

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board

Agenda Package

September 11, 2012

PUBLIC COPY

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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

**Tuesday, September 11, 2012
7:00 p.m.**

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, Kahlert, Maynard, Rips
President Coletta
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS - None

B. ADDITIONS TO AGENDA – None

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

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

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD

1. GENERAL MANAGER REPORT ON GOVERNANCE.

E. CONSENT CALENDAR

1. MINUTES:
 - a. Regular Board Meeting of August 14, 2012.

2. JULY 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

H. **REGULAR CALENDAR**-None

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 Board members to discuss issues that are not on the Agenda, and/or to request that specific items be placed on a future Agenda. No Board action may be taken on these 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](http://3001BlumeDrive,Rossmoor,CA90720). 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 September 11, 2012, 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:



HENRY TABOADA
Consulting General Manager

Date 9-7-12

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: September 11, 2012
To: Honorable Board of Directors
From: Consulting General Manager
Subject: REPORT ON GOVERNANCE

RECOMMENDATION:

Receive the report and provide direction to General Manager on future governance initiatives.

BACKGROUND:

This report is intended to be a comprehensive update on a number of activities relating to governance.

ATTORNEY GENERAL OPINION

As you know, the Attorney General Opinion on contracting for police services gives the District the option to enter into a contract with the Orange County Sheriffs Department for dedicated services. An obstacle in this regard has been a County Counsel opinion to the contrary. County Counsel has informed General Counsel that this is no longer the case (County Counsel letter attached). Therefore, the District has met with Sheriff Hutchens and members of her staff to begin the process for development of a cost of services proposal from the Department. That proposal should be available to the District in about a month.

PUBLIC RECORDS ACT REQUESTS

As you also know, a new Public Records Act (PRA) was submitted to the County in an effort to obtain financial data that would validate that Rossmoor is a donor community and not a drain on the County. The request was prepared by the Harvey Rose Co., and transmitted by the Kaufman Group law firm, as Special Counsel to the District. The County provided a majority of the information requested, which is

being analyzed by Mr. Fred Brousseau of the Harvey Rose Co. Data which was stated as included, but not received, has been responded to by the County (letter from County attached). The results of the analysis are pending.

ENFORCEMENT OF THE DISTRICT'S TREE POLICY

As previously reported, Orange County Public Works (OCPW) had taken an aggressive approach regarding the removal of parkway trees deemed to be a safety hazard in Rossmoor. The County, through its County Counsel, had opined that the powers granted to the District for tree removal do not include a final decision on trees classified as posing a safety hazard by the County's arborist.

The District had previously asked for documentation which would support this contention. A copy of a December 16, 1996 Memorandum (attached) from County Counsel is being reviewed by General Counsel. The opinion specifically asserts the County's authority over the removal of trees which are considered to be hazardous to public safety or are causing damage to County roads.

The memorandum does not cite any legal documentation to support this claim. It does suggest, however, that if the District desired to assume the responsibility from the County, the District and the County could consider entering into an agreement where the District would indemnify and hold the County harmless from any liability incurred as a result of the District assuming this responsibility.

General Counsel is currently reviewing the legal aspects of this issue and will advise the Board accordingly when his research is completed.

ROSSMOOR SIGNAGE PROJECT

Work continues on obtaining License Agreements from the three property owners of the northeast, northwest and southeast corners of the Rossmoor Shopping Village. Once these agreements are executed, County Permits will be obtained and construction can commence.

ATTACHMENTS:

1. Letter from County Counsel dated August 20, 2012 re: Reply to Letter from General Counsel Regarding Attorney General Opinion.

2. Letter dated August 22, 2012 from County re: Missing Financial Data.

3. Memorandum dated December 16, 1996 from Benjamin P. de Mayo, Deputy County Counsel re: Rossmoor Community Services District Tree Removal.



THE COUNTY COUNSEL
COUNTY OF ORANGE

333 W. SANTA ANA BLVD., SUITE 407
SANTA ANA, CA 92701
MAILING ADDRESS: P.O. BOX 1379
SANTA ANA, CA 92702-1379
(714) 834-3300
FAX: (714) 834-2359

Nicole A. Sims
Senior Deputy
(714) 834-3319

File No. SH-175

August 20, 2012

NICHOLAS S. CHRISOS
COUNTY COUNSEL

JACK W. GOLDEN
CHIEF ASSISTANT

JEFFREY M. RICHARD
SENIOR ASSISTANT

WANDA S. FLORENCE
SENIOR ASSISTANT

ADRIENNE SAURO HECKMAN

KAREN R. PRATIER

GEOFFREY K. HUNT

CHRISTOPHER J. MILLER

JOHN H. ABBOTT

JANELLE B. PRICE

ANN E. FLETCHER

MARGARET E. EASTMAN

MARK R. HOWE

DANA J. STITS

MARIANNE VAN RIPER

JAMES C. HARMAN

JULIE J. AGIN

LAURIE A. SHADE

DANIEL H. SHEPARD

JOYCE RILEY

PAULA A. WIALEY

THOMAS A. MILLER

STEVEN C. MILLER

CAROLYN S. FROST

ROBERT N. ERVAIS

BETH L. LEWIS

LAURA D. KNAPP

ROGER P. FREEMAN

NICOLE A. SIMS

NIKHIL G. DAFTARY

JEANNIE SU

JAMES C. HARVEY

WENDY J. PHILLIPS

TERI L. MAKSOUDIAN

LEON J. PAGE

ANGELICA CASTILLO DAFTARY

KAREN L. CHRISTENSEN

MICHAEL A. HAUBERT

RYAN M. F. BARON

BRAD R. POSIN

SAUL REYES

AURELIO TORRE

MARK D. SERVINO

DEBBIE TORREZ

JACQUELINE GUZMAN

ANDREA COLLIER

PAUL M. ALBARIAN

D. KEVIN DUNN

LORI A. TORRISI

MASSOUD SHAMEL

SHARON DURBIN CHERNEY

REBECCA S. LEEDS

NICOLE M. WALSH

MARISA MATSUMURA

ELIZABETH A. PEJEAU

LAUREN C. BAUER

GABRIEL J. BOWNE

JULIA C. WOO

LAUREL M. TIPPETT

MARK A. BATAKSE

ADAM C. CLANTON

KRISTEN K. LECONG

ERIC A. DIVINE

COURTNEY S. WUCETICH

DEPUTIES

Gregg Kovacevich, Esq.
Jenkins & Hogin, LLP
Manhattan Towers
1230 Rosecrans Avenue, Suite 110
Manhattan Beach, CA 90266

Re: Your Correspondence regarding Rossmoor Community Services District

Dear Mr. Kovacevich:

This office represents the County of Orange and its Sheriff's Department. We are in receipt of your above-referenced correspondence regarding Rossmoor Community Services District (RCSD). We are advised by Sheriff's Department personnel that, following our receipt of your correspondence, Sheriff Hutchens met with two RCSD representatives who requested cost information for Sheriff's law enforcement services in RCSD. We are also advised that the Sheriff's Department will be working with RCSD to determine an appropriate level of service and will prepare a cost analysis based on that level of service.

Very truly yours,

NICHOLAS S. CHRISOS
COUNTY COUNSEL

By Nicole A. Sims
Nicole A. Sims, Senior Deputy

NAS:sa



County of Orange
California

August 22, 2012

Fred Brousseau
Harvey M. Rose Associates
1390 Market Street, Suite 1150
San Francisco, CA 94102

Dear Mr. Brousseau:

We are responding to your inquiry about a Public Records Act request received from George M. Yin of the Kaufman Legal Group seeking certain records related to the community of Rossmoor. The County produced records responsive to this request and did not withhold any responsive records.

In response to the questions you raised in your e-mail of August 15, 2012, the following clarifying information is provided.

1. Court fine and penalty revenue (Questions #45 and 46)

The records produced in the Auditor-Controller folder include property tax revenue that can be attributed to penalties for late tax payments, which is responsive to Questions No. 45 and 46.

2. Road Fund revenue (Questions #47 and 48)

47. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the total amount of funds received and/or spent by the County for road construction within the jurisdictional boundaries of the District.

In the OCPW folder, Transportation Revenues Report.

48. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the methodology used to calculate or determine the total amount of funds received, and/or spent by the County for road construction within the jurisdictional boundaries of the District.

In the OCPW folder, Transportation Revenues Report.

3. Planning expenditures (Questions #51 and 52)

51. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the total cost of County planning services allocated and used within the jurisdictional boundaries of the District.

County Executive Office
333 W. Santa Ana Blvd.
Third Floor
Santa Ana, California
92701-4062

Tel: (714) 834-2345
Fax: (714) 834-3018
Web: www.ocgov.com

The Excel spreadsheet produced in the OCPW folder is responsive to this request.

52. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the methodology used to calculate or determine the total cost of County planning services allocated and used within the jurisdictional boundaries of the District.

The applicable fee ordinances are responsive to this request.

4. Building and safety expenditures (Questions #53 and 54)

53. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the total cost of County building and safety services allocated and used within the jurisdictional boundaries of the District.

The excel spreadsheet produced in the OCPW folder is responsive to this request.

54. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the methodology used to calculate or determine the total cost of County building and safety services allocated and used within the jurisdictional boundaries of the District.

The applicable fee ordinances are responsive to this request.

5. Road Fund expenditures (Questions #59 and 60)

59. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the total cost of County road maintenance services allocated and used within the jurisdictional boundaries of the District.

The sidewalk repair contract produced in the OCPW folder refers to road maintenance expenditures in the Rossmoor area. Otherwise, zero was spent for road maintenance in the RCD.

60. For FY 2008/2009, 2009/2010, and 2010/2011, any public records which set-forth, reflect, explain, describe, estimate or refer to the methodology used to calculate or determine the total cost of County road maintenance services allocated and used within the jurisdictional boundaries of the District.

The sidewalk repair contract produced in the OCPW folder refers to road maintenance expenditures in the Rossmoor area. Otherwise, zero was spent for road maintenance in the RCD.

As to the additional questions posed in your e-mail, any requests for additional records from the County of Orange will be considered to be public records requests. If you are requesting clarification of records already provided to you, we will review your requests on a case-by-case basis and determine if information is available that would be responsive to your questions.

If you have any questions, please feel free to contact me at (714) 834-6203, Monday through Friday, 8 a.m. to 5 p.m.

Sincerely,

A handwritten signature in blue ink that reads "Howard Sutter". The signature is fluid and cursive, with the first name being more prominent.

Howard Sutter
Manager, CEO Community/Media Relations

cc: Bob Franz, Acting County Executive Officer
Jack Golden, Chief Assistant County Counsel
Mark Servino, Senior Deputy County Counsel
Frank Kim, Budget Director

COUNTY COUNSEL
COUNTY OF ORANGE

C-1345

M E M O R A N D U M

December 16, 1996

TO: John Sibley, Acting Director, EMA
FROM: Benjamin P. de Mayo, Deputy County Counsel
SUBJECT: Rossmoor Community Services District Tree Removal

By memo dated December 12, 1996 you have asked several questions concerning the responsibility for removal of trees which affect public safety for persons utilizing sidewalks in Rossmoor. Since you have requested a reply by December 17, 1996, we have narrowed the question and response as follows:

QUESTION:

Does the County of Orange have the right to remove trees from County road right of way that are deemed to be a hazard to public safety or which are causing damage to County roads?

Does any action taken by the Rossmoor Community Services District (hereinafter RCSD) affect the County's abilities concerning this matter?

ANSWER:

The County of Orange has the right to remove trees which are considered to be a hazard to public safety or are causing damage to County roads. The actions of the Rossmoor Community Services District do not affect this.

ANALYSIS:

The Rossmoor Community Services District was established pursuant to Government Code Section 61000 et seq. RCSD is authorized to provide for maintenance of trees within the parkway, including aesthetic trimming of trees and regulation of removal of trees by private persons.

RCSD has implemented a policy which it asserts limits the County's ability to remove trees which, in the County's estimation, affect public safety or cause damage to County sidewalks and roadway. RCSD does not have the authority to limit the County's ability to remove trees which could increase County

bpd96\84

John Sibley
December 16, 1996
Page Two

liability both in costs of repair and through potential claims by persons utilizing County roadways.

Community services districts may assume certain powers as set forth in the Government Code. They do not have the authority to limit the County in the performance of its functions.

If RCSD wishes to assume the responsibility from the County for determining which trees need to be removed for public safety purposes, the County and RCSD could consider entering into an agreement whereby RCSD would indemnify and hold the County harmless from any liability incurred as a result of RCSD assuming this responsibility.

We would be available to assist in the drafting of such an indemnification agreement should the County and RCSD wish to pursue such a solution.



BPD:ep

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: September 11, 2012
To: Honorable Board of Directors
From: Consulting General Manager
Subject: MINUTES: REGULAR MEETING OF AUGUST 14, 2012

RECOMMENDATION:

Approve the Minutes of the Regular Meeting of August 14, 2012 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their meeting of August 14, 2012 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Regular Meeting of August 14, 2012 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, August 14, 2012

A. ORGANIZATION

1. CALL TO ORDER: 7:05 P.M.

**2. ROLL CALL: Directors Casey, Kahlert, Maynard, President Coletta
Director Rips had an excused absence**

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS

a. Orange County Sheriffs Dept.—Lt. Robert Gunzel Re: Quarterly Crime Statistics

Lt. Gunzel had comments relative to the Sheriff Department's residential burglary mitigation efforts. He stated that they had adjusted the Shift 3 patrol cars shift from noon to midnight, enacted a bike patrol, and starting in September, all west side units would be dispatched out of Stanton rather than the Santa Ana headquarters. However, bookings would still take place in Santa Ana. Lt. Gunzel discussed response times and response times report data. He stressed that five minute response times were a departmental goal, not a policy and he would be modifying his report to more accurately portray the actual response time of dispatch to car and subsequently car to call. Discussion ensued. The Board had questions relative to burglary crime trends and response times. The report was received and filed.

b. Southern California Gas Company, Project Manager, Paul Simonds Re: Wireless Gas Meters

Southern California Gas Company Project Manager Paul Simonds gave a PowerPoint presentation outlining the upcoming Wireless Gas Meter Project. He discussed the installation of wireless radio devices into existing gas meters and the proposed placement location of the receiver pole. Discussion ensued relative to aesthetics and alternate placement sites for the pole. Mr. Simonds stated that he would do what he could to accommodate the community's preferences within budget and mandated timeline parameters.

B. ADDITIONS TO AGENDA—None

C. PUBLIC FORUM:

Mark Nitikman introduced himself to the Board as the RHA’s new community liaison.

Georgelyn Seligman praised the District for the successful summer programming and publicity which included the Rossmoor Community Festival, Movies, Concerts and Shakespeare in the Park.

Erwin Anisman opined relative to agenda posting on the website and overhanging vines on the Signature Wall.

Dave Burgess criticized the District and expressed dissatisfaction with the District’s landscaping contractor.

AT 8:05 P.M. THE BOARD ADJOURNED TO A CLOSED SESSION.

K. CLOSED SESSION

- 1. Public Employment: Pursuant to Government Code Section 54957. Title: District General Manager**

AT 8:35 P.M. THE BOARD RECONVENED FROM CLOSED SESSION TO REPORT THAT NO ACTION WAS TAKEN. THE BOARD PROCEEDED WITH ITS REGULAR AGENDA AT THIS TIME.

D. REPORTS TO THE BOARD

- 1. GENERAL MANAGER REPORT ON GRAND JURY REPORT RE: TRANSPARENCY**

Authorize General Manager to submit the District’s Response to the Grand Jury Report, “Transparency: Breaking Up Compensation Fog—But Why Hide Pension Costs?”

Discussion ensued relative to various inaccuracies contained within the Grand Jury Report. President Coletta stated that he had personally informed the Grand Jury that the RCSD had no pension costs because they did not offer pensions to their employees. He added that he was baffled by the unwarranted allegations.

Motion by President Coletta, seconded by Director Casey to remit the District's formal responses to the Grand Jury and remit the General Manager's response letter to Judge Borris. Motion passed 4-0.

2. GENERAL MANAGER REPORT RE: GOVERNANCE

Recommendation to receive the report and provide direction to General Manager on future governance initiatives.

The General Manager provided the Board with a comprehensive update on a number of activities relating to governance, i.e. Attorney General Opinion, Public Records Act Requests, District Tree Policy Enforcement and the OC Grand Jury Report. He stated that he had received a majority of the Public Records Act data requested from the County. Discussion ensued. The report was received and filed.

3. GENERAL MANAGER REPORT ON ROSSMOOR SIGNAGE PROJECT

Recommendation to receive the progress report and provide direction to the General Manager on the aesthetic elements of the signage project.

The General Manager reported that staff had built a mockup of the proposed monument signage in order to give perspective to its placement at three locations at the corners of the shopping district, known as the Rossmoor Shopping Village. The signs were designed to correspond with current signage at Rush and Rossmoor Parks. The proposed monument signs, and those currently on the signature wall, are painted in white lettering while the latter are black in color. It would seem appropriate to consider a common color for all Rossmoor signage. Once the license agreements are executed by the property owners, building permit requests will be submitted to the County. Upon issuance of the permits, the Board will be requested to approve a contractual agreement for the building and installation of the signs. Discussion ensued relative to branding consistency with regard to the type and color of the lettering for the signage. The Board reviewed various sample photos of black and white lettering.

Motion by Director Maynard, seconded by Director Casey to preserve the existing signage at Rossmoor Way for historical purposes, install the new monument signage with white lettering in the traditional script "R" style, convert all existing black lettering (appearing at various locations on the Signature Wall and throughout the community) to white, in order to maintain a consistent look across all community signage, thus clearly communicating a brand for Rossmoor. The Board requested Cheryl Williamsen create Photoshop samples of what the white lettering would look like across the variegated brick of the Signature Wall. The Board further agreed to revisit the white lettering color choice if it proved to be poorly visible on the Signature Wall. Motion passed 4-0.

E. CONSENT CALENDAR

1a. MINUTES-REGULAR BOARD MEETING OF JULY 10, 2012

2. JUNE 2012 REVENUE AND EXPENDITURE REPORT

3. QUARTERLY STATUS REPORT

The Consent Calendar was unanimously approved as submitted. Motion passed, 4-0.

F. PUBLIC HEARING—None

G. RESOLUTIONS-None

H. REGULAR CALENDAR

1. AGREEMENT W/WEST COAST ELECTRIC FOR ELECTRICAL REPAIRS TO RUSH PARK AUDITORIUM

Recommendation to authorize the General Manager to execute Agreement with West Coast Electric to perform electrical repairs to the Rush Park Auditorium lighting system. Bob Colley with West Coast Electric discussed his observations and recommendations regarding auditorium lighting upgrades, proper restroom and emergency exit lighting. Discussion ensued relative to cost estimates. Cheryl Williamsen provided her knowledgeable insight to the Board.

Motion by Director Maynard, seconded by Director Casey to authorize the General Manager to execute the agreement with West Coast Electric as outlined to perform electrical repairs to the Rush Park Auditorium lighting system. Motion passed 3-1, with Director Kahlert voting No.

2. RECREATION DEPARTMENT ANNUAL REPORT TO THE BOARD

Recommendation to receive the report of the Recreation Department. President Coletta requested that future programming proposals be fleshed out in further detail for discussion at a later time. Director Maynard concurred. The report was received and filed.

I. GENERAL MANAGER ITEMS—None

J. BOARD MEMBER ITEMS

Director Maynard addressed what he characterized as negative and unfounded comments by the Public Forum speakers. He stated that such negativity is destructive and only served to make the accusers look foolish when their misguided accusations are proven to be false. Their time would be better spent giving others the benefit of the doubt with the assurance that people are genuinely doing their best.

Director Ron Casey expressed the District's sadness at the loss of Tree Consultant and beloved colleague, Randy Reynolds. He stated that Randy was a good man with a wonderful sense of humor and would be greatly missed.

K. CLOSED SESSION—This item was moved up in the agenda

L. ADJOURNMENT

Motion by Director Kahlert, seconded by Director Casey to adjourn the regular meeting at 9:25 p.m. Motion passed 4-0.

SUBMITTED BY:

Henry Taboada
Consulting General Manager

DRAFT

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date September 11, 2012
To: Honorable Board of Directors
From: Consulting General Manager
Subject: REVENUE & EXPENDITURE REPORT - JULY, 2012

RECOMMENDATION:

Receive and file the Revenue and Expenditure Report for July, 2012.

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 July, 2012.

REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 July 2012 @ 8.34%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
Revenues						
Budget Beginning Fund Balance	36,988.00	36,988.00	0.00	0.00	36,988.00	0.0
PROPERTY TAXES	699,400.00	699,400.00	1,907.57	1,907.57	697,492.43	0.3
ASSESSMENTS	250,000.00	250,000.00	2,981.60	2,981.60	247,018.40	1.2
USE OF MONEY AND PROPERTY	10,000.00	10,000.00	748.71	748.71	9,251.29	7.5
OTHER GOVERNMENT AGENCIES	128,000.00	128,000.00	0.00	0.00	128,000.00	0.0
FEES AND SERVICES	133,000.00	133,000.00	9,508.00	9,508.00	123,492.00	7.1
OTHER REVENUE	23,000.00	23,000.00	8,193.92	8,193.92	14,806.08	35.6
Total Revenues	1,280,388.00	1,280,388.00	23,339.80	23,339.80	1,257,048.20	1.8
Expenditures						
ADMINISTRATION 1, 2, 3, 4, 5	367,792.00	367,792.00	61,439.93	61,439.93	306,352.07	16.7
RECREATION 1	107,600.00	107,600.00	12,324.02	12,324.02	95,275.98	11.5
ROSSMOOR PARK 1	169,020.00	169,020.00	16,792.71	16,792.71	152,227.29	9.9
MONTECITO CENTER 1	69,310.00	69,310.00	6,890.58	6,890.58	62,419.42	9.9
RUSH PARK 1	196,425.00	196,425.00	18,778.42	18,778.42	177,646.58	9.6
STREET LIGHTING	102,480.00	102,480.00	8,764.12	8,764.12	93,715.88	8.6
ROSSMOOR WALL 2	2,300.00	2,300.00	2,500.00	2,500.00	-200.00	108.7
STREET SWEEPING	51,600.00	51,600.00	4,384.80	4,384.80	47,215.20	8.5
PARKWAY TREES 6, 7	131,000.00	131,000.00	3,858.25	3,858.25	127,141.75	2.9
MINI-PARKS, MEDIANS & TRIANGLE	16,035.00	16,035.00	678.96	678.96	15,356.04	4.2
Expenditures	1,213,562.00	1,213,562.00	136,411.79	136,411.79	1,077,150.21	11.2

Audited Fund Balance (Reserves)
 at June 30, 2011

726,348.00

REVENUE REPORT
 JULY 2012 @ 8.34%

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 11:31 am

Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012
 Fund: 10 - GENERAL FUND

Revenues

Dept: 00

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
PROPERTY TAXES	101,388.00	101,388.00	1,907.57	1,907.57	0.00	99,480.43	1.9
ASSESSMENTS	250,000.00	250,000.00	2,981.60	2,981.60	0.00	247,018.40	1.2
USE OF MONEY AND PROPERTY	10,000.00	10,000.00	748.71	748.71	0.00	9,251.29	7.5
OTHER GOVERNMENT AGENCIES	57,200.00	57,200.00	0.00	0.00	0.00	57,200.00	0.0
FEES AND SERVICES	133,000.00	133,000.00	9,508.00	9,508.00	0.00	123,492.00	7.1
OTHER REVENUE	708,800.00	708,800.00	8,193.92	8,193.92	0.00	700,606.08	1.2
OTHER FINANCING SOURCES	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 00	1,280,388.00	1,280,388.00	23,339.80	23,339.80	0.00	1,257,048.20	1.8
Revenues	1,280,388.00	1,280,388.00	23,339.80	23,339.80	0.00	1,257,048.20	1.8
Grand Total Net Effect:	1,280,388.00	1,280,388.00	23,339.80	23,339.80	0.00	1,257,048.20	

EXPENDITURE REPORT
 JULY 2012 @ 8.34%

Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012

Fund: 10 - GENERAL FUND

Expenditures

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

Dept: 10 ADMINISTRATION

SALARIES AND BENEFITS (1)	202,078.00	202,078.00	12,660.31	12,660.31	0.00	189,417.69	6.3
OPERATIONS AND MAINTENANCE (2) (3) (4)	53,504.00	53,504.00	19,088.85	19,088.85	0.00	34,415.15	35.7
CONTRACT SERVICES (5)	106,210.00	106,210.00	29,690.77	29,690.77	0.00	76,519.23	28.0
CAPITAL EXPENDITURES	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
ADMINISTRATION	367,792.00	367,792.00	61,439.93	61,439.93	0.00	306,352.07	16.7

Dept: 20 RECREATION

SALARIES AND BENEFITS (1)	86,300.00	86,300.00	8,278.14	8,278.14	0.00	78,021.86	9.6
OPERATIONS AND MAINTENANCE	13,800.00	13,800.00	3,500.29	3,500.29	0.00	10,299.71	25.4
CONTRACT SERVICES	5,500.00	5,500.00	545.59	545.59	0.00	4,954.41	9.9
CAPITAL EXPENDITURES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
RECREATION	107,600.00	107,600.00	12,324.02	12,324.02	0.00	95,275.98	11.5

Dept: 30 ROSSMOOR PARK

SALARIES AND BENEFITS (1)	52,020.00	52,020.00	5,479.56	5,479.56	0.00	46,540.44	10.5
OPERATIONS AND MAINTENANCE	74,100.00	74,100.00	8,120.96	8,120.96	0.00	65,979.04	11.0
CONTRACT SERVICES	41,900.00	41,900.00	3,192.19	3,192.19	0.00	38,707.81	7.6
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
ROSSMOOR PARK	169,020.00	169,020.00	16,792.71	16,792.71	0.00	152,227.29	9.9

Dept: 40 MONTECITO CENTER

SALARIES AND BENEFITS (1)	42,210.00	42,210.00	3,951.44	3,951.44	0.00	38,258.56	9.4
OPERATIONS AND MAINTENANCE	16,300.00	16,300.00	2,106.95	2,106.95	0.00	14,193.05	12.9
CONTRACT SERVICES	10,200.00	10,200.00	832.19	832.19	0.00	9,367.81	8.2
CAPITAL EXPENDITURES	600.00	600.00	0.00	0.00	0.00	600.00	0.0
MONTECITO CENTER	69,310.00	69,310.00	6,890.58	6,890.58	0.00	62,419.42	9.9

Dept: 50 RUSH PARK

SALARIES AND BENEFITS (1)	54,875.00	54,875.00	5,650.87	5,650.87	0.00	49,224.13	10.3
OPERATIONS AND MAINTENANCE	98,650.00	98,650.00	9,935.36	9,935.36	0.00	88,714.64	10.1
CONTRACT SERVICES	41,900.00	41,900.00	3,192.19	3,192.19	0.00	38,707.81	7.6
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RUSH PARK	196,425.00	196,425.00	18,778.42	18,778.42	0.00	177,646.58	9.6

EXPENDITURE REPORT
 JULY 2012 @ 8.34%

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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	480.00	480.00	48.12	48.12	0.00	431.88	10.0
CONTRACT SERVICES	102,000.00	102,000.00	8,716.00	8,716.00	0.00	93,284.00	8.5
STREET LIGHTING	102,480.00	102,480.00	8,764.12	8,764.12	0.00	93,715.88	8.6
Dept: 65 ROSSMOOR WALL (2)							
OPERATIONS AND MAINTENANCE	2,300.00	2,300.00	2,500.00	2,500.00	0.00	-200.00	108.7
ROSSMOOR WALL	2,300.00	2,300.00	2,500.00	2,500.00	0.00	-200.00	108.7
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	600.00	600.00	48.12	48.12	0.00	551.88	8.0
CONTRACT SERVICES	51,000.00	51,000.00	4,336.68	4,336.68	0.00	46,663.32	8.5
STREET SWEEPING	51,600.00	51,600.00	4,384.80	4,384.80	0.00	47,215.20	8.5
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS (6)	0.00	0.00	167.93	167.93	0.00	-167.93	0.0
OPERATIONS AND MAINTENANCE	2,300.00	2,300.00	109.92	109.92	0.00	2,190.08	4.8
CONTRACT SERVICES (7)	113,700.00	113,700.00	3,580.40	3,580.40	0.00	110,119.60	3.1
CAPITAL EXPENDITURES	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.0
PARKWAY TREES	131,000.00	131,000.00	3,858.25	3,858.25	0.00	127,141.75	2.9
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS (1)	1,385.00	1,385.00	112.26	112.26	0.00	1,272.74	8.1
OPERATIONS AND MAINTENANCE	9,600.00	9,600.00	268.34	268.34	0.00	9,331.66	2.8
CONTRACT SERVICES	4,800.00	4,800.00	298.36	298.36	0.00	4,501.64	6.2
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
MINI-PARKS AND MEDIANS	16,035.00	16,035.00	678.96	678.96	0.00	15,356.04	4.2
Expenditures	1,213,562.00	1,213,562.00	136,411.79	136,411.79	0.00	1,077,150.21	11.2
Grand Total Net Effect:	-1,213,562.00	-1,213,562.00	-136,411.79	-136,411.79	0.00	-1,077,150.21	

REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	36,988.00	36,988.00	0.00	0.00	0.00	36,988.00	0.0
3001	Current unsecured prop tax	26,000.00	26,000.00	0.00	0.00	0.00	26,000.00	0.0
3002	Prior secured property taxes	18,800.00	18,800.00	1,046.59	1,046.59	0.00	17,753.41	5.6
3003	Prior unsecured prop taxes	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
3004	Delinquent property taxes	1,200.00	1,200.00	303.43	303.43	0.00	896.57	25.3
3010	Current supplemental assessmt	6,000.00	6,000.00	557.55	557.55	0.00	5,442.45	9.3
3020	Public utility tax	11,400.00	11,400.00	0.00	0.00	0.00	11,400.00	0.0
PROPERTY TAXES		101,388.00	101,388.00	1,907.57	1,907.57	0.00	99,480.43	1.9
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	250,000.00	250,000.00	2,981.60	2,981.60	0.00	247,018.40	1.2
ASSESSMENTS		250,000.00	250,000.00	2,981.60	2,981.60	0.00	247,018.40	1.2
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	10,000.00	10,000.00	748.71	748.71	0.00	9,251.29	7.5
USE OF MONEY AND PROPERTY		10,000.00	10,000.00	748.71	748.71	0.00	9,251.29	7.5
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	4,800.00	4,800.00	0.00	0.00	0.00	4,800.00	0.0
3302	State Mandated Cost Reimb	500.00	500.00	0.00	0.00	0.00	500.00	0.0
3305	County street sweep reimburse	51,900.00	51,900.00	0.00	0.00	0.00	51,900.00	0.0
OTHER GOVERNMENT AGENCIES		57,200.00	57,200.00	0.00	0.00	0.00	57,200.00	0.0
Acct Class: 34 FEES AND SERVICES								
3402	Park way tree permits	1,500.00	1,500.00	179.00	179.00	0.00	1,321.00	11.9
3404	Court reservations	11,500.00	11,500.00	976.00	976.00	0.00	10,524.00	8.5
3405	Wall Rental	0.00	0.00	60.00	60.00	0.00	-60.00	0.0
3406	Ball field reservations	22,000.00	22,000.00	282.50	282.50	0.00	21,717.50	1.3
3410	Rossmoor building rental	10,000.00	10,000.00	260.00	260.00	0.00	9,740.00	2.6
3412	Montecito building rental	23,000.00	23,000.00	901.50	901.50	0.00	22,098.50	3.9
3414	Rush Park Building Rental	65,000.00	65,000.00	6,849.00	6,849.00	0.00	58,151.00	10.5
FEES AND SERVICES		133,000.00	133,000.00	9,508.00	9,508.00	0.00	123,492.00	7.1
Acct Class: 35 OTHER REVENUE								
3000	Current Secured Property Taxes	635,000.00	635,000.00	6,633.26	6,633.26	0.00	628,366.74	1.0
3500	Other miscellaneous revenue	3,000.00	3,000.00	1,560.66	1,560.66	0.00	1,439.34	52.0
3611	PROP 1A STATE REPAY	70,800.00	70,800.00	0.00	0.00	0.00	70,800.00	0.0
OTHER REVENUE		708,800.00	708,800.00	8,193.92	8,193.92	0.00	700,606.08	1.2
Acct Class: 36 OTHER FINANCING SOURCES								
3600	TRANSFER IN/OUT OTHER FUNDS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER FINANCING SOURCES		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 00		1,280,388.00	1,280,388.00	23,339.80	23,339.80	0.00	1,257,048.20	1.8
Revenues		1,280,388.00	1,280,388.00	23,339.80	23,339.80	0.00	1,257,048.20	1.8
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn	10,000.00	10,000.00	500.00	500.00	0.00	9,500.00	5.0
4001	Salaries - Full-time	139,253.00	139,253.00	7,901.53	7,901.53	0.00	131,351.47	5.7
4003	Salaries - Overtime	1,600.00	1,600.00	129.63	129.63	0.00	1,470.37	8.1
4007	Vehicle Allowance	750.00	750.00	172.20	172.20	0.00	577.80	23.0
4010	Workers Compensation Insurance	3,500.00	3,500.00	1,112.71	1,112.71	0.00	2,387.29	31.8
4011	Medical Insurance	35,175.00	35,175.00	2,240.66	2,240.66	0.00	32,934.34	6.4
4015	Federal Payroll Tax -FICA	10,200.00	10,200.00	603.58	603.58	0.00	9,596.42	5.9
4018	State Payroll Taxes	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.0

REVENUE/EXPENDITURE REPORT
JULY 2012 @ 8.34%

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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 10 ADMINISTRATION								
SALARIES AND BENEFITS		202,078.00	202,078.00	12,660.31	12,660.31	0.00	189,417.69	6.3
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability (2)	9,704.00	9,704.00	13,459.10	13,459.10	0.00	-3,755.10	138.7
5004	Memberships and Dues (3)	6,000.00	6,000.00	2,324.48	2,324.48	0.00	3,675.52	38.7
5006	Travel & Meetings	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
5010	Publications & Legal Notices (4)	4,500.00	4,500.00	1,450.14	1,450.14	0.00	3,049.86	32.2
5012	Printing	500.00	500.00	16.46	16.46	0.00	483.54	3.3
5014	Postage	4,000.00	4,000.00	688.00	688.00	0.00	3,312.00	17.2
5016	Office Supplies	8,300.00	8,300.00	312.23	312.23	0.00	7,987.77	3.8
5020	Telephone	1,500.00	1,500.00	144.35	144.35	0.00	1,355.65	9.6
5045	Miscellaneous Expenditures	5,500.00	5,500.00	565.06	565.06	0.00	4,934.94	10.3
5046	Bank Service Charge	1,000.00	1,000.00	129.03	129.03	0.00	870.97	12.9
5050	Elections	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		53,504.00	53,504.00	19,088.85	19,088.85	0.00	34,415.15	35.7
Acct Class: 56 CONTRACT SERVICES								
5610	Legal Counsel	40,000.00	40,000.00	10,791.82	10,791.82	0.00	29,208.18	27.0
5615	Financial Audit-Consulting	8,460.00	8,460.00	0.00	0.00	0.00	8,460.00	0.0
5620	Miscellaneous Studies (5)	0.00	0.00	9,593.05	9,593.05	0.00	-9,593.05	0.0
5670	Other Professional Services	57,750.00	57,750.00	9,305.90	9,305.90	0.00	48,444.10	16.1
CONTRACT SERVICES		106,210.00	106,210.00	29,690.77	29,690.77	0.00	76,519.23	28.0
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
CAPITAL EXPENDITURES		6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
ADMINISTRATION								
Dept: 20 RECREATION								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time (1)	40,000.00	40,000.00	3,812.63	3,812.63	0.00	36,187.37	9.5
4002	Salaries - Part-time	25,500.00	25,500.00	2,496.92	2,496.92	0.00	23,003.08	9.8
4003	Salaries - Overtime	1,950.00	1,950.00	156.48	156.48	0.00	1,793.52	8.0
4005	Salaries - Event Attendant	300.00	300.00	13.50	13.50	0.00	286.50	4.5
4007	Vehicle Allowance	750.00	750.00	257.37	257.37	0.00	492.63	34.3
4010	Workers Compensation Insurance	1,350.00	1,350.00	449.81	449.81	0.00	900.19	33.3
4011	Medical Insurance	10,500.00	10,500.00	569.74	569.74	0.00	9,930.26	5.4
4015	Federal Payroll Tax -FICA	4,500.00	4,500.00	495.52	495.52	0.00	4,004.48	11.0
4018	State Payroll Taxes	1,450.00	1,450.00	26.17	26.17	0.00	1,423.83	1.8
SALARIES AND BENEFITS		86,300.00	86,300.00	8,278.14	8,278.14	0.00	78,021.86	9.6
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	800.00	800.00	0.00	0.00	0.00	800.00	0.0
5010	Publications & Legal Notices (4)	150.00	150.00	85.32	85.32	0.00	64.68	56.9
5012	Printing	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5014	Postage	300.00	300.00	51.20	51.20	0.00	248.80	17.1
5016	Office Supplies	1,250.00	1,250.00	62.64	62.64	0.00	1,187.36	5.0
5017	Community Events	8,000.00	8,000.00	3,156.78	3,156.78	0.00	4,843.22	39.5
5020	Telephone	1,800.00	1,800.00	144.35	144.35	0.00	1,655.65	8.0
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		13,800.00	13,800.00	3,500.29	3,500.29	0.00	10,299.71	25.4
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	5,500.00	5,500.00	545.59	545.59	0.00	4,954.41	9.9
CONTRACT SERVICES		5,500.00	5,500.00	545.59	545.59	0.00	4,954.41	9.9
Acct Class: 60 CAPITAL EXPENDITURES								

REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 20 RECREATION							
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
<hr/>							
CAPITAL EXPENDITURES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
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RECREATION	107,600.00	107,600.00	12,324.02	12,324.02	0.00	95,275.98	11.5
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	29,200.00	29,200.00	2,494.93	2,494.93	0.00	26,705.07	8.5
4002 Salaries - Part-time	7,400.00	7,400.00	648.72	648.72	0.00	6,751.28	8.8
4003 Salaries - Overtime	1,150.00	1,150.00	199.99	199.99	0.00	950.01	17.4
4005 Salaries - Event Attendant	500.00	500.00	29.70	29.70	0.00	470.30	5.9
4010 Workers Compensation Insurance (1)	2,700.00	2,700.00	1,112.71	1,112.71	0.00	1,587.29	41.2
4011 Medical Insurance	7,800.00	7,800.00	703.80	703.80	0.00	7,096.20	9.0
4015 Federal Payroll Tax -FICA	2,700.00	2,700.00	257.41	257.41	0.00	2,442.59	9.5
4018 State Payroll Taxes	570.00	570.00	32.30	32.30	0.00	537.70	5.7
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SALARIES AND BENEFITS	52,020.00	52,020.00	5,479.56	5,479.56	0.00	46,540.44	10.5
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices (4)	300.00	300.00	85.32	85.32	0.00	214.68	28.4
5012 Printing	300.00	300.00	0.00	0.00	0.00	300.00	0.0
5014 Postage	100.00	100.00	17.60	17.60	0.00	82.40	17.6
5016 Office Supplies	700.00	700.00	31.32	31.32	0.00	668.68	4.5
5018 Janitorial Supplies	2,500.00	2,500.00	518.16	518.16	0.00	1,981.84	20.7
5020 Telephone	1,600.00	1,600.00	144.35	144.35	0.00	1,455.65	9.0
5022 Utilities	39,000.00	39,000.00	6,325.42	6,325.42	0.00	32,674.58	16.2
5025 Sewer Tax	750.00	750.00	0.00	0.00	0.00	750.00	0.0
5030 Vehicle Maintenance	1,500.00	1,500.00	520.07	520.07	0.00	979.93	34.7
5032 Building & Grounds-Maintenance	25,000.00	25,000.00	389.84	389.84	0.00	24,610.16	1.6
5034 Alarm Systems	650.00	650.00	88.88	88.88	0.00	561.12	13.7
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	700.00	700.00	0.00	0.00	0.00	700.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
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OPERATIONS AND MAINTENANCE	74,100.00	74,100.00	8,120.96	8,120.96	0.00	65,979.04	11.0
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	35,500.00	35,500.00	2,655.00	2,655.00	0.00	32,845.00	7.5
5656 Tree Trimming	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5670 Other Professional Services	5,400.00	5,400.00	537.19	537.19	0.00	4,862.81	9.9
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CONTRACT SERVICES	41,900.00	41,900.00	3,192.19	3,192.19	0.00	38,707.81	7.6
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
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CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
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ROSSMOOR PARK	169,020.00	169,020.00	16,792.71	16,792.71	0.00	152,227.29	9.9
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	23,900.00	23,900.00	2,087.14	2,087.14	0.00	21,812.86	8.7
4002 Salaries - Part-time	3,370.00	3,370.00	0.00	0.00	0.00	3,370.00	0.0
4003 Salaries - Overtime	770.00	770.00	105.49	105.49	0.00	664.51	13.7
4005 Salaries - Event Attendant	2,500.00	2,500.00	113.40	113.40	0.00	2,386.60	4.5
4010 Workers Compensation Insurance (1)	1,950.00	1,950.00	894.91	894.91	0.00	1,055.09	45.9
4011 Medical Insurance	6,950.00	6,950.00	569.74	569.74	0.00	6,380.26	8.2
4015 Federal Payroll Tax -FICA	2,250.00	2,250.00	175.76	175.76	0.00	2,074.24	7.8
4018 State Payroll Taxes	520.00	520.00	5.00	5.00	0.00	515.00	1.0
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SALARIES AND BENEFITS	42,210.00	42,210.00	3,951.44	3,951.44	0.00	38,258.56	9.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							

REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012

Fund: 10 - GENERAL FUND

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

Expenditures

Dept: 40 MONTECITO CENTER

Acct Class: 50 OPERATIONS AND MAINTENANCE

5010 Publications & Legal Notices	150.00	150.00	85.32	85.32	0.00	64.68	56.9
5012 Printing	150.00	150.00	0.00	0.00	0.00	150.00	0.0
5014 Postage	200.00	200.00	17.60	17.60	0.00	182.40	8.8
5016 Office Supplies	900.00	900.00	31.32	31.32	0.00	868.68	3.5
5018 Janitorial Supplies	2,500.00	2,500.00	518.16	518.16	0.00	1,981.84	20.7
5020 Telephone	1,650.00	1,650.00	144.35	144.35	0.00	1,505.65	8.7
5022 Utilities	3,500.00	3,500.00	192.59	192.59	0.00	3,307.41	5.5
5025 Sewer Tax	650.00	650.00	0.00	0.00	0.00	650.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	520.07	520.07	0.00	479.93	52.0
5032 Building & Grounds-Maintenance	4,000.00	4,000.00	584.07	584.07	0.00	3,415.93	14.6
5034 Alarm Systems	500.00	500.00	13.47	13.47	0.00	486.53	2.7
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0

OPERATIONS AND MAINTENANCE

16,300.00 16,300.00 2,106.95 2,106.95 0.00 14,193.05 12.9

Acct Class: 56 CONTRACT SERVICES

5655 Landscape Maintenance	3,800.00	3,800.00	295.00	295.00	0.00	3,505.00	7.8
5656 Tree Trimming	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5670 Other Professional Services	5,400.00	5,400.00	537.19	537.19	0.00	4,862.81	9.9

CONTRACT SERVICES

10,200.00 10,200.00 832.19 832.19 0.00 9,367.81 8.2

Acct Class: 60 CAPITAL EXPENDITURES

6010 Equipment	600.00	600.00	0.00	0.00	0.00	600.00	0.0
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CAPITAL EXPENDITURES

600.00 600.00 0.00 0.00 0.00 600.00 0.0

MONTECITO CENTER

69,310.00 69,310.00 6,890.58 6,890.58 0.00 62,419.42 9.9

Dept: 50 RUSH PARK

Acct Class: 40 SALARIES AND BENEFITS

4001 Salaries - Full-time	29,200.00	29,200.00	2,494.93	2,494.93	0.00	26,705.07	8.5
4002 Salaries - Part-time	8,050.00	8,050.00	648.72	648.72	0.00	7,401.28	8.1
4003 Salaries - Overtime	1,150.00	1,150.00	209.17	209.17	0.00	940.83	18.2
4005 Salaries - Event Attendant	2,500.00	2,500.00	173.40	173.40	0.00	2,326.60	6.9
4010 Workers Compensation Insurance	2,700.00	2,700.00	1,112.71	1,112.71	0.00	1,587.29	41.2
4011 Medical Insurance	7,800.00	7,800.00	703.79	703.79	0.00	7,096.21	9.0
4015 Federal Payroll Tax -FICA	2,700.00	2,700.00	269.16	269.16	0.00	2,430.84	10.0
4018 State Payroll Taxes	775.00	775.00	38.99	38.99	0.00	736.01	5.0

SALARIES AND BENEFITS

54,875.00 54,875.00 5,650.87 5,650.87 0.00 49,224.13 10.3

Acct Class: 50 OPERATIONS AND MAINTENANCE

5010 Publications & Legal Notices	500.00	500.00	85.31	85.31	0.00	414.69	17.1
5012 Printing	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5014 Postage	100.00	100.00	17.60	17.60	0.00	82.40	17.6
5016 Office Supplies	900.00	900.00	31.32	31.32	0.00	868.68	3.5
5018 Janitorial Supplies	2,500.00	2,500.00	519.71	519.71	0.00	1,980.29	20.8
5020 Telephone	1,800.00	1,800.00	123.05	123.05	0.00	1,676.95	6.8
5022 Utilities	50,000.00	50,000.00	7,155.85	7,155.85	0.00	42,844.15	14.3
5025 Sewer Tax	2,900.00	2,900.00	0.00	0.00	0.00	2,900.00	0.0
5030 Vehicle Maintenance	1,500.00	1,500.00	541.37	541.37	0.00	958.63	36.1
5032 Building & Grounds-Maintenance	30,000.00	30,000.00	1,447.68	1,447.68	0.00	28,552.32	4.8
5034 Alarm Systems	750.00	750.00	13.47	13.47	0.00	736.53	1.8
5045 Miscellaneous Expenditures	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.0
5051 Equipment Rental	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
5052 Minor Facility Repairs	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0

OPERATIONS AND MAINTENANCE

98,650.00 98,650.00 9,935.36 9,935.36 0.00 88,714.64 10.1

Acct Class: 56 CONTRACT SERVICES

5655 Landscape Maintenance	35,500.00	35,500.00	2,655.00	2,655.00	0.00	32,845.00	7.5
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REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 50 RUSH PARK							
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5670 Other Professional Services	5,400.00	5,400.00	537.19	537.19	0.00	4,862.81	9.9
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CONTRACT SERVICES	41,900.00	41,900.00	3,192.19	3,192.19	0.00	38,707.81	7.6
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
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CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
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RUSH PARK							
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	480.00	480.00	48.12	48.12	0.00	431.88	10.0
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OPERATIONS AND MAINTENANCE	480.00	480.00	48.12	48.12	0.00	431.88	10.0
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	102,000.00	102,000.00	8,716.00	8,716.00	0.00	93,284.00	8.5
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CONTRACT SERVICES	102,000.00	102,000.00	8,716.00	8,716.00	0.00	93,284.00	8.5
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STREET LIGHTING	102,480.00	102,480.00	8,764.12	8,764.12	0.00	93,715.88	8.6
Dept: 65 ROSSMOOR WALL							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	2,200.00	2,200.00	2,500.00	2,500.00	0.00	-300.00	113.6
5032 Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
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OPERATIONS AND MAINTENANCE	2,300.00	2,300.00	2,500.00	2,500.00	0.00	-200.00	108.7
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ROSSMOOR WALL	2,300.00	2,300.00	2,500.00	2,500.00	0.00	-200.00	108.7
Dept: 70 STREET SWEEPING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	500.00	48.12	48.12	0.00	451.88	9.6
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
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OPERATIONS AND MAINTENANCE	600.00	600.00	48.12	48.12	0.00	551.88	8.0
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	51,000.00	51,000.00	4,336.68	4,336.68	0.00	46,663.32	8.5
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CONTRACT SERVICES	51,000.00	51,000.00	4,336.68	4,336.68	0.00	46,663.32	8.5
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STREET SWEEPING	51,600.00	51,600.00	4,384.80	4,384.80	0.00	47,215.20	8.5
Dept: 80 PARKWAY TREES							
Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time	0.00	0.00	156.00	156.00	0.00	-156.00	0.0
4015 Federal Payroll Tax -FICA	0.00	0.00	11.93	11.93	0.00	-11.93	0.0
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SALARIES AND BENEFITS	0.00	0.00	167.93	167.93	0.00	-167.93	0.0
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5014 Postage	600.00	600.00	8.00	8.00	0.00	592.00	1.3
5016 Office Supplies	200.00	200.00	5.68	5.68	0.00	194.32	2.8
5020 Telephone	900.00	900.00	96.24	96.24	0.00	803.76	10.7
5030 Vehicle Maintenance	300.00	300.00	0.00	0.00	0.00	300.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
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OPERATIONS AND MAINTENANCE	2,300.00	2,300.00	109.92	109.92	0.00	2,190.08	4.8
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	71,000.00	71,000.00	0.00	0.00	0.00	71,000.00	0.0

REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 80 PARKWAY TREES								
Acct Class: 56 CONTRACT SERVICES								
5660	TREE REMOVAL	3,700.00	3,700.00	2,864.32	2,864.32	0.00	835.68	77.4
5664	Tree Watering Program	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5670	Other Professional Services	38,000.00	38,000.00	716.08	716.08	0.00	37,283.92	1.9
CONTRACT SERVICES		113,700.00	113,700.00	3,580.40	3,580.40	0.00	110,119.60	3.1
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.0
CAPITAL EXPENDITURES		15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.0
PARKWAY TREES		131,000.00	131,000.00	3,858.25	3,858.25	0.00	127,141.75	2.9
Dept: 90 MINI-PARKS AND MEDIANS								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	775.00	775.00	50.98	50.98	0.00	724.02	6.6
4002	Salaries - Part-time	365.00	365.00	0.00	0.00	0.00	365.00	0.0
4003	Salaries - Overtime	25.00	25.00	4.93	4.93	0.00	20.07	19.7
4010	Workers Compensation Insurance	135.00	135.00	52.09	52.09	0.00	82.91	38.6
4015	Federal Payroll Tax -FICA	70.00	70.00	4.26	4.26	0.00	65.74	6.1
4018	State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS		1,385.00	1,385.00	112.26	112.26	0.00	1,272.74	8.1
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	48.09	48.09	0.00	451.91	9.6
5022	Utilities	7,500.00	7,500.00	74.31	74.31	0.00	7,425.69	1.0
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032	Building & Grounds-Maintenance	1,000.00	1,000.00	145.94	145.94	0.00	854.06	14.6
5045	Miscellaneous Expenditures	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5051	Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052	Minor Facility Repairs	200.00	200.00	0.00	0.00	0.00	200.00	0.0
OPERATIONS AND MAINTENANCE		9,600.00	9,600.00	268.34	268.34	0.00	9,331.66	2.8
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	4,000.00	4,000.00	295.00	295.00	0.00	3,705.00	7.4
5656	Tree Trimming	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5670	Other Professional Services	300.00	300.00	3.36	3.36	0.00	296.64	1.1
CONTRACT SERVICES		4,800.00	4,800.00	298.36	298.36	0.00	4,501.64	6.2
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
CAPITAL EXPENDITURES		250.00	250.00	0.00	0.00	0.00	250.00	0.0
MINI-PARKS AND MEDIANS		16,035.00	16,035.00	678.96	678.96	0.00	15,356.04	4.2
Expenditures								
		1,213,562.00	1,213,562.00	136,411.79	136,411.79	0.00	1,077,150.21	11.2
Net Effect for GENERAL FUND								
Change in Fund Balance:		66,826.00	66,826.00	-113,071.99	-113,071.99	0.00	179,897.99	-169.2

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	39,198.00	39,198.00	0.00	0.00	0.00	39,198.00	0.0
PROPERTY TAXES		39,198.00	39,198.00	0.00	0.00	0.00	39,198.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	382,500.00	382,500.00	4,832.70	4,832.70	0.00	377,667.30	1.3
3101	Property assessments-prior yr	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.0
ASSESSMENTS		390,000.00	390,000.00	4,832.70	4,832.70	0.00	385,167.30	1.2
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
USE OF MONEY AND PROPERTY		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
Acct Class: 35 OTHER REVENUE								
3500	Other miscellaneous revenue	13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.0
OTHER REVENUE		13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.0
Dept: 00		447,998.00	447,998.00	4,832.70	4,832.70	0.00	443,165.30	1.1
Revenues		447,998.00	447,998.00	4,832.70	4,832.70	0.00	443,165.30	1.1
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5619	Bond Trustee	2,875.00	2,875.00	2,875.00	2,875.00	0.00	0.00	100.0
CONTRACT SERVICES		2,875.00	2,875.00	2,875.00	2,875.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE								
5801	Interest	141,980.00	141,980.00	0.00	0.00	0.00	141,980.00	0.0
DEBT SERVICE		141,980.00	141,980.00	0.00	0.00	0.00	141,980.00	0.0
Acct Class: 66 OTHER FINANCING USES								
6600	Transfer out to other funds	120,000.00	120,000.00	0.00	0.00	0.00	120,000.00	0.0
OTHER FINANCING USES		120,000.00	120,000.00	0.00	0.00	0.00	120,000.00	0.0
RUSH PARK		264,855.00	264,855.00	2,875.00	2,875.00	0.00	261,980.00	1.1
Expenditures		264,855.00	264,855.00	2,875.00	2,875.00	0.00	261,980.00	1.1
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		183,143.00	183,143.00	1,957.70	1,957.70	0.00	181,185.30	1.1
Change in Fund Balance:				1,957.70				

REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	7,073.00	7,073.00	0.00	0.00	0.00	7,073.00	0.0
PROPERTY TAXES	7,073.00	7,073.00	0.00	0.00	0.00	7,073.00	0.0
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	85,700.00	85,700.00	1,116.00	1,116.00	0.00	84,584.00	1.3
3101 Property assessments-prior yr	2,300.00	2,300.00	0.00	0.00	0.00	2,300.00	0.0
ASSESSMENTS	88,000.00	88,000.00	1,116.00	1,116.00	0.00	86,884.00	1.3
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
USE OF MONEY AND PROPERTY	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 00	96,073.00	96,073.00	1,116.00	1,116.00	0.00	94,957.00	1.2
Revenues	96,073.00	96,073.00	1,116.00	1,116.00	0.00	94,957.00	1.2
Expenditures							
Dept: 65 ROSSMOOR WALL							
Acct Class: 56 CONTRACT SERVICES							
5619 Bond Trustee	2,530.00	2,530.00	0.00	0.00	0.00	2,530.00	0.0
CONTRACT SERVICES	2,530.00	2,530.00	0.00	0.00	0.00	2,530.00	0.0
Acct Class: 58 DEBT SERVICE							
5800 Principal	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00	100.0
5801 Interest	20,590.00	20,590.00	12,035.00	12,035.00	0.00	8,555.00	58.5
DEBT SERVICE	80,590.00	80,590.00	72,035.00	72,035.00	0.00	8,555.00	89.4
ROSSMOOR WALL	83,120.00	83,120.00	72,035.00	72,035.00	0.00	11,085.00	86.7
Expenditures	83,120.00	83,120.00	72,035.00	72,035.00	0.00	11,085.00	86.7
Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL	12,953.00	12,953.00	-70,919.00	-70,919.00	0.00	83,872.00	-547.5
Change in Fund Balance:			-70,919.00				

REVENUE/EXPENDITURE REPORT
 JULY 2012 @ 8.34%

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Rossmoor Community

For the Period: 7/1/2012 to 7/31/2012	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	189,863.00	189,863.00	0.00	0.00	0.00	189,863.00	0.0
PROPERTY TAXES	189,863.00	189,863.00	0.00	0.00	0.00	189,863.00	0.0
Acct Class: 36 OTHER FINANCING SOURCES							
3600 TRANSFER IN/OUT OTHER FUNDS	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
OTHER FINANCING SOURCES	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
Dept: 00	289,863.00	289,863.00	0.00	0.00	0.00	289,863.00	0.0
Revenues	289,863.00	289,863.00	0.00	0.00	0.00	289,863.00	0.0
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
CAPITAL EXPENDITURES	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
MONTECITO CENTER	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
CAPITAL EXPENDITURES	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
RUSH PARK	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
Dept: 65 ROSSMOOR WALL							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
CAPITAL EXPENDITURES	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
ROSSMOOR WALL	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
Expenditures	195,161.00	195,161.00	0.00	0.00	0.00	195,161.00	0.0
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	94,702.00	94,702.00	0.00	0.00	0.00	94,702.00	0.0
Change in Fund Balance:			-70,919.00				
Grand Total Net Effect:	357,624.00	357,624.00	-182,033.29	-182,033.29	0.00	539,657.29	

**ROSSMOOR COMMUNITY SERVICES DISTRICT
FOOTNOTES - FINANCIAL REPORT
JULY 2012
EXPENDITURES**

#1 Workers Compensation Insurance 10-10-4010, 10-20-4010, 10-30-4010, 10-40-4010, 10-50-4010, 10-90-4010	Annual Deposit paid in July. Will be credited in following months.
#2 Insurance Liability 10-10-2002, 10-65-5002	Annual Deposit paid in July. Will be credited in following months. Slight increase in premium. Will be adjusted 1n Amended Budget.
#3 Memberships and Dues 10-10-5004	Annual LAFCO membership paid in July.
#4 Publications and Legal Notices 10-10-5010, 10-20-5010, 10-30-5010, 10-40-5010, 10-50-5010,	Quarter newsletter, FY Budget notice advertised and GM Job announcement paid for in July.
#5 Miscellaneous Studies 10-10-5620	Additional expenses. Will be reimbursed.
#6 Salaries - Part Time 10-80-4002	Part time tree consultant hired to fill in previous contracted tree consultant. Budget to be adjusted in Amended Budget.
#7 Tree Removal 10-80-5660	Scheduled tree removal done in June, paid in July. Payment will be moved into FY 2011-2012 by audit.

* *Noted in previous month(s). However, explanation is still warranted and valid.*