

## AGENDA

### ROSSMOOR COMMUNITY SERVICES DISTRICT

#### BUDGET COMMITTEE MEETING

RUSH PARK  
Administration Building  
3001 Blume Drive  
Rossmoor, California

Thursday, February 27, 2020  
6:30 p.m.

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#### A. ORGANIZATION

1. CALL TO ORDER: 6:30 p.m.
2. ROLL CALL: Directors De Marco, Maynard
3. PLEDGE OF ALLEGIANCE

#### B. PUBLIC FORUM

*Any person may address the members of the Budget Committee at this time upon any subject within the jurisdiction of the Budget Committee of the Rossmoor Community Services District.*

#### C. REGULAR CALENDAR

1. DISCUSSION REGARDING FY 2019-2020 MID-YEAR ADJUSTMENTS TO FUND 40 CIP BUDGET AND PROJECT LIST
2. DISCUSSION REGARDING FY 2019-2020 MID-YEAR BUDGET ADJUSTMENTS

#### D. ADJOURNMENT

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the February 27, 2020 at 6:30 p.m. Budget Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

  
\_\_\_\_\_  
Joe Mendoza, General Manager

Date 2/25/2020

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** February 27, 2020

**To:** Budget Committee

**From:** Joe Mendoza, General Manager  
Initiated by: Kathy Bell, Accountant

**Subject:** DISCUSSION REGARDING FY 2019-2020 MID-YEAR ADJUSTMENTS TO FUND 40 CIP BUDGET AND PROJECT LIST

**RECOMMENDATION**

Review the proposed mid-year adjustments to the approved FY 2019-2020 Fund 40 Capital Improvement Program (CIP) Budget as presented to and discussed by the CIP Committee at their February 26, 2020 meeting, and make recommendations to the Rossmoor Community Services (RCSD) Board of Directors.

**BACKGROUND:**

A CIP Committee (Directors Casey and Nitikman) met on February 26, 2020 to review the proposed mid-year adjustments to the approved FY 2019-2020 Fund 40 CIP Budget. CIP Committee Agenda Item C-1 is included for your reference (Attachment 1). The General Manager will verbally report on the actions taken by the CIP Committee.

**INFORMATION:**

As noted in the agenda report, the total for the FY 2019-2020 Capital Improvement Projects in the approved final budget was \$150,000. To prepare for the CIP Committee meeting, staff amended the CIP project list to include the status of the approved projects, recommendations for projects that can be completed this fiscal year or deferred, and the potential savings realized by prioritizing the projects.

Over the past several months of this fiscal year, overall expenditures are higher than anticipated in areas such as attorney fees and overtime, and the CIP Committee was advised that the Budget Committee would address these items in their discussion regarding the mid-year FY 2019-2020 budget. However, due to this factor, the CIP project list for FY 2019-2020 was amended for a savings of approximately \$73,406 which could be realized by deferring some of the projects to a later date and continuing attempts to secure funding through grants and donations.

**ATTACHMENTS:**

1. CIP Committee Agenda Item C-1

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** February 26, 2020  
**To:** CIP/Public Works Committee  
**From:** Joe Mendoza, General Manager  
**Subject:** DISCUSSION REGARDING FISCAL YEAR 2019-2020 MID-YEAR  
ADJUSTMENTS TO FUND 40 CIP BUDGET AND PROJECT LIST

**RECOMMENDATION:**

Review the proposed mid-year adjustments to the approved FY 2019-2020 Fund 40 Capital Improvement Program (CIP) Budget and make recommendations to the Budget Committee and the Rossmoor Community Services (RCSD) Board of Directors.

**BACKGROUND:**

The Board approves mid-year budget adjustments to account for fluctuations in expenses and revenues, and also for any changes in the CIP and project list.

The Board approved the FY 2019-20 Budget in July 2019. In the CIP budget, the items approved were:

1. Rossmoor Park
  - a. Site B Picnic Canopy = \$48,100
2. Rush Park
  - a. Repave, slurry and stripe parking lot = \$35,200
  - b. Auditorium audio/visual upgrade = \$33,420
  - c. Auditorium lighting upgrade for Board meetings = \$17,800
3. General
  - a. Ongoing truck payments = \$6,500
  - b. Server and computer upgrades = \$5,000

**INFORMATION:**

The total for the FY 2019-2020 Capital Improvement Projects in the approved final budget was \$146,020, with a transfer of \$150,000 from Fund 10 to the CIP Fund 40. Staff has amended the CIP list to include the status of the approved projects, recommendations for projects that can be completed this fiscal year or deferred, and the potential savings realized by prioritizing the projects (Attachment 1).

At mid-year, overall expenditures are higher than anticipated in areas such as attorney fees, overtime, and the Budget Committee will be discussing these items. However, due to this factor, the CIP projects for FY 2019-2020 have been amended. The recommendation



is to save approximately \$70,507 by deferring some of the projects to a later date and continue attempts to secure funding through grants and donations.

To be fiscally responsible, we are providing you with as much information as possible. For your review, Attachment 2 is the FY 2019-2020 Preliminary Amended Budget for Fund 40. As a benchmark, staff has prepared a Capital Projects chart (Attachment 6) that includes the park site, year the project was completed, cost, life expectancy and future anticipated costs. This document will be updated on an annual basis so that future budgets may more accurately plan for future expenditures.

**ATTACHMENTS:**

1. FY 2019-2020 CIP Proposed Project Table
2. Amended FY 2019-2020 Budget for Fund 40 Capital Improvement Projects
3. Rossmoor Park Site B Picnic Canopy Bid
4. Rush Park parking lot bid to repave, slurry and stripe
5. Rush Auditorium audio, visual, and lighting quote from Oberon Productions Inc.
6. Completed Capital Projects as of May 24, 2019
7. Policy No. 3020 Budget Preparation, Revision and Adoption
8. Policy No. 3201 Budgetary Control

**FY 2019-2020 CIP PROPOSED PROJECT TABLE**

**ATTACHMENT 1**

| Approved Projects   | Estimated Cost   | Status   | Recommendation  | Potential Savings/Expenditure For FY 2019-2020   |
|---|--|--|---|--|
| Rossmoor Park<br>Site B Picnic Canopy   | \$48,100   | A landscape architect and an engineer have been retained to draw up plans and documents for approval by OC Public Works. \$8,000 will be spent. Once approved by OC Public Work, the project will be ready to go out to bid.   | Defer project for six months and consider funding the balance of approximately \$42,850 in the FY 2020-2021 budget, with possible use of the Per Capita Grant to offset District expenditure.   | <\$40,000.00>  |
| Rush Park – Parking Lot Repave, slurry and stripe   | \$35,200   | A quote has been secured; project is waiting to go to bid.   | Project is in progress; in anticipation of the Per Capita Grant that may offset a portion of the cost. An internal deadline has been set for April 1 to go to bid to get the project done prior to summer.  | \$35,200.00<br>(possible funds may be received from Per Capita Grant – amount unknown)   |
| Rush Park - Auditorium audio/visual upgrade<br><br>Rush Park – Auditorium Lighting upgrade for Board meetings | \$33,420<br><br><u>\$17,800</u><br><br><u>\$51,220</u> | Staff met with Oberon Productions Inc. that specializes in churches and auditoriums such as Rush Park, along with Calvary Chapel and Gond Church representatives to determine specific needs. A project summery and quote have been received.<br><br>Calvary and Gond Churches have committed to assist with funding in the amount of \$10,000 to be used for audio, visual, and lighting upgrades to be determined. | Based on the bid amount, it is recommended that the Auditorium projects be combined and prioritized for Phase I and Phase II at a later time.<br><br>Phase I would complete the following items:<br><br>1) Lighting (\$12,826.51)<br>2) Audio upgrade (\$4,986.75)<br>3) Consultation fees (\$5,000)<br><br>The total for these three items would be \$22,813.26. | \$22,813.26<br>-\$5,000.00<br>(church contribution)<br><u>\$17,813.26</u><br><br>Deferring the remaining balance of \$33,406.74, plus the remaining contribution of \$5,000 from the churches = \$38,406.74 to be discussed for Phase II in a budget discussions for FY 2020-2021.<br><br>FY2019-2020<br><\$33,406.74> |
| General Ongoing truck payments  | \$6,500  | Ongoing payment @ \$538.25 per month; payoff date: August 2021   | N/A   | \$6,500.00   |
| General Server and computer upgrades  | \$5,000  | Server has been purchased; installation is being scheduled.<br><br>Total amount: \$8,000.00  |   | \$8,000  |

**ATTACHMENT 2**

**FY 2019-2020 AMENDED BUDGET  
(Department Accounts Combined)  
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

| ACCOUNT NO.                                       | 2017 2018<br>ACTUAL | 2019-2020           |                                 | 2019-2020<br>AMENDED<br>BUDGET | VARIANCE        | FOOTNOTE  |
|---|---------------------|---------------------|---------------------------------|--------------------------------|-----------------|---|
|   |                     | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET |                                |                 |   |
| <b>Assigned Fund Balance, Beginning</b>           | 32,696              | 26,196              | 9,250                           | 9,250                          | 0               | FY 18/19 Actual adjusted in Audit   |
| <b>Revenues</b>                                   |                     |                     |                                 |                                |                 |   |
| 40-00-3600 Transfer In Fund 10                    | 0                   | 60,000              | 150,000                         | 75,000                         | (75,000)        | 0   |
| <b>Total Capital Improvement Program Revenues</b> | <b>32,696</b>       | <b>86,196</b>       | <b>159,250</b>                  | <b>84,250</b>                  | <b>(75,000)</b> |   |
| <b>Expenditures</b>                               |                     |                     |                                 |                                |                 |   |
| Departments                                       |                     |                     |                                 |                                |                 |   |
| Rossmoor Park                                     | 0                   | 37,825              | 48,100                          | 8,000                          | (40,100)        | 19/20 plans and eng. Fees- 20/21 material purchase.                                     |
| Montecito Center                                  | 0                   | 14,557              | 0                               | 0                              | 0               |   |
| Rush Park   | 0                   | 8,149               | 86,420                          | 53,013                         | (33,407)        |   |
| General   | 6,500               | 16,415              | 11,500                          | 14,500                         | 3,000           | Actual Server cost \$7,973 + Brea IT estimate \$3,653 = \$7,973/Approved Budget \$5,000 |
| <b>Total Expenditures</b>                         | <b>6,500</b>        | <b>76,946</b>       | <b>146,020</b>                  | <b>75,513</b>                  | <b>(70,507)</b> |   |
| <b>Revenues Less Expenditures</b>                 | <b>26,196</b>       | <b>9,250</b>        | <b>13,230</b>                   | <b>8,737</b>                   | <b>(4,493)</b>  |   |
| <b>Fund Balance, End of Year</b>                  | <b>26,196</b>       | <b>9,250</b>        | <b>13,230</b>                   | <b>8,737</b>                   | <b>(4,493)</b>  |   |

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**2019-2020 APPROVED BUDGET**

| PROJECT TITLE  | 2017-2018 ACTUAL | 2018-2019 APPROVED FINAL BUDGET | 2018-2019 ACTUAL BUDGET | 2019-2020 APPROVED BUDGET | 2019-2020 AMENDED BUDGET | 2020-2021 INFORMATION ONLY | 2021-2022 INFORMATION ONLY |
|--|------------------|---------------------------------|-------------------------|---------------------------|--------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>  |                  |                                 |                         |                           |                          |                            |                            |
| Beginning Fund Balance   | \$32,696         | \$26,196                        | \$26,196                | \$9,250                   | \$9,250                  | \$13,230                   | (\$102,870)                |
| Transfer from Fund 10  |                  |                                 | \$60,000                | \$150,000                 | \$75,000                 |                            |                            |
| <b>TOTAL REVENUES</b>  | \$32,696         | \$26,196                        | \$86,196                | \$159,250                 | \$84,250                 | \$13,230                   | (\$102,870)                |
| <b>EXPENSES</b>  |                  |                                 |                         |                           |                          |                            |                            |
| <b>ROSSMOOR PARK</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Retrofit Tennis Lights to LED and Monument Sign                              |                  |                                 | \$14,125                |                           |                          |                            |                            |
| Basketball and Tennis Courts Resurfacing                                     |                  |                                 | \$23,700                |                           |                          |                            |                            |
| Repave, Slurry and Stripe Parking Spaces                                     |                  |                                 |                         | \$48,100                  | \$8,000                  | \$16,000                   |                            |
| Picnic Canopy Site B (MOVE TO FY 2020-2021)                                  |                  |                                 |                         |                           |                          | \$40,100                   |                            |
| Rossmoor Park Playground   |                  | \$0                             | \$37,825                | \$48,100                  | \$8,000                  | \$56,100                   | \$100,000                  |
| <b>ROSSMOOR PARK SUBTOTAL</b>  | \$0              | \$0                             | \$37,825                | \$48,100                  | \$8,000                  | \$56,100                   | \$100,000                  |
| <b>MONTECITO</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Upgrade Lighting to LED  |                  |                                 | \$5,357                 |                           |                          |                            |                            |
| Carpeting and Flooring   |                  |                                 | \$9,200                 |                           |                          |                            |                            |
| <b>MONTECITO SUBTOTAL</b>  | \$0              | \$0                             | \$14,557                | \$0                       | \$0                      | \$0                        | \$0                        |
| <b>RUSH PARK</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148) |                  |                                 | \$8,149                 |                           |                          |                            |                            |
| Repave, Slurry and Stripe Parking Lot  |                  |                                 |                         | \$35,200                  | \$35,200                 |                            |                            |
| Audio Upgrade  |                  |                                 |                         | \$33,420                  | \$4,987                  |                            |                            |
| Lighting Upgrade for Board Meetings  |                  |                                 |                         | \$17,800                  | \$12,826                 |                            |                            |
| Auditorium Carpeting   |                  |                                 |                         |                           |                          | \$40,000                   |                            |
| Handball and Pickle Court  |                  |                                 |                         |                           |                          | \$20,000                   |                            |
| Outdoor Exercise Machines  |                  |                                 |                         |                           |                          |                            | \$52,000                   |
| Modular Building (additional office space) TBD                               |                  |                                 |                         |                           |                          |                            |                            |
| <b>RUSH PARK SUBTOTAL</b>  | \$0              | \$0                             | \$8,149                 | \$86,420                  | \$53,013                 | \$60,000                   | \$52,000                   |
| <b>ROSSMOOR WALL</b>   |                  |                                 |                         |                           |                          |                            |                            |
| <b>ROSSMOOR WALL SUBTOTAL</b>  | \$0              | \$0                             | \$0                     | \$0                       | \$0                      | \$0                        | \$0                        |
| <b>GENERAL</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Work Truck (Finance for 4 years)   | \$6,500          | \$6,500                         | \$6,567                 | \$6,500                   | \$6,500                  |                            |                            |
| Electric Cart for Parks  |                  |                                 | \$9,848                 |                           |                          |                            |                            |
| Computers and Software Upgrade   |                  |                                 |                         | \$5,000                   | \$8,000                  |                            |                            |
| <b>GENERAL SUBTOTAL</b>  | \$6,500          | \$6,500                         | \$16,415                | \$11,500                  | \$14,500                 | \$0                        | \$0                        |
| <b>TOTAL EXPENSES</b>  | \$6,500          | \$6,500                         | \$76,946                | \$146,020                 | \$75,513                 | \$116,100                  | \$152,000                  |
| <b>ENDING FUND BALANCE</b>   | \$26,196         | \$19,696                        | \$9,250                 | \$13,230                  | \$8,737                  | (\$102,870)                | (\$254,870)                |

# CICERO ENGINEERING INC.

ATTACHMENT 3

P.O Box 9926 \* Brea, CA. 92822  
(909) 594-9944 \* Fax (909) 594-9946  
License # 812439

February 19, 2019

Icon  
Attn: Chad Barry

Re: Rossmoor Park Budget Quote

Dear Chad,

Cicero Engineering is pleased to offer this budget to perform the work for the above referenced project. Should Cicero Engineering be considered on this project, it shall be based on **the lump sum amount of \$48,100.00.**

Price Includes:

- |  |             |
|--|-------------|
| • Mobilization:  | \$7,500.00  |
| ○ Temporary fencing.   |             |
| ○ Equipment moves.   |             |
| ○ Lay out.   |             |
| ○ Crew in/out.   |             |
| ○ Off loading structure.   |             |
| ○ Permit procurement.  |             |
| • Provide (4) 3' dia. x 6' D reinforced footings.  | \$8,450.00  |
| • Installation of frame and multi-rib roof.  | \$17,500.00 |
| • Dry packing under base plates.   | \$1,000.00  |
| • Slab excavation and sub-grade prep for up to 400 S.F.  | \$3,950.00  |
| • Provide and install up to 400 S.F of slab to match existing.                                       | \$6,500.00  |
| • Provide and install up to 20 L.F of a 4' wide pathway from existing walk. Includes sub-grade prep. | \$3,200.00  |

Note:

- DIR # 1000011722
- Cicero Engineering Inc. is a non-union company.
- *Should engineering require the footings to be larger than what is stated in this proposal, additional charges will be applied.*
- Installation to be performed per the Manufacturers recommendations.

Our quote is predicted on all work being preformed, concurrently, with one separate move-in and tail gate access to each location. Additional charges will be applied if access is limited. Quote is valid for 60 days. This proposal and the attached exclusion sheet are to be incorporated into any binding agreement or contract.

Please find the attached exclusion sheet.

Sincerely,

Frank Cicero



# Regan Paving



ASPHALT • SEALCOATING • STRIPING

"Paving So. Cal. Since 1968"

ATTACHMENT 4

216 N. Smith Avenue  
 Corona, Ca 92880  
 951-735-8100 Phone ~ 951-735-8008 Fax

ROSSMOOR COMMUNITY SERVICES  
 DIST.  
 3001 BLUME DR.  
 ROOSMOOR, CA 90720

## Proposal/Contract

|           |            |
|-----------|------------|
| DATE      | Proposal # |
| 1/17/2019 | 27398      |

### PROJECT

RUSH PARK 3021 Blume Dr. Rossmoor

| DESCRIPTION  | TOTAL              |
|--|--------------------|
| REVISED PROPOSAL   | 30,000.00          |
| **ASPHALT REMOVAL & REPLACEMENT MAIN DRIVE AREAS. 4" INCHES IN THICKNESS<br>1. REMOVE EXISTING 4" ASPHALT AND HAUL TO DUMP APPROX. 6,000 SF.<br>2. REMOVE RAISED TREE ROOTS FROM SOUTH SIDE OF PARKING LOT IN FRONT OF LINE OF TREES.<br>3. FINE GRADE, ROLL AND COMPACT AREA APPROX. 6,000 SF.<br>4. PAVE PARKING AREA APPROX. 6,000 SF. WITH 4" INCHES OF NEW PAVING, ROLL AND COMPACT |                    |
| **SEALCOAT.<br>5. CLEAN LOT OF LOOSE DEBRIS AND DIRT IN PREPARATION FOR 1 COAT OF SEALCOAT.<br>6. APPLY ONE COAT OF SEALCOAT TO APPROX. 28,000 SF.   | 3,700.00           |
| **STRIPING<br>7. RESTRIPE PARKING STALLS APPROX. 58 EA. PARKING STALLS, 3 EA. HANDICAP STALLS WITH CROSS HATCH,<br>4 ARROWS, 100' LF. OF RED CURB, 7 EA. PARALLEL T-STALLS.  | 1,500.00           |
| PERMITS, TESTING, INSPECTIONS BY OTHERS. BASED ON 1 MOVE IN.   |                    |
| <b>TOTAL</b>   | <b>\$35,200.00</b> |

### ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above, at completion of project. It is also agreed to pay to Regan Paving any and all attorney fees and court costs if suit is instituted to enforce any of the terms of this agreement. This proposal is subject to the Terms and Conditions as outlined on the back page of this document. This proposal expires in 30 days of the date above.

Signature: \_\_\_\_\_  
 Customer

Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Project Manager-Regan Paving License #538134 DIR #1000002950

Date: \_\_\_\_\_

## PROJECT SUMMARY

### Color Wall Wash

This adds the ability to wash the side walls in user-defined colors. This will be controllable from the wireless DMX controller and is fully adjustable.

### Audio Upgrade

This will add the capability to do high-powered audio (bands, worship, movie nights) with speakers being within the air wall enclosure, but capable of filling the full space if needed. This will be a separate system from the existing system, allowing full customization of sound system dependent on user needs. This system will be controlled from the tech booth sound system.

### Main Video Projection

This system will bring professional level video projection to the facility. The system can be accessed from either the stage area or the tech booth with the ability to switch between sources (stage computer, booth computer, DVD player).

### Side Projection

This system will allow any input to be fed to the existing side screen.

### Stage/House LED Lighting

This is a full conversion of the lighting system to LEDs, reducing power consumption, heat output, and reduced maintenance costs.

### Live Stream Camera System

This will incorporate a remote controllable camera system that can provide live streaming and/or event recording. This system will also integrate with the video projection system to add the ability to do live projection during events. A separate live streaming service would be required.

### Electrical System Upgrade

This is necessary to fully incorporate all the above segments, as LED and video projection do not run off dimmer power control. A scaled back LED/projection system could delay the need for this, but it is highly recommended for future upgrades.



**OBERON PRODUCTIONS, INC.**

315 N ASSOCIATED RD #2008  
 BRELA, CA 92821  
 (714) 315-1545

**Rush Park Community Center**

QUOTE  
 RPCC002

20 November 2019

Sound and Lighting Technical Upgrade

| Color Wall Wash          |          |            |             |
|--------------------------|----------|------------|-------------|
| Description              | Quantity | Unit Price | Total       |
| LED Color-changing baton | 4        | \$ 200.00  | \$ 800.00   |
| DMX Control Cable (5')   | 2        | \$ 10.00   | \$ 20.00    |
| DMX Control Cable (10')  | 1        | \$ 20.00   | \$ 20.00    |
| DMX Control Cable (100') | 1        | \$ 50.00   | \$ 50.00    |
| TAX                      | 7.25     |            | \$ 64.53    |
| Installation             | 3        | \$ 75.00   | \$ 225.00   |
|                          | Total    |            | \$ 1,179.53 |

| Audio Upgrade            |          |             |             |
|--------------------------|----------|-------------|-------------|
| Description              | Quantity | Unit Price  | Total       |
| Meyer Sound Labs Speaker | 2        | \$ 2,000.00 | \$ 4,000.00 |
| Installation Bracket     | 2        | \$ 100.00   | \$ 200.00   |
| Audio Cable (100')       | 2        | \$ 50.00    | \$ 100.00   |
| TAX                      | 7.25     |             | \$ 311.75   |
| Installation             | 5        | \$ 75.00    | \$ 375.00   |
|                          | Total    |             | \$ 4,986.75 |

| Main Video Projection System |          |             |             |
|------------------------------|----------|-------------|-------------|
| Description                  | Quantity | Unit Price  | Total       |
| Video Projector              | 1        | \$ 4,700.00 | \$ 4,700.00 |
| Mounting Bracket             | 1        | \$ 125.00   | \$ 125.00   |
| Lens                         | 1        | \$ 2,000.00 | \$ 2,000.00 |
| Projection Screen            | 1        | \$ 2,000.00 | \$ 2,000.00 |
| HDMI Extender boxes (In/Out) | 4        | \$ 50.00    | \$ 200.00   |
| HDMI Cable (6')              | 4        | \$ 5.00     | \$ 20.00    |
| HDMI Cable (30')             | 1        | \$ 25.00    | \$ 25.00    |
| HDMI Switcher (4x1)          | 1        | \$ 150.00   | \$ 150.00   |
| Cat6e Cable (100')           | 2        | \$ 20.00    | \$ 40.00    |
| TAX                          | 7.25     |             | \$ 671.35   |
| Installation                 | 8        | \$ 75.00    | \$ 600.00   |
|                              | Total    |             | \$10,531.35 |

| Side Video Projection System |          |             |             |
|------------------------------|----------|-------------|-------------|
| Description                  | Quantity | Unit Price  | Total       |
| Video Projector              | 1        | \$ 4,700.00 | \$ 4,700.00 |
| Mounting Bracket             | 1        | \$ 125.00   | \$ 125.00   |
| Lens                         | 1        | \$ 2,000.00 | \$ 2,000.00 |
| HDMI Splitter                | 1        | \$ 35.00    | \$ 35.00    |
| HDMI Cable (6')              | 2        | \$ 5.00     | \$ 10.00    |
| HDMI Extender boxes (In/Out) | 2        | \$ 50.00    | \$ 100.00   |
| HDMI Switcher (4x1)          | 1        | \$ 150.00   | \$ 150.00   |
| TAX                          | 7.25     |             | \$ 516.20   |
| Installation                 | 4        | \$ 75.00    | \$ 300.00   |
|                              | Total    |             | \$ 7,936.20 |

| Stage/House LED Lighting        |          |             |             |
|---------------------------------|----------|-------------|-------------|
| Description                     | Quantity | Unit Price  | Total       |
| LED Fixture (S4 body +26° lens) | 8        | \$ 1,050.00 | \$ 8,400.00 |
| LED Fixture (S4 PAR)            | 4        | \$ 380.00   | \$ 1,520.00 |
| Wireless DMX Transmitter        | 1        | \$ 200.00   | \$ 200.00   |
| Wireless DMX Receiver           | 1        | \$ 200.00   | \$ 200.00   |
| DMX Lighting Board              | 1        | \$ 190.00   | \$ 190.00   |
| TAX                             | 7.25     |             | \$ 761.98   |
| Installation                    | 5        | \$ 75.00    | \$ 375.00   |
|                                 | Total    |             | \$11,646.98 |

| Live Stream Camera System   |          |             |             |
|-----------------------------|----------|-------------|-------------|
| Description                 | Quantity | Unit Price  | Total       |
| PTZ Remote Camera           | 1        | \$ 1,800.00 | \$ 1,800.00 |
| PTZ Camera Controller       | 1        | \$ 650.00   | \$ 650.00   |
| HDMI Cable (50')            | 1        | \$ 65.00    | \$ 65.00    |
| Camera Installation Bracket | 1        | \$ 90.00    | \$ 90.00    |
| Preview Monitor             | 1        | \$ 190.00   | \$ 190.00   |
| Live Stream Box             | 1        | \$ 1,000.00 | \$ 1,000.00 |
| HDMI Cable (6')             | 1        | \$ 5.00     | \$ 5.00     |
| TAX                         | 7.25     |             | \$ 275.50   |
| Installation                | 5        | \$ 75.00    | \$ 375.00   |
|                             | Total    |             | \$ 4,450.50 |

| Electrical System Conversion (Dimmer to Constant Power) |          |             |             |
|---|----------|-------------|-------------|
| Description   | Quantity | Unit Price  | Total       |
| Installation  | 1        | \$ 3,000.00 | \$ 3,000.00 |
|   | Total    |             | \$ 3,000.00 |

| Project Totals            |          |             |             |
|---------------------------|----------|-------------|-------------|
| Description               | Quantity | Unit Price  | Total       |
| Color Wall Wash           | 1        | \$ 1,179.53 | \$ 1,179.53 |
| Audio Upgrade             | 1        | \$ 4,986.75 | \$ 4,986.75 |
| Main Video System         | 1        | \$10,531.35 | \$10,531.35 |
| Side Video System         | 1        | \$ 7,936.20 | \$ 7,936.20 |
| Stage/House LED Lighting  | 1        | \$11,646.98 | \$11,646.98 |
| Live Stream Camera System | 1        | \$ 4,450.50 | \$ 4,450.50 |
| Electrical Upgrade        | 1        | \$ 3,000.00 | \$ 3,000.00 |
| Consultation Fee          | 1        | \$ 5,000.00 | \$ 5,000.00 |
|                           | Total    |             | \$48,731.30 |

**Completed Capital Projects (As of May 24, 2019) ATTACHMENT 6**

| <b>ROSSMOOR PARK</b>                      | <b>YEAR COMPLETED</b> | <b>COST</b>               | <b>LIFE EXPECTANCY</b> | <b>ANTICIPATED COST</b> |
|---|-----------------------|---------------------------|------------------------|-------------------------|
| Parking Lot                               | ?                     | ?                         | 2021                   | \$16,500.00             |
| ROOF REPAIRS-2YR WARRANTY                 | 2018                  | \$6,000.00                | 2021                   | \$5,000.00              |
| REMODEL COMMUNITY ROOM                    | 2008-2009             | \$38,250.00               | 2022                   | \$20,000.00             |
| PLAYGROUND                                | 2009                  | \$27,244.50               | 2022                   | \$100,000.00            |
| ROSSMOOR & RUSH SMART METER WATER         | 2015                  | \$6,840.00                | 2025                   | \$8,000.00              |
| TENNIS & BASKETBALL RESURFACING           | 2019                  | \$23,710.00               | 2025                   | \$20,000.00             |
| VOLLEYBALL/BASKETBALL LIGHTS              | 2017                  | \$16,337.68               | 2027                   | \$5,000.00              |
| DISCOVERY MOSCO REMOTE LIGHTING           | 2013                  | \$9,276.00                | 2028                   | \$5,000.00              |
| COMMUNITY ROOM CARPETING                  | 2018                  | \$3,406.00                | 2028                   | \$8,000.00              |
| RETROFIT TENNIS LIGHTS TO LED             | 2019                  | \$16,940.00               | 2029                   | \$16,000.00             |
| DRINKING FOUNTAINS                        | 8/25/2016             | \$8,076.00                | 2037                   | \$10,000.00             |
| <b>RUSH PARK</b>                          | <b>YEAR COMPLETED</b> | <b>COST</b>               | <b>LIFE EXPECTANCY</b> | <b>ANTICIPATED COST</b> |
| AUD-INSIDE PAINTING                       | 2015                  | \$10,000.00               | 2020                   | \$10,000.00             |
| AUD-OUTSIDE PAINTING                      | 2016                  | \$10,000.00               | 2020                   | \$10,000.00             |
| PARKING LOT                               | 2004                  |                           | 2020                   | \$40,000.00             |
| AUD-CARPET                                | 2010                  |                           | 2021                   | \$25,000.00             |
| AUD-PARTITIONS                            | 1983                  | \$2,652.00 (2019 Tune up) | 2024                   | \$10,000.00             |
| UPGRADE AUD LAMP & EMERGENCY EXIT LIGHTS  | 2014                  | \$17,300.00               | 2024                   | \$20,000.00             |
| HVAC UNITS                                | 2013                  | \$24,400.00               | 2027                   | \$25,000.00             |
| RUSH AND ROSS PARK UPGRADE WALKWAY LIGHTS | 2017                  |                           | 2027                   | \$6,000.00              |
| ELECTRIC CART                             | 2019                  | \$8,795.00                | 2029                   | \$12,000.00             |
| PLAYGROUND                                | 2013                  | \$113,185.00              | 2029                   | \$120,000.00            |
| UPGRADE LIGHTING AUD & OFFICE             | 2019                  | \$4,185.25                | 2029                   | \$20,000.00             |
| REFURBISHED OUTSIDE BATHROOMS             | 2019                  | \$10,000.00               | 2029                   | \$15,000.00             |
| FORD RANGER                               | 2010                  | \$20,571.14               | 2030                   | \$25,000.00             |
| AUD-ROOF                                  | 2010                  | \$22,400.00               | 2035                   | \$30,000.00             |
| SITE A CANOPY                             | 2015                  | \$47,330.00               | 2035                   | \$50,000.00             |
| PLAYGROUND SHADE CANOPY                   | 2015                  | \$45,146.29               | 2035                   | \$50,000.00             |
| TRUCK F150                                | 2016                  | \$41,095.00               | 2036                   | \$45,000.00             |
| STORAGE SHED                              | 2010                  | \$39,740.00               | N/A                    | N/A                     |
| SOFTBALL FIELDS                           | 2009                  | \$39,000.00               | N/A                    | N/A                     |



Rossmoor Community Services District

**Policy**

**No. 3020**

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**BUDGET PREPARATION, ADOPTION AND REVISION**

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**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

**Policy**

**No. 3021**

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**BUDGETARY CONTROL**

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**3021.10 Budgetary Control:** This policy shall serve as the budget control document for the District and shall govern the movement of funds within the budget.

**3021.20 Budget Elements:** The District's expense budget is structured upon Funds, Departments and Departmental account classes which currently include Salaries and Benefits, Operations and Maintenance, Contract Services and Capital Expenditures. Each of these elements contains enumerated line items of expense.

**3021.30 Budget Control Points:** Movement or transfer of funds is controlled as follows:

**3021.31 Movement or Transfer of Budgeted Amounts Between Funds or Between Departments:** Board approval by Resolution is required for this transaction.

**3021.32 Transfer of Budgeted Amounts Between and Among Line Items Within a Department:** The General Manager has the authority, in accordance with Policy No. 2000.80, to expend funds in accordance with the latest approved Budget. Line Item Transfers within a Department budget shall not exceed \$5,000 without Board approval.

**3021.40 Budget Preparation, Adoption and Revision:** Budget preparation, adoption, and revision are governed by Policy No. 3020 Budget Preparation, Adoption and Revision.

**3021.50 Expenditure/Purchasing Limits:** Expenditure/purchasing limits (\$5,000) and control are governed by Policy No. 3050 District Expenditure, Purchasing, Bidding and Contracting Limits.

Adopted: October 9, 2007  
Amended: February 14, 2017

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-2**

**Date:** February 27, 2020  
**To:** Budget Committee  
**From:** Joe Mendoza, General Manager  
Initiated by: Kathy Bell, Accountant  
**Subject:** DISCUSSION REGARDING FY 2019-2020 MID-YEAR BUDGET  
ADJUSTMENTS

**RECOMMENDATION:**

Review and make recommendations to the Rossmoor Community Services (RCSD) Board of Directors regarding FY 2019-2020 mid-year budget adjustments.

**BACKGROUND:**

Board Policy No. 3020 Budget Preparation, Adoption and Revision requires that the annual budget be reviewed by the Budget Committee prior to requesting the Rossmoor Community Services (RCSD) Board of Directors approve FY 2019-2020 Amended Budget at the March 10, 2020 meeting of the Board.

**INFORMATION:**

In analyzing the FY 2019-2020 budget at mid-year, the following areas that are over budget are suggested for review and discussion:

- 10-10-5610 - Contract Services: legal services fees and the use of ADP as payroll and human resources information access
- 10-10-4003 - Staff overtime and scheduling
- 10-10-4002 – Part-time hours
- 10-10-4011 - Medical Insurance premium increase
- 10-80-6015 – Trees

**DISCUSSION:**

The District is scheduled to pay off the Rush Park Bond a year early in September 2020. The District will need to use the cash in Fund 50 in the amount of approximately \$323,000. Notice to U.S. Bank will be sent in April 2020, to advise the bank of this early

payoff. By paying off the bond a year early we will save close to \$6,500 in interest payments.

The District's medical insurance, Kaiser Permanente, has significantly raised its rates. An employee has offered to go on Medicare insurance if the District will cover the cost of it, which will be no more than \$600 a month. This will save the district approximately \$24,000 a year.

**ATTACHMENTS:**

1. FY 2019-2020 Amended Budget
2. December 2019 Revenue and Expenditure Report
3. Draft Resolution No. 20-03-10-01 with Attachment A
4. Policy No. 3020 Budget Preparation, Adoption and Revision



**FY 2019-2020 AMENDED BUDGET**  
**Department Accounts Combined**  
**TOTAL FUND SUMMARY**

|   | APPROVED<br>BUDGET<br>Fund 10 (General<br>Fund) | AMENDED<br>BUDGET<br>Fund 10 (General<br>Fund) | APPROVED<br>BUDGET<br>Fund 20<br>(Rush Park Bond<br>Fund) | AMENDED<br>BUDGET<br>Fund 20<br>(Rush Park Bond<br>Fund) | APPROVED<br>BUDGET<br>Fund 40 (CIP<br>Fund) | AMENDED<br>BUDGET<br>Fund 40 (CIP<br>Fund) |
|---|---|--|---|--|---|--|
| <b>Fund Balance, Beginning FY 2019-2020</b>               | 1,003,299                                       | 1,003,299                                      | 0   | 0  | 9,250                                       | 9,250                                      |
| <b>General Fund Revenues</b>                              |   |  |   |  |   |  |
| Transfer In from other funds                              |   |  |   |  | 150,000                                     | 75,000                                     |
| Property Taxes  | 1,010,370                                       | 1,014,695                                      | 383,500   | 240,030  |   |  |
| Street Light Assessments                                  | 356,040   | 356,040  |   |  |   |  |
| Interest on Investments                                   | 24,000  | 24,000   |   |  |   |  |
| From Other Govt. Agencies                                 | 65,400  | 65,400   |   |  |   |  |
| Permit and Rental Fees                                    | 181,000   | 181,000  |   |  |   |  |
| Miscellaneous Revenues                                    | 22,000  | 36,870   |   |  |   |  |
| <b>Total General Fund Revenues</b>                        | <b>1,658,810</b>                                | <b>1,678,005</b>                               | <b>383,500</b>  | <b>240,030</b>   | <b>159,250</b>                              | <b>84,250</b>                              |
| <b>Total General Fund Expenditures</b>                    | <b>1,631,328</b>                                | <b>1,649,251</b>                               | <b>375,679</b>  | <b>375,679</b>   | <b>146,020</b>                              | <b>75,513</b>                              |
| Revenues Less Expenditures                                | <b>27,482</b>                                   | <b>28,754</b>                                  | <b>7,822</b>  | <b>(135,648)</b>   | <b>13,230</b>                               | <b>8,737</b>                               |
| <b>Transfer Out - (To Fund 50 as directed by auditor)</b> |   |  | <b>(7,822)</b>  | <b>135,648</b>   |   |  |
| <b>Fund Balance, End FY</b>                               | <b>1,030,781</b>                                | <b>1,032,053</b>                               | <b>0</b>  | <b>0</b>   | <b>13,230</b>                               | <b>8,737</b>                               |



**FY 2019-2020 AMENDED BUDGET  
(Department Accounts Combined)  
GENERAL FUND SUMMARY - FUND 10**

| <b>ACCOUNT NO.</b>                     | <b>2016-2017<br/>ACTUAL</b> | <b>2018-2019<br/>ACTUAL</b> | <b>2019-2020<br/>APPROVED<br/>BUDGET</b> | <b>DECEMBER<br/>ACTUAL</b> | <b>2019-2020<br/>AMENDED<br/>BUDGET</b> | <b>VARIANCE</b> |
|--|-----------------------------|-----------------------------|--|----------------------------|---|-----------------|
| Fund Balance End                       | 839,775                     | 1,009,301                   | 1,003,299                                | 1,003,299                  | 1,003,299                               | 0               |
| Transfer from Reserve to Fund 40       | 0                           | 0                           | 0  | 0                          | 0                                       | 0               |
| Transfer from Reserve to Fund 10       | 0                           | 0                           | 0  | 0                          | 0                                       | 0               |
| <b>Fund Balance</b>                    | <b>839,775</b>              | <b>1,009,301</b>            | <b>1,003,299</b>                         | <b>1,003,299</b>           | <b>1,003,299</b>                        | <b>0</b>        |
| <b>General Fund Revenues</b>           |                             |                             |  |                            |   |                 |
| Property Taxes                         | 940,725                     | 988,835                     | 1,010,370                                | 545,550                    | 1,014,695                               | 4,325           |
| Street Light Assessments               | 329,669                     | 346,319                     | 356,040                                  | 190,263                    | 356,040                                 | 0               |
| Interest on Investments                | 11,216                      | 21,397                      | 24,000                                   | 4,420                      | 24,000                                  | 0               |
| From Other Govt. Agencies              | 59,841                      | 60,097                      | 65,400                                   | 756                        | 65,400                                  | 0               |
| Permit and Rental Fees                 | 177,343                     | 168,965                     | 181,000                                  | 92,943                     | 181,000                                 | 0               |
| Miscellaneous Revenues                 | 27,085                      | 21,098                      | 22,000                                   | 16,497                     | 36,870                                  | 14,870          |
| <b>Total General Fund Revenues</b>     | <b>1,545,879</b>            | <b>1,606,711</b>            | <b>1,658,810</b>                         | <b>850,429</b>             | <b>1,678,005</b>                        | <b>19,195</b>   |
| <b>General Fund Expenditures</b>       |                             |                             |  |                            |   |                 |
| <b>Transfer Out to Fund 40</b>         | <b>0</b>                    | <b>60,000</b>               | <b>150,000</b>                           | <b>0</b>                   | <b>75,000</b>                           | <b>(75,000)</b> |
| Administrative Services                | 410,704                     | 890,082                     | 816,940                                  | 420,165                    | 872,625                                 | 55,685          |
| Recreation                             | 431,213                     | 56,895                      | 45,000                                   | 38,230                     | 57,600                                  | 12,600          |
| Rossmoor Park                          | 186,436                     | 105,066                     | 103,290                                  | 59,860                     | 108,388                                 | 5,098           |
| Montecito Center                       | 91,240                      | 29,602                      | 26,098                                   | 7,361                      | 23,670                                  | (2,428)         |
| Rush Park                              | 222,365                     | 150,742                     | 140,900                                  | 80,731                     | 148,968                                 | 8,068           |
| Street Lighting                        | 113,392                     | 72,124                      | 103,000                                  | 61,595                     | 108,000                                 | 5,000           |
| Rossmoor Signature Wall                | 2,099                       | 4,262                       | 4,400                                    | 2,200                      | 3,700                                   | (700)           |
| Street Sweeping                        | 50,879                      | 61,341                      | 60,000                                   | 29,579                     | 60,000                                  | 0               |
| Parkway Trees                          | 130,831                     | 161,247                     | 166,550                                  | 100,240                    | 176,150                                 | 9,600           |
| Mini-Parks and Medians                 | 17,851                      | 21,353                      | 15,150                                   | 7,629                      | 15,150                                  | 0               |
| <b>Total General Fund Expenditures</b> | <b>1,657,010</b>            | <b>1,612,713</b>            | <b>1,631,328</b>                         | <b>807,590</b>             | <b>1,649,251</b>                        | <b>17,923</b>   |
| <b>Revenues Less Expenditures</b>      | <b>(111,131)</b>            | <b>(6,002)</b>              | <b>27,482</b>                            | <b>42,840</b>              | <b>28,754</b>                           | <b>1,272</b>    |
| <b>Fund Balance, End of Year</b>       | <b>728,644</b>              | <b>1,003,299</b>            | <b>1,030,781</b>                         | <b>1,046,139</b>           | <b>1,032,053</b>                        | <b>1,272</b>    |

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

|   | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>2019<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE      | FOOTNOTE  |
|---|---------------------|---------------------|---------------------------------|----------------------------|--------------------------------|---------------|---|
| <b>General Fund Revenues</b>                    |                     |                     |                                 |                            |                                |               |   |
| Property Taxes                                  |                     |                     |                                 |                            |                                |               |   |
| 10-00-3000 Current Secured                      | 862,738             | 912,096             | 936,675                         | 518,765                    | 940,000                        | 3,325         | December Actual + FY 18-19 Actual               |
| 10-00-3001 Current Unsecured                    | 28,267              | 28,204              | 28,000                          | 16,338                     | 28,000                         | 0             |   |
| 10-00-3002 Prior Secured                        | 6,676               | 6,143               | 6,500                           | 4,808                      | 6,500                          | 0             |   |
| 10-00-3003 Prior Unsecured                      | 395                 | 304                 | 395                             | 0                          | 395                            | 0             |   |
| 10-00-3004 Delinquent Property Taxes            | 725                 | 769                 | 800                             | 0                          | 800                            | 0             |   |
| 10-00-3010 Current Supplemental Assmnt.         | 27,725              | 25,780              | 24,000                          | 5,639                      | 24,000                         | 0             |   |
| 10-00-3020 Public Utility                       | 14,199              | 15,539              | 14,000                          | 0                          | 15,000                         | 1,000         | December Actual + FY 18-19 Actual               |
| <b>Total Property Taxes</b>                     | <b>940,725</b>      | <b>988,835</b>      | <b>1,010,370</b>                | <b>545,550</b>             | <b>1,014,695</b>               | <b>4,325</b>  |   |
| Street Light Assessments                        |                     |                     |                                 |                            |                                |               |   |
| 10-00-3105 Assessments                          | 329,669             | 346,319             | 356,040                         | 190,263                    | 356,040                        | 0             |   |
| Interest on Investments                         |                     |                     |                                 |                            |                                |               |   |
| 10-00-3200 Interest                             | 11,216              | 21,397              | 24,000                          | 4,420                      | 24,000                         | 0             |   |
| From Other Governmental Agencies                |                     |                     |                                 |                            |                                |               |   |
| 10-00-3301 State-Homeowners Prop. Tax Relief    | 5,162               | 5,097               | 5,400                           | 756                        | 5,400                          | 0             |   |
| 10-00-3305 County-Street Sweep Reimburse.       | 54,679              | 55,000              | 60,000                          | 0                          | 60,000                         | 0             |   |
| <b>Total From Other Governmental Agencies</b>   | <b>59,841</b>       | <b>60,097</b>       | <b>65,400</b>                   | <b>756</b>                 | <b>65,400</b>                  | <b>0</b>      |   |
| Permit and Rental Fees                          |                     |                     |                                 |                            |                                |               |   |
| 10-00-3404 Tennis Reservations                  | 21,454              | 20,736              | 25,000                          | 16,627                     | 25,000                         | 0             |   |
| 10-00-3405 Wall Rental                          | 580                 | 464                 | 500                             | 180                        | 500                            | 0             |   |
| 10-00-3406 Volleyball & Ball Field Reservations | 25,134              | 25,137              | 25,000                          | 9,000                      | 25,000                         | 0             |   |
| 10-00-3410 Rossmoor Building Rental             | 16,718              | 18,002              | 18,500                          | 8,755                      | 18,500                         | 0             |   |
| 10-00-3412 Montecito Building Rental            | 29,057              | 27,001              | 27,000                          | 13,672                     | 27,000                         | 0             |   |
| 10-00-3414 Rush Building Rental                 | 84,400              | 77,625              | 85,000                          | 44,709                     | 85,000                         | 0             |   |
| <b>Total Fees</b>                               | <b>177,343</b>      | <b>168,965</b>      | <b>181,000</b>                  | <b>92,943</b>              | <b>181,000</b>                 | <b>0</b>      |   |
| Miscellaneous Revenues                          |                     |                     |                                 |                            |                                |               |   |
| 10-00-3500 Miscellaneous                        | 7,085               | 1,098               | 2,000                           | 2,627                      | 3,000                          | 1,000         | December Actual + FY 18-19 Actual               |
| 10-00-3502 Admin Fees                           | 20,000              | 20,000              | 20,000                          | 0                          | 20,000                         | 0             |   |
| 10-00-3504 WinterFest Sponsorships              | 0                   | 0                   | 0                               | 13,870                     | 13,870                         | 13,870        | Sponsorship donations shown as separate revenue |
| <b>Total Miscellaneous Revenues</b>             | <b>27,085</b>       | <b>21,098</b>       | <b>22,000</b>                   | <b>16,497</b>              | <b>36,870</b>                  | <b>14,870</b> |   |
| <b>Total General Fund Revenues</b>              | <b>1,545,879</b>    | <b>1,606,711</b>    | <b>1,658,810</b>                | <b>850,429</b>             | <b>1,678,005</b>               | <b>19,195</b> |   |

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 10 Administrative Services**

| ACCOUNT NO.  | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIANCE      | FOOTNOTE   |
|--|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|---------------|--|
| <b>Department 10 Administrative Services</b>   |                     |                     |                                 |                    |                                |               |  |
| Salaries and Benefits  |                     |                     |                                 |                    |                                |               |  |
| 10-10-4000 Board of Directors' Compensation  | 9,250               | 7,167               | 8,000                           | 3,600              | 9,000                          | 1,000         | December Actual + FY 18-19 Actual                                    |
| 10-10-4001 Full Time   | 185,319             | 0                   | 0                               | 0                  | 0                              | 0             |  |
| 10-10-4001 Part Time   | 18,055              | 0                   | 10,000                          | 7,843              | 15,000                         | 5,000         | Additional part time needed for parks                                |
| 10-10-4003 Overtime  | 6,648               | 0                   | 6,000                           | 8,786              | 12,000                         | 6,000         | December Actual + FY 18-19 Actual/Est. too low                       |
| * 10-10-4006 Salaries - Administrative   | 234,175             | 228,845             | 217,400                         | 100,823            | 210,000                        | (7,400)       | December Actual + FY 18-19 Actual                                    |
| * 10-10-4008 Salaries - Recreation   | 110,000             | 141,978             | 129,600                         | 70,700             | 136,000                        | 6,400         | December Actual + FY 18-19 Actual/Est. too low                       |
| * 10-10-4009 Salaries - Maintenance & Park   | 137,400             | 137,819             | 132,000                         | 65,288             | 137,000                        | 5,000         | December Actual + FY 18-19 Actual/Est. too low                       |
| 10-10-4007 Vehicle Allowance   | 231                 | 1,125               | 1,500                           | 696                | 1,500                          | 0             |  |
| * 10-10-4010 Workers' Comp. Insurance  | 6,555               | 21,829              | 28,000                          | 7,783              | 15,000                         | (13,000)      | December Actual + FY 18-19 Actual/decrease in rates                  |
| 10-10-4012 Employee Retirement Match <small>*Deleted/On Hold per Board request</small> | 0                   | 0                   | 0                               | 0                  | 0                              | 0             |  |
| * 10-10-4011 Medical Insurance   | 42,776              | 94,591              | 79,000                          | 39,798             | 86,000                         | 7,000         | Increase in insurance premium rates.                                 |
| * 10-10-4015 Federal Payroll Taxes   | 16,652              | 40,924              | 37,600                          | 19,960             | 39,500                         | 1,900         |  |
| <b>Total Salaries and Benefits</b>   | <b>767,061</b>      | <b>674,278</b>      | <b>649,100</b>                  | <b>325,277</b>     | <b>661,000</b>                 | <b>11,900</b> |  |
| Operations and Maintenance   |                     |                     |                                 |                    |                                |               |  |
| 10-10-5002 Insurance - Liability   | 15,700              | 19,774              | 24,165                          | 0                  | 24,165                         | 0             |  |
| 10-10-5004 Membership & Dues   | 5,659               | 6,733               | 7,200                           | 6,594              | 7,200                          | 0             |  |
| 10-10-5006 Travel & Meetings   | 975                 | 2,202               | 1,550                           | 1,122              | 2,500                          | 950           | December Actual + FY 18-19 Actual Active and Chamber                 |
| 10-10-5007 Board Meetings Televised <small>*Reduced storage and truck rentals</small>  | 20,851              | 19,529              | 17,860                          | 10,413             | 17,860                         | 0             |  |
| * 10-10-5010 Publications & Legal Notices  | 3,592               | 7,232               | 6,500                           | 3,599              | 6,500                          | 0             |  |
| * 10-10-5012 Printing  | 792                 | 2,387               | 2,000                           | 830                | 3,000                          | 1,000         | December Actual + FY 18-19 Actual. Tree notices mailed to residents. |
| * 10-10-5014 Postage   | 2,712               | 4,286               | 3,000                           | 3,088              | 5,000                          | 2,000         | December Actual + FY 18-19 Actual. Tree notices mailed to residents. |
| * 10-10-5016 Office & Meeting Supplies   | 7,034               | 10,427              | 9,000                           | 3,529              | 10,000                         | 1,000         | December Actual + FY 18-19 Actual                                    |
| * 10-10-5020 Telephone   | 2,177               | 12,741              | 14,365                          | 5,785              | 12,500                         | (1,865)       | December Actual + FY 18-19 Actual                                    |
| 10-10-5021 Computer/E-mail/Server Costs  | 3,560               | 5,393               | 5,000                           | 1,499              | 5,000                          | 0             |  |
| 10-10-5045 Miscellaneous Expenditures  | (3,430)             | 24,190              | 10,000                          | 3,837              | 10,000                         | 0             |  |
| 10-10-5046 Bank Service Charges  | 2,247               | 3,258               | 2,800                           | 1,673              | 3,400                          | 600           | Increase in merchant card charges                                    |
| 10-10-5050 Elections   | 0                   | 0                   | 0                               | 0                  | 0                              | 0             |  |
| <b>Total Operations and Maintenance</b>  | <b>61,869</b>       | <b>118,152</b>      | <b>103,440</b>                  | <b>41,969</b>      | <b>107,125</b>                 | <b>3,685</b>  |  |
| Contract Services  |                     |                     |                                 |                    |                                |               |  |
| 10-10-5610 Legal Services  | 30,558              | 49,075              | 34,000                          | 23,200             | 50,000                         | 16,000        | Due Legislative and Policy changes                                   |
| 10-10-5620 Miscellaneous Studies   | 0                   | 0                   | 0                               | 0                  | 10,000                         | 10,000        | Study, not to exceed \$10,000  |
| 10-10-5615 Financial Audit-Consulting  | 11,300              | 12,940              | 12,500                          | 12,500             | 12,500                         | 0             |  |
| 10-10-5670 Other Professional Services   | 19,097              | 34,025              | 15,900                          | 16,652             | 30,000                         | 14,100        | Additional Auditor Charges and IT support                            |
| <b>Total Contract Services</b>   | <b>60,955</b>       | <b>96,040</b>       | <b>62,400</b>                   | <b>52,352</b>      | <b>102,500</b>                 | <b>40,100</b> |  |
| Capital Expenditures   |                     |                     |                                 |                    |                                |               |  |
| 10-10-6010 Equipment   | 1,457               | 1,612               | 2,000                           | 566                | 2,000                          | 0             |  |
| <b>Total Administrative Services</b>   | <b>891,342</b>      | <b>890,082</b>      | <b>816,940</b>                  | <b>420,165</b>     | <b>872,625</b>                 | <b>55,685</b> |  |

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 20 Recreation**

| ACCOUNT NO.                               | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIANCE      | FOOTNOTE  |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|---------------|---|
| <b>Department 20 Recreation</b>           |                     |                     |                                 |                    |                                |               |   |
| Salaries and Benefits                     |                     |                     |                                 |                    |                                |               |   |
| * 10-20-4001 Full Time                    | 49,623              | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-4002 Part Time                    | 27,408              | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-4003 Overtime                     | 3,595               | 0                   | 0                               | 0                  | 0                              | 0             |   |
| 10-20-4005 Event Attendant                | 716                 | 0                   | 0                               | 0                  | 0                              | 0             |   |
| 10-20-4007 Vehicle Allowance              | 0                   | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-4010 Workers' Comp. Insurance     | 2,855               | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-4011 Medical Insurance            | 10,875              | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-4015 Federal Payroll Tax          | 6,221               | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-4018 State Payroll Taxes          | 492                 | 0                   | 0                               | 0                  | 0                              | 0             |   |
| <b>Total Salaries and Benefits</b>        | <b>101,785</b>      | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>      |   |
| Operations and Maintenance                |                     |                     |                                 |                    |                                |               |   |
| 10-20-5006 Travel & Meetings              | 167                 | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-5010 Publications & Legal Notices | 426                 | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-5012 Printing                     | 638                 | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-5014 Postage                      | 142                 | 0                   | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-5016 Office & Meeting Supplies    | 1,091               | 0                   | 0                               | 0                  | 0                              | 0             |   |
| 10-20-5017 Community Events               | 32,410              | 43,154              | 44,000                          | 38,230             | 56,600                         | 12,600        | Sponsorship donations for Winterfest moved to Revenues. Added Movie in Park in May. |
| 10-20-5019 Fireworks                      | 8,000               | 8,000               | 0                               | 0                  | 0                              | 0             |   |
| * 10-20-5020 Telephone                    | 2,222               | 0                   | 0                               | 0                  | 0                              | 0             |   |
| 10-20-5045 Miscellaneous Expenditures     | (4,060)             | 5,224               | 500                             | 0                  | 500                            | 0             |   |
| 10-20-5051 Equipment Rental               | -                   | 0                   | 250                             | 0                  | 250                            | 0             |   |
| <b>Total Operations and Maintenance</b>   | <b>41,036</b>       | <b>56,379</b>       | <b>44,750</b>                   | <b>38,230</b>      | <b>57,350</b>                  | <b>12,600</b> |   |
| Contract Services                         |                     |                     |                                 |                    |                                |               |   |
| 10-20-5670 Other Professional Services    | 837                 | 516                 | 0                               | 0                  | 0                              | 0             |   |
| <b>Total Contract Services</b>            | <b>837</b>          | <b>516</b>          | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>      |   |
| Capital Expenditures                      |                     |                     |                                 |                    |                                |               |   |
| 10-20-6010 Equipment                      | 239                 | 0                   | 250                             | 0                  | 250                            | 0             |   |
| <b>Total Capital Expenditures</b>         | <b>287,555</b>      | <b>0</b>            | <b>250</b>                      | <b>0</b>           | <b>250</b>                     | <b>0</b>      |   |
| <b>Total Recreation</b>                   | <b>431,213</b>      | <b>56,895</b>       | <b>45,000</b>                   | <b>38,230</b>      | <b>57,600</b>                  | <b>12,600</b> |   |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 30 Rossmoor Park**

| ACCOUNT NO.   | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE     | FOOTNOTE                      |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|--------------|-------------------------------|
| <b>Department 30 Rossmoor Park</b>                  |                     |                     |                                 |                    |                                |              |                               |
| <u>Salaries and Benefits</u>                        |                     |                     |                                 |                    |                                |              |                               |
| * 10-30-4001 Full Time                              | 37,267              | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-4002 Part Time                              | 17,979              | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-4003 Overtime                               | 3,166               | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-4010 Workers' Comp. Insurance               | 6,554               | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-4011 Medical Insurance                      | 13,433              | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-4015 Federal Payroll Taxes                  | 4,466               | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-4018 State Payroll Taxes                    | 261                 | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| <b>Total Salaries and Benefits</b>                  | <b>83,126</b>       | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>     |                               |
| <u>Operations and Maintenance</u>                   |                     |                     |                                 |                    |                                |              |                               |
| * 10-30-5010 Publications & Legal Notices           | 426                 | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-5012 Printing                               | 38                  | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-5014 Postage                                | 49                  | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-5016 Office & Meeting Supplies              | 722                 | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| 10-30-5018 Janitorial Supplies                      | 4,288               | 3,448               | 4,500                           | 1,077              | 4,500                          | 0            |                               |
| * 10-30-5020 Telephone                              | 2,222               | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| 10-30-5022 Utilities                                | 13,034              | 11,842              | 13,000                          | 7,737              | 13,000                         | 0            |                               |
| 10-30-5023 Water                                    | 22,766              | 18,006              | 22,000                          | 17,461             | 27,000                         | 5,000        | Water Audit to stay in budget |
| 10-30-5025 Secured Property Tax                     | 916                 | 928                 | 940                             | 519                | 1,038                          | 98           | Actual Taxes Paid             |
| 10-30-5030 Vehicle Maintenance                      | 864                 | 1,070               | 1,050                           | 833                | 1,050                          | 0            |                               |
| 10-30-5032 Buildings & Grounds-Maintenance          | 25,992              | 31,942              | 30,000                          | 16,062             | 30,000                         | 0            |                               |
| 10-30-5034 Alarm Systems/Security                   | 734                 | 904                 | 850                             | 460                | 850                            | 0            |                               |
| 10-30-5045 Miscellaneous/Expenditures               | (3,176)             | 4,484               | 450                             | 0                  | 450                            | 0            |                               |
| 10-30-5051 Equipment Rental                         | 0                   | 0                   | 250                             | 0                  | 250                            | 0            |                               |
| 10-30-5052 Minor Facility Repairs/Tools             | 0                   | 0                   | 250                             | 0                  | 250                            | 0            |                               |
| <b>Total Operations and Maintenance</b>             | <b>68,875</b>       | <b>72,624</b>       | <b>73,290</b>                   | <b>44,149</b>      | <b>78,388</b>                  | <b>5,098</b> |                               |
| <u>Contact Services</u>                             |                     |                     |                                 |                    |                                |              |                               |
| 10-30-5655 Landscape Maintenance/Janitorial Service | 32,327              | 31,962              | 30,000                          | 15,711             | 30,000                         | 0            |                               |
| 10-30-5656 Tree Trimming                            | 1,139               | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| * 10-30-5670 Other Professional Services            | 730                 | 480                 | 0                               | 0                  | 0                              | 0            |                               |
| <b>Total Contract Services</b>                      | <b>34,196</b>       | <b>32,442</b>       | <b>30,000</b>                   | <b>15,711</b>      | <b>30,000</b>                  | <b>0</b>     |                               |
| <u>Capital Expenditures</u>                         |                     |                     |                                 |                    |                                |              |                               |
| 10-30-6010 Equipment                                | 238.74              | 0                   | 0                               | 0                  | 0                              | 0            |                               |
| <b>Total Capital Expenditures</b>                   | <b>239</b>          | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>     |                               |
| <b>Total Rossmoor Park</b>                          | <b>186,436</b>      | <b>105,066</b>      | <b>103,290</b>                  | <b>59,860</b>      | <b>108,388</b>                 | <b>5,098</b> |                               |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 40 Montecito Center**

| ACCOUNT NO.   | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE       | FOOTNOTE                          |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|----------------|-----------------------------------|
| <b>Department 40 Montecito Center</b>               |                     |                     |                                 |                    |                                |                |                                   |
| <b>Salaries and Benefits</b>                        |                     |                     |                                 |                    |                                |                |                                   |
| * 10-40-4001 Full Time                              | 30,618              | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-4002 Part Time                              | 8,990               | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-4003 Overtime                               | 2,479               | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-4010 Workers' Comp. Insurance               | 5,254               | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-4011 Medical Insurance                      | 10,866              | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-4015 Federal Payroll Taxes                  | 3,217               | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-4018 State Payroll Taxes                    | 172                 | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| <b>Total Salaries and Benefits</b>                  | <b>61,596</b>       | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>       |                                   |
| <b>Operations and Maintenance</b>                   |                     |                     |                                 |                    |                                |                |                                   |
| * 10-40-5010 Publications & Legal Notices           | 426                 | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-5012 Printing                               | 38                  | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-5014 Postage                                | 49                  | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| * 10-40-5016 Office & Meeting Supplies              | 701                 | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| 10-40-5018 Janitorial Supplies                      | 4,288               | 3,448               | 4,500                           | 1,077              | 4,500                          | 0              |                                   |
| * 10-40-5020 Telephone                              | 2,222               | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| 10-40-5022 Utilities                                | 1,772               | 1,530               | 2,000                           | 624                | 2,000                          | 0              |                                   |
| 10-40-5023 Water                                    | 2,250               | 1,996               | 2,250                           | 699                | 2,250                          | 0              |                                   |
| 10-40-5025 Secured Property Tax                     | 770                 | 779                 | 798                             | 435                | 870                            | 72             | Actual Taxes Paid                 |
| 10-40-5030 Vehicle Maintenance                      | 864                 | 987                 | 1,050                           | 835                | 1,050                          | 0              |                                   |
| 10-40-5032 Buildings & Grounds-Maintenance.         | 9,121               | 12,831              | 10,000                          | 1,740              | 7,500                          | (2,500)        | December Actual + FY 18-19 Actual |
| 10-40-5034 Alarm Systems/Security                   | 597                 | 514                 | 500                             | 205                | 500                            | 0              |                                   |
| 10-40-5045 Miscellaneous/Expenditures               | 1,088               | 3,546               | 500                             | 0                  | 500                            | 0              |                                   |
| 10-40-5051 Equipment Rental                         | 0                   | 0                   | 250                             | 0                  | 250                            | 0              |                                   |
| 10-40-5052 Minor Facility Repairs/Tools             | 0                   | 0                   | 250                             | 0                  | 250                            | 0              |                                   |
| <b>Total Operations and Maintenance</b>             | <b>24,183</b>       | <b>25,631</b>       | <b>22,098</b>                   | <b>5,615</b>       | <b>19,670</b>                  | <b>(2,428)</b> |                                   |
| 10-40-5655 Landscape Maintenance/Janitorial Service | 3,592               | 3,491               | 3,500                           | 1,746              | 3,500                          | 0              |                                   |
| 10-40-5656 Tree Trimming                            | 1,139               | 0                   | 0                               | 0                  | 0                              | 0              |                                   |
| 10-40-5670 Other Professional Services              | 730                 | 480                 | 0                               | 0                  | 0                              | 0              |                                   |
| <b>Total Contract Services</b>                      | <b>5,461</b>        | <b>3,971</b>        | <b>3,500</b>                    | <b>1,746</b>       | <b>3,500</b>                   | <b>0</b>       |                                   |
| <b>Capital Expenditures</b>                         |                     |                     |                                 |                    |                                |                |                                   |
| 10-40-6010 Equipment                                | 0                   | 0                   | 500                             | 0                  | 500                            | 0              |                                   |
| <b>Total Capital Expenditures</b>                   | <b>0</b>            | <b>0</b>            | <b>500</b>                      | <b>0</b>           | <b>500</b>                     | <b>0</b>       |                                   |
| <b>Total Montecito Center</b>                       | <b>91,240</b>       | <b>29,602</b>       | <b>26,098</b>                   | <b>7,361</b>       | <b>23,670</b>                  | <b>(2,428)</b> |                                   |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10



**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 50 Rush Park**

| ACCOUNT NO.   | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE     | FOOTNOTE   |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|--------------|--|
| <b>Department 50 Rush Park</b>                      |                     |                     |                                 |                    |                                |              |  |
| Salaries and Benefits                               |                     |                     |                                 |                    |                                |              |  |
| * 10-50-4001 Full Time                              | 37,267              | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4002 Part Time                              | 17,979              | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4003 Overtime                               | 3,166               | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4005 Event Attendant                        | 3,750               | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4010 Workers' Comp. Insurance               | 6,554               | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4011 Medical Insurance                      | 13,434              | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4015 Federal Payroll Taxes                  | 4,752               | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-4018 State Payroll Taxes                    | 340                 | 0                   | 0                               | 0                  | 0                              | 0            |  |
| <b>Total Salaries and Benefits</b>                  | <b>87,241</b>       | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>     |  |
| Operations and Maintenance                          |                     |                     |                                 |                    |                                |              |  |
| * 10-50-5010 Publications & Legal Notices           | 426                 | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-5012 Printing                               | 38                  | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-5014 Postage                                | 49                  | 0                   | 0                               | 0                  | 0                              | 0            |  |
| * 10-50-5016 Office & Meeting Supplies              | 750                 | 0                   | 0                               | 0                  | 0                              | 0            |  |
| 10-50-5018 Janitorial Supplies                      | 4,301               | 3,458               | 4,500                           | 1,078              | 4,500                          | 0            |  |
| * 10-50-5020 Telephone                              | 2,222               | 0                   | 0                               | 0                  | 0                              | 0            |  |
| 10-50-5022 Utilities                                | 26,215              | 23,229              | 23,000                          | 11,298             | 23,000                         | 0            |  |
| 10-50-5023 Water                                    | 35,746              | 38,693              | 39,000                          | 21,889             | 42,000                         | 3,000        | Water Audit to stay in budget  |
| 10-50-5025 Secured Property Tax                     | 3,508               | 3,550               | 4,050                           | 1,984              | 3,968                          | (82)         | Actual Taxes Paid  |
| 10-50-5030 Vehicle Maintenance                      | 865                 | 988                 | 1,050                           | 835                | 1,200                          | 150          |  |
| 10-50-5032 Buildings & Grounds-Maintenance          | 29,375              | 43,229              | 38,000                          | 27,185             | 43,000                         | 5,000        | Maint. Additional costs, ie, playground light, wall repair, roof & a/c repair, aud.partitions. |
| 10-50-5034 Alarm Systems/Security                   | 770                 | 854                 | 550                             | 205                | 550                            | 0            |  |
| 10-50-5045 Miscellaneous/Expenditures               | (3,336)             | 4,569               | 250                             | 0                  | 250                            | 0            |  |
| 10-50-5051 Equipment Rental                         | 0                   | 0                   | 250                             | 0                  | 250                            | 0            |  |
| 10-50-5052 Minor Facility Repairs/Tools             | 0                   | 0                   | 250                             | 0                  | 250                            | 0            |  |
| <b>Total Operations and Maintenance</b>             | <b>100,928</b>      | <b>118,570</b>      | <b>110,900</b>                  | <b>64,474</b>      | <b>118,968</b>                 | <b>8,068</b> |  |
| 10-50-5655 Landscape Maintenance/Janitorial Service | 32,327              | 31,692              | 30,000                          | 16,257             | 30,000                         | 0            |  |
| 10-50-5656 Tree Trimming                            | 1,139               | 0                   | 0                               | 0                  | 0                              | 0            |  |
| 10-50-5670 Other Professional Services              | 730                 | 480                 | 0                               | 0                  | 0                              | 0            |  |
| <b>Total Contract Services</b>                      | <b>34,196</b>       | <b>32,172</b>       | <b>30,000</b>                   | <b>16,257</b>      | <b>30,000</b>                  | <b>0</b>     |  |
| Capital Expenditures                                |                     |                     |                                 |                    |                                |              |  |
| 10-50-6010 Equipment                                | 0                   | 0                   | 0                               | 0                  | 0                              | 0            |  |
| <b>Total Capital Expenditures</b>                   | <b>0</b>            | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>     |  |
| <b>Total Rush Park</b>                              | <b>222,365</b>      | <b>150,742</b>      | <b>140,900</b>                  | <b>80,731</b>      | <b>148,968</b>                 | <b>8,068</b> |  |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping**

| ACCOUNT NO.                                  | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE     | FOOTNOTE  |
|--|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|--------------|---|
| <b>Department 60 Street Lighting</b>         |                     |                     |                                 |                    |                                |              |   |
| Operations and Maintenance                   |                     |                     |                                 |                    |                                |              |   |
| 10-60-5020 Telephone                         | 740                 | 0                   |                                 |                    |                                | 0            |   |
| Contract Services                            |                     |                     |                                 |                    |                                | 0            |   |
| 10-60-5650 Street Lights                     | 112,652             | 72,124              | 103,000                         | 61,595             | 108,000                        | 5,000        | Auditor did not back out FY 18-19 invoice for \$21,950 - must show this year. |
| <b>Total Street Lighting</b>                 | <b>113,392</b>      | <b>72,124</b>       | <b>103,000</b>                  | <b>61,595</b>      | <b>108,000</b>                 | <b>5,000</b> |   |
| <b>Department 65 Rossmoor Signature Wall</b> |                     |                     |                                 |                    |                                |              |   |
| Operations and Maintenance                   |                     |                     |                                 |                    |                                |              |   |
| 10-65-5002 Insurance - Liability             | 2,000               | 2,200               | 2,400                           | 2,200              | 2,200                          | (200)        | December Actual + FY 18-19 Actual   |
| 10-65-5032 Buildings & Grounds-Maintenance   | 99                  | 2,062               | 2,000                           | 0                  | 1,500                          | (500)        | December Actual + FY 18-19 Actual   |
| <b>Total Rossmoor Signature Wall</b>         | <b>2,099</b>        | <b>4,262</b>        | <b>4,400</b>                    | <b>2,200</b>       | <b>3,700</b>                   | <b>(700)</b> |   |
| <b>Department 70 Street Sweeping</b>         |                     |                     |                                 |                    |                                |              |   |
| Operations and Maintenance                   |                     |                     |                                 |                    |                                |              |   |
| 10-70-5020 Telephone                         | 726                 | 0                   | 0                               | 0                  | 0                              | 0            |   |
| <b>Total Operations and Maintenance</b>      | <b>726</b>          | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>     |   |
| Contract Services                            |                     |                     |                                 |                    |                                |              |   |
| 10-70-5642 Street Sweeping                   | 50,153              | 61,341              | 60,000                          | 29,579             | 60,000                         | 0            |   |
| <b>Total Street Sweeping</b>                 | <b>50,879</b>       | <b>61,341</b>       | <b>60,000</b>                   | <b>29,579</b>      | <b>60,000</b>                  | <b>0</b>     |   |



**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 80 Parkway Trees**

| ACCOUNT NO.                             | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE     | FOOTNOTE |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|--------------|----------|
| <b>Department 80 Parkway Trees</b>      |                     |                     |                                 |                    |                                |              |          |
| Salaries and Benefits                   |                     |                     |                                 |                    |                                |              |          |
| * 10-80-4002 Salaries Part Time         | 20,138              | 0                   | 0                               | 0                  | 0                              | 0            |          |
| * 10-80-4003 Salaries Overtime          | 14                  | 0                   | 0                               | 0                  | 0                              | 0            |          |
| 10-80-4007 Vehicle Allowance            | 782                 | 373                 | 0                               | 0                  | 0                              | 0            |          |
| * 10-80-4015 Federal Payroll Tax -FICA  | 1,542               | 0                   | 0                               | 0                  | 0                              | 0            |          |
| * 10-80-4018 State Payroll Taxes        | 175                 | 0                   | 0                               | 0                  | 0                              | 0            |          |
| <b>Total Salaries and Benefits</b>      | <b>22,651</b>       | <b>373</b>          | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>     |          |
| Operations and Maintenance              |                     |                     |                                 |                    |                                |              |          |
| * 10-80-5012 Printing                   | 0                   | 0                   | 0                               | 0                  | 0                              | 0            |          |
| * 10-80-5014 Postage                    | 23                  | 0                   | 0                               | 0                  | 0                              | 0            |          |
| * 10-80-5016 Office & Meeting Supplies  | 92                  | 0                   | 0                               | 0                  | 0                              | 0            |          |
| 10-80-5017 Tree City/Community Events   | 0                   | 1,247               | 1,500                           | 0                  | 1,500                          | 0            |          |
| * 10-80-5020 Telephone                  | 1,481               | 0                   | 0                               | 0                  | 0                              | 0            |          |
| 10-80-5030 Vehicle Maintenance          | 0                   | 0                   | 0                               | 0                  | 0                              | 0            |          |
| 10-80-5051 Equipment Rental             | 0                   | 0                   | 50                              | 0                  | 50                             | 0            |          |
| <b>Total Operations and Maintenance</b> | <b>1,596</b>        | <b>1,247</b>        | <b>1,550</b>                    | <b>0</b>           | <b>1,550</b>                   | <b>0</b>     |          |
| Contract Services                       |                     |                     |                                 |                    |                                |              |          |
| 10-80-5656 Tree Trimming                | 75,431              | 105,045             | 111,000                         | 96,130             | 116,500                        | 5,500        |          |
| * 10-80-5657 Tree Health Care           | 234                 | 5,280               | 0                               | 0                  | 0                              | 0            |          |
| 10-80-5660 Tree Removals                | 1,716               | 3,544               | 9,000                           | 3,440              | 3,500                          | (5,500)      |          |
| 10-80-5670 Other Professional Services  | 3,049               | 2,758               | 0                               | 0                  | 0                              | 0            |          |
| <b>Total Contract Services</b>          | <b>80,431</b>       | <b>116,627</b>      | <b>120,000</b>                  | <b>99,570</b>      | <b>120,000</b>                 | <b>0</b>     |          |
| Capital Expenditures                    |                     |                     |                                 |                    |                                |              |          |
| 10-80-6015 Trees                        | 26,153              | 43,000              | 45,000                          | 670                | 54,600                         | 9,600        |          |
| <b>Total Parkway Trees</b>              | <b>130,831</b>      | <b>161,247</b>      | <b>166,550</b>                  | <b>100,240</b>     | <b>176,150</b>                 | <b>9,600</b> |          |

\* Departments combined fy 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 AMENDED BUDGET**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 90 Mini-Parks & Medians**

| ACCOUNT NO.   | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE      | FOOTNOTE |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|---------------|----------|
| <b>Department 90 Mini-Parks &amp; Medians</b>       |                     |                     |                                 |                    |                                |               |          |
| <u>Salaries and Benefits</u>                        |                     |                     |                                 |                    |                                |               |          |
| * 10-90-4001 Full Time                              | 714                 | 0                   | 0                               | 0                  | 0                              | 0             |          |
| * 10-90-4003 Overtime                               | 62                  | 0                   | 0                               | 0                  | 0                              | 0             |          |
| * 10-90-4010 Workers' Comp                          | 258                 | 0                   | 0                               | 0                  | 0                              | 0             |          |
| * 10-90-4015 Federal Payroll Taxes                  | 59                  | 0                   | 0                               | 0                  | 0                              | 0             |          |
| * 10-90-4018 State Payroll Taxes                    | 2                   | 0                   | 0                               | 0                  | 0                              | 0             |          |
| <b>Total Salaries and Benefits</b>                  | <b>1,095</b>        | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>      |          |
| <u>Operations and Maintenance</u>                   |                     |                     |                                 |                    |                                |               |          |
| * 10-90-5020 Telephone                              | 741                 | 0                   | 0                               | 0                  | 0                              | 0             |          |
| 10-90-5022 Utilities                                | 886                 | 753                 | 1,150                           | 245                | 1,150                          | 0             |          |
| 10-30-5023 Water                                    | 7,386               | 8,117               | 7,600                           | 4,840              | 7,600                          | 0             |          |
| 10-90-5032 Building & Grounds Maintenance.          | 3,205               | 8,763               | 2,500                           | 698                | 2,500                          | 0             |          |
| 10-90-5045 Miscellaneous/Expenditures               | 523                 | 0                   | 100                             | 0                  | 100                            | 0             |          |
| 10-90-5051 Equipment Rental                         | 0                   | 0                   | 100                             | 0                  | 100                            | 0             |          |
| 10-90-5052 Minor Facility Repairs/Tools             | 0                   | 0                   | 100                             | 0                  | 100                            | 0             |          |
| <b>Total Operations and Maintenance</b>             | <b>12,741</b>       | <b>17,633</b>       | <b>11,550</b>                   | <b>5,783</b>       | <b>11,550</b>                  | <b>0</b>      |          |
| <u>Contract Services</u>                            |                     |                     |                                 |                    |                                |               |          |
| 10-90-5655 Landscape Maintenance/Janitorial Service | 3,592               | 3,491               | 3,500                           | 1,746              | 3,500                          | 0             |          |
| 10-90-5656 Tree Trimming                            | 380                 | 208                 | 0                               | 0                  | 0                              | 0             |          |
| 10-90-5670 Other Professional Services              | 43                  | 21                  | 0                               | 0                  | 0                              | 0             |          |
| <b>Total Contract Services</b>                      | <b>4,015</b>        | <b>3,720</b>        | <b>3,500</b>                    | <b>1,746</b>       | <b>3,500</b>                   | <b>0</b>      |          |
| <u>Capital Expenditures</u>                         |                     |                     |                                 |                    |                                |               |          |
| 10-90-6010 Equipment                                | 0                   | 0                   | 100                             | 100                | 100                            | 0             |          |
| <b>Total Capital Expenditures</b>                   | <b>0</b>            | <b>0</b>            | <b>100</b>                      | <b>100</b>         | <b>100</b>                     | <b>0</b>      |          |
| <b>Total Mini-Parks &amp; Medians</b>               | <b>17,851</b>       | <b>21,353</b>       | <b>15,150</b>                   | <b>7,629</b>       | <b>15,150</b>                  | <b>0</b>      |          |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>              | <b>1,657,010</b>    | <b>1,612,713</b>    | <b>1,631,328</b>                | <b>807,590</b>     | <b>1,649,251</b>               | <b>17,923</b> |          |

\* Departments combined by 2018-2019. Totals moved to Administrative - Department 10

**FY 2019-2020 AMENDED BUDGET  
(Department Accounts Combined)  
RUSH PARK ASSESSMENT DISTRICT - FUND 20**

|   | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | 2019-2020<br>APPROVED<br>BUDGET | DECEMBER<br>ACTUAL | 2019-2020<br>AMENDED<br>BUDGET | VARIENCE         | FOOTNOTE   |
|---|---------------------|---------------------|---------------------------------|--------------------|--------------------------------|------------------|--|
| <b>Rush Park AD Revenues</b>                                  |                     |                     |                                 |                    |                                |                  |  |
| Assessments   |                     |                     |                                 |                    |                                |                  |  |
| 20-00-3100 Current Year Secured                               | 379,844             | 379,327             | 380,000                         | 131,132            | 233,680                        | (146,320)        | Bond tax lowered from \$108.60 to \$66.03 per residence due final payoff in September 2020 |
| 20-00-3101 Prior Year Secured                                 | 2,370               | 606                 | 1,000                           | 2,293              | 2,350                          | 1,350            |  |
| 20-00-3200 Interest on investments                            | 1,058               | 0                   | 2,500                           | 3,308              | 4,000                          | 1,500            |  |
| 20-00-3500 Other Misc. Rev.                                   | 0                   | 0                   | 0                               | 0                  | 0                              | 0                |  |
| <b>Total Rush Park AD Revenues</b>                            | <b>383,272</b>      | <b>379,933</b>      | <b>383,500</b>                  | <b>136,733</b>     | <b>240,030</b>                 | <b>(143,470)</b> |  |
| <b>Rush Park AD Expenditures</b>                              |                     |                     |                                 |                    |                                |                  |  |
| 20-50-5617 Administrative Fees                                | 20,000              | 20,000              | 20,000                          | 0                  | 20,000                         | 0                |  |
| 20-50-5619 Bond Trustee                                       | 3,048               | 3,324               | 3,324                           | 3,324              | 3,324                          | 0                |  |
| <b>Total Contract Services</b>                                | <b>23,048</b>       | <b>23,324</b>       | <b>23,324</b>                   | <b>3,324</b>       | <b>23,324</b>                  | <b>0</b>         |  |
| <b>Annual Debt Service</b>                                    |                     |                     |                                 |                    |                                |                  |  |
| 20-50-5800 Principal  | 280,000             | 294,993             | 315,000                         | 315,000            | 315,000                        | 0                |  |
| 20-50-5801 Interest   | 72,317              | 54,036              | 37,355                          | 23,560             | 37,355                         | 0                |  |
| 20-50-5045 Miscellaneous                                      | 0                   | 0                   | 0                               | 0                  | 0                              | 0                |  |
| <b>Total Annual Debt Service</b>                              | <b>352,317</b>      | <b>349,029</b>      | <b>352,355</b>                  | <b>338,560</b>     | <b>352,355</b>                 | <b>0</b>         |  |
| <b>Total Rush Park AD Expenditures</b>                        | <b>375,365</b>      | <b>372,353</b>      | <b>375,679</b>                  | <b>341,884</b>     | <b>375,679</b>                 | <b>0</b>         |  |
| <b>Revenues Less Expenditures</b>                             | <b>7,907</b>        | <b>7,580</b>        | <b>7,822</b>                    | <b>-205,151</b>    | <b>-135,648</b>                | <b>(143,470)</b> |  |
| <b>Transfers Out</b>  | <b>0</b>            | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>         |  |
| <b>(1) Transfer Out - (To Fund 50 as directed by auditor)</b> | <b>7,907</b>        | <b>7,580</b>        | <b>7,822</b>                    | <b>-205,151</b>    | <b>-135,648</b>                | <b>(143,470)</b> |  |
| <b>Fund Balance, End of Year</b>                              | <b>0</b>            | <b>0</b>            | <b>0</b>                        | <b>0</b>           | <b>0</b>                       | <b>0</b>         |  |

**FY 2019-2020 AMENDED BUDGET  
(Department Accounts Combined)  
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

| <b>ACCOUNT NO.</b>                                | <b>2017 2018<br/>ACTUAL</b> | <b>2018-2019<br/>ACTUAL</b> | <b>2019-2020<br/>APPROVED<br/>BUDGET</b> | <b>DECEMBER<br/>ACTUAL</b> | <b>2019-2020<br/>AMENDED<br/>BUDGET</b> | <b>VARIENCE</b> | <b>FOOTNOTE</b>   |
|---|-----------------------------|-----------------------------|--|----------------------------|---|-----------------|---|
| <b>Assigned Fund Balance, Beginning</b>           | 32,696                      | 26,196                      | 9,250                                    | 9,250                      | 9,250                                   | 0               | FY 18/19 Actual adjusted in Audit   |
| <b>Revenues</b>                                   |                             |                             |  |                            |   |                 |   |
| 40-00-3600 Transfer In Fund 10                    | 0                           | 60,000                      | 150,000                                  | 0                          | 75,000                                  | (75,000)        |   |
| <b>Total Capital Improvement Program Revenues</b> | <b>32,696</b>               | <b>86,196</b>               | <b>159,250</b>                           | <b>9,250</b>               | <b>84,250</b>                           | <b>(75,000)</b> |   |
| <b>Expenditures</b>                               |                             |                             |  |                            |   |                 |   |
| Departments                                       |                             |                             |  |                            |   |                 |   |
| Rossmoor Park                                     | 0                           | 37,825                      | 48,100                                   | 1,000                      | 8,000                                   | (40,100)        | 19/20 plans and eng. Fees- 20/21 material purchase.                                     |
| Montecito Center                                  | 0                           | 14,557                      | 0  | 0                          | 0                                       | 0               |   |
| Rush Park   | 0                           | 8,149                       | 86,420                                   | 0                          | 53,013                                  | (33,407)        |   |
| General   | 6,500                       | 16,415                      | 11,500                                   | 3,871                      | 14,500                                  | 3,000           | Actual Server cost \$7,973 + Brea IT estimate \$3,653 = \$7,973/Approved Budget \$5,000 |
| <b>Total Expenditures</b>                         | <b>6,500</b>                | <b>76,946</b>               | <b>146,020</b>                           | <b>4,871</b>               | <b>75,513</b>                           | <b>(70,507)</b> |   |
| <b>Revenues Less Expenditures</b>                 | <b>26,196</b>               | <b>9,250</b>                | <b>13,230</b>                            | <b>4,379</b>               | <b>8,737</b>                            | <b>(4,493)</b>  |   |
| <b>Fund Balance, End of Year</b>                  | <b>26,196</b>               | <b>9,250</b>                | <b>13,230</b>                            | <b>4,379</b>               | <b>8,737</b>                            | <b>(4,493)</b>  |   |

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**2019-2020 APPROVED BUDGET**

| PROJECT TITLE  | 2017-2018 ACTUAL | 2018-2019 APPROVED FINAL BUDGET | 2018-2019 ACTUAL BUDGET | 2019-2020 APPROVED BUDGET | 2019-2020 AMENDED BUDGET | 2020-2021 INFORMATION ONLY | 2021-2022 INFORMATION ONLY |
|--|------------------|---------------------------------|-------------------------|---------------------------|--------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>  |                  |                                 |                         |                           |                          |                            |                            |
| Beginning Fund Balance   | \$32,696         | \$26,196                        | \$26,196                | \$9,250                   | \$9,250                  | \$13,230                   | (\$102,870)                |
| Transfer from Fund 10  |                  |                                 | \$60,000                | \$150,000                 | \$75,000                 |                            |                            |
| <b>TOTAL REVENUES</b>  | <b>\$32,696</b>  | <b>\$26,196</b>                 | <b>\$86,196</b>         | <b>\$159,250</b>          | <b>\$84,250</b>          | <b>\$13,230</b>            | <b>(\$102,870)</b>         |
| <b>EXPENSES</b>  |                  |                                 |                         |                           |                          |                            |                            |
| <b>ROSSMOOR PARK</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Retrofit Tennis Lights to LED and Monument Sign                              |                  |                                 | \$14,125                |                           |                          |                            |                            |
| Basketball and Tennis Courts Resurfacing                                     |                  |                                 | \$23,700                |                           |                          |                            |                            |
| Repave, Slurry and Stripe Parking Spaces                                     |                  |                                 |                         |                           |                          | \$16,000                   |                            |
| Picnic Canopy Site B (MOVE TO FY 2020-2021)                                  |                  |                                 |                         | \$48,100                  | \$8,000                  | \$40,100                   |                            |
| Rossmoor Park Playground   |                  |                                 |                         |                           |                          |                            | \$100,000                  |
| <b>ROSSMOOR PARK SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$37,825</b>         | <b>\$48,100</b>           | <b>\$8,000</b>           | <b>\$56,100</b>            | <b>\$100,000</b>           |
| <b>MONTECITO</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Upgrade Lighting to LED  |                  |                                 | \$5,357                 |                           |                          |                            |                            |
| Carpeting and Flooring   |                  |                                 | \$9,200                 |                           |                          |                            |                            |
| <b>MONTECITO SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$14,557</b>         | <b>\$0</b>                | <b>\$0</b>               | <b>\$0</b>                 | <b>\$0</b>                 |
| <b>RUSH PARK</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148) |                  |                                 | \$8,149                 |                           |                          |                            |                            |
| Repave, Slurry and Stripe Parking Lot  |                  |                                 |                         | \$35,200                  | \$35,200                 |                            |                            |
| AudioUpgrade   |                  |                                 |                         | \$33,420                  | \$4,987                  |                            |                            |
| Lighting Upgrade for Board Meetings  |                  |                                 |                         | \$17,800                  | \$12,826                 |                            |                            |
| Auditorium Carpeting   |                  |                                 |                         |                           |                          | \$40,000                   |                            |
| Handball and Pickle Court  |                  |                                 |                         |                           |                          | \$20,000                   |                            |
| Outdoor Exercise Machines  |                  |                                 |                         |                           |                          |                            | \$52,000                   |
| Modular Building (additional office space) TBD                               |                  |                                 |                         |                           |                          |                            |                            |
| <b>RUSH PARK SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$8,149</b>          | <b>\$86,420</b>           | <b>\$53,013</b>          | <b>\$60,000</b>            | <b>\$52,000</b>            |
| <b>ROSSMOOR WALL</b>   |                  |                                 |                         |                           |                          |                            |                            |
| <b>ROSSMOOR WALL SUBTOTAL</b>  | <b>\$0</b>       | <b>\$0</b>                      | <b>\$0</b>              | <b>\$0</b>                | <b>\$0</b>               | <b>\$0</b>                 | <b>\$0</b>                 |
| <b>GENERAL</b>   |                  |                                 |                         |                           |                          |                            |                            |
| Work Truck (Finance for 4 years)   | \$6,500          | \$6,500                         | \$6,567                 | \$6,500                   | \$6,500                  |                            |                            |
| Electric Cart for Parks  |                  |                                 | \$9,848                 |                           |                          |                            |                            |
| Computers and Software Upgrade   |                  |                                 |                         | \$5,000                   | \$8,000                  |                            |                            |
| <b>GENERAL SUBTOTAL</b>  | <b>\$6,500</b>   | <b>\$6,500</b>                  | <b>\$16,415</b>         | <b>\$11,500</b>           | <b>\$14,500</b>          | <b>\$0</b>                 | <b>\$0</b>                 |
| <b>TOTAL EXPENSES</b>  | <b>\$6,500</b>   | <b>\$6,500</b>                  | <b>\$76,946</b>         | <b>\$146,020</b>          | <b>\$75,513</b>          | <b>\$116,100</b>           | <b>\$152,000</b>           |
| <b>ENDING FUND BALANCE</b>   | <b>\$26,196</b>  | <b>\$19,696</b>                 | <b>\$9,250</b>          | <b>\$13,230</b>           | <b>\$8,737</b>           | <b>(\$102,870)</b>         | <b>(\$254,870)</b>         |

REVENUE / EXPENDITURE SUMMARY REPORT  
December 2019 @ 50%

|                                     | Original Budget     | Amended Budget      | YTD Actual        | Current Month     | Unenc. Balance    | % Budget    |
|-------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------|
| <b>Revenues</b>                     |                     |                     |                   |                   |                   |             |
| PROPERTY TAXES                      | 1,010,370.00        | 1,010,370.00        | 545,550.55        | 355,058.88        | 464,819.45        | 54.0        |
| STREET LIGHT ASSESSMENTS            | 356,040.00          | 356,040.00          | 190,262.89        | 123,923.09        | 165,777.11        | 53.4        |
| USE OF MONEY AND PROPERTY           | 24,000.00           | 24,000.00           | 4,420.08          | 0.00              | 19,579.92         | 18.4        |
| OTHER GOVERNMENT AGENCIES           | 65,400.00           | 65,400.00           | 756.05            | 756.05            | 64,643.95         | 1.2         |
| FEES AND SERVICES                   | 181,000.00          | 181,000.00          | 92,942.25         | 12,578.00         | 88,057.75         | 51.3        |
| OTHER REVENUE <b>1</b>              | 22,000.00           | 22,000.00           | 16,497.07         | 14,109.07         | 5,502.93          | 75.0        |
| <b>Total Revenues</b>               | <b>1,658,810.00</b> | <b>1,658,810.00</b> | <b>850,428.89</b> | <b>506,425.09</b> | <b>808,381.11</b> | <b>51.3</b> |
| <b>Expenditures</b>                 |                     |                     |                   |                   |                   |             |
| TRANSFER OUT - CIP FUND 40          | 150,000.00          | 150,000.00          | 0.00              | 0.00              | 0.00              | 0.0         |
| ADMINISTRATION <b>2, 3, 4, 5, 6</b> | 816,940.00          | 816,940.00          | 420,165.24        | 67,842.16         | 396,774.76        | 51.4        |
| RECREATION <b>7</b>                 | 45,000.00           | 45,000.00           | 38,230.41         | 8,355.59          | 6,769.59          | 85.0        |
| ROSSMOOR PARK                       | 103,290.00          | 103,290.00          | 59,861.29         | 8,427.60          | 43,428.71         | 58.0        |
| MONTECITO CENTER                    | 26,098.00           | 26,098.00           | 7,361.17          | 1,470.64          | 18,736.83         | 28.2        |
| RUSH PARK <b>8</b>                  | 140,900.00          | 140,900.00          | 80,729.89         | 11,345.74         | 60,170.11         | 57.3        |
| STREET LIGHTING                     | 103,000.00          | 103,000.00          | 61,595.44         | 8,242.63          | 41,404.56         | 59.8        |
| ROSSMOOR WALL                       | 4,400.00            | 4,400.00            | 2,200.00          | 0.00              | 2,200.00          | 50.0        |
| STREET SWEEPING                     | 60,000.00           | 60,000.00           | 29,579.42         | 10,053.62         | 30,420.58         | 49.3        |
| PARKWAY TREES <b>9</b>              | 166,550.00          | 166,550.00          | 100,240.00        | 67,912.00         | 66,310.00         | 60.2        |
| MINI-PARKS, MEDIANS & TRIANGLE      | 15,150.00           | 15,150.00           | 7,529.40          | 2,125.83          | 7,620.60          | 49.7        |
| <b>Total Expenditures</b>           | <b>1,631,328.00</b> | <b>1,631,328.00</b> | <b>807,492.26</b> | <b>185,775.81</b> | <b>673,835.74</b> | <b>49.5</b> |

**Audited Fund Balance at June 30, 2019: \$1,003,299**

- |   |  |
|---|--|
| 1. Other Revenue/10-00-3500               | New Account added for Winterfest Sponsorship donations. Will be adjusted in Amended Budget.          |
| 2. Part-Time/10-10-4002                   | Part-Time extended/will be adjusted in Amended Budget.   |
| 3. Overtime/10-10-4003                    | Original budget for OT too low. Will be adjusted in Amended Budget.                                  |
| 4. Memberships & Dues/10-10-5004          | Annual memberships have been paid for this FY  |
| 5. Postage/10-10-5014                     | Newsletter postage/will be adjusted in Amended Budget.   |
| 6. Other Professional Services/10-10-5670 | Additional ADP Services contracted out/Extra Accounting charges. Will be adjusted in amended budget. |
| 7. Community Events/10-20-5017            | Winterfest sponsorship donations moved to new account. Will be adjusted in Amended Budget.           |
| 8. Rush Park Maintenance/10-50-5032       | Auditorium and office lighting/roof repair, etc. Will be adjusted in Amended Budget.                 |
| 9. Trees/10-80-6015                       | Residents paid for larger or addition trees. RCSD not yet billed for the trees.                      |



REVENUE REPORT  
 DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019 | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|--|---------------|--------------|------------|------------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                |               |              |            |            |             |            |       |
| Revenues                               |               |              |            |            |             |            |       |
| Dept: 00                               |               |              |            |            |             |            |       |
| PROPERTY TAXES                         | 1,010,370.00  | 1,010,370.00 | 545,550.55 | 355,058.88 | 0.00        | 464,819.45 | 54.0  |
| ASSESSMENTS                            | 356,040.00    | 356,040.00   | 190,262.89 | 123,923.09 | 0.00        | 165,777.11 | 53.4  |
| USE OF MONEY AND PROPERTY              | 24,000.00     | 24,000.00    | 4,420.08   | 0.00       | 0.00        | 19,579.92  | 18.4  |
| OTHER GOVERNMENT AGENCIES              | 65,400.00     | 65,400.00    | 756.05     | 756.05     | 0.00        | 64,643.95  | 1.2   |
| FEES AND SERVICES                      | 181,000.00    | 181,000.00   | 92,942.25  | 12,578.00  | 0.00        | 88,057.75  | 51.3  |
| OTHER REVENUE (1)                      | 22,000.00     | 22,000.00    | 16,497.07  | 14,109.07  | 0.00        | 5,502.93   | 75.0  |
| Dept: 00                               | 1,658,810.00  | 1,658,810.00 | 850,428.89 | 506,425.09 | 0.00        | 808,381.11 | 51.3  |
| Revenues                               | 1,658,810.00  | 1,658,810.00 | 850,428.89 | 506,425.09 | 0.00        | 808,381.11 | 51.3  |
| Grand Total Net Effect:                | 1,658,810.00  | 1,658,810.00 | 850,428.89 | 506,425.09 | 0.00        | 808,381.11 |       |

EXPENDITURE REPORT  
DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019 | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|--|---------------|--------------|------------|-----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                |               |              |            |           |             |            |       |
| Expenditures                           |               |              |            |           |             |            |       |
| Dept: 00                               |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE             | 150,000.00    | 150,000.00   | 0.00       | 0.00      | 0.00        | 150,000.00 | 0.0   |
| Dept: 00                               | 150,000.00    | 150,000.00   | 0.00       | 0.00      | 0.00        | 150,000.00 | 0.0   |
| Dept: 10 ADMINISTRATION                |               |              |            |           |             |            |       |
| SALARIES AND BENEFITS 2,3              | 649,100.00    | 649,100.00   | 325,277.97 | 55,574.21 | 0.00        | 323,822.03 | 50.1  |
| OPERATIONS AND MAINTENANCE 4,5         | 103,440.00    | 103,440.00   | 41,968.93  | 6,077.93  | 0.00        | 61,471.07  | 40.6  |
| CONTRACT SERVICES 6                    | 62,400.00     | 62,400.00    | 52,351.94  | 6,190.02  | 0.00        | 10,048.06  | 83.9  |
| CAPITAL EXPENDITURES                   | 2,000.00      | 2,000.00     | 566.40     | 0.00      | 0.00        | 1,433.60   | 28.3  |
| ADMINISTRATION                         | 816,940.00    | 816,940.00   | 420,165.24 | 67,842.16 | 0.00        | 396,774.76 | 51.4  |
| Dept: 20 RECREATION                    |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE 7           | 44,750.00     | 44,750.00    | 38,230.41  | 8,355.59  | 0.00        | 6,519.59   | 85.4  |
| CAPITAL EXPENDITURES                   | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| RECREATION                             | 45,000.00     | 45,000.00    | 38,230.41  | 8,355.59  | 0.00        | 6,769.59   | 85.0  |
| Dept: 30 ROSSMOOR PARK                 |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE             | 73,290.00     | 73,290.00    | 44,149.99  | 5,809.05  | 0.00        | 29,140.01  | 60.2  |
| CONTRACT SERVICES                      | 30,000.00     | 30,000.00    | 15,711.30  | 2,618.55  | 0.00        | 14,288.70  | 52.4  |
| ROSSMOOR PARK                          | 103,290.00    | 103,290.00   | 59,861.29  | 8,427.60  | 0.00        | 43,428.71  | 58.0  |
| Dept: 40 MONTECITO CENTER              |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE             | 22,098.00     | 22,098.00    | 5,615.47   | 1,179.69  | 0.00        | 16,482.53  | 25.4  |
| CONTRACT SERVICES                      | 3,500.00      | 3,500.00     | 1,745.70   | 290.95    | 0.00        | 1,754.30   | 49.9  |
| CAPITAL EXPENDITURES                   | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| MONTECITO CENTER                       | 26,098.00     | 26,098.00    | 7,361.17   | 1,470.64  | 0.00        | 18,736.83  | 28.2  |
| Dept: 50 RUSH PARK                     |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE 8           | 110,900.00    | 110,900.00   | 64,473.37  | 8,727.19  | 0.00        | 46,426.63  | 58.1  |
| CONTRACT SERVICES                      | 30,000.00     | 30,000.00    | 16,256.52  | 2,618.55  | 0.00        | 13,743.48  | 54.2  |
| RUSH PARK                              | 140,900.00    | 140,900.00   | 80,729.89  | 11,345.74 | 0.00        | 60,170.11  | 57.3  |
| Dept: 60 STREET LIGHTING               |               |              |            |           |             |            |       |
| CONTRACT SERVICES                      | 103,000.00    | 103,000.00   | 61,595.44  | 8,242.63  | 0.00        | 41,404.56  | 59.8  |
| STREET LIGHTING                        | 103,000.00    | 103,000.00   | 61,595.44  | 8,242.63  | 0.00        | 41,404.56  | 59.8  |
| Dept: 65 ROSSMOOR WALL                 |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE             | 4,400.00      | 4,400.00     | 2,200.00   | 0.00      | 0.00        | 2,200.00   | 50.0  |
| ROSSMOOR WALL                          | 4,400.00      | 4,400.00     | 2,200.00   | 0.00      | 0.00        | 2,200.00   | 50.0  |



EXPENDITURE REPORT  
DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019 | Original Bud. | Amended Bud.  | YTD Actual  | CURR MTH    | Encumb. YTD | UnencBal    | % Bud |
|--|---------------|---------------|-------------|-------------|-------------|-------------|-------|
| Fund: 10 - GENERAL FUND                |               |               |             |             |             |             |       |
| Expenditures                           |               |               |             |             |             |             |       |
| Dept: 70 STREET SWEEPING               |               |               |             |             |             |             |       |
| CONTRACT SERVICES                      | 60,000.00     | 60,000.00     | 29,579.42   | 10,053.62   | 0.00        | 30,420.58   | 49.3  |
| STREET SWEEPING                        | 60,000.00     | 60,000.00     | 29,579.42   | 10,053.62   | 0.00        | 30,420.58   | 49.3  |
| Dept: 80 PARKWAY TREES                 |               |               |             |             |             |             |       |
| OPERATIONS AND MAINTENANCE             | 1,550.00      | 1,550.00      | 0.00        | 0.00        | 0.00        | 1,550.00    | 0.0   |
| CONTRACT SERVICES                      | 120,000.00    | 120,000.00    | 99,570.00   | 63,752.00   | 0.00        | 20,430.00   | 83.0  |
| CAPITAL EXPENDITURES 9                 | 45,000.00     | 45,000.00     | 670.00      | 4,160.00    | 0.00        | 44,330.00   | 1.5   |
| PARKWAY TREES                          | 166,550.00    | 166,550.00    | 100,240.00  | 67,912.00   | 0.00        | 66,310.00   | 60.2  |
| Dept: 90 MINI-PARKS AND MEDIANS        |               |               |             |             |             |             |       |
| OPERATIONS AND MAINTENANCE             | 11,550.00     | 11,550.00     | 5,783.70    | 1,834.88    | 0.00        | 5,766.30    | 50.1  |
| CONTRACT SERVICES                      | 3,500.00      | 3,500.00      | 1,745.70    | 290.95      | 0.00        | 1,754.30    | 49.9  |
| CAPITAL EXPENDITURES                   | 100.00        | 100.00        | 0.00        | 0.00        | 0.00        | 100.00      | 0.0   |
| MINI-PARKS AND MEDIANS                 | 15,150.00     | 15,150.00     | 7,529.40    | 2,125.83    | 0.00        | 7,620.60    | 49.7  |
| Expenditures                           | 1,631,328.00  | 1,631,328.00  | 807,492.26  | 185,775.81  | 0.00        | 823,835.74  | 49.5  |
| Grand Total Net Effect:                | -1,631,328.00 | -1,631,328.00 | -807,492.26 | -185,775.81 | 0.00        | -823,835.74 |       |

REVENUE/EXPENDITURE REPORT  
DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|---|---------------|--------------|------------|------------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                   |               |              |            |            |             |            |       |
| Revenues                                  |               |              |            |            |             |            |       |
| Dept: 00                                  |               |              |            |            |             |            |       |
| Acct Class: 30 PROPERTY TAXES             |               |              |            |            |             |            |       |
| 3000 Current Secured Property Taxes       | 936,675.00    | 936,675.00   | 518,764.71 | 352,746.24 | 0.00        | 417,910.29 | 55.4  |
| 3001 Current unsecured prop tax           | 28,000.00     | 28,000.00    | 16,338.95  | 0.00       | 0.00        | 11,661.05  | 58.4  |
| 3002 Prior secured property taxes         | 6,500.00      | 6,500.00     | 4,808.26   | 570.39     | 0.00        | 1,691.74   | 74.0  |
| 3003 Prior unsecured prop taxes           | 395.00        | 395.00       | 0.00       | 0.00       | 0.00        | 395.00     | 0.0   |
| 3004 Delinquent property taxes            | 800.00        | 800.00       | 0.00       | 0.00       | 0.00        | 800.00     | 0.0   |
| 3010 Current supplemental assessmt        | 24,000.00     | 24,000.00    | 5,638.63   | 1,742.25   | 0.00        | 18,361.37  | 23.5  |
| 3020 Public utility tax                   | 14,000.00     | 14,000.00    | 0.00       | 0.00       | 0.00        | 14,000.00  | 0.0   |
| PROPERTY TAXES                            | 1,010,370.00  | 1,010,370.00 | 545,550.55 | 355,058.88 | 0.00        | 464,819.45 | 54.0  |
| Acct Class: 31 ASSESSMENTS                |               |              |            |            |             |            |       |
| 3105 Street light assessments             | 356,040.00    | 356,040.00   | 190,262.89 | 123,923.09 | 0.00        | 165,777.11 | 53.4  |
| ASSESSMENTS                               | 356,040.00    | 356,040.00   | 190,262.89 | 123,923.09 | 0.00        | 165,777.11 | 53.4  |
| Acct Class: 32 USE OF MONEY AND PROPERTY  |               |              |            |            |             |            |       |
| 3200 Interest on investments              | 24,000.00     | 24,000.00    | 4,420.08   | 0.00       | 0.00        | 19,579.92  | 18.4  |
| USE OF MONEY AND PROPERTY                 | 24,000.00     | 24,000.00    | 4,420.08   | 0.00       | 0.00        | 19,579.92  | 18.4  |
| Acct Class: 33 OTHER GOVERNMENT AGENCIES  |               |              |            |            |             |            |       |
| 3301 State homeowner proptax relief       | 5,400.00      | 5,400.00     | 756.05     | 756.05     | 0.00        | 4,643.95   | 14.0  |
| 3305 County street sweep reimburse        | 60,000.00     | 60,000.00    | 0.00       | 0.00       | 0.00        | 60,000.00  | 0.0   |
| OTHER GOVERNMENT AGENCIES                 | 65,400.00     | 65,400.00    | 756.05     | 756.05     | 0.00        | 64,643.95  | 1.2   |
| Acct Class: 34 FEES AND SERVICES          |               |              |            |            |             |            |       |
| 3404 Court reservations                   | 25,000.00     | 25,000.00    | 16,626.75  | 2,290.75   | 0.00        | 8,373.25   | 66.5  |
| 3405 Wall Rental                          | 500.00        | 500.00       | 180.00     | 20.00      | 0.00        | 320.00     | 36.0  |
| 3406 Ball field reservations              | 25,000.00     | 25,000.00    | 9,000.00   | 93.00      | 0.00        | 16,000.00  | 36.0  |
| 3410 Rossmoor building rental             | 18,500.00     | 18,500.00    | 8,754.50   | 1,346.25   | 0.00        | 9,745.50   | 47.3  |
| 3412 Montecito building rental            | 27,000.00     | 27,000.00    | 13,672.00  | 3,287.00   | 0.00        | 13,328.00  | 50.6  |
| 3414 Rush Park Building Rental            | 85,000.00     | 85,000.00    | 44,709.00  | 5,541.00   | 0.00        | 40,291.00  | 52.6  |
| FEES AND SERVICES                         | 181,000.00    | 181,000.00   | 92,942.25  | 12,578.00  | 0.00        | 88,057.75  | 51.3  |
| Acct Class: 35 OTHER REVENUE              |               |              |            |            |             |            |       |
| 3500 Other miscellaneous revenue          | 2,000.00      | 2,000.00     | 2,627.07   | 239.07     | 0.00        | -627.07    | 131.4 |
| 3504 Winterfest Sponsorships              | 0.00          | 0.00         | 13,870.00  | 13,870.00  | 0.00        | -13,870.00 | 0.0   |
| 3600 TRANSFER IN/OUT OTHER FUNDS          | 20,000.00     | 20,000.00    | 0.00       | 0.00       | 0.00        | 20,000.00  | 0.0   |
| OTHER REVENUE                             | 22,000.00     | 22,000.00    | 16,497.07  | 14,109.07  | 0.00        | 5,502.93   | 75.0  |
| Dept: 00                                  | 1,658,810.00  | 1,658,810.00 | 850,428.89 | 506,425.09 | 0.00        | 808,381.11 | 51.3  |
| Revenues                                  | 1,658,810.00  | 1,658,810.00 | 850,428.89 | 506,425.09 | 0.00        | 808,381.11 | 51.3  |
| Expenditures                              |               |              |            |            |             |            |       |
| Dept: 00                                  |               |              |            |            |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |            |             |            |       |
| 9997 Transfer Out                         | 150,000.00    | 150,000.00   | 0.00       | 0.00       | 0.00        | 150,000.00 | 0.0   |
| OPERATIONS AND MAINTENANCE                | 150,000.00    | 150,000.00   | 0.00       | 0.00       | 0.00        | 150,000.00 | 0.0   |
| Dept: 00                                  | 150,000.00    | 150,000.00   | 0.00       | 0.00       | 0.00        | 150,000.00 | 0.0   |
| Dept: 10 ADMINISTRATION                   |               |              |            |            |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS      |               |              |            |            |             |            |       |
| 4000 Board of Directors Compensatn        | 8,000.00      | 8,000.00     | 3,600.00   | 400.00     | 0.00        | 4,400.00   | 45.0  |
| 4002 Salaries - Part-time                 | 10,000.00     | 10,000.00    | 7,842.50   | 990.00     | 0.00        | 2,157.50   | 78.4  |
| 4003 Salaries - Overtime                  | 6,000.00      | 6,000.00     | 8,786.25   | 1,525.32   | 0.00        | -2,786.25  | 146.4 |
| 4006 SALARY - ADMINISTRATION              | 217,400.00    | 217,400.00   | 100,822.83 | 16,709.77  | 0.00        | 116,577.17 | 46.4  |
| 4007 Vehicle Allowance                    | 1,500.00      | 1,500.00     | 696.42     | 393.24     | 0.00        | 803.58     | 46.4  |
| 4008 SALARY - RECREATION                  | 129,600.00    | 129,600.00   | 70,700.17  | 12,211.18  | 0.00        | 58,899.83  | 54.6  |
| 4009 SALARY - PARK/TREE MAINTENANCE       | 132,000.00    | 132,000.00   | 65,288.33  | 10,920.87  | 0.00        | 66,711.67  | 49.5  |

REVENUE/EXPENDITURE REPORT  
DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|---|---------------|--------------|------------|-----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                   |               |              |            |           |             |            |       |
| Expenditures                              |               |              |            |           |             |            |       |
| Dept: 10 ADMINISTRATION                   |               |              |            |           |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS      |               |              |            |           |             |            |       |
| 4010 Workers Compensation Insurance       | 28,000.00     | 28,000.00    | 7,783.36   | 440.46    | 0.00        | 20,216.64  | 27.8  |
| 4011 Medical Insurance                    | 79,000.00     | 79,000.00    | 39,798.22  | 8,644.86  | 0.00        | 39,201.78  | 50.4  |
| 4015 Federal Payroll Tax -FICA            | 37,600.00     | 37,600.00    | 19,959.89  | 3,338.51  | 0.00        | 17,640.11  | 53.1  |
| <hr/>                                     |               |              |            |           |             |            |       |
| SALARIES AND BENEFITS                     | 649,100.00    | 649,100.00   | 325,277.97 | 55,574.21 | 0.00        | 323,822.03 | 50.1  |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |            |       |
| 5002 Insurance - Liability                | 24,165.00     | 24,165.00    | 0.00       | 0.00      | 0.00        | 24,165.00  | 0.0   |
| 5004 Memberships and Dues                 | 7,200.00      | 7,200.00     | 6,593.63   | 0.00      | 0.00        | 606.37     | 91.6  |
| 5006 Travel & Meetings                    | 1,550.00      | 1,550.00     | 1,121.95   | 533.24    | 0.00        | 428.05     | 72.4  |
| 5007 Televised Meeting Costs              | 17,860.00     | 17,860.00    | 10,413.20  | 2,975.20  | 0.00        | 7,446.80   | 58.3  |
| 5010 Publications & Legal Notices         | 6,500.00      | 6,500.00     | 3,599.45   | 0.00      | 0.00        | 2,900.55   | 55.4  |
| 5012 Printing                             | 2,000.00      | 2,000.00     | 829.56     | 603.40    | 0.00        | 1,170.44   | 41.5  |
| 5014 Postage                              | 3,000.00      | 3,000.00     | 3,088.18   | 0.00      | 0.00        | -88.18     | 102.9 |
| 5016 Office Supplies                      | 9,000.00      | 9,000.00     | 3,528.64   | 161.94    | 0.00        | 5,471.36   | 39.2  |
| 5020 Telephone                            | 14,365.00     | 14,365.00    | 5,785.20   | 902.27    | 0.00        | 8,579.80   | 40.3  |
| 5021 Computer Costs                       | 5,000.00      | 5,000.00     | 1,499.36   | 298.50    | 0.00        | 3,500.64   | 30.0  |
| 5045 Miscellaneous Expenditures           | 10,000.00     | 10,000.00    | 3,837.17   | 266.86    | 0.00        | 6,162.83   | 38.4  |
| 5046 Bank Service Charge                  | 2,800.00      | 2,800.00     | 1,672.59   | 336.52    | 0.00        | 1,127.41   | 59.7  |
| <hr/>                                     |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE                | 103,440.00    | 103,440.00   | 41,968.93  | 6,077.93  | 0.00        | 61,471.07  | 40.6  |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |            |       |
| 5610 Legal Counsel                        | 34,000.00     | 34,000.00    | 23,200.00  | 5,520.00  | 0.00        | 10,800.00  | 68.2  |
| 5615 Financial Audit-Consulting           | 12,500.00     | 12,500.00    | 12,500.00  | 0.00      | 0.00        | 0.00       | 100.0 |
| 5670 Other Professional Services          | 15,900.00     | 15,900.00    | 16,651.94  | 670.02    | 0.00        | -751.94    | 104.7 |
| <hr/>                                     |               |              |            |           |             |            |       |
| CONTRACT SERVICES                         | 62,400.00     | 62,400.00    | 52,351.94  | 6,190.02  | 0.00        | 10,048.06  | 83.9  |
| Acct Class: 60 CAPITAL EXPENDITURES       |               |              |            |           |             |            |       |
| 6010 Equipment                            | 2,000.00      | 2,000.00     | 566.40     | 0.00      | 0.00        | 1,433.60   | 28.3  |
| <hr/>                                     |               |              |            |           |             |            |       |
| CAPITAL EXPENDITURES                      | 2,000.00      | 2,000.00     | 566.40     | 0.00      | 0.00        | 1,433.60   | 28.3  |
| <hr/>                                     |               |              |            |           |             |            |       |
| ADMINISTRATION                            | 816,940.00    | 816,940.00   | 420,165.24 | 67,842.16 | 0.00        | 396,774.76 | 51.4  |
| Dept: 20 RECREATION                       |               |              |            |           |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |            |       |
| 5017 Community Events                     | 44,000.00     | 44,000.00    | 38,230.41  | 8,355.59  | 0.00        | 5,769.59   | 86.9  |
| 5045 Miscellaneous Expenditures           | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 5051 Equipment Rental                     | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| <hr/>                                     |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE                | 44,750.00     | 44,750.00    | 38,230.41  | 8,355.59  | 0.00        | 6,519.59   | 85.4  |
| Acct Class: 60 CAPITAL EXPENDITURES       |               |              |            |           |             |            |       |
| 6010 Equipment                            | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| <hr/>                                     |               |              |            |           |             |            |       |
| CAPITAL EXPENDITURES                      | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| <hr/>                                     |               |              |            |           |             |            |       |
| RECREATION                                | 45,000.00     | 45,000.00    | 38,230.41  | 8,355.59  | 0.00        | 6,769.59   | 85.0  |
| Dept: 30 ROSSMOOR PARK                    |               |              |            |           |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |            |       |
| 5018 Janitorial Supplies                  | 4,500.00      | 4,500.00     | 1,076.81   | 362.59    | 0.00        | 3,423.19   | 23.9  |
| 5022 Utilities                            | 13,000.00     | 13,000.00    | 7,736.82   | 1,184.10  | 0.00        | 5,263.18   | 59.5  |
| 5023 Water                                | 22,000.00     | 22,000.00    | 17,461.18  | 3,091.28  | 0.00        | 4,538.82   | 79.4  |
| 5025 SECURED PROP TAX                     | 940.00        | 940.00       | 518.49     | 0.00      | 0.00        | 421.51     | 55.2  |
| 5030 Vehicle Maintenance                  | 1,050.00      | 1,050.00     | 834.72     | 421.64    | 0.00        | 215.28     | 79.5  |
| 5032 Building & Grounds-Maintenance       | 30,000.00     | 30,000.00    | 16,061.70  | 723.66    | 0.00        | 13,938.30  | 53.5  |
| 5034 Alarm Systems                        | 850.00        | 850.00       | 460.27     | 25.78     | 0.00        | 389.73     | 54.1  |
| 5045 Miscellaneous Expenditures           | 450.00        | 450.00       | 0.00       | 0.00      | 0.00        | 450.00     | 0.0   |
| 5051 Equipment Rental                     | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| 5052 Minor Facility Repairs               | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| <hr/>                                     |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE                | 73,290.00     | 73,290.00    | 44,149.99  | 5,809.05  | 0.00        | 29,140.01  | 60.2  |



REVENUE/EXPENDITURE REPORT  
DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal  | % Bud |
|---|---------------|--------------|------------|-----------|-------------|-----------|-------|
| Fund: 10 - GENERAL FUND                   |               |              |            |           |             |           |       |
| Expenditures                              |               |              |            |           |             |           |       |
| Dept: 30 ROSSMOOR PARK                    |               |              |            |           |             |           |       |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |           |       |
| 5655 Landscape Maintenance                | 30,000.00     | 30,000.00    | 15,711.30  | 2,618.55  | 0.00        | 14,288.70 | 52.4  |
| CONTRACT SERVICES                         | 30,000.00     | 30,000.00    | 15,711.30  | 2,618.55  | 0.00        | 14,288.70 | 52.4  |
| ROSSMOOR PARK                             | 103,290.00    | 103,290.00   | 59,861.29  | 8,427.60  | 0.00        | 43,428.71 | 58.0  |
| Dept: 40 MONTECITO CENTER                 |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |           |       |
| 5018 Janitorial Supplies                  | 4,500.00      | 4,500.00     | 1,076.81   | 362.59    | 0.00        | 3,423.19  | 23.9  |
| 5022 Utilities                            | 2,000.00      | 2,000.00     | 624.33     | 0.00      | 0.00        | 1,375.67  | 31.2  |
| 5023 Water                                | 2,250.00      | 2,250.00     | 699.07     | 0.00      | 0.00        | 1,550.93  | 31.1  |
| 5025 SECURED PROP TAX                     | 798.00        | 798.00       | 435.42     | 0.00      | 0.00        | 362.58    | 54.6  |
| 5030 Vehicle Maintenance                  | 1,050.00      | 1,050.00     | 834.72     | 421.64    | 0.00        | 215.28    | 79.5  |
| 5032 Building & Grounds-Maintenance       | 10,000.00     | 10,000.00    | 1,740.21   | 370.44    | 0.00        | 8,259.79  | 17.4  |
| 5034 Alarm Systems                        | 500.00        | 500.00       | 204.91     | 25.02     | 0.00        | 295.09    | 41.0  |
| 5045 Miscellaneous Expenditures           | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00    | 0.0   |
| 5051 Equipment Rental                     | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00    | 0.0   |
| 5052 Minor Facility Repairs               | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00    | 0.0   |
| OPERATIONS AND MAINTENANCE                | 22,098.00     | 22,098.00    | 5,615.47   | 1,179.69  | 0.00        | 16,482.53 | 25.4  |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |           |       |
| 5655 Landscape Maintenance                | 3,500.00      | 3,500.00     | 1,745.70   | 290.95    | 0.00        | 1,754.30  | 49.9  |
| CONTRACT SERVICES                         | 3,500.00      | 3,500.00     | 1,745.70   | 290.95    | 0.00        | 1,754.30  | 49.9  |
| Acct Class: 60 CAPITAL EXPENDITURES       |               |              |            |           |             |           |       |
| 6010 Equipment                            | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00    | 0.0   |
| CAPITAL EXPENDITURES                      | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00    | 0.0   |
| MONTECITO CENTER                          | 26,098.00     | 26,098.00    | 7,361.17   | 1,470.64  | 0.00        | 18,736.83 | 28.2  |
| Dept: 50 RUSH PARK                        |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |           |       |
| 5018 Janitorial Supplies                  | 4,500.00      | 4,500.00     | 1,077.69   | 363.69    | 0.00        | 3,422.31  | 23.9  |
| 5022 Utilities                            | 23,000.00     | 23,000.00    | 11,297.62  | 2,018.55  | 0.00        | 11,702.38 | 49.1  |
| 5023 Water                                | 39,000.00     | 39,000.00    | 21,889.09  | 3,519.00  | 0.00        | 17,110.91 | 56.1  |
| 5025 SECURED PROP TAX                     | 4,050.00      | 4,050.00     | 1,984.28   | 0.00      | 0.00        | 2,065.72  | 49.0  |
| 5030 Vehicle Maintenance                  | 1,050.00      | 1,050.00     | 834.72     | 421.64    | 0.00        | 215.28    | 79.5  |
| 5032 Building & Grounds-Maintenance       | 38,000.00     | 38,000.00    | 27,185.05  | 2,379.29  | 0.00        | 10,814.95 | 71.5  |
| 5034 Alarm Systems                        | 550.00        | 550.00       | 204.92     | 25.02     | 0.00        | 345.08    | 37.3  |
| 5045 Miscellaneous Expenditures           | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00    | 0.0   |
| 5051 Equipment Rental                     | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00    | 0.0   |
| 5052 Minor Facility Repairs               | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00    | 0.0   |
| OPERATIONS AND MAINTENANCE                | 110,900.00    | 110,900.00   | 64,473.37  | 8,727.19  | 0.00        | 46,426.63 | 58.1  |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |           |       |
| 5655 Landscape Maintenance                | 30,000.00     | 30,000.00    | 16,256.52  | 2,618.55  | 0.00        | 13,743.48 | 54.2  |
| CONTRACT SERVICES                         | 30,000.00     | 30,000.00    | 16,256.52  | 2,618.55  | 0.00        | 13,743.48 | 54.2  |
| RUSH PARK                                 | 140,900.00    | 140,900.00   | 80,729.89  | 11,345.74 | 0.00        | 60,170.11 | 57.3  |
| Dept: 60 STREET LIGHTING                  |               |              |            |           |             |           |       |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |           |       |
| 5650 Lighting and Maintenance             | 103,000.00    | 103,000.00   | 61,595.44  | 8,242.63  | 0.00        | 41,404.56 | 59.8  |
| CONTRACT SERVICES                         | 103,000.00    | 103,000.00   | 61,595.44  | 8,242.63  | 0.00        | 41,404.56 | 59.8  |
| STREET LIGHTING                           | 103,000.00    | 103,000.00   | 61,595.44  | 8,242.63  | 0.00        | 41,404.56 | 59.8  |
| Dept: 65 ROSSMOOR WALL                    |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |           |       |

REVENUE/EXPENDITURE REPORT  
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Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|---|---------------|--------------|------------|------------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                   |               |              |            |            |             |            |       |
| Expenditures                              |               |              |            |            |             |            |       |
| Dept: 65 ROSSMOOR WALL                    |               |              |            |            |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |            |             |            |       |
| 5002 Insurance - Liability                | 2,400.00      | 2,400.00     | 2,200.00   | 0.00       | 0.00        | 200.00     | 91.7  |
| 5032 Building & Grounds-Maintenance       | 2,000.00      | 2,000.00     | 0.00       | 0.00       | 0.00        | 2,000.00   | 0.0   |
| OPERATIONS AND MAINTENANCE                | 4,400.00      | 4,400.00     | 2,200.00   | 0.00       | 0.00        | 2,200.00   | 50.0  |
| ROSSMOOR WALL                             | 4,400.00      | 4,400.00     | 2,200.00   | 0.00       | 0.00        | 2,200.00   | 50.0  |
| Dept: 70 STREET SWEEPING                  |               |              |            |            |             |            |       |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |            |             |            |       |
| 5642 Street Sweeping                      | 60,000.00     | 60,000.00    | 29,579.42  | 10,053.62  | 0.00        | 30,420.58  | 49.3  |
| CONTRACT SERVICES                         | 60,000.00     | 60,000.00    | 29,579.42  | 10,053.62  | 0.00        | 30,420.58  | 49.3  |
| STREET SWEEPING                           | 60,000.00     | 60,000.00    | 29,579.42  | 10,053.62  | 0.00        | 30,420.58  | 49.3  |
| Dept: 80 PARKWAY TREES                    |               |              |            |            |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |            |             |            |       |
| 5017 Community Events                     | 1,500.00      | 1,500.00     | 0.00       | 0.00       | 0.00        | 1,500.00   | 0.0   |
| 5051 Equipment Rental                     | 50.00         | 50.00        | 0.00       | 0.00       | 0.00        | 50.00      | 0.0   |
| OPERATIONS AND MAINTENANCE                | 1,550.00      | 1,550.00     | 0.00       | 0.00       | 0.00        | 1,550.00   | 0.0   |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |            |             |            |       |
| 5656 Tree Trimming                        | 111,000.00    | 111,000.00   | 96,130.00  | 63,752.00  | 0.00        | 14,870.00  | 86.6  |
| 5660 TREE REMOVAL                         | 9,000.00      | 9,000.00     | 3,440.00   | 0.00       | 0.00        | 5,560.00   | 38.2  |
| CONTRACT SERVICES                         | 120,000.00    | 120,000.00   | 99,570.00  | 63,752.00  | 0.00        | 20,430.00  | 83.0  |
| Acct Class: 60 CAPITAL EXPENDITURES       |               |              |            |            |             |            |       |
| 6015 Trees                                | 45,000.00     | 45,000.00    | 670.00     | 4,160.00   | 0.00        | 44,330.00  | 1.5   |
| CAPITAL EXPENDITURES                      | 45,000.00     | 45,000.00    | 670.00     | 4,160.00   | 0.00        | 44,330.00  | 1.5   |
| PARKWAY TREES                             | 166,550.00    | 166,550.00   | 100,240.00 | 67,912.00  | 0.00        | 66,310.00  | 60.2  |
| Dept: 90 MINI-PARKS AND MEDIANS           |               |              |            |            |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |            |             |            |       |
| 5022 Utilities                            | 1,150.00      | 1,150.00     | 245.40     | 33.24      | 0.00        | 904.60     | 21.3  |
| 5023 Water                                | 7,600.00      | 7,600.00     | 4,840.06   | 1,801.64   | 0.00        | 2,759.94   | 63.7  |
| 5032 Building & Grounds-Maintenance       | 2,500.00      | 2,500.00     | 698.24     | 0.00       | 0.00        | 1,801.76   | 27.9  |
| 5045 Miscellaneous Expenditures           | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| 5051 Equipment Rental                     | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| 5052 Minor Facility Repairs               | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| OPERATIONS AND MAINTENANCE                | 11,550.00     | 11,550.00    | 5,783.70   | 1,834.88   | 0.00        | 5,766.30   | 50.1  |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |            |             |            |       |
| 5655 Landscape Maintenance                | 3,500.00      | 3,500.00     | 1,745.70   | 290.95     | 0.00        | 1,754.30   | 49.9  |
| CONTRACT SERVICES                         | 3,500.00      | 3,500.00     | 1,745.70   | 290.95     | 0.00        | 1,754.30   | 49.9  |
| Acct Class: 60 CAPITAL EXPENDITURES       |               |              |            |            |             |            |       |
| 6010 Equipment                            | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| CAPITAL EXPENDITURES                      | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| MINI-PARKS AND MEDIANS                    | 15,150.00     | 15,150.00    | 7,529.40   | 2,125.83   | 0.00        | 7,620.60   | 49.7  |
| Expenditures                              | 1,631,328.00  | 1,631,328.00 | 807,492.26 | 185,775.81 | 0.00        | 823,835.74 | 49.5  |
| Net Effect for GENERAL FUND               | 27,482.00     | 27,482.00    | 42,936.63  | 320,649.28 | 0.00        | -15,454.63 | 156.2 |
| Change in Fund Balance:                   |               |              | 18,449.24  |            |             |            |       |

REVENUE/EXPENDITURE REPORT  
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|--|---------------|--------------|-------------|-----------|-------------|------------|----------|
| Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH     |               |              |             |           |             |            |          |
| Revenues                                     |               |              |             |           |             |            |          |
| Dept: 00                                     |               |              |             |           |             |            |          |
| Acct Class: 31 ASSESSMENTS                   |               |              |             |           |             |            |          |
| 3100 Property assessments                    | 380,000.00    | 380,000.00   | 131,131.62  | 75,239.61 | 0.00        | 248,868.38 | 34.5     |
| 3101 Property assessments-prior yr           | 1,000.00      | 1,000.00     | 2,293.17    | 777.01    | 0.00        | -1,293.17  | 229.3    |
| ASSESSMENTS                                  | 381,000.00    | 381,000.00   | 133,424.79  | 76,016.62 | 0.00        | 247,575.21 | 35.0     |
| Acct Class: 32 USE OF MONEY AND PROPERTY     |               |              |             |           |             |            |          |
| 3200 Interest on investments                 | 2,500.00      | 2,500.00     | 3,308.20    | 0.00      | 0.00        | -808.20    | 132.3    |
| USE OF MONEY AND PROPERTY                    | 2,500.00      | 2,500.00     | 3,308.20    | 0.00      | 0.00        | -808.20    | 132.3    |
| Dept: 00                                     | 383,500.00    | 383,500.00   | 136,732.99  | 76,016.62 | 0.00        | 246,767.01 | 35.7     |
| Revenues                                     | 383,500.00    | 383,500.00   | 136,732.99  | 76,016.62 | 0.00        | 246,767.01 | 35.7     |
| Expenditures                                 |               |              |             |           |             |            |          |
| Dept: 50 RUSH PARK                           |               |              |             |           |             |            |          |
| Acct Class: 56 CONTRACT SERVICES             |               |              |             |           |             |            |          |
| 5617 Administrative Fees                     | 20,000.00     | 20,000.00    | 0.00        | 0.00      | 0.00        | 20,000.00  | 0.0      |
| 5619 Bond Trustee                            | 3,324.00      | 3,324.00     | 3,323.50    | 0.00      | 0.00        | 0.50       | 100.0    |
| CONTRACT SERVICES                            | 23,324.00     | 23,324.00    | 3,323.50    | 0.00      | 0.00        | 20,000.50  | 14.2     |
| Acct Class: 58 DEBT SERVICE                  |               |              |             |           |             |            |          |
| 5800 Principal                               | 315,000.00    | 315,000.00   | 315,000.00  | 0.00      | 0.00        | 0.00       | 100.0    |
| 5801 Interest                                | 37,355.00     | 37,355.00    | 23,560.00   | 0.00      | 0.00        | 13,795.00  | 63.1     |
| DEBT SERVICE                                 | 352,355.00    | 352,355.00   | 338,560.00  | 0.00      | 0.00        | 13,795.00  | 96.1     |
| RUSH PARK                                    | 375,679.00    | 375,679.00   | 341,883.50  | 0.00      | 0.00        | 33,795.50  | 91.0     |
| Expenditures                                 | 375,679.00    | 375,679.00   | 341,883.50  | 0.00      | 0.00        | 33,795.50  | 91.0     |
| Net Effect for ASSESSMENT DISTRICT FUND-RUSH | 7,821.00      | 7,821.00     | -205,150.51 | 76,016.62 | 0.00        | 212,971.51 | -2,623.1 |
| Change in Fund Balance:                      |               |              | -205,150.51 |           |             |            |          |



REVENUE/EXPENDITURE REPORT  
DECEMBER 2019 @ 50%

Rossmoor Community

| For the Period: 7/1/2019 to 12/31/2019        | Original Bud. | Amended Bud. | YTD Actual  | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|---|---------------|--------------|-------------|------------|-------------|------------|-------|
| Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS     |               |              |             |            |             |            |       |
| Revenues                                      |               |              |             |            |             |            |       |
| Dept: 00                                      |               |              |             |            |             |            |       |
| Acct Class: 30 PROPERTY TAXES                 |               |              |             |            |             |            |       |
| 2999 FY Begin Fund Balance                    | 8,758.00      | 8,758.00     | 0.00        | 0.00       | 0.00        | 8,758.00   | 0.0   |
| PROPERTY TAXES                                | 8,758.00      | 8,758.00     | 0.00        | 0.00       | 0.00        | 8,758.00   | 0.0   |
| Acct Class: 35 OTHER REVENUE                  |               |              |             |            |             |            |       |
| 3600 TRANSFER IN/OUT OTHER FUNDS              | 150,000.00    | 150,000.00   | 0.00        | 0.00       | 0.00        | 150,000.00 | 0.0   |
| OTHER REVENUE                                 | 150,000.00    | 150,000.00   | 0.00        | 0.00       | 0.00        | 150,000.00 | 0.0   |
| Dept: 00                                      | 158,758.00    | 158,758.00   | 0.00        | 0.00       | 0.00        | 158,758.00 | 0.0   |
| Revenues                                      | 158,758.00    | 158,758.00   | 0.00        | 0.00       | 0.00        | 158,758.00 | 0.0   |
| Expenditures                                  |               |              |             |            |             |            |       |
| Dept: 30 ROSSMOOR PARK                        |               |              |             |            |             |            |       |
| Acct Class: 60 CAPITAL EXPENDITURES           |               |              |             |            |             |            |       |
| 6005 Buildings and Improvements               | 48,100.00     | 48,100.00    | 1,000.00    | 0.00       | 0.00        | 47,100.00  | 2.1   |
| CAPITAL EXPENDITURES                          | 48,100.00     | 48,100.00    | 1,000.00    | 0.00       | 0.00        | 47,100.00  | 2.1   |
| ROSSMOOR PARK                                 | 48,100.00     | 48,100.00    | 1,000.00    | 0.00       | 0.00        | 47,100.00  | 2.1   |
| Dept: 50 RUSH PARK                            |               |              |             |            |             |            |       |
| Acct Class: 60 CAPITAL EXPENDITURES           |               |              |             |            |             |            |       |
| 6005 Buildings and Improvements               | 86,420.00     | 86,420.00    | 0.00        | 0.00       | 0.00        | 86,420.00  | 0.0   |
| CAPITAL EXPENDITURES                          | 86,420.00     | 86,420.00    | 0.00        | 0.00       | 0.00        | 86,420.00  | 0.0   |
| RUSH PARK                                     | 86,420.00     | 86,420.00    | 0.00        | 0.00       | 0.00        | 86,420.00  | 0.0   |
| Dept: 75 CAPITAL PROJECTS                     |               |              |             |            |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE     |               |              |             |            |             |            |       |
| 5045 Miscellaneous Expenditures               | 11,500.00     | 11,500.00    | 3,871.37    | 1,073.82   | 0.00        | 7,628.63   | 33.7  |
| OPERATIONS AND MAINTENANCE                    | 11,500.00     | 11,500.00    | 3,871.37    | 1,073.82   | 0.00        | 7,628.63   | 33.7  |
| CAPITAL PROJECTS                              | 11,500.00     | 11,500.00    | 3,871.37    | 1,073.82   | 0.00        | 7,628.63   | 33.7  |
| Expenditures                                  | 146,020.00    | 146,020.00   | 4,871.37    | 1,073.82   | 0.00        | 141,148.63 | 3.3   |
| Net Effect for CAPITAL PROJECTS CONTRIBUTIONS | 12,738.00     | 12,738.00    | -4,871.37   | -1,073.82  | 0.00        | 17,609.37  | -38.2 |
| Change in Fund Balance:                       |               |              | -4,871.37   |            |             |            |       |
| Grand Total Net Effect:                       | 48,041.00     | 48,041.00    | -167,085.25 | 395,592.08 | 0.00        | 215,126.25 |       |



**DRAFT RESOLUTION NO. 20-03-10-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR  
COMMUNITY SERVICES ESTABLISHING THE MID-YEAR AMENDED BUDGET  
REVENUE AND EXPENDITURES TOTAL AMOUNT  
FOR THE FISCAL YEAR 2019-2020**

**WHEREAS**, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District's Fiscal Year 2019-2020 Amended Budget at its Committee Meeting on February 27, 2020.

**WHEREAS**, the Rossmoor Community Services District did discuss and approve the District's Fiscal Year 2019-2020 Mid-Year Amended Budget at its Regular Meeting on March 10, 2020.

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Amended Budget Revenue and Expenditure Totals, by Fund in the amounts specified in Attachment A for the Fiscal Year 2019-2020.

**PASSED, APPROVED AND ADOPTED** this 10<sup>th</sup> day of March 2020.

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Michael Maynard, President

ATTEST:

\_\_\_\_\_  
Secretary of the  
Rossmoor Community Services District

## ATTACHMENT A

AMENDED BUDGET  
ANNUAL FISCAL YEAR 2019-2020 ANNUAL BUDGET REVENUE  
AND EXPENDITURE TOTALS AMOUNT SUMMARY

**TOTAL FUND REVENUES**

|   |             |
|---|-------------|
| FUND 10   | \$1,678,005 |
| FUND 20 (+ \$135,649 from Fund 50)                              | \$375,679   |
| FUND 40 (Beginning Fund Balance \$9,250 +<br>\$75,000 Transfer) | \$84,250    |

**TOTAL ALL FUNDS** **\$2,137,934**

**TOTAL FUND EXPENDITURES**

|         |             |
|---------|-------------|
| FUND 10 | \$1,649,251 |
| FUND 20 | \$375,679   |
| FUND 40 | \$77,710    |

**TOTAL ALL FUNDS** **\$2,102,640**

Rossmoor Community Services District

**Policy**

**No. 3020**

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**BUDGET PREPARATION, ADOPTION AND REVISION**

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**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