>264</b>	<b>23,000</b>	<b>22,736</b>	<b>113.68%</b>
<b>Total General Fund Revenues</b>	<b>1,126,953</b>	<b>1,144,217</b>	<b>1,177,864</b>	<b>1,243,400</b>	<b>65,536</b>	<b>5.56%</b>
<b>Audited Beginning Fund Balance + Revenues</b>	<b>1,126,953</b>	<b>1,144,217</b>	<b>1,177,864</b>	<b>1,243,400</b>		

## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 10 Administrative Services</b>						
Salaries and Benefits						
10-10-4000 Board of Directors Compensation	7,700	12,100	10,000	10,000	0	0.00%
10-10-4001 Full Time	89,755	91,500	90,640	139,253	48,613	53.63%
10-10-4003 Overtime	1,302	1,120	1,550	1,600	50	3.23%
10-10-4007 Vehicle Allowance	451	343	750	750	0	0.00%
10-10-4010 Workers' Comp. Insurance	2,966	3,215	3,000	3,500	500	16.67%
10-10-4011 Medical Insurance	20,796	25,717	25,500	35,175	9,675	37.94%
10-10-4015 Federal Payroll Taxes	6,733	6,956	7,000	10,200	3,200	45.71%
10-10-4018 State Payroll Taxes	732	608	1,500	1,600	100	6.67%
<b>Total Salaries and Benefits</b>	<b>130,435</b>	<b>141,557</b>	<b>139,940</b>	<b>202,078</b>	<b>62,138</b>	<b>44.40%</b>
Operations and Maintenance						
10-10-5002 Insurance - Liability	8,559	13,644	9,704	9,704	0	0.00%
10-10-5004 Membership & Dues	5,863	5,541	5,500	6,000	500	9.09%
10-10-5006 Travel & Meetings	2,689	3,004	3,000	3,000	0	0.00%
10-10-5010 Publications & Legal Notices	2,858	5,090	4,500	4,500	0	0.00%
10-10-5012 Printing	4,034	913	500	500	0	0.00%
10-10-5014 Postage	3,390	3,200	3,500	4,000	500	14.29%
10-10-5016 Office & Meeting Supplies	7,499	7,201	8,300	8,300	0	0.00%
10-10-5020 Telephone	1,651	1,889	1,500	1,500	0	0.00%
10-10-5030 Vehicle Maintenance	703	0	0	0	0	0.00%
10-10-5045 Miscellaneous Expenditures	4,662	7,230	5,500	5,500	0	0.00%
10-10-5046 Bank Service Charges	1,394	972	1,000	1,000	0	0.00%
10-10-5050 Elections	0	0	0	9,000	9,000	0.00%
10-10-5051 Equipment Rental	1,952	354	500	500	0	0.00%
<b>Total Operations and Maintenance</b>	<b>45,254</b>	<b>49,037</b>	<b>43,504</b>	<b>53,504</b>	<b>10,000</b>	<b>22.99%</b>
Contract Services						
10-10-5610 Legal Services	44,577	49,991	40,000	40,000	0	0.00%
10-10-5615 Financial Services	8,400	8,460	8,460	8,460	0	0.00%
10-10-5620 Miscellaneous Studies	10,301	27,640	7,264	0	(7,264)	0.00%
10-10-5670 Other Professional Services	78,411	68,327	77,000	57,750	(19,250)	(25.00%)
<b>Total Contract Services</b>	<b>141,689</b>	<b>154,418</b>	<b>132,724</b>	<b>106,210</b>	<b>(26,514)</b>	<b>(19.98%)</b>
Capital Expenditures						
10-10-6010	1,864	4,815	5,000	6,000	1,000	0.00%
<b>Total Administrative Services</b>	<b>319,242</b>	<b>349,828</b>	<b>321,168</b>	<b>367,792</b>	<b>46,624</b>	<b>14.52%</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.		2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 20 Recreation</b>							
Salaries and Benefits							
10-20-4001	Full Time	43,932	42,318	44,000	40,000	(4,000)	(9.09%)
10-20-4002	Part Time	17,853	27,081	20,000	25,500	5,500	27.50%
10-20-4003	Overtime	1,902	1,472	1,900	1,950	50	2.63%
10-20-4005	Event Attendant	270	208	300	300	0	0.00%
10-20-4007	Vehicle Allowance	643	462	750	750	0	0.00%
10-20-4010	Workers' Comp. Insurance	1,195	1,430	1,300	1,350	50	3.85%
10-20-4011	Medical Insurance	5,288	6,739	6,550	10,500	3,950	60.31%
10-20-4015	Federal Payroll Tax	5,143	5,407	4,500	4,500	0	0.00%
10-20-4018	State Payroll Taxes	1,150	804	1,400	1,450	50	3.57%
<b>Total Salaries and Benefits</b>		<b>77,376</b>	<b>85,921</b>	<b>80,700</b>	<b>86,300</b>	<b>5,600</b>	<b>6.94%</b>
Operations and Maintenance							
10-20-5006	Travel & Meetings	365	802	800	800	0	0.00%
10-20-5010	Publications & Legal Notices	76	124	150	150	0	0.00%
10-20-5012	Printing	384	407	500	500	0	0.00%
10-20-5014	Postage	147	212	300	300	0	0.00%
10-20-5016	Office & Meeting Supplies	1,300	1,005	1,250	1,250	0	0.00%
10-20-5017	Community Events	8,998	13,625	5,000	8,000	3,000	60.00%
10-20-5019	Fireworks	6,200	6,200	6,200	0	(6,200)	(100.00%)
10-20-5020	Telephone	1,651	1,889	1,800	1,800	0	0.00%
10-20-5045	Miscellaneous Expenditures	150	85	500	500	0	0.00%
10-20-5051	Equipment Rental	270	240	500	500	0	0.00%
<b>Total Operations and Maintenance</b>		<b>19,541</b>	<b>24,589</b>	<b>17,000</b>	<b>13,800</b>	<b>(3,200)</b>	<b>(18.82%)</b>
Contract Services							
10-20-5670	Other Professional Services	5,584	4,532	5,500	5,500	0	0.00%
<b>Total Contract Services</b>		<b>5,584</b>	<b>4,532</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>0.00%</b>
Capital Expenditures							
10-20-6010	Equipment	1,577	(663)	2,000	2,000	0	0.00%
<b>Total Capital Expenditures</b>		<b>1,577</b>	<b>(663)</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>Total Recreation</b>		<b>104,078</b>	<b>114,379</b>	<b>105,200</b>	<b>107,600</b>	<b>2,400</b>	<b>2.28%</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

<u>ACCOUNT NO.</u>	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 30 Rossmoor Park</b>						
<u>Salaries and Benefits</u>						
10-30-4001 Full Time	28,205	28,837	28,600	29,200	600	2.10%
10-30-4002 Part Time	5,678	7,353	6,200	7,400	1,200	19.35%
10-30-4003 Overtime	824	1,458	1,100	1,150	50	4.55%
10-30-4005 Event Attendant	460	467	500	500	0	0.00%
10-30-4010 Workers' Comp. Insurance	2,678	2,942	2,600	2,700	100	3.85%
10-30-4011 Medical Insurance	6,532	7,813	7,400	7,800	400	5.41%
10-30-4015 Federal Payroll Taxes	2,618	2,907	2,650	2,700	50	1.89%
10-30-4018 State Payroll Taxes	420	418	550	570	20	3.64%
<b>Total Salaries and Benefits</b>	<b>47,415</b>	<b>52,194</b>	<b>49,600</b>	<b>52,020</b>	<b>2,420</b>	<b>4.88%</b>
<u>Operations and Maintenance</u>						
10-30-5010 Publications & Legal Notices	151	267	300	300	0	0.00%
10-30-5012 Printing	192	76	300	300	0	0.00%
10-30-5014 Postage	82	91	100	100	0	0.00%
10-30-5016 Office & Meeting Supplies	643	500	700	700	0	0.00%
10-30-5018 Janitorial Supplies	1,969	2,478	2,500	2,500	0	0.00%
10-30-5020 Telephone	1,501	1,849	1,600	1,600	0	0.00%
10-30-5022 Utilities	38,659	41,667	44,000	39,000	(5,000)	(11.36%)
10-30-5025 Sewer Tax	675	739	676	750	74	10.95%
10-30-5030 Vehicle Maintenance	480	1,265	1,500	1,500	0	0.00%
10-30-5032 Buildings & Grounds-Maintenance.	27,720	17,351	25,000	25,000	0	0.00%
10-30-5034 Alarm Systems/Security	650	639	650	650	0	0.00%
10-30-5045 Miscellaneous/Expenditures	23	435	500	500	0	0.00%
10-30-5051 Equipment Rental	680	265	700	700	0	0.00%
10-30-5052 Minor Facility Repairs/Tools	0	0	500	500	0	0.00%
<b>Total Operations and Maintenance</b>	<b>73,425</b>	<b>67,622</b>	<b>79,026</b>	<b>74,100</b>	<b>(4,926)</b>	<b>(6.23%)</b>
<u>Contract Services</u>						
10-30-5655 Landscape Maintenance	32,739	37,260	35,500	35,500	0	0.00%
10-30-5656 Park Tree Trimming	1,201	866	1,000	1,000	0	0.00%
10-30-5670 Other Professional Services	5,470	4,766	5,400	5,400	0	0.00%
<b>Total Contract Services</b>	<b>39,410</b>	<b>42,891</b>	<b>41,900</b>	<b>41,900</b>	<b>0</b>	<b>0.00%</b>
<u>Capital Expenditures</u>						
10-30-6010 Equipment	753	351	1,000	1,000	0	0.00%
<b>Total Capital Expenditures</b>	<b>753</b>	<b>351</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.00%</b>
<b>Total Rossmoor Park</b>	<b>161,003</b>	<b>163,058</b>	<b>171,526</b>	<b>169,020</b>	<b>(2,506)</b>	<b>(1.46%)</b>



## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 40 Montecito Center</b>						
<b>Salaries and Benefits</b>						
10-40-4001 Full Time	23,205	24,093	23,400	23,900	500	2.14%
10-40-4002 Part Time	3,107	3,182	3,300	3,370	70	2.12%
10-40-4003 Overtime	643	1,094	750	770	20	2.67%
10-40-4005 Event Attendant	2,360	1,786	2,500	2,500	0	0.00%
10-40-4010 Workers' Comp. Insurance	2,124	2,274	1,900	1,950	50	2.63%
10-40-4011 Medical Insurance	5,288	6,869	6,600	6,950	350	5.30%
10-40-4015 Federal Payroll Taxes	2,160	2,276	2,200	2,250	50	2.27%
10-40-4018 State Payroll Taxes	389	341	500	520	20	4.00%
<b>Total Salaries and Benefits</b>	<b>39,276</b>	<b>41,914</b>	<b>41,150</b>	<b>42,210</b>	<b>1,060</b>	<b>2.58%</b>
<b>Operations and Maintenance</b>						
10-40-5010 Publications & Legal Notices	76	124	150	150	0	0.00%
10-40-5012 Printing	132	76	150	150	0	0.00%
10-40-5014 Postage	82	91	100	200	100	100.00%
10-40-5016 Office & Meeting Supplies	643	500	900	900	0	0.00%
10-40-5018 Janitorial Supplies	1,969	2,478	2,500	2,500	0	0.00%
10-40-5020 Telephone	1,743	1,889	1,650	1,650	0	0.00%
10-40-5022 Utilities	3,689	3,672	3,500	3,500	0	0.00%
10-40-5025 Sewer Tax	567	621	567	650	83	14.64%
10-40-5030 Vehicle Maintenance	481	805	1,000	1,000	0	0.00%
10-40-5032 Buildings & Grounds-Maintenance.	3,822	4,287	4,000	4,000	0	0.00%
10-40-5034 Alarm Systems/Security	458	475	500	500	0	0.00%
10-40-5045 Miscellaneous/Expenditures	23	435	500	500	0	0.00%
10-40-5051 Equipment Rental	68	60	500	500	0	0.00%
10-40-5052 Minor Facility Repairs/Tools	0	0	100	100	0	0.00%
<b>Total Operations and Maintenance</b>	<b>13,752</b>	<b>15,513</b>	<b>16,117</b>	<b>16,300</b>	<b>183</b>	<b>1.14%</b>
<b>Contract Services</b>						
10-40-5655 Landscape Maintenance	3,540	3,540	3,800	3,800	0	0.00%
10-40-5656 Tree Trimming	1,201	866	1,000	1,000	0	0.00%
10-40-5670 Other Professional Services	5,469	4,765	5,400	5,400	0	0.00%
<b>Total Contract Services</b>	<b>10,210</b>	<b>9,171</b>	<b>10,200</b>	<b>10,200</b>	<b>0</b>	<b>0.00%</b>
<b>Capital Expenditures</b>						
10-40-6010 Equipment	388	(63)	500	600	0	0.00%
<b>Total Capital Expenditures</b>	<b>388</b>	<b>(63)</b>	<b>500</b>	<b>600</b>	<b>0</b>	<b>0.00%</b>
<b>Total Montecito Center</b>	<b>63,627</b>	<b>66,536</b>	<b>67,967</b>	<b>69,310</b>	<b>1,343</b>	<b>1.98%</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

<u>ACCOUNT NO.</u>	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 50 Rush Park</b>						
<u>Salaries and Benefits</u>						
10-50-4001 Full Time	28,205	28,837	28,600	29,200	600	2.10%
10-50-4002 Part Time	5,678	8,626	7,000	8,050	1,050	15.00%
10-50-4003 Overtime	888	1,567	1,100	1,150	50	4.55%
10-50-4005 Event Attendant	2,378	2,758	2,500	2,500	0	0.00%
10-50-4010 Workers' Comp. Insurance	2,679	2,942	2,600	2,700	100	3.85%
10-50-4011 Medical Insurance	6,533	7,813	7,400	7,800	400	5.41%
10-50-4015 Federal Payroll Taxes	2,751	3,210	2,650	2,700	50	1.89%
10-50-4018 State Payroll Taxes	510	491	750	775	25	3.33%
<b>Total Salaries and Benefits</b>	<b>49,622</b>	<b>56,244</b>	<b>52,600</b>	<b>54,875</b>	<b>2,275</b>	<b>4.33%</b>
<u>Operations and Maintenance</u>						
10-50-5010 Publications & Legal Notices	239	266	500	500	0	0.00%
10-50-5012 Printing	272	76	500	500	0	0.00%
10-50-5014 Postage	82	91	100	100	0	0.00%
10-50-5016 Office & Meeting Supplies	643	500	900	900	0	0.00%
10-50-5018 Janitorial Supplies	1,974	2,485	2,500	2,500	0	0.00%
10-50-5020 Telephone	1,743	1,972	1,800	1,800	0	0.00%
10-50-5022 Utilities	52,984	53,243	50,000	50,000	0	0.00%
10-50-5025 Sewer Tax	2,586	2,830	2,586	2,900	314	12.14%
10-50-5030 Vehicle Maintenance	528	1,282	1,500	1,500	0	0.00%
10-50-5032 Buildings & Grounds-Maintenance	25,939	25,830	30,000	30,000	0	0.00%
10-50-5034 Alarm Systems/Security	593	487	750	750	0	0.00%
10-50-5045 Miscellaneous/Expenditures	963	785	1,200	1,200	0	0.00%
10-50-5051 Equipment Rental	449	565	1,500	1,500	0	0.00%
10-50-5052 Minor Facility Repairs/Tools	4,060	0	4,500	4,500	0	0.00%
<b>Total Operations and Maintenance</b>	<b>93,054</b>	<b>90,412</b>	<b>98,336</b>	<b>98,650</b>	<b>314</b>	<b>0.32%</b>
10-50-5655 Landscape Maintenance	35,839	37,067	35,500	35,500	0	0.00%
10-50-5656 Tree Trimming	1,201	866	1,000	1,000	0	0.00%
10-50-5670 Other Professional Services	5,469	4,765	5,400	5,400	0	0.00%
<b>Total Contract Services</b>	<b>42,509</b>	<b>42,698</b>	<b>41,900</b>	<b>41,900</b>	<b>0</b>	<b>0.00%</b>
<u>Capital Expenditures</u>						
10-50-6010 Equipment	411	834	1,000	1,000	0	0.00%
<b>Total Capital Expenditures</b>	<b>411</b>	<b>834</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.00%</b>
<b>Total Rush Park</b>	<b>185,596</b>	<b>190,189</b>	<b>193,836</b>	<b>196,425</b>	<b>2,589</b>	<b>1.34%</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

<u>ACCOUNT NO.</u>	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 60 Street Lighting</b>						
Operations and Maintenance						
10-60-5020 Telephone	551	630	480	480	0	0.00%
Contract Services						
10-60-5650 Lighting & Maintenance	106,662	113,690	98,000	102,000	4,000	4.08%
<b>Total Street Lighting</b>	<b>107,213</b>	<b>114,319</b>	<b>98,480</b>	<b>102,480</b>	<b>4,000</b>	<b>4.06%</b>
<b>Department 65 Rossmoor Signature Wall</b>						
Operations and Maintenance						
10-65-5002 Insurance - Liability	1,800	2,047	2,047	2,200	153	7.47%
10-65-5032 Buildings & Grounds-Maintenance	9	9	100	100	0	0.00%
<b>Total Rossmoor Signature Wall</b>	<b>1,809</b>	<b>2,056</b>	<b>2,147</b>	<b>2,300</b>	<b>153</b>	<b>7.13%</b>
<b>Department 70 Street Sweeping</b>						
Operations and Maintenance						
10-70-5020 Telephone	551	630	500	500	0	0.00%
10-70-5030 Vehicle Maintenance	43	0	100	100	0	0.00%
<b>Total Operations and Maintenance</b>	<b>593</b>	<b>630</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0.00%</b>
Contract Services						
10-70-5642 Street Sweeping	52,415	52,281	51,000	51,000	0	0.00%
<b>Total Street Sweeping</b>	<b>53,008</b>	<b>52,911</b>	<b>51,600</b>	<b>51,600</b>	<b>0</b>	<b>0.00%</b>

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

<u>ACCOUNT NO.</u>	<u>2010-11 ACTUAL</u>	<u>2011-12 ACTUAL</u>	<u>2011-12 AMENDED BUDGET</u>	<u>2012-13 FINAL BUDGET</u>	<u>12-13 FINAL VS. 11-12 AMENDED</u>	<u>% INCREASE (DECREASE)</u>
<b>Department 80 Parkway Trees</b>						
Operations and Maintenance						
10-80-5012 Printing	14	0	50	50	0	0.00%
10-80-5014 Postage	23	470	500	600	100	20.00%
10-80-5016 Office & Meeting Supplies	146	79	200	200	0	0.00%
10-80-5020 Telephone	1061	1239	900	900	0	0.00%
10-80-5030 Vehicle Maintenance	197	0	300	300	0	0.00%
10-80-5051 Equipment Rental	67	60	250	250	0	0.00%
<b>Total Operations and Maintenance</b>	<b>1508</b>	<b>1849</b>	<b>2,200</b>	<b>2,300</b>	<b>100</b>	<b>4.55%</b>
Contract Services						
10-80-5656 Tree Trimming	76,058	54,415	71,000	71,000	0	0.00%
10-80-5660 Tree Removals	1,666	2,750	3,700	3,700	0	0.00%
10-80-5656 Tree Watering Program	600	0	1,000	1,000	0	0.00%
10-80-5670 Other Professional Services	38,259	30,711	38,000	38,000	0	0.00%
<b>Total Contract Services</b>	<b>116,583</b>	<b>87,876</b>	<b>113,700</b>	<b>113,700</b>	<b>0</b>	<b>0.00%</b>
Capital Expenditures						
10-80-6015 Trees	16,006	22,587	15,000	15,000	0	0.00%
<b>Total Parkway Trees</b>	<b>134,097</b>	<b>112,312</b>	<b>130,900</b>	<b>131,000</b>	<b>100</b>	<b>0.08%</b>

## GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b>Department 90 Mini-Parks &amp; Medians</b>						
<u>Salaries and Benefits</u>						
10-90-4001 Full Time	562	596	750	775	25	3.33%
10-90-4002 Part Time	274	316	285	365	80	28.07%
10-90-4003 Overtime	14	39	20	25	5	25.00%
10-90-4010 Workers' Comp. Insurance	128	142	125	135	10	8.00%
10-90-4015 Federal Payroll Taxes	65	73	65	70	5	7.69%
10-90-4018 State Payroll Taxes	12	13	10	15	5	0.00%
<b>Total Salaries and Benefits</b>	<b>1,056</b>	<b>1,179</b>	<b>1,255</b>	<b>1,385</b>	<b>130</b>	<b>10.36%</b>
<u>Operations and Maintenance</u>						
10-90-5020 Telephone	529	590	500	500	0	0.00%
10-90-5022 Utilities	6,795	6,908	6,000	7,500	1,500	25.00%
10-90-5030 Vehicle Maintenance	43	0	100	100	0	0.00%
10-90-5032 Building & Grounds Maintenance.	632	672	1,000	1,000	0	0.00%
10-90-5045 Miscellaneous/Expenditures	12	0	200	200	0	0.00%
10-90-5051 Equipment Rental	67	60	100	100	0	0.00%
10-90-5052 Minor Facility Repairs/Tools	0	191	200	200	0	0.00%
<b>Total Operations and Maintenance</b>	<b>8,076</b>	<b>8,420</b>	<b>8,100</b>	<b>9,600</b>	<b>1,500</b>	<b>18.52%</b>
<u>Contract Services</u>						
10-90-5655 Landscape Maintenance	3,727	3,540	4,000	4,000	0	0.00%
10-90-5656 Tree Trimming	400	289	500	500	0	0.00%
10-90-5670 Other Professional Services	326	49	300	300	0	0.00%
<b>Total Contract Services</b>	<b>4,454</b>	<b>3,878</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>	<b>0.00%</b>
<u>Capital Expenditures</u>						
10-90-6010 Equipment	0	0	250	250	0	0.00%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0.00%</b>
<b>Total Mini-Parks &amp; Medians</b>	<b>13,586</b>	<b>13,477</b>	<b>14,405</b>	<b>16,035</b>	<b>1,630</b>	<b>11.32%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,143,258</b>	<b>1,179,064</b>	<b>1,157,229</b>	<b>1,213,562</b>	<b>56,333</b>	<b>4.87%</b>

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

ACCOUNT NO.	TITLE	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b><u>Rush Park AD Revenues</u></b>							
<b>Audited Beginning Fund Balance</b>		n/a	n/a	15,775	77,897	n/a	n/a
Assessments							
20-00-3100	Current Year Secured	378,483	376,607	382,500	382,500	0	0.00%
20-00-3101	Prior Year Secured	6,710	4,745	7,500	7,500	0	0.00%
20-00-3200	Interest	-	-	5,000	5,000	0	0.00%
20-00-3500	Other Misc. Rev.	25,671	115,975	13,800	13,800	0	0.00%
20-00-3600	Transfer in Other Funds (Fund 50)	185,000	-	-	-	0	0.00%
<b>Total Rush Park AD Revenues</b>		<b>595,864</b>	<b>497,327</b>	<b>408,800</b>	<b>408,800</b>	<b>0</b>	<b>0.00%</b>
<b>Audited Beginning Fund Balance + Revenues</b>		<b>n/a</b>	<b>n/a</b>	<b>424,575</b>	<b>486,697</b>	<b>n/a</b>	<b>n/a</b>
<b><u>Rush Park AD Expenditures</u></b>							
20-50-5619	Bond Trustee	2,875	2,875	2,875	2,875	0	0.00%
20-50-6600	Transfer Out Other Funds (Fund 10)	20,000	20,000	20,000	20,000	0	0.00%
20-50-6600	Transfer Out Other Funds (Fund 40)	-	100,000	100,000	100,000	0	0.00%
<b>Total Contract Services</b>		<b>22,875</b>	<b>122,875</b>	<b>122,875</b>	<b>122,875</b>	<b>0</b>	<b>0.00%</b>
Annual Debt Service							
20-50-5800	Principal	370,000	150,000	150,000	0	(150,000)	(100.00%)
20-50-5801	Interest	187,213	146,555	146,555	141,980	(4,575)	(3.12%)
<b>Total Annual Debt Service</b>		<b>557,213</b>	<b>296,555</b>	<b>296,555</b>	<b>141,980</b>	<b>(154,575)</b>	<b>(52.12%)</b>
<b>Total Rush Park AD Expenditures</b>		<b>580,088</b>	<b>419,430</b>	<b>419,430</b>	<b>264,855</b>	<b>(154,575)</b>	<b>(36.85%)</b>
<b>Revenues Less Expenditures</b>		<b>15,776</b>	<b>77,897</b>	<b>(10,630)</b>	<b>143,945</b>	<b>n/a</b>	<b>n/a</b>
<b>Audited Beginning Fund Balance + Revenues</b>							
<b>Less Expenditures</b>		<b>n/a</b>	<b>77,897</b>	<b>5,145</b>	<b>221,842</b>	<b>n/a</b>	<b>n/a</b>

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

ACCOUNT NO.	TITLE	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	12-13 FINAL VS. 11-12 AMENDED	% INCREASE (DECREASE)
<b><u>Rossmoor Wall Revenues</u></b>							
<b>Audited Beginning Fund Balance</b>		n/a	1,268	1,268	4,963		
30-00-3100	Current Year Secured	85,020	86,026	85,700	85,700	0	0.00%
30-00-3101	Prior Year Secured	2633	864	2300	2300	0	0.00%
30-00-3200	Interest	0	0	1,000	1,000	0	0.00%
30-00-3500	Other Misc. Rev.	0	0	0	0	0	0.00%
<b>Total Rossmoor Wall Revenues</b>		<b>87,653</b>	<b>86,890</b>	<b>89,000</b>	<b>89,000</b>	<b>0</b>	<b>0.00%</b>
<b>Audited Beginning Fund Balance + Revenues</b>		<b>n/a</b>	<b>88,158</b>	<b>90,268</b>	<b>93,963</b>		
<b><u>Rossmoor Wall Expenditures</u></b>							
30-65-5619	Bond Trustee	2,530	2,530	2,530	2,530	0	0.00%
<b>Annual Debt Service</b>							
30-65-5800	Principal	55,000	55,000	55,000	55,000	0	0.00%
30-65-5801	Interest	28,855	25,665	28,855	25,665	(3,190)	(11.06%)
<b>Total Annual Debt Service</b>		<b>83,855</b>	<b>80,665</b>	<b>83,855</b>	<b>80,665</b>	<b>(3,190)</b>	<b>(3.80%)</b>
<b>Total Rossmoor Wall Expenditures</b>		<b>86,385</b>	<b>83,195</b>	<b>86,385</b>	<b>83,195</b>	<b>(3,190)</b>	<b>(3.69%)</b>
<b>Revenues Less Expenditures</b>		<b>1,268</b>	<b>3,695</b>	<b>2,615</b>	<b>5,805</b>		
<b>Audited Beginning Fund Balance + Revenues Less Expenditures</b>		<b>n/a</b>	<b>4,963</b>	<b>3,883</b>	<b>10,768</b>		

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

ACCOUNT NO.	TITLE	2010-11 ACTUAL	2011-12 ACTUAL	2011-12 AMENDED BUDGET	2012-13 FINAL BUDGET	2013-2014 (INFO ONLY)	2014-2015 (INFO ONLY)	2015-2016 (INFO ONLY)
<b>Revenues</b>								
<b>Fund Balance Beginning of Year</b>		n/a	147,838	147,838	189,788	94,627	(205,159)	(205,159)
Dept.								
	Other Government Agencies	0	0	0	0	0	0	0
	Interfund Transfer	129,049	100,000	130,000	0	0	0	0
	Other Financing Sources (Improvement Fund)	69,714	0	69,714	0	0	0	0
	Reserve/Contingencies	0	0	100,000	100,000	0	0	0
	<b>Total Capital Improvement Program Revenues</b>	<b>198,763</b>	<b>100,000</b>	<b>299,714</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Audited Beginning Fund Balance + Revenues</b>		n/a	247,838	447,552	289,788	94,627	(205,159)	(205,159)
<b>Expenditures</b>								
Dept.								
	Rossmoor Park	0	46,693	45,400	0	0	0	0
	Montecito Center	28,471	28	65,000	20,000	145,800	0	0
	Rush Park	13,434	11,019	116,006	140,470	139,236	0	0
	General	9,020	310	0	34,691	14,750	0	0
	<b>Total Expenditures</b>	<b>50,925</b>	<b>58,050</b>	<b>226,406</b>	<b>195,161</b>	<b>299,786</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>147,838</b>	<b>41,950</b>	<b>73,308</b>	<b>(95,161)</b>	<b>(299,786)</b>	<b>0</b>	<b>0</b>
<b>Audited Beginning Fund Balance + Revenues Less Expenditures</b>		n/a	189,788	221,146	94,627	(205,159)	(205,159)	(205,159)



**FOUR-YEAR CAPITAL IMPROVEMENT PROGRAM BUDGET**  
**2012-2013 APPROVED BUDGET - FUND 40**

PROJECT TITLE	Actual FY 2011-2012	Amended Budget FY 2011-2012	Final Budget FY 2012-2013	Information Only FY 2013-2014	Information Only FY 2014-2015	Information Only FY 2015-2016
<b>REVENUES</b>						
Beginning Fund Balance	\$147,838	\$147,838	\$189,788	\$94,627	(\$205,159)	(\$205,159)
Transfer from Fund 10	\$0	\$30,000	\$0	\$0	\$0	\$0
Transfer from Fund 20 (thru Fund 10)	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0
Prop 1A Payback and Interest from State	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$247,838</b>	<b>\$277,838</b>	<b>\$289,788</b>	<b>\$94,627</b>	<b>(\$205,159)</b>	<b>(\$205,159)</b>
<b>EXPENSES</b>						
<b>ROSSMOOR PARK</b>						
Tennis Repaired & Resurfaced	\$41,075	\$45,400	\$0			
Replace Chain Link Fencing Around Backstops			TBD			
Tot Lot Equipment - Swing Set and Hooded Slide (1) to be consistent with safety regulations.	\$964		\$0			
Resurface Basketball Courts.	\$4,654		\$0			
<b>MONTECITO</b>						
Redesign Interior	\$28	\$65,000	\$20,000	\$95,000		
Redesign Courtyard			\$0	\$49,800		
Install Electronic Message Board (Eliminate)			\$0	\$0		
New Gate			\$0	TBD		
<b>RUSH PARK</b>						
Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals)	\$667	\$19,200	\$0	\$14,000		
Rehabilitate and Upgrade Indoor Men's Restrooms (including waterless urinals)		\$3,120	\$3,120			
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting		\$19,950	\$19,950			
Replace Peripheral HVAC System in Auditorium			\$32,400			
Replace Temporary Picnic Canopy with Permanent Shade Structure			\$0	\$39,000		
Baseball Field - Replace with dustless dirt		\$35,000	\$35,000			
Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.	\$6,352	\$10,000	\$0			
Pour-in-Place Rubber Surfacing (Partial 2,132 sq.ft.) for Tot Lot to be consistent with safety regulations.		\$28,736	\$0	\$28,736		
Canopy Entrance for Auditorium			\$0	\$37,800		
Revise Landscape			\$0	\$20,700		
Install Solar Panels			\$0	TBD		
Parking Lot Repair	\$4,000	\$0	\$50,000			
Outlet and Circuit Breaker for Movies and Concerts in the Park. (TBD in which FY.) = \$10,500						
<b>GENERAL</b>						
Rossmoor Shopping Village Signage (requested by Board Jan. 2012)	\$310	TBD	\$24,050			
Scissor Lift and Utility Trailer (Recommend Removal)			\$0	\$14,750		
Irrigation Box for Rossmoor Triangle			\$5,400			
Replace Round Trash Cans for Rush, Rossmoor and Mini Parks.			\$5,241			
<b>TOTAL EXPENSES</b>	<b>\$58,050</b>	<b>\$226,406</b>	<b>\$195,161</b>	<b>\$299,786</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$189,788</b>	<b>\$51,432</b>	<b>\$94,627</b>	<b>(\$205,159)</b>	<b>(\$205,159)</b>	<b>(\$205,159)</b>

**RESOLUTION NO. 12-07-10-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ROSSMOOR COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE ANNUAL  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2012-2013**

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

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

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

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

SECTION 1. That the 2012-2013 appropriations limitation shall be \$1,727,847 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2012-2013 appropriations limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2012-2013 appropriations limit is the County population growth.

**PASSED AND ADOPTED** this 10<sup>th</sup> day of July 2012.

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

NOES: None

ABSTAIN: None

ABSENT: None

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: Alfred Coletta  
Alfred Coletta, President

ATTEST:

Henry Taboada  
Henry Taboada, Secretary  
Rossmoor Community Services District

## EXHIBIT A

### 2012– 2013 APPROPRIATIONS LIMITATION

2011 – 2012	\$1,650,441
County Population Increase	0.89%
Change in California per capita income	3.77%
Per Capita Cost of Living (converted to ratio)	$\frac{3.77 + 100}{100} = 1.0377$
Population (converted to a ratio)	$\frac{0.89 + 100}{100} = 1.0089$
Increase Factor = 1.0377 x 1.0089	1.0469
2012 –2013 Limitation = 1,650,44 x 1.0469 =	\$1,727,847

**RESOLUTION 12-07-10-02**


**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT FOR THE FISCAL YEAR 2012-2013 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT**

**WHERE AS**, the Rossmoor Community Services District did discuss and approve at a public hearing, the District's Fiscal Year 2012-2013 Final Budget at its Regular Meeting on July 10, 2012.


**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District, that it hereby establishes the Annual Budget Revenue and Expenditure totals by Fund, in the amounts specified in Attachment A, for the Fiscal Year 2012-2013.

**PASSED AND ADOPTED** this 10<sup>th</sup> day of July, 2012.

**BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By:   
Alfred Coletta, President

**ATTEST:**

  
Henry Taboada, Secretary  
Rossmoor Community Services District

**ATTACHMENT A**

**ANNUAL FISCAL YEAR 2012-2013 ANNUAL BUDGET REVENUE  
AND EXPENDITURE TOTALS AMOUNT SUMMARY**

**TOTAL FUND REVENUES**

FUND 10	\$1,280,388
FUND 20	\$447,998
FUND 30	\$96,073
FUND 40	\$289,863

**TOTAL ALL FUNDS** **\$2,114,322**

**TOTAL FUND EXPENDITURES**

FUND 10	\$1,213,562
FUND 20	\$264,855
FUND 30	\$83,120
FUND 40	\$195,161

**TOTAL ALL FUNDS** **\$1,756,698**



## *ROSSMOOR COMMUNITY SERVICES DISTRICT*

### **2011/2012 PERSONNEL SUMMARY**

#### **HOURLY**

- General Manager: Consultant
- General Counsel: Consultant
- District Auditor: Consultant
- Tree Consultant: Consultant

#### **FULL TIME**

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

#### **PART TIME**

- Maintenance Assistant
- Recreation Leader
- Recreation Assistant
- Event Attendants

#### **VOLUNTEERS**

- Various Projects

**ROSSMOOR COMMUNITY SERVICES  
DISTRICT  
EMPLOYEE SALARY PLAN**

<b>F/Y 2012-2013</b>						
<b>Position</b>	<b>2011-2012 Current Salary</b>		<b>Consumer Price Index 2012 2.0%</b>		<b>2012-2013 Recommended Salary</b>	
	<b>Yearly</b>	<b>Hourly</b>	<b>Annually</b>	<b>Hourly</b>	<b>Annually</b>	<b>Hourly</b>
*General Manager	n/a		n/a		\$46,800.00	\$45.00
Accountant/Bookkeeper	\$50,470.00	\$24.26	\$1,009.40	\$0.49	\$51,479.40	\$24.75
**Administrative Assistant	\$44,589.00	\$22.87	\$891.78	\$0.46	\$45,480.78	\$23.32
General Clerk	\$36,147.00	\$17.38	\$722.94	\$0.35	\$36,869.94	\$17.73
Park Superintendent	\$47,250.00	\$22.72	\$945.00	\$0.45	\$48,195.00	\$23.17
Recreation Superintendent	\$41,600.00	\$20.00	\$832.00	\$0.40	\$42,432.00	\$20.40
*Maintenance Assistant	\$14,997.00	\$14.42	\$299.94	\$0.29	\$15,296.94	\$14.71
*Recreation Leader	\$16,068.00	\$15.45	\$321.36	\$0.31	\$16,389.36	\$15.76
Event/Facility Attendant	n/a	\$15.00				\$15.00

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

\*\*37.5 hrs per week/1,950 hrs per year.





ROGERS, ANDERSON, MALODY & SCOTT, LLP  
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October 29, 2012

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Scott W. Manno, CPA  
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Jay H. Zercher, CPA (Retired)  
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Charles De Simoni, CPA

To the Management and Board of Directors  
Rossmoor Community Services District

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

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

(1)

Administrative Fees Related to Series 1993 Rush Park Bonds

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

MEMBERS

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Certified Public Accountants

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California Society of  
Certified Public Accountants

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

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

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

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

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

To the Management and Board of Directors  
Rossmoor Community Services District

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

ROGERS, ANDERSON, MALODY & SCOTT, LLP

*Rogers Anderson Malody & Scott, LLP*