

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board

Agenda Package

December 12, 2017

BOARD OF DIRECTORS

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, December 12, 2017

7:00 p.m.

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

A. ORGANIZATION

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

2. ROLL CALL: Directors Casey, DeMarco, Kahlert, Nitikman,
President Maynard had an excused absence

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS

a. Orange County Fire Authority, Division 1 Chief, Robert Acosta & Public Education Officer, Randy Harper- Re: Paramedic Response Time and Holiday Fire Safety.

b. Presentation of Proclamation by 1st Vice President Ron Casey Re: Outstanding Achievement, Rossmoor Troop 658 Eagle Scout, Owen Pearce

B. ADDITIONS TO AGENDA – None

In accordance with Section 54954 of the Government Code (Brown Act), action may be taken on items not on the agenda, which was distributed, if:

A majority of the Board determines by formal vote that an emergency exists per Section 54956.5 (for example, work stoppage or crippling disaster which severely impairs public health and/or safety); or

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD—None

E. CONSENT CALENDAR

1a. APPROVE MINUTES: REGULAR MEETING OF NOVEMBER 14, 2017

1b. APPROVE MINUTES: SPECIAL MEETING OF NOVEMBER 27, 2017

2. APPROVE OCTOBER REVENUE AND EXPENDITURE REPORT.

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

F. PUBLIC HEARING-None.

G. RESOLUTIONS-None

ORDINANCES—None

H. REGULAR CALENDAR

1. FIRST READING REVISIONS TO DISTRICT POLICY NO. 3025 ANNUAL FINANCIAL AUDIT

I. GENERAL MANAGER ITEMS

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

J. BOARD MEMBER ITEMS

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

K. CLOSED SESSION: None

L. ADJOURNMENT

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

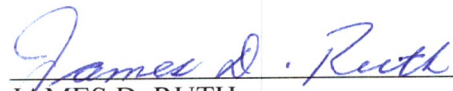
Please contact the District Office at (562) 430-3707 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular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

Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors. Any such writing will be available for public inspection at the District offices located at [3001 Blume Drive, Rossmoor, CA 90720](#). In addition, any such writing may also be posted on the District's web site at www.rossmoor-csd.org.

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the December 12, 2017, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:



JAMES D. RUTH
General Manager

Date December 6, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a.

Date: December 12, 2017
To: Honorable Board of Directors
From: General Manager
Subject: PRESENTATION BY ORANGE COUNTY FIRE AUTHORITY (OCFA) DIVISION CHIEF 1 ROBERT ACOSTA/PUBLIC EDUCATION OFFICER RANDY HARPER RE: PARAMEDIC RESPONSE TIME AND HOLIDAY FIRE SAFETY

RECOMMENDATION:

Receive presentation.

BACKGROUND:

The report reflects the order of presentations for your Regular February Meeting of the Board.

a. PRESENTATION BY ORANGE COUNTY FIRE AUTHORITY (OCFA) DIVISION CHIEF 1 ROBERT ACOSTA/PUBLIC EDUCATION OFFICER RANDY HARPER RE: PARAMEDIC RESPONSE TIME AND HOLIDAY FIRE SAFETY

ATTACHMENTS: None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4b.

Date: December 12, 2017
To: Honorable Board of Directors
From: General Manager
Subject: PRESENTATION OF PROCLAMATION BY 1ST VICE PRESIDENT
RON CASEY RE: OUTSTANDING ACHIEVEMENT, ROSSMOOR
TROOP 658 EAGLE SCOUT, OWEN PEARCE

RECOMMENDATION:

Receive presentation.

BACKGROUND:

The report reflects the order of presentations for your Regular February Meeting of the Board.

b. PRESENTATION OF PROCLAMATION BY 1ST VICE
PRESIDENT RON CASEY RE: OUTSTANDING ACHIEVEMENT,
ROSSMOOR TROOP 658 EAGLE SCOUT, OWEN PEARCE

ATTACHMENTS

1. Proclamation

PROCLAMATION

IN RECOGNITION
of
EXEMPLARY CITIZENSHIP

Owen Pearce



WHEREAS, the Rossmoor Community Services District is an unincorporated Special District formed in November of 1986 as a result of a general election of Rossmoor voters, and

WHEREAS, the Board of Directors of the District consists of five members who are elected from the registered voters that reside in the District, and

WHEREAS, Since 1910, the Boy Scouts of America have helped mold young men in a disciplined environment, teaching the fundamentals of basic survival skills and nature conservation, and

WHEREAS, Rossmoor resident Owen Pearce has donated considerable personal time to raise donations in order to fund and complete his Kempton Park Eagle Scout project located in the community of Rossmoor, and

WHEREAS, Owen Pearce was instrumental in advancing the District's goals towards improving Kempton Park and increasing its educational value by installing and planting a demonstration garden at the site, and

WHEREAS, the improvements made to Kempton Park as a result of his Eagle Scout Project will serve the community for many decades to come, and

WHEREAS, Owen Pearce is among a select few that has achieved the rank of Eagle Scout. This award recognizes the characteristics of initiative, courage, resourcefulness and leadership, and

NOW, THEREFORE, BE IT RESOLVED the Board of Directors wishes to congratulate Owen Pearce on achieving his Eagle Scout designation and commend him for his exemplary citizenship and service to the Rossmoor Community Services District and the Rossmoor community at large.

ADOPTED, This 12th day of December, 2017

ATTEST:

Michael Maynard, President of the Board
Rossmoor Community Services District

James D. Ruth, General Manager
Rossmoor Community Services District



ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: December 12, 2017
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: REGULAR MEETING OF NOVEMBER 14, 2017

RECOMMENDATION:

Approve the Minutes of the Regular Meeting of November 14, 2017 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their meeting of November 14, 2017 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Regular Meeting of November 14, 2017 Prepared by the Board's Secretary/General Manager.



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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, November 14, 2017

A. ORGANIZATION

1. CALL TO ORDER: 7:00 P.M.

- 2. ROLL CALL:** Directors Casey, DeMarco, Nitikman
President Maynard
Director Kahlert had and excused absence

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS:

a. OC Sheriff's Department Lt. Jeff Puckett Re: Quarterly Crime Statistics

Lieutenant Jeff Puckett reported on the Rossmoor Crime Statistics for the months of July, August and September 2017. He shared some encouraging information—crime was either trending down or on pace with last year. Overall 5 year statistics showed crime to be trending down. Lt. Puckett provided an overview of the specific crimes indicated in the report and prevention strategies. Catalytic converter thefts and vehicle third row seat thefts were increasing again; although still down from prior years. Package thefts were on the rise.

Lieutenant stated that he had spoken to General Manager Ruth regarding revising their quarterly reports and presentations in order to better serve the Board and community in terms of looking at crime trends and things of that nature. He would also incorporate periodic updates on some of the more notable crimes. Lieutenant Puckett announced that in order to give the community more robust policing services the Sheriff's Department had implemented a strong community policing initiative over the last 8 months. Additionally, OCSD has cultivated a strong relationship with the Neighborhood Watch and was active on all social media channels such as Facebook, Twitter, Instagram and Nextdoor. The Department has also held a number of crime prevention seminars with two more scheduled in the near future.

Discussion ensued relative to home burglary and vehicle theft prevention, and partnering on community awareness campaigns. Lieutenant Puckett stated that he and General Manager Ruth would be meeting soon to discuss the partnership and changes ahead. The report was received and filed.

a. OCTA Representatives Christina Byrne and Jeff Mills Presentation Re: I-405 Improvement Project Funding Status and Progress

Christina Byrne and Jeff Mills reported on the status of the I-405 Improvement Project. Jeff Mills stated that construction would begin in 2018 and would be intermittent throughout the corridor. OCTA would be focusing on the enforcement of signed detours. Discussion ensued relative to construction, the \$6.9B total project cost, (paid for through a combination of Measure M Funds, state and local funding, with the balance financed by a TITIA loan); traffic detours and impediments to commuters, costs for the toll lanes, transponder installation and logistics. Christina Byrne reported that the Orange County Transportation Authority had done extensive community outreach including partnering with Google and Waze App developers to create a cutting edge interactive map to assist motorists with traffic navigation.

Many residents had concerns relative to freeway noise, alleged inadequacy of sound wall mitigation and decibel ratings data. President Maynard opined that Rossmoor would suffer the greatest impact as a result of the construction and requested OCTA consider starting earlier. Mr. Mills agreed to research that possibility and agreed to address the various concerns posed by residents. The report was received and filed.

B. ADDITIONS TO AGENDA—None

C. PUBLIC FORUM—None

D. REPORTS TO THE BOARD:

1. AUDIT COMMITTEE REPORT RE: ADOPTION OF FY 2016-17 ANNUAL AUDIT

Brad Welebir reported on the FY 2016-17 Annual Audit. He stated that the District had once again achieved an unmodified Auditors Report—the highest level possible. Mr. Welebir provided an overview of the discussion which took place at the recent Audit Committee Meeting. He provided his recommendations relative to reserves, cash flow and paying off the Rush Park Bond Debt. Discussion ensued relative to same. The Board requested that the R.A.M.S. firm assist staff with the preparation of a cash flow analysis report for the Board of Directors. Brad Welebir agreed. Motion by Director Casey, seconded by Director DeMarco to approve the FY 2016-17 Annual Audit.

2. QUARTERLY STATUS REPORT

The General Manager reported on the quarterly status of the District’s progress toward its Mission, Goals and Objectives. Motion by Director Casey, seconded by Director DeMarco to receive and file the Quarterly Status Report. Motion passed 4-0.

3. QUARTERLY RECREATION REPORT

Recreation Superintendent Chris Argueta reported on the quarterly status of the District’s Recreation Program. He discussed the success of the District’s Summer Event Program, which enjoyed exceptional attendance this year and the possible addition of another summer event next year. He stated that sponsors were being sought for next year’s Shakespeare in the

Park. He announced that the 3rd Annual Rossmoor Winter Festival was coming up on Friday, December 8, 2017. This year's event would have the much anticipated addition of snow, complete with a live snowman, snow play area and three sledding courses. Once again the winter festival would also feature live reindeer, Santa, a tree lighting ceremony, trolley and holiday movie; to find out more visit rossmoorwinterfestival.com.

Discussion ensued regarding event attendance, donations and future revenue generating ideas. Motion by Director DeMarco, seconded by Director Nitikman to receive and file the Quarterly Recreation Report. Motion passed 4-0.

4. QUARTERLY TREE REPORT

Tree Consultant Mary Kingman reported on the status of the District's Urban Forest. Discussion ensued regarding mitigation procedures for tree overhang in the public right-of-way, tree trimming responsibilities on private property and the determination and differentiation of jurisdictional boundaries between the County, the resident and the District. Mary Kingman stated that tree overhang in the public right-of-way must be mitigated by the resident as the tree is located on private property. County Public Works used to manage such situations; County Code Enforcement now has jurisdiction.

Director DeMarco suggested adding some guidelines and infographics to District literature and the District website to assist residents in contacting the appropriate agency. Motion by Director Nitikman, seconded by Director DeMarco to receive and file the Quarterly Tree Report. The General Manager agreed. Motion passed 4-0.

E. CONSENT CALENDAR:

1a. MINUTES REGULAR BOARD MEETING—October 10, 2017

2. REVENUE AND EXPENDITURE REPORT—September 2017

3. LONG TERM/NON PROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY

Motion by Director Nitikman seconded by Director DeMarco to approve the Items on the Consent Calendar as submitted. Motion passed 4-0.

F. PUBLIC HEARING—None

G. RESOLUTIONS:

1. RESOLUTION NO. 17-11-14-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF GOVERNMENT CLAIM

Approved by roll call vote Resolution No. 17-11-14-01 by reading the title only and waiving further reading as follows:

RESOLUTION NO. 17-11-14-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF GOVERNMENT CLAIM

Motion to Approve Resolution No.17-11-14-01 by roll call vote by reading the title only and waiving further reading passed by roll call vote 4-0.

ORDINANCES—None

H. REGULAR CALENDAR:

1. BOARD POLICY RE: DISTRICT AUDIT SERVICES AND AGENCY BEST PRACTICE

Staff recommendation to review the research requested by the Board concerning Board Policy Re: Rossmoor Community Services District Auditing Services and agency best practice and direct the General Manager as to how the Board would like to proceed. Discussion ensued relative to best practices for similar agencies and District policy and the Auditor's performance.

The General Manager reported the provisions for engaging an audit firm to conduct an audit are provided in Section 12410.6 of the State of California Government Code (see attached official authenticated copy).

He stated that in his discussion with the Legislative Analyst Mustafa Hessabi, Esq. he stated that in addition to the provisions outlined in Government Code 12410.06 that agencies who reach the six year threshold—commencing in the 2013-14 Fiscal Year—would have required their auditing firm to conduct a peer review after three years by another qualified accounting firm and to remove the lead audit partner or coordinating partner having primary responsibility for the audit from the audit process.

These safeguards are common practices by Government Agencies to assure fresh and objective oversight of the auditing process. If these practices are in place, an audit agreement could be extended beyond the six year threshold if a public agency desires to retain their auditing firm without going out to a new competitive bid. In his discussion with the District's Lead Auditor, Brad Welebir, these practices are an integral part of their audit policies and procedures.

It was the consensus of the Board that the District should work to grow its reserves and retain its current auditing firm until the Rush Park Bond was paid off in 2020 at which time it would be appropriate to explore other options and consider going out to bid.

The Board directed staff to modify the District Policy 3025 Language in Section 3025.40 to outline a peer review cycle, "no more than 6 years with primary lead auditor" and bring back to the Board at a future meeting for first reading.

I. GENERAL MANAGER ITEMS:

The General Manager reported that on December 18th, long-term renters Calvary Church were going to paint the interior of the auditorium building at Rush Park at no cost to the District. They were also going to attempt to coordinate the painting with the auditorium lighting installation

schedule. He stated that Director Mark Nitikman had recently provided some native plants for Kempton Park to replace the ones that had died. District staff was in the process of ordering signage as discussed in the Tree Committee Meeting. Furthermore, he and Recreation Superintendent Chris Argueta had met with Youth Center Director Lina Lumme to discuss maintenance and operations issues and the offset of costs associated with the increased use of the Rossmoor Park Community Center facility. The meeting went well and Mrs. Lumme was very receptive and cooperative to the feedback. He stated that LAFCO had advised him that within the next few months, they would be conducting a 5 year Municipal Services Review for Rossmoor. LAFCO's goal was to eliminate County Islands. They would be giving the District some guidelines and meeting with staff. He would keep the Board advised. Finally, he reminded everyone to attend the 3rd Annual Rossmoor Winter Festival on Friday, December 8th from 6 to 10 pm. This year for the first time there would be real snow, reindeer, even more activities and sponsors.

J. BOARD MEMBER ITEMS:

Director Nitikman remarked that he was hoping to hear back soon regarding the progress being made on the acquisition of identification markers and educational signage for Kempton Park. He requested that during the LAFCO Municipal Service Review process he hoped that staff would suggest to LAFCO that they reverse the decision to place Rossmoor under the Sphere of Influence (SOI) of Los Alamitos. Finally, he wished everyone a Happy Thanksgiving.

Director Casey thanked Orange County Transportation Authority presenters Christina Byrne and Jeff Mills for their excellent presentation despite many of the aspects of the I-405 Project being unpopular. He encouraged them to keep their promise to follow up with residents regarding the concerns voiced tonight. He concluded by encouraging all to attend the Rossmoor Winter Festival. This year's event would be even bigger and better than the last.

Director DeMarco thanked Lt. Jeff Puckett for his presentation on crime statistics. In light of the recent increase in package delivery thefts and auto burglaries, He requested that staff send out an e-blast in cooperation with the Sheriff's Department to educate and enlighten residents regarding crime trends and prevention strategies—such as the Vacation Home Check available to them when traveling away from home. He opined on the I-405 Report, stating that the loan taken out to pay for the HOT Lane project translated into higher fees to travel the HOT Lane. The project will impact everyone in terms of noise and decibel readings. He further opined that it was important for residents to stay involved in local government and in the community in order to get results. He further commented that the audit process has made the District aware of how powerful a factor the bond has been with regards to District cash flow. He had questions about the warranty for the new LED lighting installation and requested that the community be educated on how to request directional lighting adjustments if needed.

President Maynard thanked Lt. Jeff Puckett for his presentation on crime statistics. He was pleased to see that crime was trending down. He opined that the I-405 Project was originally intended to widen the freeway, but instead unwanted toll lanes and charges have been added and pose a burden to citizens. Rossmoor will be the most impacted by the construction. President Maynard stated that he was not pleased with the condition of Bradbury Road in Rossmoor; especially considering it is a main entryway into the community. He opined that the decayed broken up concrete, potholes and restriping remnants were unsafe and an eyesore. He requested that the General Manager work with

the County to remedy the situation. Finally, he announced that he would be absent for the December 2017 Board Meeting and 1st Vice President Ron Casey would chair the meeting in his absence.

K. CLOSED SESSION—None

L. ADJOURNMENT:

Motion by Director DeMarco, seconded by Director Nitikman to adjourn the regular meeting at 9:42 p.m. Motion passed 4-0.

SUBMITTED BY:

James D. Ruth

General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1b.

Date: December 12, 2017
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: SPECIAL MEETING OF NOVEMBER 27, 2017

RECOMMENDATION:

Approve the Minutes of the Special Meeting of November 27, 2017 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their meeting of November 27, 2017 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Special Meeting of November 27, 2017 Prepared by the Board's Secretary/General Manager.



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

SPECIAL MEETING

RUSH PARK
West Room
3021 Blume Drive
Rossmoor, California

Monday, November 27, 2017

A. ORGANIZATION

1. CALL TO ORDER: 5:00 P.M.

- 2. ROLL CALL:** Directors Casey, DeMarco, Nitikman
President Maynard
Director Kahlert had and excused absence

3. PLEDGE OF ALLEGIANCE

B. REGULAR CALENDAR:

1. DISCUSSION AND POSSIBLE ACTION RE: REVIEW AND APPROVAL OF REQUEST BY SOUTHERN CALIFORNIA GAS COMPANY TO INSTALL AN ADVANCED METER DATA COLLECTION UNIT AND APPROPRIATE SUPPORT FACILITIES ON THE ROOF OF THE RUSH PARK AUDITORIUM

General Manager Ruth addressed the Board of Directors and Southern California Gas Company Representatives, Jennifer Vaughn and staff. He reviewed the past history of the proposed Advanced Meter Data Collection Unit and appropriate support facilities being proposed by the Southern California Gas Company for Rossmoor. Several optional locations outside Rossmoor have been considered by The Gas Company, none of which provided the clarity and necessary reception to achieve optimal data collection for Rossmoor. He stated that the attached proposal before the Board for their review was a result of the temporary unit installed on the roof of the Rush Park auditorium for several days that successfully met the required service needs.

President Maynard, and Director Kahlert reviewed this same proposal at the October 16, 2017 Parks and Facilities Committee Meeting and recommended changes to section 10 of the Proposed Agreement, specifying the installation be limited to one unit. Any proposed future modifications to the agreement would require a re-submittal of any amendment for the Board's consideration and action. Further discussion ensued with Director Nitikman recommending the following modifications to the proposed agreement: Sections 8, 9, and 10 (see attached redline).

Motion by President Maynard, seconded by Director Nitikman meant to approve the proposed agreement with the recommended modifications to sections 8, 9 and 10, subject to the approval and concurrence of The Gas Company. If the gas company agrees to the proposed modifications

they should sign the agreement and return it to RCSD for final signature by President Maynard concluding the approval process.

C. GENERAL MANAGER COMMENTS:

General Manager advised the board that there has been a delay in the installation of LED street lighting upgrades and that Doc Rivers with Express Energy Services is working with Edison to resolve the matter. General manager said he will keep the board informed on the issue.

D. BOARD MEMBER COMMENTS:

Director Casey expressed concern regarding the noise impact on the I-405 widening project. Questions arose regarding who is the lead agency on the project OCTA or Caltrans. Would they consider a rubber based surface to reduce noise impact?

President Maynard inquired as to whether or not we should involve our legislative representatives to address the Environmental Impact Report (E.I.R.) regarding possible deficiencies, particularly regarding the noise impact on Rossmoor residents and the toll lane exit issue at Springdale versus Golden West. He requested that the General Manager to obtain a copy of the EIR.

Director DeMarco recommended we develop an administrative procedure to respond to any public concern once the new street lighting upgrades are installed.

Director Nitikman inquired about the status of appropriate identification signage for the new plants at Kempton Park. Maintenance Superintendent Omero Perez informed Director Nitikman that he was working with District Arborist Mary Kingman and possible vendors to come up with a design cost for the signs.

E. ADJOURNMENT:

Motion by Director Nitikman, seconded by President Maynard to adjourn the regular meeting at 6:30 p.m. Motion passed 4-0.

SUBMITTED BY:

James D. Ruth
General Manager

Gas Company shall remove all of the Advanced Meter Facilities at its sole expense within one hundred eighty (180) days after the termination of the Agreement, unless an agreement is otherwise reached between the District and Gas Company to abandon the Advanced Meter Facilities in place. Gas Company shall bear full responsibility for repairs to any damage to the Rights-of-Way caused by Gas Company's or its employees', contractors', subcontractors' or agents' installation, construction, maintenance, repair, operation and removal of the Advanced Meter Facilities.

8. **Gas Company to Bear All Costs.** The Gas Company, or any successor or authorized assign, shall bear all costs incurred in connection with Gas Company's or its employees', contractors', subcontractors' or agents' planning, design, installation, construction, maintenance, repair, operation and removal of the Advanced Meter Facilities. District shall not be responsible or bear any cost for repair of any damage or movement of Advanced Meter Facilities due to repair, maintenance and/or failure/collapse of any existing gas, water and sewer lines or any other improvements or works approximate to Advanced Meter Facilities, except for the sole active negligence or willful misconduct of the District, its officers, agents, employees, contractors or subcontractors.
9. **Interference.** The Gas Company's activities related to the installation, maintenance, operation, use, repair, replacement, improvement, alteration, inspection, testing and/or removal installation and use of the Advanced Meter Facilities under this Agreement shall not damage or interfere in any way with District's operations. The District at all times during this Agreement, reserves the right to take any action it deems necessary, in its sole discretion to ~~not~~ maintain, alter, or improve the Installation Site, which may temporarily interfere with the Advanced Meter Facilities. The District agrees to give 30 day advance notice of such interference to the Gas Company and to reasonably cooperate with the Gas Company to carry out such activities with a minimum amount of interference with the Gas Company's operations.
10. **Indemnification of District.** Gas Company shall defend, indemnify and hold harmless the District and its council members, officers, agents and employees against all claims, losses, damages, costs, expenses, liabilities, causes of action, fines or penalties, including but not limited to reasonable attorney's fees (collectively, "Claims"), for injury to or death of persons or damage to property incurred by District arising from the Advanced Meter Facilities being installed and/or located at the Installation Site, except to the extent such Claims arise from the sole active negligence or willful misconduct of the District, its officers, agents, or employees, provided, however, that Gas Company's indemnification obligations shall not include any punitive, consequential or special damages, except to the extent asserted by a third party against the District arising from a Claim for which Gas Company is obligated to indemnify the District under this paragraph.
11. **Governing Law; Jurisdiction.** This Agreement shall be governed and construed by and in accordance with the Laws of the State of California. Venue shall be in the County of Orange. Nothing in this section shall be interpreted to preclude either party's right to seek redress from the CPUC.
12. **Amendment of Agreement.** This Agreement may not be amended except pursuant to a written instrument signed by both parties.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date December 12, 2017
To: Honorable Board of Directors
From: General Manager
Subject: REVENUE & EXPENDITURE REPORT -OCTOBER, 2017

RECOMMENDATION:

Receive and file the Revenue and Expenditure Report for October, 2017.

BACKGROUND:

The Revenue & Expenditure Report is submitted on a monthly basis as an indication of the District's unaudited year-to-date revenues and expenses. Where appropriate, footnotes provide information which explains current anomalies.

ATTACHMENTS:

1. Revenue & Expenditure Report for the month of October, 2017.

REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 October 2017 @ 33.34%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
Revenues						
PROPERTY TAXES	908,835.00	908,835.00	27,593.76	4,252.95	881,241.24	3.0
STREET LIGHT ASSESSMENTS	314,600.00	314,600.00	9,627.44	1,480.84	304,972.56	3.1
USE OF MONEY AND PROPERTY	3,000.00	3,000.00	0.10	0.00	2,999.90	0.0
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	60,400.00	0.0
FEES AND SERVICES	158,700.00	158,700.00	55,536.25	20,852.00	103,163.75	35.0
OTHER REVENUE	22,000.00	22,000.00	187.19	0.00	21,812.81	0.9
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
Total Revenues	1,467,535.00	1,467,535.00	92,944.74	26,585.79	1,374,590.26	6.3
Expenditures						
ADMINISTRATION	420,275.00	420,275.00	143,490.11	31,427.48	276,784.89	34.1
RECREATION	138,628.00	138,628.00	52,304.65	7,285.70	86,323.35	37.7
ROSSMOOR PARK	196,335.00	196,335.00	58,389.25	15,324.44	137,945.75	29.7
MONTECITO CENTER	84,950.00	84,950.00	28,465.68	8,149.05	56,484.32	33.5
RUSH PARK	219,750.00	219,750.00	77,975.72	20,130.25	141,774.28	35.5
STREET LIGHTING	107,715.00	107,715.00	29,641.52	8,557.51	78,073.48	27.5
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	100.00	95.2
STREET SWEEPING	53,650.00	53,650.00	13,810.12	4,590.10	39,839.88	25.7
PARKWAY TREES	133,737.00	133,737.00	14,927.50	1,971.98	118,809.50	11.2
MINI-PARKS, MEDIANS & TRIANGLE	14,562.00	14,562.00	5,563.24	2,085.58	8,498.76	38.2
Total Expenditures	1,371,702.00	1,371,702.00	426,567.79	99,522.09	945,134.21	31.1

**Audited Fund Balance
 at June 30, 2016**

\$ 739,612.00

REVENUE REPORT
OCTOBER 2017 @ 33.34%

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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017

Fund: 10 - GENERAL FUND

Revenues

Dept: 00

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
PROPERTY TAXES	908,835.00	908,835.00	27,593.76	4,252.95	0.00	881,241.24	3.0
ASSESSMENTS	314,600.00	314,600.00	9,627.44	1,480.84	0.00	304,972.56	3.1
USE OF MONEY AND PROPERTY	3,000.00	3,000.00	0.10	0.00	0.00	2,999.90	0.0
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	0.00	60,400.00	0.0
FEES AND SERVICES	158,700.00	158,700.00	55,536.25	20,852.00	0.00	103,163.75	35.0
OTHER REVENUE	22,000.00	22,000.00	187.19	0.00	0.00	21,812.81	0.9
Dept: 00	1,467,535.00	1,467,535.00	92,944.74	26,585.79	0.00	1,374,590.26	6.3
Revenues	1,467,535.00	1,467,535.00	92,944.74	26,585.79	0.00	1,374,590.26	6.3
Grand Total Net Effect:	1,467,535.00	1,467,535.00	92,944.74	26,585.79	0.00	1,374,590.26	

EXPENDITURE REPORT
OCTOBER 2017 @ 33.34%

Division of Community

For the Period: 7/1/2017 to 10/31/2017

	Original Bud	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept 10 ADMINISTRATION							
SALARIES AND BENEFITS	283,205.00	283,205.00	91,028.02	22,914.15	0.00	192,176.98	32.1
OPERATIONS AND MAINTENANCE	75,350.00	75,350.00	30,652.95	5,107.83	0.00	44,697.05	40.7
CONTRACT SERVICES	57,720.00	57,720.00	21,809.14	3,405.50	0.00	35,910.86	37.8
CAPITAL EXPENDITURES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
ADMINISTRATION	420,275.00	420,275.00	143,490.11	31,427.48	0.00	276,784.89	34.1
Dept 20 RECREATION							
SALARIES AND BENEFITS	95,408.00	95,408.00	34,579.19	8,176.80	0.00	60,828.81	36.2
OPERATIONS AND MAINTENANCE	41,220.00	41,220.00	17,463.39	-942.38	0.00	23,756.61	42.4
CONTRACT SERVICES	1,000.00	1,000.00	262.07	51.28	0.00	737.93	26.2
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RECREATION	138,628.00	138,628.00	52,304.65	7,285.70	0.00	86,323.35	37.7
Dept 30 ROSSMOOR PARK							
SALARIES AND BENEFITS	83,120.00	83,120.00	25,465.91	6,034.06	0.00	57,654.09	30.6
OPERATIONS AND MAINTENANCE	75,115.00	75,115.00	21,551.15	6,485.69	0.00	53,563.85	28.7
CONTRACT SERVICES	38,100.00	38,100.00	11,372.19	2,804.69	0.00	26,727.81	29.8
ROSSMOOR PARK	196,335.00	196,335.00	58,389.25	15,324.44	0.00	137,945.75	29.7
Dept 40 MONTECITO CENTER							
SALARIES AND BENEFITS	61,530.00	61,530.00	18,863.04	4,522.97	0.00	42,666.96	30.7
OPERATIONS AND MAINTENANCE	17,220.00	17,220.00	8,048.05	3,275.79	0.00	9,171.95	46.7
CONTRACT SERVICES	5,700.00	5,700.00	1,554.59	350.29	0.00	4,145.41	27.3
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	84,950.00	84,950.00	28,465.68	8,149.05	0.00	56,484.32	33.5
Dept 50 RUSH PARK							
SALARIES AND BENEFITS	86,770.00	86,770.00	26,544.25	6,469.94	0.00	60,225.75	30.6
OPERATIONS AND MAINTENANCE	94,880.00	94,880.00	40,059.28	10,855.62	0.00	54,820.72	42.2
CONTRACT SERVICES	38,100.00	38,100.00	11,372.19	2,804.69	0.00	26,727.81	29.8
RUSH PARK	219,750.00	219,750.00	77,975.72	20,130.25	0.00	141,774.28	35.5
Dept 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	715.00	715.00	263.57	68.63	0.00	451.43	36.9

EXPENDITURE REPORT
OCTOBER 2017 @ 33.34%

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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept. 60 STREET LIGHTING							
CONTRACT SERVICES	107,000.00	107,000.00	29,377.95	8,488.88	0.00	77,622.05	27.5
STREET LIGHTING	107,715.00	107,715.00	29,641.52	8,557.51	0.00	78,073.48	27.5
Dept. 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept. 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	650.00	650.00	248.63	68.63	0.00	401.37	38.3
CONTRACT SERVICES	53,000.00	53,000.00	13,561.49	4,521.47	0.00	39,438.51	25.6
STREET SWEEPING	53,650.00	53,650.00	13,810.12	4,590.10	0.00	39,839.88	25.7
Dept. 80 PARKWAY TREES							
SALARIES AND BENEFITS	23,562.00	23,562.00	7,348.44	1,931.54	0.00	16,213.56	31.2
OPERATIONS AND MAINTENANCE	1,675.00	1,675.00	543.28	137.03	0.00	1,131.72	32.4
CONTRACT SERVICES	83,500.00	83,500.00	7,755.78	443.41	0.00	75,744.22	9.3
CAPITAL EXPENDITURES	25,000.00	25,000.00	-720.00	-540.00	0.00	25,720.00	-2.9
PARKWAY TREES	133,737.00	133,737.00	14,927.50	1,971.98	0.00	118,809.50	11.2
Dept. 90 MINI PARKS AND MEDIANS							
SALARIES AND BENEFITS	1,122.00	1,122.00	281.64	64.01	0.00	840.36	25.1
OPERATIONS AND MAINTENANCE	9,290.00	9,290.00	4,005.28	1,711.67	0.00	5,284.72	43.1
CONTRACT SERVICES	4,050.00	4,050.00	1,276.32	309.90	0.00	2,773.68	31.5
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI PARKS AND MEDIANS	14,562.00	14,562.00	5,563.24	2,085.58	0.00	8,998.76	38.2
Expenditures	1,371,702.00	1,371,702.00	426,567.79	99,522.09	0.00	945,134.21	31.1
Grand Total Net Effect:	-1,371,702.00	-1,371,702.00	-426,567.79	-99,522.09	0.00	-945,134.21	

REVENUE/EXPENDITURE REPORT
OCTOBER 2017 @ 33.34%

Rossmoor Community

For the Period	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
7/1/2017 to 10/31/2017							
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
3000 Current Secured Property Taxes	842,400.00	842,400.00	0.00	0.00	0.00	842,400.00	0.0
3001 Current unsecured prop tax	26,000.00	26,000.00	20,008.23	0.00	0.00	5,991.77	77.0
3002 Prior secured property taxes	7,100.00	7,100.00	2,920.82	944.42	0.00	4,179.18	41.1
3003 Prior unsecured prop taxes	535.00	535.00	0.00	0.00	0.00	535.00	0.0
3004 Delinquent property taxes	800.00	800.00	0.00	0.00	0.00	800.00	0.0
3010 Current supplemental assessmnt	18,000.00	18,000.00	4,664.71	3,308.53	0.00	13,335.29	25.9
3020 Public utility tax	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
PROPERTY TAXES	908,835.00	908,835.00	27,593.76	4,252.95	0.00	881,241.24	3.0
Acct Class: 31 ASSESSMENTS							
3105 Street light assessments	314,600.00	314,600.00	9,627.44	1,480.84	0.00	304,972.56	3.1
ASSESSMENTS	314,600.00	314,600.00	9,627.44	1,480.84	0.00	304,972.56	3.1
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	3,000.00	3,000.00	0.10	0.00	0.00	2,999.90	0.0
USE OF MONEY AND PROPERTY	3,000.00	3,000.00	0.10	0.00	0.00	2,999.90	0.0
Acct Class: 33 OTHER GOVERNMENT AGENCIES							
3301 State homeowner proptax relief	5,400.00	5,400.00	0.00	0.00	0.00	5,400.00	0.0
3305 County street sweep reimburse	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	0.0
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	0.00	60,400.00	0.0
Acct Class: 34 FEES AND SERVICES							
3404 Court reservations	12,500.00	12,500.00	3,854.25	1,666.50	0.00	8,645.75	30.8
3405 Wall Rental	500.00	500.00	200.00	60.00	0.00	300.00	40.0
3406 Ball field reservations	23,000.00	23,000.00	7,128.50	704.00	0.00	15,871.50	31.0
3410 Rossmoor building rental	16,500.00	16,500.00	2,326.00	82.00	0.00	14,174.00	14.1
3412 Montecito building rental	25,200.00	25,200.00	12,487.00	10,111.50	0.00	12,713.00	49.6
3414 Rush Park Building Rental	81,000.00	81,000.00	29,540.50	8,228.00	0.00	51,459.50	36.5
FEES AND SERVICES	158,700.00	158,700.00	55,536.25	20,852.00	0.00	103,163.75	35.0
Acct Class: 35 OTHER REVENUE							
3500 Other miscellaneous revenue	2,000.00	2,000.00	187.19	0.00	0.00	1,812.81	9.4
3502 Administrative Fee	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	187.19	0.00	0.00	21,812.81	0.9
Dept: 00	1,467,535.00	1,467,535.00	92,944.74	26,585.79	0.00	1,374,590.26	6.3
Revenues							
	1,467,535.00	1,467,535.00	92,944.74	26,585.79	0.00	1,374,590.26	6.3
Expenditures							
Dept: 10 ADMINISTRATION							
Acct Class: 40 SALARIES AND BENEFITS							
4000 Board of Directors Compensatr	10,000.00	10,000.00	3,500.00	1,100.00	0.00	6,500.00	35.0
4001 Salaries - Full-time	200,175.00	200,175.00	64,704.22	16,281.29	0.00	135,470.78	32.3
4003 Salaries - Overtime	5,300.00	5,300.00	2,487.75	570.84	0.00	2,812.25	46.9
4007 Vehicle Allowance	450.00	450.00	92.01	0.00	0.00	357.99	20.4
4010 Workers Compensation Insurance	5,500.00	5,500.00	501.37	0.00	0.00	4,998.63	9.1
4011 Medical Insurance	44,000.00	44,000.00	14,285.28	3,571.32	0.00	29,714.72	32.5
4015 Federal Payroll Tax -FICA	17,000.00	17,000.00	5,387.39	1,368.20	0.00	11,612.61	31.7
4018 State Payroll Taxes	780.00	780.00	70.00	22.50	0.00	710.00	9.0
SALARIES AND BENEFITS	283,205.00	283,205.00	91,028.02	22,914.15	0.00	192,176.98	32.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	15,900.00	15,900.00	15,892.04	0.00	0.00	7.96	99.9
5004 Memberships and Dues	6,400.00	6,400.00	2,120.00	0.00	0.00	4,280.00	33.1
5006 Travel & Meetings	1,000.00	1,000.00	150.57	49.92	0.00	849.43	15.1
5007 Televised Meeting Costs	21,000.00	21,000.00	6,909.00	3,454.50	0.00	14,091.00	32.9

REVENUE/EXPENDITURE REPORT
OCTOBER 2017 @ 33.34%

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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	7,200.00	7,200.00	1,328.08	0.00	0.00	5,871.92	18.4
5012 Printing	1,000.00	1,000.00	441.29	0.00	0.00	558.71	44.1
5014 Postage	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	0.0
5016 Office Supplies	7,200.00	7,200.00	1,634.58	372.04	0.00	5,565.42	22.7
5020 Telephone	1,950.00	1,950.00	790.74	205.89	0.00	1,159.26	40.6
5021 Computer Costs	3,700.00	3,700.00	614.65	111.55	0.00	3,085.35	16.6
5045 Miscellaneous Expenditures	6,500.00	6,500.00	112.91	657.44	0.00	6,387.09	1.7
5046 Bank Service Charge	1,700.00	1,700.00	659.09	256.49	0.00	1,040.91	38.8
OPERATIONS AND MAINTENANCE	75,350.00	75,350.00	30,652.95	5,107.83	0.00	44,697.05	40.7
Acct Class: 56 CONTRACT SERVICES							
5610 Legal Counsel	21,000.00	21,000.00	4,560.00	2,540.00	0.00	16,440.00	21.7
5615 Financial Audit-Consulting	10,720.00	10,720.00	7,500.00	0.00	0.00	3,220.00	70.0
5670 Other Professional Services	26,000.00	26,000.00	9,749.14	865.50	0.00	16,250.86	37.5
CONTRACT SERVICES	57,720.00	57,720.00	21,809.14	3,405.50	0.00	35,910.86	37.8
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
CAPITAL EXPENDITURES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
ADMINISTRATION	420,275.00	420,275.00	143,490.11	31,427.48	0.00	276,784.89	34.1
Dept: 20 RECREATION							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	50,500.00	50,500.00	16,961.15	4,489.59	0.00	33,538.85	33.6
4002 Salaries - Part-time	18,600.00	18,600.00	10,002.55	2,131.51	0.00	8,597.45	53.8
4003 Salaries - Overtime	5,200.00	5,200.00	1,221.52	131.36	0.00	3,978.48	23.5
4005 Salaries - Event Attendant	1,000.00	1,000.00	281.25	0.00	0.00	718.75	28.1
4007 Vehicle Allowance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
4010 Workers Compensation Insurance	2,350.00	2,350.00	202.68	0.00	0.00	2,147.32	8.6
4011 Medical Insurance	11,270.00	11,270.00	3,631.64	907.91	0.00	7,638.36	32.2
4015 Federal Payroll Tax -FICA	5,988.00	5,988.00	2,177.07	516.43	0.00	3,810.93	36.4
4018 State Payroll Taxes	400.00	400.00	101.33	0.00	0.00	298.67	25.3
SALARIES AND BENEFITS	95,408.00	95,408.00	34,579.19	8,176.80	0.00	60,828.81	36.2
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5006 Travel & Meetings	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5010 Publications & Legal Notices	420.00	420.00	156.55	0.00	0.00	263.45	37.3
5012 Printing	100.00	100.00	75.65	0.00	0.00	24.35	75.7
5014 Postage	150.00	150.00	0.00	0.00	0.00	150.00	0.0
5016 Office Supplies	1,000.00	1,000.00	334.50	81.21	0.00	665.50	33.5
5017 Community Events	28,000.00	28,000.00	7,405.95	-1,229.48	0.00	20,594.05	26.4
5019 Fireworks	8,700.00	8,700.00	8,700.00	0.00	0.00	0.00	100.0
5020 Telephone	1,900.00	1,900.00	790.74	205.89	0.00	1,109.26	41.6
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
OPERATIONS AND MAINTENANCE	41,220.00	41,220.00	17,463.39	-942.38	0.00	23,756.61	42.4
Acct Class: 56 CONTRACT SERVICES							
5670 Other Professional Services	1,000.00	1,000.00	262.07	51.28	0.00	737.93	26.2
CONTRACT SERVICES	1,000.00	1,000.00	262.07	51.28	0.00	737.93	26.2
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RECREATION	138,628.00	138,628.00	52,304.65	7,285.70	0.00	86,323.35	37.7
Dept: 30 ROSSMOOR PARK							

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017

Original Bud. Amended Bud. YTD Actual CURR MTH Encumb. YTD UnencBal % Bud

Fund: 10 - GENERAL FUND

Expenditures

Dept: 30 ROSSMOOR PARK

Acct Class: 40 SALARIES AND BENEFITS

4001 Salaries - Full-time	38,000.00	38,000.00	12,371.04	3,125.62	0.00	25,628.96	32.6
4002 Salaries - Part-time	19,000.00	19,000.00	5,884.89	1,247.93	0.00	13,115.11	31.0
4003 Salaries - Overtime	2,500.00	2,500.00	748.66	190.14	0.00	1,751.34	29.9
4010 Workers Compensation Insurance	5,500.00	5,500.00	501.37	0.00	0.00	4,998.63	9.1
4011 Medical Insurance	13,500.00	13,500.00	4,486.12	1,121.53	0.00	9,013.88	33.2
4015 Federal Payroll Tax -FICA	4,370.00	4,370.00	1,452.65	348.84	0.00	2,917.35	33.2
4018 State Payroll Taxes	250.00	250.00	21.18	0.00	0.00	228.82	8.5

SALARIES AND BENEFITS

83,120.00 83,120.00 25,465.91 6,034.06 0.00 57,654.09 30.6

Acct Class: 50 OPERATIONS AND MAINTENANCE

5010 Publications & Legal Notices	500.00	500.00	156.55	0.00	0.00	343.45	31.3
5012 Printing	50.00	50.00	37.82	0.00	0.00	12.18	75.6
5014 Postage	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5016 Office Supplies	700.00	700.00	163.94	37.31	0.00	536.06	23.4
5018 Janitorial Supplies	4,500.00	4,500.00	2,393.04	1,418.12	0.00	2,106.96	53.2
5020 Telephone	2,300.00	2,300.00	790.74	205.89	0.00	1,509.26	34.4
5022 Utilities	12,000.00	12,000.00	5,041.86	1,416.42	0.00	6,958.14	42.0
5023 Water	25,000.00	25,000.00	5,155.14	1,528.37	0.00	19,844.86	20.6
5025 SECURED PROP TAX	915.00	915.00	458.29	458.29	0.00	456.71	50.1
5030 Vehicle Maintenance	600.00	600.00	306.82	79.54	0.00	293.18	51.1
5032 Building & Grounds-Maintenance	27,000.00	27,000.00	6,735.40	1,326.81	0.00	20,264.60	24.9
5034 Alarm Systems	750.00	750.00	167.88	14.94	0.00	582.12	22.4
5045 Miscellaneous Expenditures	250.00	250.00	143.67	0.00	0.00	106.33	57.5
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

75,115.00 75,115.00 21,551.15 6,485.69 0.00 53,563.85 28.7

Acct Class: 56 CONTRACT SERVICES

5655 Landscape Maintenance	36,000.00	36,000.00	11,044.80	2,761.20	0.00	24,955.20	30.7
5656 Tree Trimming	1,100.00	1,100.00	102.66	0.00	0.00	997.34	9.3
5670 Other Professional Services	1,000.00	1,000.00	224.73	43.49	0.00	775.27	22.5

CONTRACT SERVICES

38,100.00 38,100.00 11,372.19 2,804.69 0.00 26,727.81 29.8

ROSSMOOR PARK

196,335.00 196,335.00 58,389.25 15,324.44 0.00 137,945.75 29.7

Dept: 40 MONTECITO CENTER

Acct Class: 40 SALARIES AND BENEFITS

4001 Salaries - Full-time	32,520.00	32,520.00	10,225.16	2,583.89	0.00	22,294.84	31.4
4002 Salaries - Part-time	8,500.00	8,500.00	2,942.45	623.97	0.00	5,557.55	34.6
4003 Salaries - Overtime	2,150.00	2,150.00	600.75	151.25	0.00	1,549.25	27.9
4010 Workers Compensation Insurance	4,200.00	4,200.00	403.23	0.00	0.00	3,796.77	9.6
4011 Medical Insurance	11,000.00	11,000.00	3,628.76	907.19	0.00	7,371.24	33.0
4015 Federal Payroll Tax -FICA	3,000.00	3,000.00	1,052.11	256.67	0.00	1,947.89	35.1
4018 State Payroll Taxes	160.00	160.00	10.58	0.00	0.00	149.42	6.6

SALARIES AND BENEFITS

61,530.00 61,530.00 18,863.04 4,522.97 0.00 42,666.96 30.7

Acct Class: 50 OPERATIONS AND MAINTENANCE

5010 Publications & Legal Notices	400.00	400.00	156.55	0.00	0.00	243.45	39.1
5012 Printing	50.00	50.00	37.82	0.00	0.00	12.18	75.6
5014 Postage	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5016 Office Supplies	700.00	700.00	163.94	37.31	0.00	536.06	23.4
5018 Janitorial Supplies	4,000.00	4,000.00	2,393.04	1,418.12	0.00	1,606.96	59.8
5020 Telephone	2,000.00	2,000.00	790.74	205.89	0.00	1,209.26	39.5
5022 Utilities	1,700.00	1,700.00	693.55	165.06	0.00	1,006.45	40.8
5023 Water	2,200.00	2,200.00	1,361.70	508.34	0.00	838.30	61.9
5025 SECURED PROP TAX	770.00	770.00	384.87	384.87	0.00	385.13	50.0
5030 Vehicle Maintenance	600.00	600.00	306.82	79.54	0.00	293.18	51.1
5032 Building & Grounds-Maintenance	3,800.00	3,800.00	1,589.81	462.16	0.00	2,210.19	41.8
5034 Alarm Systems	400.00	400.00	169.21	14.50	0.00	230.79	42.3

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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5045 Miscellaneous Expenditures	50.00	50.00	0.00	0.00	0.00	50.00	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							
	17,220.00	17,220.00	8,048.05	3,275.79	0.00	9,171.95	46.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	1,227.20	306.80	0.00	2,372.80	34.1
5656 Tree Trimming	1,100.00	1,100.00	102.66	0.00	0.00	997.34	9.3
5670 Other Professional Services	1,000.00	1,000.00	224.73	43.49	0.00	775.27	22.5
CONTRACT SERVICES							
	5,700.00	5,700.00	1,554.59	350.29	0.00	4,145.41	27.3
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							
	84,950.00	84,950.00	28,465.68	8,149.05	0.00	56,484.32	33.5
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,000.00	38,000.00	12,371.04	3,125.62	0.00	25,628.96	32.6
4002 Salaries - Part-time	17,400.00	17,400.00	5,884.89	1,247.93	0.00	11,515.11	33.8
4003 Salaries - Overtime	2,800.00	2,800.00	748.66	190.14	0.00	2,051.34	26.7
4005 Salaries - Event Attendant	4,800.00	4,800.00	990.00	405.00	0.00	3,810.00	20.6
4010 Workers Compensation Insurance	5,500.00	5,500.00	501.37	0.00	0.00	4,998.63	9.1
4011 Medical Insurance	13,500.00	13,500.00	4,486.16	1,121.54	0.00	9,013.84	33.2
4015 Federal Payroll Tax -FICA	4,370.00	4,370.00	1,528.18	379.71	0.00	2,841.82	35.0
4018 State Payroll Taxes	400.00	400.00	33.95	0.00	0.00	366.05	8.5
SALARIES AND BENEFITS							
	86,770.00	86,770.00	26,544.25	6,469.94	0.00	60,225.75	30.6
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	156.55	0.00	0.00	343.45	31.3
5012 Printing	50.00	50.00	37.83	0.00	0.00	12.17	75.7
5014 Postage	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5016 Office Supplies	700.00	700.00	163.94	37.31	0.00	536.06	23.4
5018 Janitorial Supplies	4,500.00	4,500.00	2,400.23	1,422.37	0.00	2,099.77	53.3
5020 Telephone	2,300.00	2,300.00	790.74	205.89	0.00	1,509.26	34.4
5022 Utilities	22,000.00	22,000.00	12,020.54	1,984.96	0.00	9,979.46	54.6
5023 Water	34,000.00	34,000.00	14,950.55	4,080.33	0.00	19,049.45	44.0
5025 SECURED PROP TAX	3,630.00	3,630.00	1,753.91	1,753.91	0.00	1,876.09	48.3
5030 Vehicle Maintenance	600.00	600.00	306.80	79.54	0.00	293.20	51.1
5032 Building & Grounds-Maintenance	25,000.00	25,000.00	7,051.34	1,162.81	0.00	17,948.66	28.2
5034 Alarm Systems	750.00	750.00	283.18	128.50	0.00	466.82	37.8
5045 Miscellaneous Expenditures	250.00	250.00	143.67	0.00	0.00	106.33	57.5
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							
	94,880.00	94,880.00	40,059.28	10,855.62	0.00	54,820.72	42.2
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	36,000.00	36,000.00	11,044.80	2,761.20	0.00	24,955.20	30.7
5656 Tree Trimming	1,100.00	1,100.00	102.66	0.00	0.00	997.34	9.3
5670 Other Professional Services	1,000.00	1,000.00	224.73	43.49	0.00	775.27	22.5
CONTRACT SERVICES							
	38,100.00	38,100.00	11,372.19	2,804.69	0.00	26,727.81	29.8
RUSH PARK							
	219,750.00	219,750.00	77,975.72	20,130.25	0.00	141,774.28	35.5
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	715.00	715.00	263.57	68.63	0.00	451.43	36.9

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017

Fund: 10 - GENERAL FUND

Expenditures

Dept: 60 STREET LIGHTING

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
OPERATIONS AND MAINTENANCE	715.00	715.00	263.57	68.63	0.00	451.43	36.9
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	107,000.00	107,000.00	29,377.95	8,488.88	0.00	77,622.05	27.5
CONTRACT SERVICES	107,000.00	107,000.00	29,377.95	8,488.88	0.00	77,622.05	27.5
STREET LIGHTING	107,715.00	107,715.00	29,641.52	8,557.51	0.00	78,073.48	27.5
Dept: 65 ROSSMOOR WALL							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00	100.0
5032 Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	650.00	650.00	248.63	68.63	0.00	401.37	38.3
OPERATIONS AND MAINTENANCE	650.00	650.00	248.63	68.63	0.00	401.37	38.3
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	53,000.00	53,000.00	13,561.49	4,521.47	0.00	39,438.51	25.6
CONTRACT SERVICES	53,000.00	53,000.00	13,561.49	4,521.47	0.00	39,438.51	25.6
STREET SWEEPING	53,650.00	53,650.00	13,810.12	4,590.10	0.00	39,839.88	25.7
Dept: 80 PARKWAY TREES							
Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time	21,012.00	21,012.00	6,548.61	1,716.72	0.00	14,463.39	31.2
4003 Salaries - Overtime	100.00	100.00	14.47	14.47	0.00	85.53	14.5
4007 Vehicle Allowance	750.00	750.00	283.25	67.91	0.00	466.75	37.8
4015 Federal Payroll Tax -FICA	1,525.00	1,525.00	502.11	132.44	0.00	1,022.89	32.9
4018 State Payroll Taxes	175.00	175.00	0.00	0.00	0.00	175.00	0.0
SALARIES AND BENEFITS	23,562.00	23,562.00	7,348.44	1,931.54	0.00	16,213.56	31.2
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	25.00	25.00	0.00	0.00	0.00	25.00	0.0
5014 Postage	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5016 Office Supplies	150.00	150.00	16.59	0.22	0.00	133.41	11.1
5020 Telephone	1,300.00	1,300.00	526.69	136.81	0.00	773.31	40.5
5030 Vehicle Maintenance	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051 Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
OPERATIONS AND MAINTENANCE	1,675.00	1,675.00	543.28	137.03	0.00	1,131.72	32.4
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	73,000.00	73,000.00	6,501.61	0.00	0.00	66,498.39	8.9
5657 Tree Care/Treatments	5,000.00	5,000.00	234.00	234.00	0.00	4,766.00	4.7
5660 TREE REMOVAL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
5670 Other Professional Services	3,000.00	3,000.00	1,020.17	209.41	0.00	1,979.83	34.0
CONTRACT SERVICES	83,500.00	83,500.00	7,755.78	443.41	0.00	75,744.22	9.3
Acct Class: 60 CAPITAL EXPENDITURES							
6015 Trees	25,000.00	25,000.00	-720.00	-540.00	0.00	25,720.00	-2.9
CAPITAL EXPENDITURES	25,000.00	25,000.00	-720.00	-540.00	0.00	25,720.00	-2.9
PARKWAY TREES	133,737.00	133,737.00	14,927.50	1,971.98	0.00	118,809.50	11.2
Dept: 90 MINI-PARKS AND MEDIANS							

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Russwood Community

For the Period: 7/1/2017 to 10/31/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept 90 MINI-PARKS AND MEDIANS							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full time	685.00	685.00	229.21	57.96	0.00	455.79	33.5
4003 Salaries - Overtime	64.00	64.00	10.62	1.48	0.00	53.38	16.6
4010 Workers Compensation Insurance	300.00	300.00	23.46	0.00	0.00	276.54	7.8
4015 Federal Payroll Tax -FICA	58.00	58.00	18.35	4.57	0.00	39.65	31.6
4018 State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS	1,122.00	1,122.00	281.64	64.01	0.00	840.36	25.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	640.00	640.00	263.59	68.64	0.00	376.41	41.2
5022 Utilities	1,150.00	1,150.00	271.12	98.94	0.00	878.88	23.6
5023 Water	6,400.00	6,400.00	3,211.17	1,344.97	0.00	3,188.83	50.2
5032 Building & Grounds-Maintenance	800.00	800.00	259.40	199.12	0.00	540.60	32.4
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	9,290.00	9,290.00	4,005.28	1,711.67	0.00	5,284.72	43.1
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	1,227.20	306.80	0.00	2,372.80	34.1
5656 Tree Trimming	400.00	400.00	34.21	0.00	0.00	365.79	8.6
5670 Other Professional Services	50.00	50.00	14.91	3.10	0.00	35.09	29.8
CONTRACT SERVICES	4,050.00	4,050.00	1,276.32	309.90	0.00	2,773.68	31.5
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	14,562.00	14,562.00	5,563.24	2,085.58	0.00	8,998.76	38.2
Expenditures	1,371,702.00	1,371,702.00	426,567.79	99,522.09	0.00	945,134.21	31.1
Net Effect for GENERAL FUND	95,833.00	95,833.00	-333,623.05	-72,936.30	0.00	429,456.05	-348.1
Change in Fund Balance:			-333,623.05				

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Rossmoor Community

For the Period: 7/1/2017 to 10/31/2017		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	380,000.00	380,000.00	2,172.00	0.00	0.00	377,828.00	0.6
3101	Property assessments-prior yr	3,400.00	3,400.00	1,060.26	301.82	0.00	2,339.74	31.2
ASSESSMENTS		383,400.00	383,400.00	3,232.26	301.82	0.00	380,167.74	0.8
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	0.00	0.00	1,057.76	0.00	0.00	-1,057.76	0.0
USE OF MONEY AND PROPERTY		0.00	0.00	1,057.76	0.00	0.00	-1,057.76	0.0
Dept: 00		383,400.00	383,400.00	4,290.02	301.82	0.00	379,109.98	1.1
Revenues		383,400.00	383,400.00	4,290.02	301.82	0.00	379,109.98	1.1
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	3,048.00	3,048.00	3,047.50	0.00	0.00	0.50	100.0
CONTRACT SERVICES		23,048.00	23,048.00	3,047.50	0.00	0.00	20,000.50	13.2
Acct Class 58 DEBT SERVICE								
5800	Principal	260,000.00	260,000.00	280,000.00	0.00	0.00	-20,000.00	107.7
5801	Interest	80,600.00	80,600.00	41,385.00	0.00	0.00	39,215.00	51.3
DEBT SERVICE		340,600.00	340,600.00	321,385.00	0.00	0.00	19,215.00	94.4
RUSH PARK		363,648.00	363,648.00	324,432.50	0.00	0.00	39,215.50	89.2
Expenditures		363,648.00	363,648.00	324,432.50	0.00	0.00	39,215.50	89.2
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		19,752.00	19,752.00	-320,142.48	301.82	0.00	339,894.48	-1,620.8
Change in Fund Balance:				-320,142.48				

REVENUE/EXPENDITURE REPORT
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Rossmore Community

For the Period: 7/1/2017 to 10/31/2017

	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	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
PROPERTY TAXES	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
Dept: 00	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
Revenues	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.0
CAPITAL EXPENDITURES	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.0
RUSH PARK	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.0
Dept: 75 CAPITAL PROJECTS							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5045 Miscellaneous Expenditures	6,500.00	6,500.00	2,152.30	538.25	0.00	4,347.70	33.1
OPERATIONS AND MAINTENANCE	6,500.00	6,500.00	2,152.30	538.25	0.00	4,347.70	33.1
CAPITAL PROJECTS	6,500.00	6,500.00	2,152.30	538.25	0.00	4,347.70	33.1
Expenditures	19,500.00	19,500.00	2,152.30	538.25	0.00	17,347.70	11.0
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	12,950.00	12,950.00	-2,152.30	-538.25	0.00	15,102.30	-16.6
Change in Fund Balance:			-2,152.30				
Grand Total Net Effect:	128,535.00	128,535.00	-655,840.70	-73,145.92	0.00	784,375.70	

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: December 12, 2017
To: Honorable Board of Directors
From: General Manager
Subject: FIRST READING OF PROPOSED REVISIONS TO BOARD POLICY
3025 FINANCIAL AUDIT

RECOMMENDATION:

Give first reading to proposed revisions of Policy No. 3025 Annual Financial Audit.

BACKGROUND:

The provisions for engaging an audit firm to conduct an audit are provided in Section 12410.6 of the State of California Government Code. At the request of the Board at their regular meeting of November 14, 2017 Policy No. 3025 has been revised to include more specific guidance to the District with regarding engagement of an auditing firm.

In the General Manager's discussion with CSDA Legislative Analyst Mustafa Hessabi, Esq. he stated that in addition to the provisions outlined in Government Code 12410.06 that agencies who reach the six year threshold—commencing in the 2013-14 Fiscal Year—would have required their auditing firm to conduct a peer review after three years by another qualified accounting firm and to remove the lead audit partner or coordinating partner having primary responsibility for the audit from the audit process.

These safeguards are common practices by Government Agencies to assure fresh and objective oversight of the auditing process. If these practices are in place, an audit agreement could be extended beyond the six year threshold if a public agency desires to retain their auditing firm without going out to a new competitive bid. In our discussion with our Lead Auditor, Brad Welebir, these practices are an integral part of their audit policies and procedures, as well as an annual internal staff review.

The attached policy changes have been reviewed by General Counsel and the District Auditor with no recommend changes. The proposed policy is attached for your consideration.

ATTACHMENTS:

1. Email from CSDA Legislative Analyst, Mustafa Hessabi and attached authenticated copy of California Government Code 12410.6.
2. Copy of page 3, Item H-1 extracted from RCSD Minutes of August 8, 2017.
3. Policy No. 3025 Annual Financial Audit.
4. Redline Policy No. 3025 Annual Financial Audit.

Liz Deering

From: Mustafa Hessabi [mustafah@cdda.net]
Sent: Tuesday, October 31, 2017 12:41 PM
To: Liz Deering
Subject: Audit Requirements

Good Afternoon Elizabeth,

Please provide the following reference to Jim Ruth, per his request.

The statute concerning the change of auditor every six years can be found at [Government Code section 12410.6](#).

I hope this information is helpful. Please let me know if you have any questions.

Best Regards,
Mustafa

Mustafa Hessabi, Esq.

Legislative Analyst
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State of California

GOVERNMENT CODE

Section 12410.6

12410.6. (a) An audit for any local agency, including those submitted to the Controller pursuant to subdivision (a) of Section 12410.5, shall be made by a certified public accountant or public accountant, licensed by, and in good standing with, the California Board of Accountancy.

(b) Commencing with the 2013–14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the 2013–14 fiscal year. The Controller may waive this requirement if he or she finds that another eligible public accounting firm is not available to perform the audit.

(Added by Stats. 2012, Ch. 231, Sec. 2. (AB 1345) Effective January 1, 2013.)

1. DISCUSSION AND POSSIBLE ACTION RE: EXTENSION OF AGREEMENT TO PROVIDE AUDITING SERVICE WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP

Staff recommendation to extend the current agreement with Rogers, Anderson, Malody & Scott, LLP (RAMS) for provision of auditing services for the District for at least one year in order to schedule a timely audit for year ending June 2017. Additional recommendation to approve attached proposal from Rogers, Anderson, Malody & Scott, LLP for an additional three-year engagement for a nominal increase in fees.

The General Manager reported that the current vendor has provided a highly responsive level of service since 2005. It is deemed prudent to maintain continuity with the auditing function since the current vendor has a thorough working familiarity with the fiscal functions of the District. Moreover, the District would have to extend the agreement for at least one year in order to schedule a timely audit for year ending June 2017.

Discussion ensued relative to the proposal. Director Nitikman opined that the current auditor had been with the District for 12 years and perhaps it would be prudent to solicit bids from other firms. President Maynard stated that he was not sure what the best practice was for similar agencies and the Board had not directed staff to solicit bids. The General Manager agreed to research best practice at similar agencies.

Motion by Director DeMarco seconded by Director Casey to approve the extended agreement with Rogers, Anderson, Malody and Scott, LLP for provision of auditing services for the District; direct the Audit Committee to research agency best practice with regard to the retention of Auditing Firms and bring their recommendation back to the Board along with General Counsel's opinion at the next board meeting for consideration. Motion passed 3-1, with Director Nitikman voting No.

2. DISCUSSION AND POSSIBLE ACTION RE: RENEWAL OF PROFESSIONAL SERVICES AGREEMENT TO PROVIDE TENNIS INSTRUCTION AT ROSSMOOR PARK-FERNANDO MOLINA

Recommendation to authorize General Manager to execute a new Professional Service Agreement to provide tennis instruction by Mr. Fernando Molina.

The General Manager reported that for the past several years the District has had a Professional Services Agreement with Mr. Fernando Molina for the provision of tennis instruction at Rossmoor Park. At your June 9, 2015 Board meeting, the Board approved a new one-year agreement with two one-year Extended Terms with Mr. Molina. Mr. Molina has been in full compliance with the terms of his initial one-year agreement and he is requesting a renewal of his agreement for the first of two one-year Extended Terms. However, Mr. Molina did not timely request a renewal pursuant to the terms of the initial one-year agreement, which requires 60 days written request by Mr. Molina prior to the expiration of the Agreement. Such a timely request would have allowed the Board to simply extend this Agreement by one year. Accordingly, General Counsel has prepared a new Professional Services Agreement which is attached for your consideration. This new Professional Services Agreement contains the identical provisions as in the previous Agreement, and should be executed by all parties prior to Mr. Molina assuming duties under the Agreement.

Discussion ensued relative to the reason behind what appeared to be a reduction in the number of hours Mr. Molina was providing instruction. Mr. Molina stated that he had been dealing

Rossmoor Community Services District**Policy****No. 3025**

ANNUAL FINANCIAL AUDIT

3025.00 Policy: The integrity of the financial records of the Rossmoor Community Services District constitutes a non-delegable duty of its elected Board of Directors. To assure accuracy of these records and to insure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract at least once every three years.

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

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

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

Converted from Resolutions 93-2 & 95-1
Amended: February 11, 2003
Amended: September 14, 2004
Amended: October 9, 2007
Amended: January 13, 2009

Rossmoor Community Services District

Policy

No. 3025

ANNUAL FINANCIAL AUDIT

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

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

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

3025.03 Auditing Bidding Process: The District may, in its discretion, reengage the public accounting firm that provides audit services after six consecutive fiscal year if the firm complied with the provisions of Section 3025.02.

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

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

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

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