

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board

Agenda Package

November 14, 2017

BOARD OF DIRECTORS

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, November 14, 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
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS
 - a. O.C. Sheriff's Department Lt. Jeff Puckett Re: Quarterly Crime Statistics.
 - b. OCTA Representatives Christina Byrne and Jeff Mills Presentation Re: I-405 Improvement Project Funding Status and Progress

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. AUDIT COMMITTEE REPORT RE: ADOPTION OF FY 2016-17 ANNUAL AUDIT
2. QUARTERLY STATUS REPORT
3. QUARTERLY RECREATION REPORT
4. QUARTERLY TREE REPORT

E. CONSENT CALENDAR

- 1a. APPROVE MINUTES: REGULAR MEETING OF OCTOBER 10, 2017
2. APPROVE SEPTEMBER REVENUE AND EXPENDITURE REPORT.
3. LONG TERM/NON PROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY

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:

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

ORDINANCES—None

H. REGULAR CALENDAR

1. RECEIVE THE REPORT OF THE AUDIT COMMITTEE AND APPROVE FY 2016-2017 ANNUAL AUDIT REPORT.

1. 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 November 14, 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 November 8, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4.

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: PRESENTATIONS

RECOMMENDATION:

Receive presentation.

BACKGROUND:

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

- a. O.C. Sheriff's Department Lt. Jeff Puckett Re: Quarterly Crime Statistics.
- b. OCTA Representatives Christina Byrne and Jeff Mills Presentation Re: I-405 Improvement Project Funding Status and Progress

ATTACHMENTS

- 1. OCSD Quarterly Crime Statistics
- 2. Orange County Transit Authority I-405 Improvement Project Slides

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a.

Date: February 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: OCSD QUARTERLY CRIME STATISTICS

RECOMMENDATION:

Receive presentation.

BACKGROUND:

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

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

ATTACHMENTS

1. Quarterly Crime Statistics

ORANGE COUNTY SHERIFF'S DEPARTMENT

Rossmoor Crime Report

3rd Quarter

July—August—September 2017



Monthly Summary of Crimes

July 2017

Residential Burglary (PC 459R)

1. 07/24/17: 3000 block of Bradbury Road, items were taken from an **unlocked**, detached garage. Loss of a surfboard, body board, bag pack, I pad, camera, and sunglasses.
2. 07/23/17: 2000 block of Druid Lane, numerous tools were taken from the back of a locked truck storage unit.
3. 07/02/17: 3000 block of Oak Knoll Drive, suspect entered through an **open back slider**, loss of a purse, a wallet and all of its contents.

Vehicle Burglary (PC 459V)

1. 07/13/17: 3000 block of Rowena Drive, the third row seats were taken from a locked vehicle.
2. 07/12/17: 11000 block of Martha Ann Drive, tools were taken from the back of a work truck.
3. 07/06/17: 12000 block of Kensington Road, third row seats were taken from a vehicle.

Grand Theft (PC 487)

1. 07/10/17: 12000 block of Oak Leaf Drive, numerous items went missing in a move.
2. 07/07/17: 3000 block of Quail Run Road, a tailgate was removed from a truck overnight.

ORANGE COUNTY SHERIFF'S DEPARTMENT

Rossmoor Crime Report

3rd Quarter

July—August—September 2017



Monthly Summary of Crimes

August 2017

Residential Burglary (PC 459R)

1. 08/26/17: 11000 block of Wembley Road, a wallet was taken from a vehicle.

Petty Theft (PC 488)

1. 08/08/17: 2000 block of Mainway Drive, a catalytic converter was removed from a vehicle.

ORANGE COUNTY SHERIFF'S DEPARTMENT

Rossmoor Crime Report

3rd Quarter

July—August—September 2017



Monthly Summary of Crimes

September 2017

Residential Burglary (PC 459R)

1. 09/26/17: 11000 block of Wallingsford Road, suspect entered through a bedroom window, loss of a laptop and a few other items.
2. 09/25/17: 3000 block of Rowena Drive, suspect possibly entered through a “doggie door,” loss of security equipment and electronics. Home was undergoing construction, no one was on site.

Vehicle Burglary (PC 459V)

1. 09/16/17: 3000 block of Walker Lee Drive, a third row seat was taken from a SUV.
2. 09/01/17: 3000 block of Yellowtail Drive, suspect smashed window of a work truck, numerous work tools were taken from the back seat.

Petty Theft (PC 488)

1. 09/25/17: 11000 block of Foster Road, packages were taken from a front porch.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4b.

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: ORANGE COUNTY TRANSIT AUTHORITY PRESENTATION RE:
I-405 IMPROVEMENT PROJECT FUNDING STATUS AND
PROGRESS

RECOMMENDATION:

Receive presentation.

BACKGROUND:

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

b. ORANGE COUNTY TRANSIT AUTHORITY PRESENTATION
RE: I-405 IMPROVEMENT PROJECT FUNDING STATUS AND
PROGRESS

ATTACHMENTS

1. Orange County Transit Authority I-405 Improvement Project Slides
(PENDING)



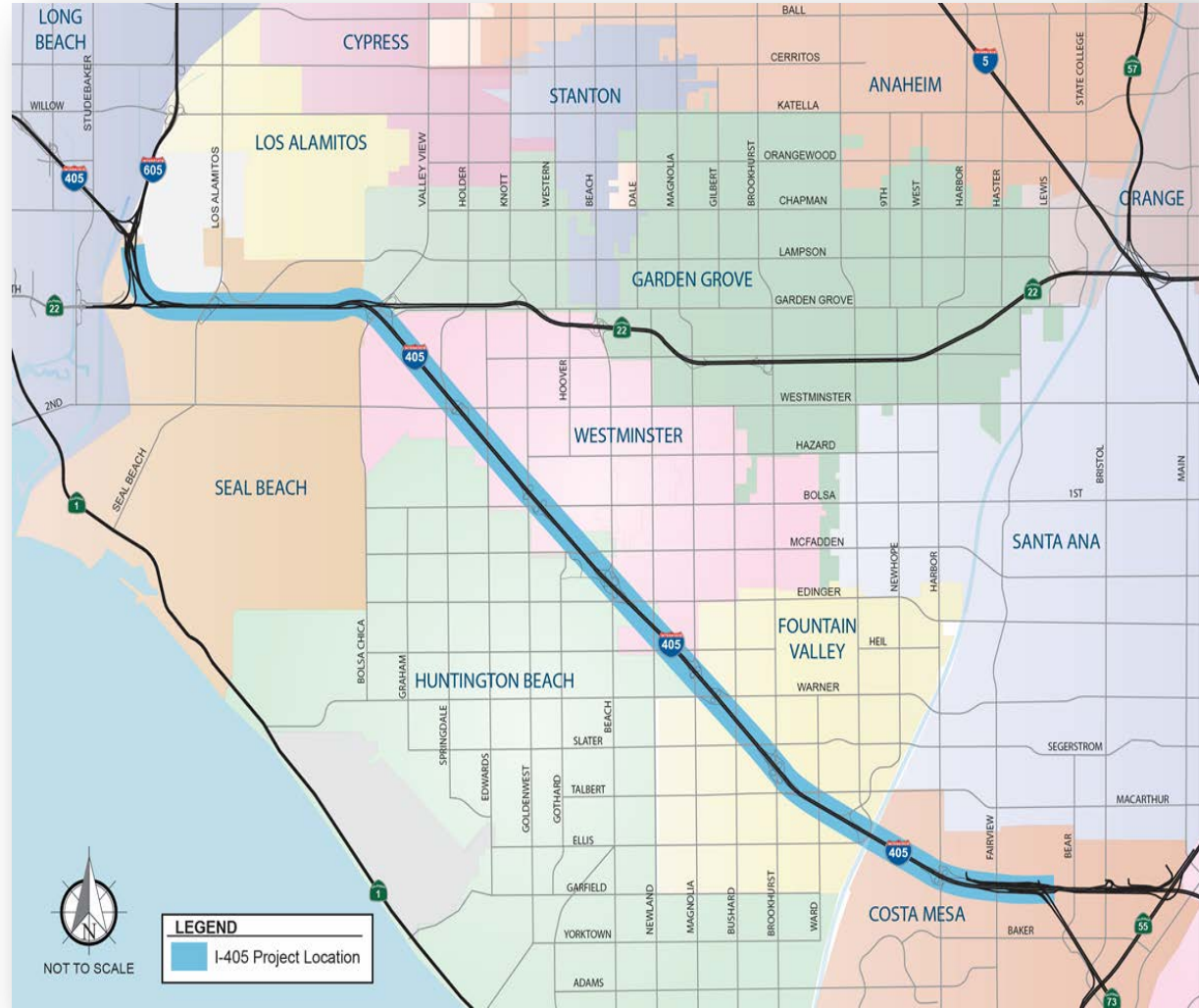
Interstate 405 Improvement Project

Rossmoor Meeting Update

Nov. 14, 2017



Project Location and Key Features



Significant Project Features



- Two new lanes in each direction (one GP and one tolled express lane)
- 18 bridge replacements plus new and widened bridges
- Interchange reconfigurations
- Merge lane improvements
- Arterial street improvements
- New and replaced soundwalls
- New bike lanes and sidewalks
- Anticipated 6-year design-build contract duration
- Project cost is approximately \$1.9 billion



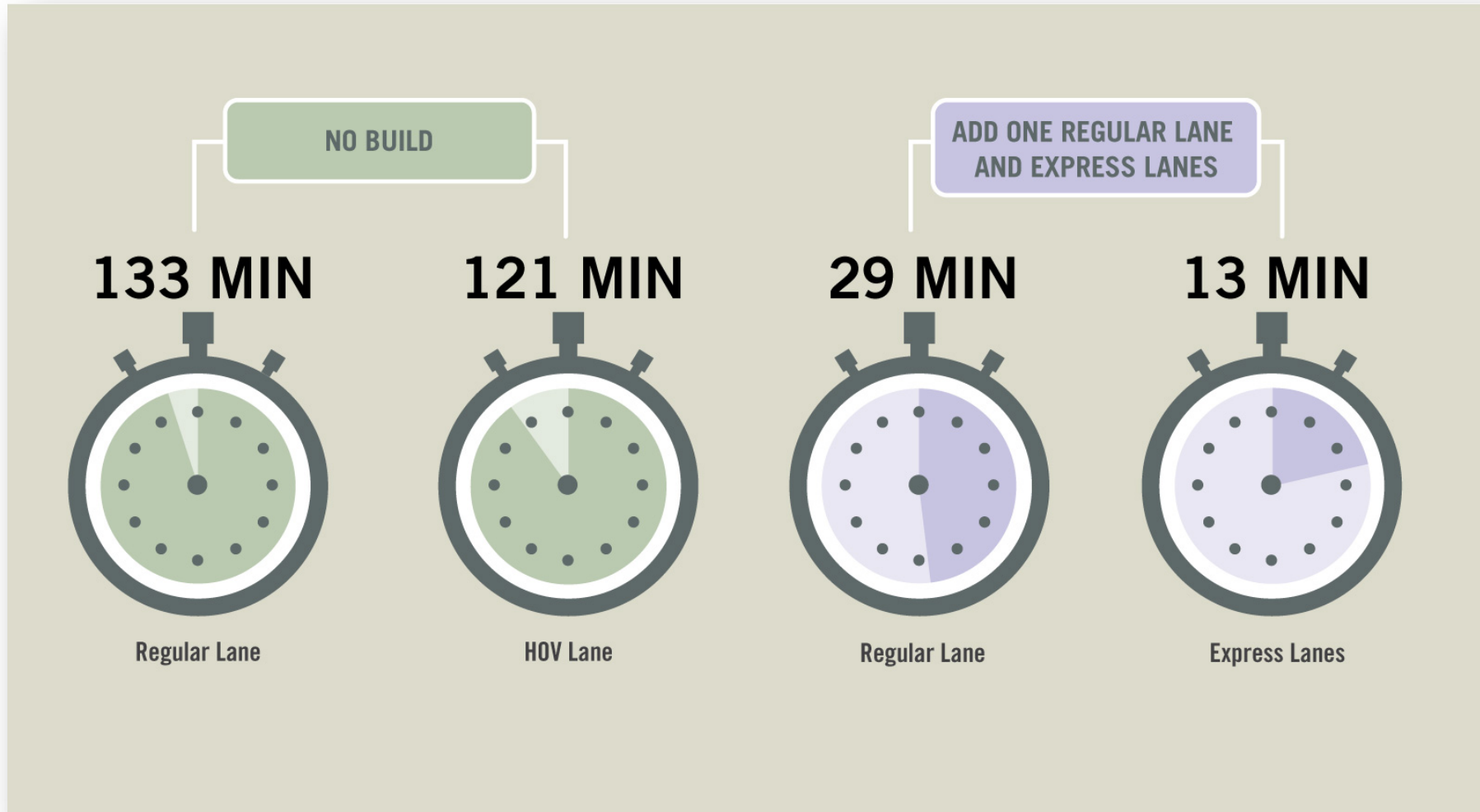
Access Points



Travel Time Benefits Comparison



2040 travel time from State Route 73 to Interstate 605

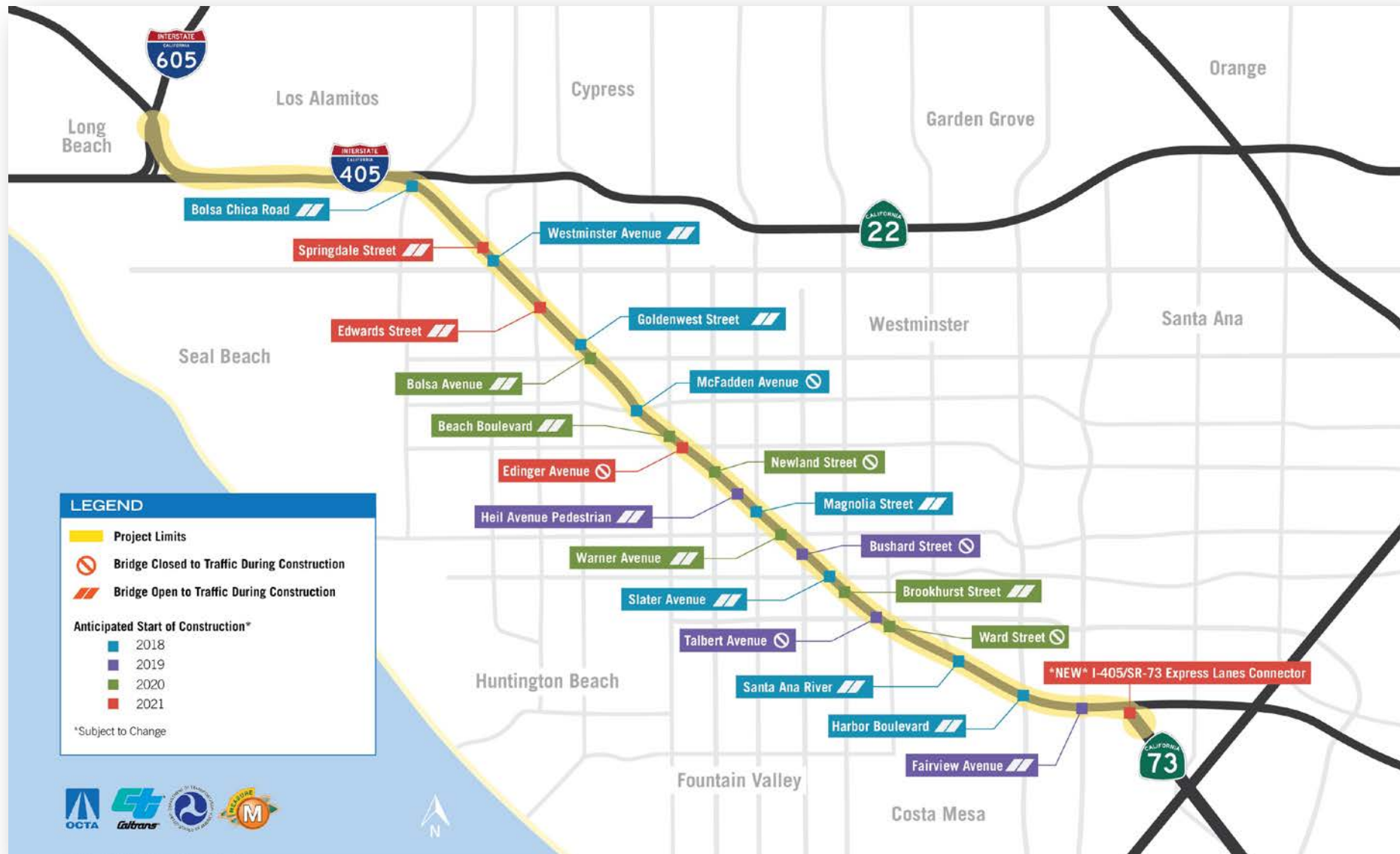


Project Update

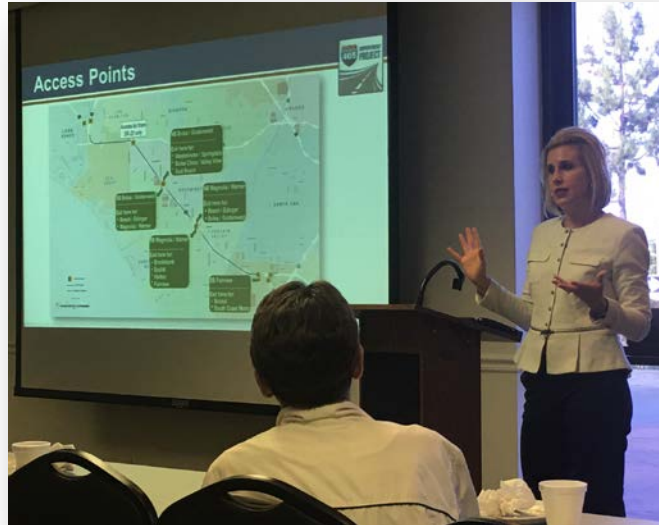


- On January 31, 2017, OCTA executed the contract with OC 405 Partners and issued Notice to Proceed (NTP) No. 1
- On July 26, 2017, OCTA closed a \$629 million Transportation Infrastructure Finance and Innovation Act (TIFIA) loan with the US Department of Transportation
- On July 27, 2017, OCTA issued NTP No. 2 to OC 405 Partners
- DB current tasks include:
 - Final Baseline Schedule – construction anticipated to begin in early 2018
 - Design
- Right-of-way, utility relocations, and other risk items proceeding well

Preliminary Bridge Construction Timeline



Public Outreach Update



Pre-Construction Activities



Please be advised, dates are subject to change based on inclement weather and other operational factors.

Huntington Beach

Utility Location and Drill Exploration Activities: Intermittent pre-construction activities will occur between 9 a.m. and 3 p.m., Monday to Friday, July 10 to 14.

Locations

On the NB and SB shoulders of the I-405 freeway, crews will be near:

- o Beach Boulevard
- o McFadden Avenue
- o Magnolia Street

Please be advised that these activities may be loud.



Next Steps



| Activity/Milestone | Completion Date |
|---|-----------------|
| Final detailed schedule | Late 2017 |
| Groundbreaking ceremony and beginning of construction | Early 2018 |
| Design and construction | 2017-2023 |
| Project, including 405 Express Lanes, opens | 2023 |



Project Contact Information



The Public Outreach Team

405project@octa.net

888.400.8994

www.octa.net/405improvement



Facebook.com/405Improvement



@405Improvement



@405_Improvement



ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: November 14, 2017

To: Honorable Board of Directors

From: Audit Committee

Via: General Manager

Subject: AUDIT COMMITTEE REPORT RE: ADOPTION OF FY 2016-2017
ANNUAL AUDIT

RECOMMENDATION:

Receive the report of the Audit Committee and approve the FY 2016-2017 Annual Audit Report.

BACKGROUND:

In accordance with Policy No. 3025, the Audit Committee met on October 17, 2017 with the District's Auditor and staff to review a draft of the District's FY 2016-2017 Annual Audit Report.

Financial Highlights:

- As of June 30, 2017 the District's ending Fund 10 balance was \$833,116. This represents an increase in the Reserve Fund of \$93,504.
- In FY 2016-2017 apportionment income increased \$64,047 (5.65%) over the previous year, mainly due to resale property value increase.

The Committee reviewed the report in detail. The Committee was apprised by the Auditor that the District had received an unqualified audit, the highest rating possible. The Committee voted to recommend Board approval of the FY 2016-2017 Audit Report. The District's Auditor will present an overview of the Audit Report and answer questions.

ATTACHMENTS:

1. C1 Audit Committee Agenda dated October 17, 2017 (including 2016-20017 Draft Audit.)
2. Policy No. 3025 Annual Financial Audit

**ROSSMOOR COMMUNITY SERVICES DISTRICT
AGENDA ITEM C-1**

MEMORANDUM

Date: October 17, 2017
To: Audit Committee
From: James Ruth
Subject: Meeting with Auditor

Your Agenda package for this meeting includes the FY 2016/2017 Draft Audit prepared by RAMS, the District's Auditor. Included in that document is a statement that the District is receiving an unmodified audit i.e., no reportable issues. In previous years, the Auditor made recommendations in the Management letter. However, for a third consecutive year, there is no Management Letter to review due to the fact the Auditor has no issues or recommendations for Rossmoor Community Services District.

As projected in the Estimates to Close, this fiscal year closed out with a positive balance of \$93,504 of Revenues over Expenses. This is added to our Reserve Balance. FY 2017-2018 starts with a Reserve Fund Balance of \$833,116 (Page 11).

Fund 40 Capital Improvement beginning balance for 2016-2017 was \$105,109. No funds from Fund 10 were transferred into the Capital Improvement Fund this Fiscal Year. Therefore after completing all the approved budgeted projects for 2016-2017, the 2017-2018 Beginning Fund Balance is only \$32,696.

ATTACHMENTS:

1. 2017 SAS 114 Conclusion Draft Letter
2. 2017 GAGAS Report Draft Letter
3. FY 2016-2017 Report on Audit Draft

DRAFT
Subject to Change

October 17, 2017

To the Board of Directors
Rossmoor Community Services District

We have audited the financial statements of Rossmoor Community Services District (the District) as of and for the year ended June 30, 2017, and have issued our report thereon dated October 17, 2017. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 5, 2017 our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

DRAFT

Subject to Change

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2016-2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of the depreciation expense and accumulated depreciation are based on the estimated useful lives of the depreciable capital assets. We evaluated the key factors and assumptions used to determine the useful lives of capital assets in determining that depreciation and accumulated depreciation are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

DRAFT

Subject to Change

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated October 17, 2017.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

Board of Directors and Management
Rossmoor Community Services District
Rossmoor, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rossmoor Community Services District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 17, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
October 17, 2017

DRAFT
Subject to Change

**ROSSMOOR COMMUNITY
SERVICES DISTRICT**

FINANCIAL STATEMENTS

**WITH INDEPENDENT
AUDITOR'S REPORT**

JUNE 30, 2017

**Financial Statements with Independent Auditor's Report
June 30, 2017**

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Board of Directors
Rossmoor Community Services District
Rossmoor, California

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rossmoor Community Services District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirement for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit

procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Management has omitted the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The accompanying major fund budgetary comparison schedules and the Statement of Changes in Fiduciary Assets and Liabilities - Agency Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements.

DRAFT
Subject to Change

The major fund budgetary comparison schedules and the Statement of Changes in Fiduciary Assets and Liabilities - Agency Fund are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **October 15**, 2017, on our consideration of the District's internal control over financial report and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

San Bernardino, California
October 15, 2017

DRAFT
Subject to Change

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Statement of Net Position
June 30, 2017

| | <u>Governmental Activities</u> |
|---------------------------------------|------------------------------------|
| ASSETS | |
| Cash and investments | \$ 819,004 |
| Accounts receivable | 54,210 |
| Taxes receivable | 13,932 |
| Interest receivable | 1,459 |
| Capital assets not being depreciated | 2,865,158 |
| Capital assets being depreciated, net | <u>1,944,726</u> |
| Total assets | <u>5,698,489</u> |
| LIABILITIES | |
| Accounts payable | 18,979 |
| Deposits | 3,814 |
| Noncurrent liabilities: | |
| Due within one year | 30,180 |
| Due in more than one year | <u>22,618</u> |
| Total liabilities | <u>75,591</u> |
| NET POSITION | |
| Net investment in capital assets | 4,809,884 |
| Unrestricted | <u>813,014</u> |
| Total net position | <u><u>\$ 5,622,898</u></u> |

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

Statement of Activities
For the Year Ended June 30, 2017

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | |
|--------------------------------------|----------------------------|---------------------------------|---|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> |
| Governmental activities: | | | |
| General government | \$ 414,377 | \$ - | \$ - |
| Public services | 259,093 | 54,210 | - |
| Parks and recreation | 848,319 | 157,299 | - |
| Interest and fiscal charges | 1,296 | - | - |
| Total governmental activities | <u>\$ 1,523,085</u> | <u>\$ 211,509</u> | <u>\$ -</u> |

General revenues:

- Taxes:
 - Property
 - Special assessments
- Investment income
- Other

Total general revenues

Change in net position

Net position, beginning of year

Net position, end of year

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

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Subject to Change

| <u>Capital Grants and Contributions</u> | <u>Net Governmental Activities</u> |
|---|--|
| \$ - | \$ (414,377) |
| - | (204,883) |
| - | (691,020) |
| - | (1,296) |
| <u>\$ -</u> | <u>(1,311,576)</u> |

| |
|----------------------------|
| 888,704 |
| 309,594 |
| 4,684 |
| <u>22,893</u> |
| <u>1,225,875</u> |
| (85,701) |
| <u>5,708,599</u> |
| <u><u>\$ 5,622,898</u></u> |

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Balance Sheet
Governmental Funds
June 30, 2017

| | <u>General</u> <u>Fund 10</u> | <u>Capital Projects</u> <u>Contributions</u> <u>Fund 40</u> | <u>Total</u> <u>Governmental</u> <u>Funds</u> |
|--|----------------------------------|---|---|
| ASSETS | | | |
| Cash and investments | \$ 786,308 | \$ 32,696 | \$ 819,004 |
| Receivables: | | | |
| Taxes | 13,932 | - | 13,932 |
| Accounts | 54,210 | - | 54,210 |
| Interest | 1,459 | - | 1,459 |
| Total assets | \$ 855,909 | \$ 32,696 | \$ 888,605 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 18,979 | \$ - | \$ 18,979 |
| Deposits | 3,814 | - | 3,814 |
| Total liabilities | 22,793 | - | 22,793 |
| Fund balances: | | | |
| Assigned to: | | | |
| Capital projects | - | 32,696 | 32,696 |
| Unassigned | 833,116 | - | 833,116 |
| Total fund balances | 833,116 | 32,696 | 865,812 |
| Total liabilities and fund balances | \$ 855,909 | \$ 32,696 | \$ 888,605 |

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

Rossmoor Community Services District

**Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
June 30, 2017**

Fund balances of governmental funds \$ 865,812

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 4,809,884

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

Compensated absences (29,128)
Loan payable (23,670)

Net position of governmental activities \$ 5,622,898

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

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

| | <u>General</u> | <u>Capital Projects</u> | <u>Total</u> |
|--|-------------------|-------------------------|---------------------|
| | <u>Fund 10</u> | <u>Contributions</u> | <u>Governmental</u> |
| | | <u>Fund 40</u> | <u>Funds</u> |
| REVENUES | | | |
| Taxes | \$ 888,704 | \$ - | \$ 888,704 |
| Special assessments | 309,594 | - | 309,594 |
| Intergovernmental | 54,210 | - | 54,210 |
| Charges for services | 157,299 | - | 157,299 |
| Investment income | 4,684 | - | 4,684 |
| Other | 22,493 | 400 | 22,893 |
| | <u>1,436,984</u> | <u>400</u> | <u>1,437,384</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 414,288 | - | 414,288 |
| Public services | 259,093 | - | 259,093 |
| Parks and recreation | 641,896 | 8,737 | 650,633 |
| Capital outlay | 28,203 | 86,450 | 114,653 |
| Debt service: | | | |
| Principal retirement | - | 4,114 | 4,114 |
| Interest and fiscal charges | - | 1,296 | 1,296 |
| | <u>1,343,480</u> | <u>100,597</u> | <u>1,444,077</u> |
| Excess of revenues over (under) expenditures | 93,504 | (100,197) | (6,693) |
| OTHER FINANCING SOURCES | | | |
| Proceeds from loan | - | 27,784 | 27,784 |
| | <u>-</u> | <u>27,784</u> | <u>27,784</u> |
| Net change in fund balances | 93,504 | (72,413) | 21,091 |
| Fund balances, beginning of year | 739,612 | 105,109 | 844,721 |
| Fund balances, end of year | <u>\$ 833,116</u> | <u>\$ 32,696</u> | <u>\$ 865,812</u> |

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

**Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2017**

Net change in fund balances - total governmental funds \$ 21,091

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This is the amount by which depreciation expense (\$168,248) exceeded capitalized capital outlay (\$85,215) in the current period. (83,033)

The additions to and repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, they have no effect on net positions.

Principal payments on loan payable 4,114

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

Increase in compensated absences (89)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental fund. Neither transaction, however, has any effect on net position.

Proceeds from loan (27,784)

Change in net position of governmental activities \$ (85,701)

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

Rossmoor Community Services District

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Statement of Fiduciary Assets and Liabilities
Agency Fund
June 30, 2017

| | <u>Special Assessment Fund 50</u> |
|-----------------------------------|---|
| ASSETS | |
| Cash and investments | \$ 235,743 |
| Investments held by fiscal agents | 365,214 |
| Assessments receivable | <u>2,287</u> |
| Total assets | <u>\$ 603,244</u> |
| LIABILITIES | |
| Due to bondholders | <u>\$ 603,244</u> |

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

Notes to Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

As required by generally accepted accounting principles, the financial statements present the Rossmoor Community Services District (the primary government) and its component unit. The component unit discussed below is included in the District's reporting entity because of the significance of its operational or financial relationship with the District.

B. Basis of Presentation – Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

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

Notes to Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation – Government-wide and Fund Financial Statements (continued)

The fund financial statements provide information about the District's funds, including its fiduciary fund and blended component unit. Separate statements for each fund category – governmental and fiduciary – are presented. The fiduciary fund is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The District has elected to report the Capital Projects Contributions Fund as a major fund since the District only reports two governmental funds.

The District reports the following major governmental funds:

The General Fund is the general operating fund of the District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses not paid through other funds. This fund correlates with Fund 10 in the District's annual budget.

The Capital Projects Contributions Fund is used for the financing and construction of the District's public facilities. This fund correlates with Fund 40 in the District's annual budget.

Additionally, the District reports the following fund types:

Fiduciary Fund:

The Agency Fund is used to account for assets held by the District as an agent for other parties and agencies. The assets held are related to the series 1993 park improvement bonds, which are the liability of the property owners and are secured by liens against the assessed properties. This fund correlates with Fund 50 in the District's annual budget.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Notes to Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The District follows all pronouncements of the Governmental Accounting Standards Board (GASB).

The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions or by enabling legislation.
- Committed – amounts constrained to specific purposes by a government itself, using the highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
- Assigned – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned – amounts that are for any purpose; positive amounts are reported only in a general fund.

Notes to Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting (continued)

The District Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. The District has not designated any level of authority for assigning fund balance; therefore, the District Board can assign fund balance. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. It is the District's policy to consider committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

D. Assets, Liabilities and Net Position

1. Cash and Cash Equivalents

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

2. Capital Assets

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

3. Long-Term Liabilities

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

4. Property Taxes

Property taxes are levied January 1 of each year, at which time they become an enforceable lien on real property. Taxes for the first installment are due on November 1, and are payable through December 10 without penalty. The second installment of taxes is due February 1, and becomes delinquent on April 10. Property taxes are remitted to the District from the County of Orange at various times throughout the year. Property taxes are recognized in accordance with the modified accrual basis of accounting.

Notes to Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities and Net Position (continued)

5. Investments

Investments are stated at fair value (the value at which financial instruments could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale).

6. Compensated Leave Benefits

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

7. Appropriations and Encumbrances

Unexpended and unencumbered appropriations of the governmental funds automatically lapse at the end of the fiscal year for noncapital projects.

8. Use of Estimates

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

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data

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

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2017, there were no expenditures in excess of appropriations (legally adopted annual budget).

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2017 are classified in the accompanying financial statements as follows:

Statement of Net Position:

| | |
|----------------------|------------|
| Cash and investments | \$ 819,004 |
|----------------------|------------|

Statement of Fiduciary Assets and Liabilities:

| | |
|----------------------|---------|
| Cash and investments | 235,743 |
|----------------------|---------|

| | |
|-----------------------------------|----------------|
| Investments held by fiscal agents | <u>365,214</u> |
|-----------------------------------|----------------|

| | |
|----------------------------|----------------------------|
| Total cash and investments | <u><u>\$ 1,419,961</u></u> |
|----------------------------|----------------------------|

Cash and investments as of June 30, 2017 consist of the following:

| | |
|--------------------------------------|------------|
| Deposits with financial institutions | \$ 421,042 |
|--------------------------------------|------------|

| | |
|--------------|-----|
| Cash on hand | 400 |
|--------------|-----|

| | |
|-------------|----------------|
| Investments | <u>998,519</u> |
|-------------|----------------|

| | |
|----------------------------|----------------------------|
| Total cash and investments | <u><u>\$ 1,419,961</u></u> |
|----------------------------|----------------------------|

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

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

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

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer |
|---|------------------|---------------------------------|----------------------------------|
| U.S. Treasury Securities, Notes and Bonds | 5 Years | 25% | \$250,000 |
| Federal Agency or U.S. Government Securities | 5 Years | 25% | \$250,000 |
| California State Bonds, Warrants and Treasury Notes | 5 Years | 25% | \$250,000 |
| California Local Agency Investment Fund | N/A | 100% | \$65 Million |
| Orange County Treasury | N/A | 25% | None |
| Medium-Term U.S. Corporate Bonds or Notes | 5 Years | 25% | \$250,000 |
| Bankers Acceptances | 6 Months | 25% | \$250,000 |
| Certificates of Deposit | 2 Years | 25% | \$250,000 |

Investments authorized by debt agreements

Provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy, govern investment of debt proceeds held by the bond trustee. The table below identifies the investment types that are authorized for investments held by the bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

| Authorized Investment Type | Maximum Maturity | Maximum Percentage Allowed | Maximum Investment in One Issuer |
|---|------------------|----------------------------|----------------------------------|
| Federal Securities | None | None | None |
| U.S. District Securities | None | None | None |
| Commercial Paper | 270 days | None | None |
| Money Market Mutual Funds | N/A | None | None |
| Investment Agreements | None | None | None |
| Certificates of Deposit, Savings Accounts | None | None | None |
| Municipal Obligations | None | None | None |
| Banker's Acceptances | 1 year | None | None |
| U.S. Government Agencies | None | None | None |

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF), which is part of the Pooled Money Investment Account that is regulated by the California Government Code under the oversight of the State Treasurer, Director of Finance and State Controller. The District may invest up to \$65 million in the LAIF fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. All investments with LAIF are secured by the full faith and credit of the State of California. Separate LAIF financial statements are available from the California State Treasurer's Office on the Internet at <http://www.treasurer.ca.gov>.

Interest rate risk

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

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

Interest rate risk (continued)

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

| Investment Type | Total | 12 months or less | 12 months or more |
|---------------------------|-------------------|----------------------|----------------------|
| State investment pool | \$ 633,305 | \$ 633,305 | \$ - |
| Held by fiscal agents: | | | |
| Money market | 190,279 | 190,279 | - |
| Federal agency securities | 174,935 | 174,935 | - |
| | <u>\$ 998,519</u> | <u>\$ 998,519</u> | <u>\$ -</u> |

Credit risk

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

| Investment Type | Total | Minimum Legal Rating | Rating as of Year End |
|---------------------------|-------------------|-------------------------|--------------------------|
| State investment pool | \$ 633,305 | N/A | Not rated |
| Held by fiscal agents: | | | |
| Money market | 190,279 | N/A | Not rated |
| Federal agency securities | 174,935 | N/A | AAA |
| | <u>\$ 998,519</u> | | |

Rossmoor Community Services District

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

Concentration of credit risk

The investment policy of the District limits investments in any one issuer, except in the state investment pool, to 25% of its investment portfolio. For the year ended June 30, 2017, investments in any one issuer (other than external investment pools) exceeding 5% of the investment portfolio were as follows:

| <u>Issuer</u> | <u>Investment Type</u> | <u>Amount</u> | <u>Percentage of Portfolio</u> |
|------------------------|---------------------------|-------------------|--------------------------------|
| Federal Home Loan Bank | Federal Agency Securities | <u>\$ 174,935</u> | <u>18%</u> |

Custodial credit risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy limits investments in certificates of deposit and corporate notes from one issuer to \$250,000. All other authorized deposits are subject to the following provision: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure governmental agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2017, the District had deposits with financial institutions in excess of federal depository insurance limits by \$192,059 that were held in collateralized accounts.

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

Fair value of investments

The District reports its investments at fair value in the accompanying financial statements. All investment income, including changes in the fair value of investments, is recognized as revenue in the accompanying financial statements.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District had the following recurring fair value measurements as of June 30, 2017:

- Federal agency securities of \$174,935, valued using Level 1 inputs.

Investments in the Local Agency Investment Fund (LAIF) are measured at the Net Asset Value (NAV), and are not subject to classification in the fair value hierarchy.

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

B. Capital Assets

A summary of changes in capital assets activity for the District's governmental activities for the year ended June 30, 2017 is as follows.

| | Balance at June 30, 2016 | Increases | Decreases | Balance at June 30, 2017 |
|--|-----------------------------|--------------------|-----------------|-----------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 2,861,158 | \$ - | \$ - | \$ 2,861,158 |
| Construction in progress | 4,000 | - | - | 4,000 |
| Total capital assets, not being depreciated | <u>2,865,158</u> | <u>-</u> | <u>-</u> | <u>2,865,158</u> |
| Capital assets, being depreciated: | | | | |
| Buildings and structures | 4,409,999 | 52,431 | - | 4,462,430 |
| Motorized vehicles | 27,608 | 32,784 | (10,537) | 49,855 |
| Total capital assets, being depreciated | <u>4,437,607</u> | <u>85,215</u> | <u>(10,537)</u> | <u>4,512,285</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and structures | (2,382,240) | (165,243) | - | (2,547,483) |
| Motorized vehicles | (27,608) | (3,005) | 10,537 | (20,076) |
| Total accumulated depreciation | <u>(2,409,848)</u> | <u>(168,248)</u> | <u>10,537</u> | <u>(2,567,559)</u> |
| Total capital assets, being depreciated, net | <u>2,027,759</u> | <u>(83,033)</u> | <u>-</u> | <u>1,944,726</u> |
| Governmental activities capital assets, net | <u>\$ 4,892,917</u> | <u>\$ (83,033)</u> | <u>\$ -</u> | <u>\$ 4,809,884</u> |

Depreciation expense of \$168,248 was charged to the parks and recreation function/program in the statement of activities.

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

C. Summary of Changes in Long-Term Liabilities

| | Balance June 30, 2016 | Additions | Deletions | Balance June 30, 2017 | Due within One Year |
|----------------------|--------------------------|------------------|--------------------|--------------------------|------------------------|
| Compensated absences | \$ 29,039 | \$ 55,337 | \$ (55,248) | \$ 29,128 | \$ 25,000 |
| Loan payable | - | 27,784 | (4,114) | 23,670 | 5,180 |
| Total | <u>\$ 29,039</u> | <u>\$ 83,121</u> | <u>\$ (59,362)</u> | <u>\$ 52,798</u> | <u>\$ 30,180</u> |

Loan Payable

On August 15, 2016, the District financed the purchase of a truck for \$27,784. The loan bears interest at 5.99% a year and matures on August 29, 2021. The total principal amount outstanding at June 30, 2017 was \$23,670.

The annual debt service requirements for the loan payable outstanding at June 30, 2017 were as follows:

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--------------------------------|------------------|-----------------|------------------|
| 2018 | \$ 5,180 | \$ 1,279 | \$ 6,459 |
| 2019 | 5,499 | 960 | 6,459 |
| 2020 | 5,838 | 621 | 6,459 |
| 2021 | 6,197 | 262 | 6,459 |
| 2022 | 956 | 7 | 963 |
| Total | <u>\$ 23,670</u> | <u>\$ 3,129</u> | <u>\$ 26,799</u> |

Special Assessment District Bonds

On June 10, 1993, the District issued \$5,000,000 of Series 1993 Limited Obligation Improvement Bonds for Landscaping and Lighting Assessment District No. 1991-1 (Rush School Site Acquisition Project) in accordance with the provisions of the Municipal Improvement Act 1915. The bonds are the liability of the property owners and are secured by liens against the assessed properties. The District acts as agent for collection of principal and interest payments by the property owners and remittance of such monies to the bondholders. Neither the faith and credit nor the general taxing power of the District have been pledged to the payment of the bonds. The bonds bear interest at 6.2% a year and mature on September 2, 2021. The balance of the bonds outstanding at June 30, 2017 was \$1,335,000.

Notes to Financial Statements
June 30, 2017

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

D. Revenues

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

Intergovernmental revenue for the year ended June 30, 2017 consists of County street sweeping reimbursements of \$54,210. These intergovernmental revenues are presented as program revenues under the public services function/program in the statement of activities.

NOTE 4: OTHER INFORMATION

A. Risk Management

The District is a member of the Special District Risk Management Authority (SDRMA). The Authority was formed under a joint powers agreement pursuant to California Government Code Sections 6500 et seq. and 900 et seq. to provide a general liability, automotive liability and property damage, and errors and omissions risk financing for the member districts. Contribution development is based on the particular characteristics of the member districts.

The following audited financial data is presented as of and for the fiscal year ended June 30, 2016 for SDRMA (most recent data available):

| | |
|--------------------------------|---------------------------------|
| Total assets | \$ 110,682,834 |
| Deferred outflows of resources | 332,954 |
| Total liabilities | 58,754,717 |
| Deferred inflows of resources | <u>117,687</u> |
| Net position | <u><u>\$ 52,143,384</u></u> |
| Total revenues | \$ 64,793,147 |
| Total expenses | <u>61,339,889</u> |
| Change in net position | <u><u>\$ 3,453,258</u></u> |

The District's precise share of the Authority's assets, liabilities, risk margin and changes therein during the fiscal year are not available.

Notes to Financial Statements
June 30, 2017

NOTE 4: OTHER INFORMATION (continued)

A. Risk Management (continued)

Adequacy of Protection

During the past three fiscal years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

DRAFT
Subject to Change

Required Supplementary Information

Rossmoor Community Services District

DRAFT
Subject to Change

Required Supplementary Information
General Fund (Fund 10)
Budgetary Comparison Schedule
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---------------------------------|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 842,112 | \$ 848,000 | \$ 888,704 | \$ 40,704 |
| Special assessments | 298,934 | 298,934 | 309,594 | 10,660 |
| Intergovernmental | 60,400 | 60,400 | 54,210 | (6,190) |
| Charges for services | 173,500 | 167,700 | 157,299 | (10,401) |
| Investment income | 2,100 | 3,000 | 4,684 | 1,684 |
| Other | 4,500 | 23,000 | 22,493 | (507) |
| Total revenues | <u>1,381,546</u> | <u>1,401,034</u> | <u>1,436,984</u> | <u>35,950</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 415,416 | 424,750 | 414,288 | 10,462 |
| Public services | 260,637 | 269,542 | 259,093 | 10,449 |
| Parks and recreation | 616,441 | 647,251 | 641,896 | 5,355 |
| Capital outlay | <u>24,000</u> | <u>38,350</u> | <u>28,203</u> | <u>10,147</u> |
| Total expenditures | <u>1,316,494</u> | <u>1,379,893</u> | <u>1,343,480</u> | <u>36,413</u> |
| Net change in fund balance | 65,052 | 21,141 | 93,504 | 72,363 |
| Fund balance, beginning of year | <u>739,612</u> | <u>739,612</u> | <u>739,612</u> | <u>-</u> |
| Fund balance, end of year | <u>\$ 804,664</u> | <u>\$ 760,753</u> | <u>\$ 833,116</u> | <u>\$ 72,363</u> |

Budgets and Budgetary Accounting

The annual District budget for the General Fund is prepared, approved and adopted in accordance with Section 61110 of the government code. Budgetary control is maintained at the total expenditure level of each fund. Any deficiency of budgeted revenues compared to budgeted expenditures is financed from beginning unassigned fund balance. During the fiscal year, several nominal supplementary appropriations were necessary.

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Supplementary Information

Capital Projects Contributions Fund (Fund 40)
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|--|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Other | \$ - | \$ - | \$ 400 | \$ 400 |
| EXPENDITURES | | | | |
| Parks and recreation | - | - | 8,737 | (8,737) |
| Capital outlay | 46,000 | 48,745 | 86,450 | (37,705) |
| Debt service: | | | | |
| Principal retirement | - | - | 4,114 | (4,114) |
| Interest and fiscal charges | - | - | 1,296 | (1,296) |
| Total expenditures | <u>46,000</u> | <u>48,745</u> | <u>100,597</u> | <u>(51,852)</u> |
| Excess of revenues over (under) expenditures | (46,000) | (48,745) | (100,197) | (51,452) |
| OTHER FINANCING SOURCES | | | | |
| Proceeds from loan | - | - | 27,784 | 27,784 |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>27,784</u> | <u>27,784</u> |
| Net change in fund balance | (46,000) | (48,745) | (72,413) | (23,668) |
| Fund balance, beginning of year | <u>105,109</u> | <u>105,109</u> | <u>105,109</u> | <u>-</u> |
| Fund balance, end of year | <u>\$ 59,109</u> | <u>\$ 56,364</u> | <u>\$ 32,696</u> | <u>\$ (23,668)</u> |

Rossmoor Community Services District

DRAFT
Subject to Change

**Statement of Changes in Fiduciary
Assets and Liabilities – Agency Fund (Fund 50)
For the Year Ended June 30, 2017**

| Special Assesment Fund | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|--------------------------------------|------------------------------|-------------------|-------------------|---------------------------|
| Assets | | | | |
| Cash and investments | \$ 224,575 | \$ 384,372 | \$ 373,204 | \$ 235,743 |
| Investments held by fiscal agents | 366,549 | 381,113 | 382,448 | 365,214 |
| Assessments receivable | 2,247 | 2,287 | 2,247 | 2,287 |
| Total assets | <u>\$ 593,371</u> | <u>\$ 767,772</u> | <u>\$ 757,899</u> | <u>\$ 603,244</u> |
| Liabilities | | | | |
| Due to bondholders | <u>\$ 593,371</u> | <u>\$ 767,772</u> | <u>\$ 757,899</u> | <u>\$ 603,244</u> |

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

ANNUAL FINANCIAL AUDIT

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

AGENDA ITEM D-2

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: QUARTERLY STATUS REPORT

RECOMMENDATION:

Receive and file.

BACKGROUND:

The Quarterly Status Report is formatted to keep the Board informed of the current status of District goals and objectives. It is also intended that these reports convey status, priority and milestones in order to assist the Board in its decision making process and to better direct staff and resources.

ATTACHMENTS:

1. Quarterly Status Report.



THIRD QUARTER FY 2017-2018 STATUS REPORT



MISSION STATEMENT: The mission of the Rossmoor Community Services District is to provide superior, cost-effective, services that enhance the quality of life for the residents of Rossmoor.

GOAL I—SAFETY: The District will use all possible means to ensure the safety of the community through the utilization of its public safety resources.

Objective 1: Meetings with County Sheriff The General Manager has met or discussed with members of the Orange County Sheriffs Department on several occasions during the quarter to discuss issues of public safety. We have partnered with the OCSD on crime, safety and educational programs and also held another successful Drug Take Back Day at Rush Park.

Objective 2: Meetings with OCFA No reportable issues.

Objective 3: Street Lighting The General Manager continued to work with Express Energy Services and Southern California Edison Co. to explore additional street lighting on Montecito Rd. All groups involved are working together on resolving these issues for the safety of our residents.

GOAL II—FINANCIAL STABILITY: The District will maximize its available resources and ensure financial stability by maintaining a balanced budget and adhering to all applicable financial policies.

Objective 1: Grant Funds Staff is anticipating Infrastructure Funds to become available and is collecting bids for the Rush Park parking lot, Rossmoor Park Playground, etc. to apply for Grants as soon as they become available.

Objective 2: Investments As a result of the low interest rates currently available, all of the District's idle funds are invested in LAIF. When the investment environment improves, recommendations for other investment opportunities will be presented to the Investment Committee. Approximately half of the Rush Park Bond Reserve has matured. The reinvestment is being presented to the Board for a decision.

Objective 3: Community Volunteers There are currently Rossmoor Winter Festival needs which have been identified as opportunities for volunteers. As these opportunities may arise, an effort will be made to seek out volunteer assistance.

Objective 4: User Fees Staff has reviewed the District's User Fees and comparing nearby cities' User Fees to determine if they should be adjusted. Staff will submit their findings at the next Parks/Facilities Committee meeting in August.

Objective 5: Fiscal Status A CIP Committee Meeting was held on June 1, 2017 to review the Estimates to Close, CIP Budget, Preliminary Budget and Project List. A Budget Committee Meeting was held in May to review the 2016-2017 Estimates to Close, the Five Year Fiscal Plan, and the 2017-2018 Preliminary Budget, which was approved by the Board at the June 13, 2017 Board Meeting.

GOAL III—URBAN FOREST: The District will promote, protect and maintain a healthy urban forest in Rossmoor

Objective 1: Diversity of Parkway and Park Trees The District continues to plant a variety of parkway trees that are diverse in species and consistent with like species on a particular block or street. As certain species become susceptible to pest or disease problems, they are removed from the list. Species that are determined to be suitable for street trees are added to the list as they become available through nurseries and the District's contract arborist. Trees are planted in parks on a continuous basis, to replace trees that have been removed.

Objective 2: Trimming of Parkway Trees District trees are pruned on a four-year grid cycle. Rossmoor is divided into four districts or grids, with one district being trimmed each year. The annual 'Grid Trim' for District 3 will begin in fall of 2017
Off-grid trims were completed as needed, for crown thinning and young tree structural pruning
The District continues to work with Orange County Public Works toward the completion of safety and clearance trims.

Objective 3: Condition of Park and Parkway Trees Rossmoor trees continue to be monitored regularly for health, maintenance and safety issues. The urban forest of Rossmoor has been greatly affected by drought and disease. Mature trees that were planted when the neighborhood was built continue to decline due to age and stress from environmental and biological issues such as drought, pests and disease. The District continues to water young trees that are not being watered by residents and mature trees which have been affected by the drought and are not watered by residents. White Alder trees in the District continue to be killed off by a root rot disease. Bacterial Scorch disease continues to infect Liquidambar, Magnolia trees and other species of trees in Rossmoor. Rossmoor Sycamore trees continue to be monitored for a devastating pest/disease complex caused by the Polyphagous Shot Hole Borer.

Objective 4: Educating the Public on Benefits and Care of the Urban Forest Inquiries and concerns from residents are addressed by the RCSD Tree Consultant. Informational brochures and flyers continually provided to residents, realtors and contractors. Arboriculture related articles continue to be published in RCSD newsletter and website. Arbor Day Celebration for Tree City qualification.

GOAL IV—PROPERTY MAINTENANCE: The District will endeavor to ensure that all of its properties are maintained in a safe and proper working order.

Objective 1: Inspection of District Properties Facility inspection: Rossmoor Park Tennis court's gate # 2 and men's restroom door electrical locking mechanism got repaired by Hill's Brothers Lock and Safe. Everything is locking and opening on time. LED Street Light Retrofit Project updates: Contractor Express Energy Services Inc. is scheduled to start the retrofitting process of the entire community street lighting in November 2017. Rush Park Winter Fest electrical Lighting installation has been completed.

Objective 2: Maintenance of District Properties District staff reseeded dried turf areas at Rossmoor parks where the Youth Center camp was concentrated. District staff has been doing tree safety trimming along the bike lane on Foster, picking up fallen tree branches, removals of small trees and watering newly planted trees throughout the District once per week. Sewer line preventive maintenance was done by Pete's plumbing at all the facilities. The District is in compliance with the Fire Department all the fire extinguishers were serviced. South Bay Heating & Air conditioning Inc. serviced all the HVAC units in all the facilities. Only one A/C unit was repaired in the E-room.

Objective 3: Maintenance Record Keeping District landscaping contractor, BrightView is in compliance with all park maintenance performance standards.

Objective 4: Water Conservation The RCSD is in compliance with Golden State Water Company's standards. All irrigation controllers are scheduled to water three days per week. Rossmoor Park irrigation system: A 3" faulty pressure reducer was replaced with a new one. The cost and installment was covered by the manufacturer.

Objective 5: Best Practices for Conservation of Resources Bright View and District staff continue to be vigilant in monitoring and adjusting the irrigation controllers to assure proper watering of the turf areas.

GOAL V—RECREATION: The District will endeavor to create a livable community and promote healthy lifestyles aimed at enhancing the quality of life through use of recreational activities.

Objective 1: Special Events The District offered its second summer of combining both Concerts and Movies in the Park events at Rush Park. The feedback from the events was positive and everyone seemed to enjoy all the events offered over the summer months. Planning and meetings are underway for the 3rd Rossmoor Winter Festival. With a few minor changes and added attractions the event seems to be coming along and will be a great way to keep bringing holiday spirit to Rossmoor.

Objective 2: Recreation/Athletic Facilities The Rossmoor Park Community Center is currently being utilized by the Youth Center's R.A.S.C.A.L.S. after school program and The Children's Garden pre-school program. LAGSL continues to utilize the fields and are in compliance with the MOU. Storage container at Rossmoor Park is being utilized by both programs and provides adequate space for all.

Objective 3: Accessibility of Recreation/Athletic Facilities Recreation staff is researching ideas for revenue sharing programs and class offerings to the community.

Objective 4: User Fees-Recreation/Athletic Facilities Recreation staff is monitoring compliance of MOU's and Contract Services Agreements (CSA's) for commercial use of District Property.

GOAL VI—COMMUNICATION: The District will expand upon the availability of information to Rossmoor residents by communicating important and timely information.

Objective 1: District Website/Social Media Phase 2-RecDesk Community Portal Upgrade was completed early last quarter. The redesign coordinates with the District's main website and allows for Phase 3 expansion of programs, online tennis and picnic site reservations and online payments. Website additions include Summer Events, All New Youth Center Summer Day Camp Program, Quick Links for OC Stay Safe Partners in Crime Prevention, Wildlife Watch, Vacation Home Checks, Ready OC, Urban Forest, etc. and the latest board meeting agendas and video links. Website traffic continues to increase.

The new fee schedule has been added to the website as well as the new Rossmoor Tennis Program. Now that the tennis program is in place and running smoothly we can proceed with online reservations and payments for tennis and picnic sites. Staff has been undergoing training with RecDesk and we are scheduled to launch in January of 2018. An e-mail notification will be sent to the public regarding the registration process.

The campaign for this year's 3rd Annual Rossmoor Winter Festival and the 60th Anniversary of the Community of Rossmoor has been strong and we have generated significant sponsors and larger donations. Promotional taglines include "Let There Be Snow", "An Avalanche of Fun", etc. to highlight the long anticipated real snow attraction this year. The Rossmoor Winter Festival website has been updated. Promotional media channels include advertising via the website, e-blasts, press releases, banners and social media. We are encouraging winter festival attendees to post their Rossmoor Winter Festival Photos on social media using the coordinating hashtags.

Objective 2: Quarterly Newsletter The fall edition of the newsletter was sent and emailed in October. The publication covered several timely and popular topics, featuring the 60th Anniversary of the Rossmoor Community and an historical overview. Articles addressed the Rossmoor Winter Festival, new Rossmoor Tennis Program, schedule of holiday events, OCSD Rx Drug Take Back Day, job announcements, new website features and more. The newsletter continues to receive positive feedback and new e-subscribers. It also drives significant web traffic to the District website.

Objective 3: Community Input Several E-blasts and bulletins were sent out encouraging the public's attendance at the RCSD Board Meetings to discuss and receive input on issues of community concern. We have also sent out partnership communications with the Orange County Sheriff's Department regarding upcoming crime and safety presentations of benefit to our residents. Social Media Campaigns and post sharing have generated reciprocity as well as positive community feedback. We continue to receive inquiries and communications from the public via our website contact form.

Objective 4: Promotion of District Programs The District's newsletter, e-blasts, flyers, brochures, signs, banners, website posts, and social media continue to be successfully utilized in the promotion of

District programs and events and have proven to be budget-friendly and effective. We have created attractive branding for our new tennis program.

GOAL VII—COOPERATIVE RELATIONSHIPS: The District will endeavor to work closely with other local, state and federal agencies.

Objective 1: Los Alamitos School District The General Manager has met on several occasions with LAUSD during the quarter to discuss matters of general interest.

Objective 2: Neighboring Jurisdictions The General Manager has met with/had discussions with officials from the City of Los Alamitos and the City of Seal Beach on several occasions to discuss matters of general interest.

Objective 3: County of Orange The General Manager has had discussions with the County Supervisor’s office and LAFCO Board members and staff on several occasions to discuss matters of general interest.

GOAL VIII—NEW INITIATIVES: The District will evaluate new initiatives as they come to the attention of the Board.

Objective 1: Community Concerns The General Manager has met with residents on various issues including parking, traffic, and street sweeping issues which did not rise to a level requiring Board action. Other, more complex requests related to the LA Fitness Project and Foster Road Bike Lane Issue, and outside the RCSD’s jurisdiction, were dealt with through a combination of public forum opportunities, public outreach and meetings with the appropriate community leaders.

Objective 2: Report to the Community The community is kept apprised of community issues through Reports to the Board as a part of the District’s monthly Board meetings, the District’s website and through dissemination of the Quarterly Newsletter, email blasts and social media.

GOAL IX—CLEAN STREETS: The District will effectively manage street sweeping operations in the community.

Objective 1: Regular Street Sweeping The street sweeping contract with the R.F. Dickson Co. remains in place with no reportable issues.

Objective 2: Street Sweeping Enforcement No reportable action.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-3

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: QUARTERLY RECREATION REPORT

RECOMMENDATION:

Receive report.

BACKGROUND:

Attached is the Quarterly Recreation Report. This report is intended to provide the Board with the status of the activities and programs being performed in the furtherance of the District's recreation program. The report was prepared by the District's Recreation Superintendent, Chris Argueta.

As per the Board's request at its regular board meeting of September 12, 2017, this quarter the Recreation Superintendent has also included a progress report and update on the District's expanded Tennis Instruction Program.

ATTACHMENTS:

1. Quarterly Recreation Report.
2. Tennis Program Informational Report

RCSD RECREATION DEPARTMENT

QUARTERLY REPORT TO THE BOARD

November 2017

SUMMARY

As the District's Recreation Department wraps up its full summer schedule, Recreation staff reflects on another successful summer of Movies, Concerts and Shakespeare in the Park events. 2017 marked the seventeenth summer of offering free movies in the park events at Rush Park and with each year, the popularity of the summer event seems to grow. As a result, Recreation staff continues to look for ways to improve event offerings and staffing needs.

Some of the recent accomplishments completed by the Recreation Department include:

- Overseeing the conclusion of the 2017 summer series events at Rush Park
- Conclusion of the Youth Center's Rossmoor Park Summer Day Camp program
- Beginning of the Youth Center's R.A.S.C.A.L.S afterschool program at the Rossmoor Park Community Room.
- Co-sponsorship of the 4th of July Fireworks Spectacular at the JFTB
- Meeting with the Rossmoor Winter Festival Committee
- Commencement of monthly Community Festival meetings
- Professional Tennis Instructor added to tennis program

Summer Movies, Concerts and Shakespeare in the Park events were once again highly attended by the community. Popular movies including **Sing**, **Lego Batman**, along with **Moana** which proved to be a crowd favorite and drew a large crowd. Recreation staff provided free pre-movie themed activities for each movie. **Sing** activities included; character mask station, creating microphones and guitars to sing and play along to the songs during the movie, also coloring activities and bounce houses. **Lego Batman** activities included character themed arts and crafts, making masks and capes to wear and also accessories to take home and play with, along with coloring stations and bounce houses. **Moana** activities included movie themed arts and crafts, build your own animal face to color and wear, floral inspired necklaces and bracelets and of course the ever so popular bounce houses.

With the combination of the concert and movie events this summer, attendance levels at these events were good and seem to continue to grow. **Elm Street Band** once again opened the summer concert series in June. July's performance by **King Salmon Band** was definitely a treat and **Smokin' Cobras** closed out the summer at our August event by rocking the stage and getting people on their feet and dancing throughout the evening. As an effort to increase attendance levels, District staff plans to bring in popular local bands that can make our events memorable and fun for all in attendance.

Shakespeare in the Park events included the theatrical performances of **Macbeth** and **Taming of the Shrew**. As with every year, these events are highly

RCSD RECREATION DEPARTMENT

QUARTERLY REPORT TO THE BOARD

November 2017

anticipated and highly attended. The Shakespeare by the Sea crew did another fine job this year with production of both of the performances. Staff was on site to handle any issues that might have occurred and help make the event go on without interruptions. Volunteer sheriff's deputies were also on hand at all of our summer events this year, to help bring comfort and tranquility to all of the Rush Park events.

The Youth Center's Rossmoor Park Summer Day Camp recently ended their 10 week program for their 29th summer at Rossmoor Park. On average, 100 youth enjoyed daily arts and crafts, outdoor activities, special events, field trips, tournaments and contests. Under the direction of a new highly motivated Director, the Youth Center had one of its busiest summers to date. Recreation staff worked closely with Youth Center Directors and staff to address park and facility cleanliness and participants' safety. A post-summer meeting took place between Youth Center and District staff to recommend improvements for future years'.

Each year the RCSD contributes a donation to the Annual 4th of July Fireworks Spectacular held at the Joint Forces Training Base. As an event stakeholder, RCSD receives a vendor space to setup the RCSD booth at the VIP staging area. District Recreation staff was present at this years' event to promote summer events. This is the fifth year the event has taken place on the Tarmac allowing for a better event area, resulting more room and better attendance.

With the holidays right around the corner again, the countdown to the district's 3rd Rossmoor Winter Festival has begun, along with the planning of the event. The festival committee has begun to gather a little earlier this year compared to last year and hopes to make the festival even better. With many new ideas and suggestion of how to improve the festival, the committee is working hard to make it a special evening again for all of those in attendance.

September marked the commencement of monthly Community Festival meetings with the Festival planning committee. This marks the sixth year of the committee members partaking in the event planning process. Items discussed include areas for improvement such as additional volunteers, additional sponsors, setup/cleanup, etc. To gain volunteer support, the Committee discussed offering incentives for community sports groups and non-profits participation. The Rossmoor Homeowners Association will ask for the RCSD's continued support including stage rental and staffing.

An additional tennis instructor has been brought on to the District's tennis program. Instructor Beau Berglund has many years of playing at a high level as well as teaching children and adults. With many years involved with tennis it will be great addition to the program and will bring more options and opportunities to improve or sharpen your skill level. For parents looking to have their children be more active or to get them involved in a fun activity, this is a great opportunity.

RCSD RECREATION DEPARTMENT

QUARTERLY REPORT TO THE BOARD

November 2017

Recreation staff is currently working on the following projects:

- Continued collaboration with the Youth Center to offer an array of activities for the After School program at Rossmoor Park
- Preparing with the RHA for the annual Community Festival
- Coordination of the Annual School Ghoul Event at Rush Park
- Discussion about adding and implementing more online reservation options
- Gathering quotes and planning for the District's upcoming winter festival

Recreation staff, along with the afterschool Youth Center staff, continues to meet throughout the school year to discuss ways to keep the kids in the program active and engaged in different types of activities. Also ways to incorporate different school subjects into the activities to encourage scholastics.

The 6th Annual School Ghoul Event is being held on Sunday, October 29, 2017. The Board previously approved utilization of Rush Park as early as 6:00AM for the start and finish line. The annual event is a fundraiser for LAUSD schools and promotes health and wellness in the community. The Directors of the School Ghoul event continue to provide RCSD staff with all required documentation and permitting requirements. Recreation staff will work closely with the Directors until the event to insure day-of-event requirements are met. Recreation staff is scheduled to be on-site the morning of the event.

As a goal of the Recreation Department to provide services to the community, Recreation staff is researching ideas to improve the District's tennis program online. The District will consider evolving the program to offer online reservations for courts and instructors for all ages and skill levels including for innovative workout classes and drop in play.

Respectfully Submitted By

Chris Argueta, RCSD Recreation Superintendent



ROSSMOOR COMMUNITY SERVICES DISTRICT

Date: November 14, 2017
To: Honorable Board of Directors
From: Recreation Department
Subject: Tennis Program



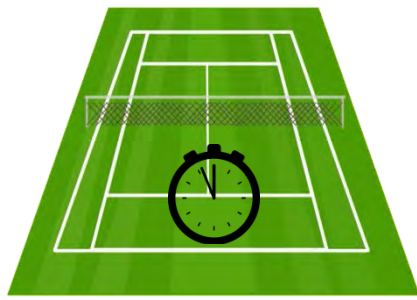
Informational Report

At the previous September board meeting it was agreed upon to add an additional professional tennis instructor to the Rossmoor tennis program. Rossmoor resident and former division one tennis player Beau Berglund was then introduced and welcomed as a new tennis instructor for the tennis program at Rossmoor Park. Beau will bring with him, over fifteen years of experience and passion for the game of tennis. With many years working with players of all ages and skill levels, there will now be even more opportunities for the community to be able to come enjoy a private lesson or join one of the group clinics that are offered as well.

As staff welcomes the new addition, we also plan on monitoring the program as well as both tennis instructors to make sure no major issues arise and a safe and fun environment continues to be provided for the community. We will continue to make sure there will be available courts for the community to reserve or if not reserved, to be used on a first come, first serve basis. Weekend staff will also be around the park to monitor the courts and update us of any possible issues or concerns.

Since the September board meeting, RCSD staff has met with both instructors Fernando Molina and Beau Berglund individually on three separate occasions. A meeting with both instructors was also done to make sure both instructors continue to grow individually as well as a whole to benefit the program overall. Fernando and Beau both felt that things continue to be working out well and may even work together for future programs and ideas to make the tennis program even better. RCSD staff plans to continue to meet and follow up with them on a regular basis.

Since implementing an additional tennis instructor, an increase in revenue of over double the previous month has been recorded. Even with an increase of reservations being made by both the instructors and residents, courts are still readily available for patrons to continue to stop by and enjoy with friends and family. Also, there have been no complaints or issues since adding an additional instructor to the program. Staff will continue to monitor and resolve any concerns in order to continue to provide a great program for the community.



October

Tennis Court Hours

Total Court Hours Available 7am – 10pm Per/Day
(4 Courts) = 56 Hours

Total Court Hours Available (*October*)
(4 Courts) x (31days) = 1,736 Hours

Total Instructional Hours (*October*)
(2 Tennis Instructors) = 119.5 Hours

Total Hours Still Available to the Public (*October*)
(4 Courts) = 1,616.5 Hours

(%) Available to Public vs. Instruction (*October*)

| | Public | Instruction |
|--------------|---------------|--------------------|
| (4 Courts) = | 93.1% | 6.9% |



ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-4

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: QUARTERLY TREE REPORT

RECOMMENDATION:

Receive report.

BACKGROUND:

Attached is the Quarterly Tree Report. This report is intended to provide the Board with the status of the work being performed in the maintenance and preservation of the community's urban forest. The report was prepared by the District's Tree Consultant, Mary Kingman.

ATTACHMENTS:

1. Quarterly Tree Report.

2017/ 2018 Tree Trimming, Planting, Removals, Failures and Service Requests

| Month | Safety Trim OCPW | Small Trim WCA | Medium Trim WCA | Large Trim WCA | 24" Box Plant | Sp 24" or 36" Box Plant | Small Tree Removal | Tree Failures - Weather | Tree Removals - Parkways | Tree Removals Parks | Resident Service Request |
|----------------------------|---------------------|-------------------|--------------------|-------------------|------------------|-------------------------------|--------------------------|-------------------------------|--------------------------------|---------------------------|-----------------------------|
| July-17 | | | | 1 | | | 3 | | | | 33 |
| August-17 | | | 46 | 11 | | | 2 | | 33 | | 37 |
| September-17 | | | | | | | | | | | 24 |
| 3rd Quarter Totals | 0 | 0 | 46 | 11 | 0 | 0 | 5 | 0 | 33 | 0 | 94 |
| October-17 | | | | | | | | | | | |
| November-17 | | | | | | | | | | | |
| December-17 | | | | | | | | | | | |
| 4th Quarter Totals | | | | | | | | | | | |
| January-18 | | | | | | | | | | | |
| February-18 | | | | | | | | | | | |
| March-18 | | | | | | | | | | | |
| 1st Quarter Totals | | | | | | | | | | | |
| April-18 | | | | | | | | | | | |
| May-18 | | | | | | | | | | | |
| June-18 | | | | | | | | | | | |
| 2nd Quarter Totals | | | | | | | | | | | |
| FY 2016/2017 Totals | | | | | | | | | | | |

CURRENT ACTIVITIES

| Key: C=Complete I/P=In Progress On/G=Ongoing P=Pending | STATUS |
|--|--------|
| WCA | |
| Replacement Plantings | On/G |
| Vacant Site Planting | P |
| Off-Grid Maintenance Trims | On/G |
| OCPW | |
| Tree Removals | On/G |
| County Safety Trims | On/G |
| RCSD | |
| Tree Watering | On/G |
| Small Branch Pruning - Sucker Growth, etc. | On/G |

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: REGULAR MEETING OF OCTOBER 10, 2017

RECOMMENDATION:

Approve the Minutes of the Regular Meeting of October 10, 2017 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their meeting of October 10, 2017 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Regular Meeting of October 10, 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, October 10, 2017

A. ORGANIZATION

1. CALL TO ORDER: 7:06 P.M.

2. ROLL CALL: Directors Casey, DeMarco, Kahlert, Nitikman
President Maynard

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS:

a. OCSD School Resource Officer Mike Sakamoto Re: Internet Safety for Parents

Deputy Sakamoto gave a community presentation on Internet Safety for Parents which included information on how to protect children from the dangers of the internet and social media. Subject matter included, The Brain, Cyberbullying, Digital Reputation/Footprint, Digital Photos, Applications, Sexting and Child Predators.

B. ADDITIONS TO AGENDA—None

C. PUBLIC FORUM—None

D. REPORTS TO THE BOARD—None

E. CONSENT CALENDAR:

1a. MINUTES REGULAR BOARD MEETING—September 12, 2017

Motion by Director Casey seconded by Director Nitikman to approve Item E-1a. Minutes of the Regular Board Meeting of September 12, 2017. Motion passed 4-1, with Director Kahlert abstaining as he was not present at the September 12, 2017 meeting.

2. REVENUE AND EXPENDITURE REPORT—August 2017

Motion by Director Nitikman seconded by Director Casey to approve Item E-2, August 2017 Revenue and Expenditure Report. Motion passed 5-0.

F. PUBLIC HEARING—None

G. RESOLUTIONS:

1. RESOLUTION NO. 17-10-10-01 SETTING THE RATES, FEES AND CHARGES FOR THE USE OF DISTRICT FACILITIES AND ADOPTING THE 2017-2018 RCSD FEE SCHEDULE.

Approved by roll call vote Resolution No. 17-10-10-01 by reading the title only and waiving further reading as follows:

DISCUSSION AND POSSIBLE ACTION RE: FEE STUDY PROGRESS AND RECOMMENDATIONS AND ADOPTION OF RESOLUTION NO 17-10-10-01 SETTING THE RATES, FEES AND CHARGES FOR THE USE OF DISTRICT FACILITIES AND ADOPTING THE 2017-2018 RCSD FEE SCHEDULE

Motion by Director Kahlert seconded by Director Nitikman to approve staff recommendations for the changes to the fee schedule and remove the hourly non-profit rate in the Field Section on page two of Attachment A of the Proposed Fee Schedule; Approve Resolution No.17-10-10-01 by roll call vote by reading the title only and waiving further reading. Motion passed by roll call vote 5-0.

2. RESOLUTION NO. 17-10-10-02 BOARD APPROVAL FOR THE SERVING OF ALCOHOL (BEER & WINE) AT THE ROSSMOOR WINTER FESTIVAL.

Approved by roll call vote Resolution No. 17-10-10-02 by reading the title only and waiving further reading as follows:

DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZING THE DISPENSING OF ALCOHOL (BEER & WINE) AT THE 2017 ROSSMOOR WINTER FESTIVAL AND APPROVAL OF RESOLUTION NO. 17-10-10-02 RE: BOARD APPROVAL FOR THE SERVING OF ALCOHOL (BEER & WINE) AT THE ROSSMOOR WINTER FESTIVAL.

Discussion ensued relative to the location, set up, wristbands, security methods and concerns, of this year's beer garden attraction hosted by the Seal Beach Lions Club. Lee Lindquist and Chris Argueta explained and contrasted the various differences in the set up this year as compared to last year. Some of the most notable differences pertained to moving the beer garden closer to the food trucks so that after patrons purchased their food they could then proceed to the beer garden. The Board requested an upgrade in the quality of wine. Lee Lindquist agreed. Director DeMarco expressed some security concerns and reservations about having alcohol at the event. He had questions relative to profit sharing. Mr. Lindquist replied that 100% of the profits go to the Lions Club where they are used for hearing, vision and diabetes screenings; the beer garden was cash only with quantity controls and adequate security measures in place. He added that he could upgrade from hand stamps to wristbands if the District assisted with the cost. Motion by Director Kahlert seconded by Director Nitikman to approve Resolution No.17-10-10-02 by roll call vote by reading the title only and waiving further reading. Motion passed by roll call vote 4-1, with Director DeMarco voting No.

ORDINANCES—None

H. REGULAR CALENDAR:

1. DISCUSSION AND ACTION RE: AUTHORIZING THE GENERAL MANAGER TO ENTER INTO A CONTRACT WITH ELITE SPECIAL EVENTS TO PROVIDE SERVICES AT THE 2017 ROSSMOOR WINTER FESTIVAL.

Staff recommendation to authorize the General Manager to enter into a contract with Elite Special Events to provide entertainment services at the 2017 Rossmoor Winter Festival.

Director Kahlert provided a brief background on the original concept behind the Rossmoor Winter Festival and the Winter Festival Committee's desire to grow the event incrementally each year in order to provide a unique and fun community event for all ages. The idea of having snow at the event had been planned since the Winter Festival's inception. Director Kahlert opined that another part of the rationale behind the snow attraction was to provide activities for the older teens as well as to increase attendance retention. He also stated that, other than some minor adjustments, he did not see the winter festival growing much beyond this point other than to increase the quality of vendors and generate more money from sponsors. This year they would be having a better flow between performances with the addition of a backup stage to the main stage. Calvary Chapel Church Band had also joined the entertainment lineup.

Discussion ensued relative to whether or not to increase the Winter Festival Budget to include snow and various other attractions provided by Elite Special Events. Board Members expressed support for Director Kahlert's and the Winter Festival Committee's desire to expand the event and liked the addition of the snow activities which would appeal to more mature groups of children. Motion by Director Kahlert seconded by Director Nitikman to authorize the General Manager to enter into a contract with Elite Special Events to provide services at the 2017 Rossmoor Winter Festival. Motion passed 5-0.

I. GENERAL MANAGER ITEMS:

The General Manager reported on the status of the Rossmoor Community Lighting Upgrade and Improvement Project. He stated that Edison had officially approved all street lighting upgrades which was scheduled to be installed before Thanksgiving. The rest of the park improvements on District property were scheduled after the 1st of the year. The General Manager reported on the new Rossmoor Tennis Program. The courts were busy, the instructors were working collaboratively and the revenue has doubled. A meeting has been scheduled to discuss joint promotional ideas for the program. The General Manager also reported that District staff would soon receive updated training on CPR, AED and Fire Extinguisher use. He briefed the Board regarding response time concerns surrounding the Paramedic restructuring with the Orange County Fire Authority. The County has been undergoing an extensive study but due to the recent California firestorms had not yet completed their report. So far he learned that the Fire Station located at Reagan and Green Street in Los Alamitos would be servicing Rossmoor and response times were not expected to be impacted. He had a meeting planned with OCFA and would keep them informed with any new information. Regarding the Seismic Survey Study in Rossmoor, 375 sensors were due to be installed in January 2018. The trucks would be out for one day to take a reading. All data collected would be sent to CalTech and the Geological Society for comparative analysis of the findings with a final report on the study due in approximately one year. He concluded by stating that staff was in the process of scheduling the Audit, Tree, and Parks & Facilities Committee Meetings.

J. BOARD MEMBER ITEMS:

Director Kahlert requested that District staff research the possibility of installing canine waste disposal bag dispensers in the District Parks to encourage pet waste pickup and as a convenience for pet owners who may have forgotten to bring their own bags. Director Kahlert announced that he was looking forward to this year’s Winter Festival Event and was excited about the positive addition of the new snow attraction. He was pleased that the District was now able to provide this enjoyable activity to festival goers. Director Kahlert concluded his remarks by reminding everyone that Halloween fell on a Tuesday this year. He encouraged everyone to be safe and asked motorists to be aware of kids and trick-or-treaters traveling in the dark.

Director DeMarco reported that he had received correspondence from residents regarding concerns about the brightness of the new LED streetlights and the process for requesting directional and brightness adjustments. He wondered if the District should explore the possibility of having a written procedure or policy to address these types of requests. The General Manager stated that Doc Rivers with Express Energy had informed him that the District had 1 year to make any adjustments under our warranty at no cost. Director DeMarco requested that the District develop some informational and procedural resources for residents with lighting adjustment concerns, make them available on our website and consider a mass mailing announcement as well.

Director Casey announced that the I-405 Improvement Project Presentation had been postponed until the November 2017 Board Meeting. Representatives Jeff Mills and Christina Byrne would be the presenters. He also asked everyone to keep the homeowners and firefighters affected by the massive wildfires in northern and southern California in their thoughts and prayers. The first responder crews and resources were stretched thin and he wished them much strength and resilience at this time.

President Maynard thanked Deputy Mike Sakamoto for his timely Internet Safety Presentation. He cautioned everyone that due to the time change, it would soon be getting darker, earlier, and to drive carefully. He invited Jody Roubanis to give a brief report on the recent Bike/Walk to School Campaign on October 4th.

Dr. Roubanis provided the Board with a brief overview. She reported that several schools participated with approximately 60 participants.

President Maynard requested that District Staff calendar next October 10, 2018 as the next Bike Ride/Walk to School Campaign. Four different schools would be participating and the RCSD would be helping to promote the campaign.

K. CLOSED SESSION—None

L. ADJOURNMENT:

Motion by Director Nitikman, seconded by Director Casey to adjourn the regular meeting at 8:50 p.m. Motion passed 5-0.

SUBMITTED BY:

James D. Ruth
General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: REVENUE & EXPENDITURE REPORT - AUGUST, 2017

RECOMMENDATION:

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

REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 September 2017 @ 25%

| | Original Budget | Amended Budget | YTD Actual | Current Month | Unenc. Balance | % Budget |
|--------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|-------------|
| Revenues | | | | | | |
| PROPERTY TAXES | 908,835.00 | 908,835.00 | 23,340.81 | 21,946.67 | 885,494.19 | 2.6 |
| STREET LIGHT ASSESSMENTS | 314,600.00 | 314,600.00 | 8,146.60 | 7,651.69 | 306,453.40 | 2.6 |
| 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 | 54,209.75 | 60,400.00 | 0.0 |
| FEES AND SERVICES | 158,700.00 | 158,700.00 | 34,684.25 | 15,047.50 | 124,015.75 | 21.9 |
| OTHER REVENUE | 22,000.00 | 22,000.00 | 187.19 | 187.19 | 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 | 66,358.95 | 99,042.80 | 1,401,176.05 | 4.5 |
| Expenditures | | | | | | |
| ADMINISTRATION | 420,275.00 | 420,275.00 | 112,062.63 | 41,540.66 | 308,212.37 | 26.7 |
| RECREATION | 138,628.00 | 138,628.00 | 45,018.95 | 8,926.06 | 93,609.05 | 32.5 |
| ROSSMOOR PARK | 196,335.00 | 196,335.00 | 43,064.81 | 14,988.54 | 153,270.19 | 21.9 |
| MONTECITO CENTER | 84,950.00 | 84,950.00 | 20,316.63 | 6,595.46 | 64,633.37 | 23.9 |
| RUSH PARK | 219,750.00 | 219,750.00 | 57,845.47 | 22,774.40 | 161,904.53 | 26.3 |
| STREET LIGHTING | 107,715.00 | 107,715.00 | 21,084.01 | 8,608.96 | 86,630.99 | 19.6 |
| 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 | 9,220.02 | 4,640.29 | 44,429.98 | 17.2 |
| PARKWAY TREES | 133,737.00 | 133,737.00 | 12,955.52 | 8,048.60 | 120,781.48 | 9.7 |
| MINI-PARKS, MEDIANS & TRIANGLE | 14,562.00 | 14,562.00 | 3,477.66 | 1,174.36 | 11,084.34 | 23.9 |
| Total Expenditures | 1,371,702.00 | 1,371,702.00 | 327,045.70 | 117,297.33 | 1,044,656.30 | 23.8 |

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

\$ 739,612.00

REVENUE REPORT
 SEPTEMBER 2017 @ 25%

Page: 2
 11/7/2017
 4:45 pm

Rossmoor Community

For the Period: 7/1/2017 to 9/30/2017

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

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 | 23,340.81 | 21,946.67 | 0.00 | 885,494.19 | 2.6 |
| ASSESSMENTS | 314,600.00 | 314,600.00 | 8,146.60 | 7,651.69 | 0.00 | 306,453.40 | 2.6 |
| 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 | 54,209.75 | 0.00 | 60,400.00 | 0.0 |
| FEES AND SERVICES | 158,700.00 | 158,700.00 | 34,684.25 | 15,047.50 | 0.00 | 124,015.75 | 21.9 |
| OTHER REVENUE | 22,000.00 | 22,000.00 | 187.19 | 187.19 | 0.00 | 21,812.81 | 0.9 |

| | | | | | | | |
|----------|--------------|--------------|-----------|-----------|------|--------------|-----|
| Dept: 00 | 1,467,535.00 | 1,467,535.00 | 66,358.95 | 99,042.80 | 0.00 | 1,401,176.05 | 4.5 |
|----------|--------------|--------------|-----------|-----------|------|--------------|-----|

| | | | | | | | |
|----------|--------------|--------------|-----------|-----------|------|--------------|-----|
| Revenues | 1,467,535.00 | 1,467,535.00 | 66,358.95 | 99,042.80 | 0.00 | 1,401,176.05 | 4.5 |
|----------|--------------|--------------|-----------|-----------|------|--------------|-----|

| | | | | | | | |
|-------------------------|--------------|--------------|-----------|-----------|------|--------------|--|
| Grand Total Net Effect: | 1,467,535.00 | 1,467,535.00 | 66,358.95 | 99,042.80 | 0.00 | 1,401,176.05 | |
|-------------------------|--------------|--------------|-----------|-----------|------|--------------|--|

EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 | 68,113.87 | 21,809.57 | 0.00 | 215,091.13 | 24.1 |
| OPERATIONS AND MAINTENANCE | 75,350.00 | 75,350.00 | 25,545.12 | 3,288.98 | 0.00 | 49,804.88 | 33.9 |
| CONTRACT SERVICES | 57,720.00 | 57,720.00 | 18,403.64 | 16,442.11 | 0.00 | 39,316.36 | 31.9 |
| 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 | 112,062.63 | 41,540.66 | 0.00 | 308,212.37 | 26.7 |
| Dept: 20 RECREATION | | | | | | | |
| SALARIES AND BENEFITS | 95,408.00 | 95,408.00 | 26,402.39 | 7,595.22 | 0.00 | 69,005.61 | 27.7 |
| OPERATIONS AND MAINTENANCE | 41,220.00 | 41,220.00 | 18,405.77 | 1,253.80 | 0.00 | 22,814.23 | 44.7 |
| CONTRACT SERVICES | 1,000.00 | 1,000.00 | 210.79 | 77.04 | 0.00 | 789.21 | 21.1 |
| 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 | 45,018.95 | 8,926.06 | 0.00 | 93,609.05 | 32.5 |
| Dept: 30 ROSSMOOR PARK | | | | | | | |
| SALARIES AND BENEFITS | 83,120.00 | 83,120.00 | 19,431.85 | 5,946.77 | 0.00 | 63,688.15 | 23.4 |
| OPERATIONS AND MAINTENANCE | 75,115.00 | 75,115.00 | 15,065.46 | 6,127.35 | 0.00 | 60,049.54 | 20.1 |
| CONTRACT SERVICES | 38,100.00 | 38,100.00 | 8,567.50 | 2,914.42 | 0.00 | 29,532.50 | 22.5 |
| ROSSMOOR PARK | 196,335.00 | 196,335.00 | 43,064.81 | 14,988.54 | 0.00 | 153,270.19 | 21.9 |
| Dept: 40 MONTECITO CENTER | | | | | | | |
| SALARIES AND BENEFITS | 61,530.00 | 61,530.00 | 14,340.07 | 4,408.94 | 0.00 | 47,189.93 | 23.3 |
| OPERATIONS AND MAINTENANCE | 17,220.00 | 17,220.00 | 4,772.26 | 1,726.50 | 0.00 | 12,447.74 | 27.7 |
| CONTRACT SERVICES | 5,700.00 | 5,700.00 | 1,204.30 | 460.02 | 0.00 | 4,495.70 | 21.1 |
| CAPITAL EXPENDITURES | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.0 |
| MONTECITO CENTER | 84,950.00 | 84,950.00 | 20,316.63 | 6,595.46 | 0.00 | 64,633.37 | 23.9 |
| Dept: 50 RUSH PARK | | | | | | | |
| SALARIES AND BENEFITS | 86,770.00 | 86,770.00 | 20,074.31 | 6,110.04 | 0.00 | 66,695.69 | 23.1 |
| OPERATIONS AND MAINTENANCE | 94,880.00 | 94,880.00 | 29,203.66 | 13,749.94 | 0.00 | 65,676.34 | 30.8 |
| CONTRACT SERVICES | 38,100.00 | 38,100.00 | 8,567.50 | 2,914.42 | 0.00 | 29,532.50 | 22.5 |
| RUSH PARK | 219,750.00 | 219,750.00 | 57,845.47 | 22,774.40 | 0.00 | 161,904.53 | 26.3 |
| Dept: 60 STREET LIGHTING | | | | | | | |
| OPERATIONS AND MAINTENANCE | 715.00 | 715.00 | 194.94 | 88.42 | 0.00 | 520.06 | 27.3 |

EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb. YTD | UnencBal | % Bud |
|---------------------------------------|---------------|---------------|-------------|-------------|-------------|---------------|-------|
| Fund: 10 - GENERAL FUND | | | | | | | |
| Expenditures | | | | | | | |
| Dept: 60 STREET LIGHTING | | | | | | | |
| CONTRACT SERVICES | 107,000.00 | 107,000.00 | 20,889.07 | 8,520.54 | 0.00 | 86,110.93 | 19.5 |
| STREET LIGHTING | 107,715.00 | 107,715.00 | 21,084.01 | 8,608.96 | 0.00 | 86,630.99 | 19.6 |
| 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 | 180.00 | 88.42 | 0.00 | 470.00 | 27.7 |
| CONTRACT SERVICES | 53,000.00 | 53,000.00 | 9,040.02 | 4,551.87 | 0.00 | 43,959.98 | 17.1 |
| STREET SWEEPING | 53,650.00 | 53,650.00 | 9,220.02 | 4,640.29 | 0.00 | 44,429.98 | 17.2 |
| Dept: 80 PARKWAY TREES | | | | | | | |
| SALARIES AND BENEFITS | 23,562.00 | 23,562.00 | 5,416.90 | 1,884.27 | 0.00 | 18,145.10 | 23.0 |
| OPERATIONS AND MAINTENANCE | 1,675.00 | 1,675.00 | 406.25 | 182.03 | 0.00 | 1,268.75 | 24.3 |
| CONTRACT SERVICES | 83,500.00 | 83,500.00 | 7,312.37 | 5,982.30 | 0.00 | 76,187.63 | 8.8 |
| CAPITAL EXPENDITURES | 25,000.00 | 25,000.00 | -180.00 | 0.00 | 0.00 | 25,180.00 | -0.7 |
| PARKWAY TREES | 133,737.00 | 133,737.00 | 12,955.52 | 8,048.60 | 0.00 | 120,781.48 | 9.7 |
| Dept: 90 MINI-PARKS AND MEDIANS | | | | | | | |
| SALARIES AND BENEFITS | 1,122.00 | 1,122.00 | 217.63 | 60.90 | 0.00 | 904.37 | 19.4 |
| OPERATIONS AND MAINTENANCE | 9,290.00 | 9,290.00 | 2,293.61 | 771.80 | 0.00 | 6,996.39 | 24.7 |
| CONTRACT SERVICES | 4,050.00 | 4,050.00 | 966.42 | 341.66 | 0.00 | 3,083.58 | 23.9 |
| 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 | 3,477.66 | 1,174.36 | 0.00 | 11,084.34 | 23.9 |
| Expenditures | 1,371,702.00 | 1,371,702.00 | 327,045.70 | 117,297.33 | 0.00 | 1,044,656.30 | 23.8 |
| Grand Total Net Effect: | -1,371,702.00 | -1,371,702.00 | -327,045.70 | -117,297.33 | 0.00 | -1,044,656.30 | |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb. YTD | UnencBal | % Bud |
|---|--------------------------------|---------------|--------------|------------|-----------|-------------|--------------|-------|
| Fund: 10 - GENERAL FUND | | | | | | | | |
| Revenues | | | | | | | | |
| Dept: 00 | | | | | | | | |
| Acct Class: 30 PROPERTY TAXES | | | | | | | | |
| 3000 | Current Secured Property Taxes | 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 | 20,008.23 | 0.00 | 5,991.77 | 77.0 |
| 3002 | Prior secured property taxes | 7,100.00 | 7,100.00 | 1,976.40 | 1,261.87 | 0.00 | 5,123.60 | 27.8 |
| 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 assessmt | 18,000.00 | 18,000.00 | 1,356.18 | 676.57 | 0.00 | 16,643.82 | 7.5 |
| 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 | 23,340.81 | 21,946.67 | 0.00 | 885,494.19 | 2.6 |
| Acct Class: 31 ASSESSMENTS | | | | | | | | |
| 3105 | Street light assessments | 314,600.00 | 314,600.00 | 8,146.60 | 7,651.69 | 0.00 | 306,453.40 | 2.6 |
| ASSESSMENTS | | 314,600.00 | 314,600.00 | 8,146.60 | 7,651.69 | 0.00 | 306,453.40 | 2.6 |
| 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 | 54,209.75 | 0.00 | 55,000.00 | 0.0 |
| OTHER GOVERNMENT AGENCIES | | 60,400.00 | 60,400.00 | 0.00 | 54,209.75 | 0.00 | 60,400.00 | 0.0 |
| Acct Class: 34 FEES AND SERVICES | | | | | | | | |
| 3404 | Court reservations | 12,500.00 | 12,500.00 | 2,187.75 | 573.00 | 0.00 | 10,312.25 | 17.5 |
| 3405 | Wall Rental | 500.00 | 500.00 | 140.00 | 20.00 | 0.00 | 360.00 | 28.0 |
| 3406 | Ball field reservations | 23,000.00 | 23,000.00 | 6,424.50 | 4,532.00 | 0.00 | 16,575.50 | 27.9 |
| 3410 | Rossmoor building rental | 16,500.00 | 16,500.00 | 2,244.00 | 1,795.00 | 0.00 | 14,256.00 | 13.6 |
| 3412 | Montecito building rental | 25,200.00 | 25,200.00 | 2,375.50 | 862.00 | 0.00 | 22,824.50 | 9.4 |
| 3414 | Rush Park Building Rental | 81,000.00 | 81,000.00 | 21,312.50 | 7,265.50 | 0.00 | 59,687.50 | 26.3 |
| FEES AND SERVICES | | 158,700.00 | 158,700.00 | 34,684.25 | 15,047.50 | 0.00 | 124,015.75 | 21.9 |
| Acct Class: 35 OTHER REVENUE | | | | | | | | |
| 3500 | Other miscellaneous revenue | 2,000.00 | 2,000.00 | 187.19 | 187.19 | 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 | 187.19 | 0.00 | 21,812.81 | 0.9 |
| Dept: 00 | | 1,467,535.00 | 1,467,535.00 | 66,358.95 | 99,042.80 | 0.00 | 1,401,176.05 | 4.5 |
| Revenues | | 1,467,535.00 | 1,467,535.00 | 66,358.95 | 99,042.80 | 0.00 | 1,401,176.05 | 4.5 |
| Expenditures | | | | | | | | |
| Dept: 10 ADMINISTRATION | | | | | | | | |
| Acct Class: 40 SALARIES AND BENEFITS | | | | | | | | |
| 4000 | Board of Directors Compensatn | 10,000.00 | 10,000.00 | 2,400.00 | 400.00 | 0.00 | 7,600.00 | 24.0 |
| 4001 | Salaries - Full-time | 200,175.00 | 200,175.00 | 48,422.93 | 15,860.34 | 0.00 | 151,752.07 | 24.2 |
| 4003 | Salaries - Overtime | 5,300.00 | 5,300.00 | 1,916.91 | 611.25 | 0.00 | 3,383.09 | 36.2 |
| 4007 | Vehicle Allowance | 450.00 | 450.00 | 92.01 | 73.61 | 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 | 10,713.96 | 3,571.32 | 0.00 | 33,286.04 | 24.3 |
| 4015 | Federal Payroll Tax -FICA | 17,000.00 | 17,000.00 | 4,019.19 | 1,285.55 | 0.00 | 12,980.81 | 23.6 |
| 4018 | State Payroll Taxes | 780.00 | 780.00 | 47.50 | 7.50 | 0.00 | 732.50 | 6.1 |
| SALARIES AND BENEFITS | | 283,205.00 | 283,205.00 | 68,113.87 | 21,809.57 | 0.00 | 215,091.13 | 24.1 |
| 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 | 120.00 | 0.00 | 4,280.00 | 33.1 |
| 5006 | Travel & Meetings | 1,000.00 | 1,000.00 | 100.65 | 50.00 | 0.00 | 899.35 | 10.1 |
| 5007 | Televised Meeting Costs | 21,000.00 | 21,000.00 | 3,454.50 | 1,727.25 | 0.00 | 17,545.50 | 16.5 |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 | 1,262.54 | 284.09 | 0.00 | 5,937.46 | 17.5 |
| 5020 Telephone | 1,950.00 | 1,950.00 | 584.85 | 265.27 | 0.00 | 1,365.15 | 30.0 |
| 5021 Computer Costs | 3,700.00 | 3,700.00 | 503.10 | 0.00 | 0.00 | 3,196.90 | 13.6 |
| 5045 Miscellaneous Expenditures | 6,500.00 | 6,500.00 | -544.53 | 668.32 | 0.00 | 7,044.53 | -8.4 |
| 5046 Bank Service Charge | 1,700.00 | 1,700.00 | 402.60 | 174.05 | 0.00 | 1,297.40 | 23.7 |
| OPERATIONS AND MAINTENANCE | 75,350.00 | 75,350.00 | 25,545.12 | 3,288.98 | 0.00 | 49,804.88 | 33.9 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | |
| 5610 Legal Counsel | 21,000.00 | 21,000.00 | 2,020.00 | 2,020.00 | 0.00 | 18,980.00 | 9.6 |
| 5615 Financial Audit-Consulting | 10,720.00 | 10,720.00 | 7,500.00 | 7,500.00 | 0.00 | 3,220.00 | 70.0 |
| 5670 Other Professional Services | 26,000.00 | 26,000.00 | 8,883.64 | 6,922.11 | 0.00 | 17,116.36 | 34.2 |
| CONTRACT SERVICES | 57,720.00 | 57,720.00 | 18,403.64 | 16,442.11 | 0.00 | 39,316.36 | 31.9 |
| 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 | 112,062.63 | 41,540.66 | 0.00 | 308,212.37 | 26.7 |
| Dept: 20 RECREATION | | | | | | | |
| Acct Class: 40 SALARIES AND BENEFITS | | | | | | | |
| 4001 Salaries - Full-time | 50,500.00 | 50,500.00 | 12,471.56 | 4,088.03 | 0.00 | 38,028.44 | 24.7 |
| 4002 Salaries - Part-time | 18,600.00 | 18,600.00 | 7,871.04 | 1,951.36 | 0.00 | 10,728.96 | 42.3 |
| 4003 Salaries - Overtime | 5,200.00 | 5,200.00 | 1,090.16 | 153.30 | 0.00 | 4,109.84 | 21.0 |
| 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 | 2,723.73 | 907.91 | 0.00 | 8,546.27 | 24.2 |
| 4015 Federal Payroll Tax -FICA | 5,988.00 | 5,988.00 | 1,660.64 | 473.58 | 0.00 | 4,327.36 | 27.7 |
| 4018 State Payroll Taxes | 400.00 | 400.00 | 101.33 | 21.04 | 0.00 | 298.67 | 25.3 |
| SALARIES AND BENEFITS | 95,408.00 | 95,408.00 | 26,402.39 | 7,595.22 | 0.00 | 69,005.61 | 27.7 |
| 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 | 253.29 | 56.99 | 0.00 | 746.71 | 25.3 |
| 5017 Community Events | 28,000.00 | 28,000.00 | 8,635.43 | 931.54 | 0.00 | 19,364.57 | 30.8 |
| 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 | 584.85 | 265.27 | 0.00 | 1,315.15 | 30.8 |
| 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 | 18,405.77 | 1,253.80 | 0.00 | 22,814.23 | 44.7 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | |
| 5670 Other Professional Services | 1,000.00 | 1,000.00 | 210.79 | 77.04 | 0.00 | 789.21 | 21.1 |
| CONTRACT SERVICES | 1,000.00 | 1,000.00 | 210.79 | 77.04 | 0.00 | 789.21 | 21.1 |
| 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 | 45,018.95 | 8,926.06 | 0.00 | 93,609.05 | 32.5 |
| Dept: 30 ROSSMOOR PARK | | | | | | | |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 | 9,245.42 | 2,994.18 | 0.00 | 28,754.58 | 24.3 |
| 4002 Salaries - Part-time | 19,000.00 | 19,000.00 | 4,636.96 | 1,393.40 | 0.00 | 14,363.04 | 24.4 |
| 4003 Salaries - Overtime | 2,500.00 | 2,500.00 | 558.52 | 90.68 | 0.00 | 1,941.48 | 22.3 |
| 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 | 3,364.59 | 1,121.53 | 0.00 | 10,135.41 | 24.9 |
| 4015 Federal Payroll Tax -FICA | 4,370.00 | 4,370.00 | 1,103.81 | 342.31 | 0.00 | 3,266.19 | 25.3 |
| 4018 State Payroll Taxes | 250.00 | 250.00 | 21.18 | 4.67 | 0.00 | 228.82 | 8.5 |
| SALARIES AND BENEFITS | 83,120.00 | 83,120.00 | 19,431.85 | 5,946.77 | 0.00 | 63,688.15 | 23.4 |
| 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 | 126.63 | 28.49 | 0.00 | 573.37 | 18.1 |
| 5018 Janitorial Supplies | 4,500.00 | 4,500.00 | 974.92 | 0.00 | 0.00 | 3,525.08 | 21.7 |
| 5020 Telephone | 2,300.00 | 2,300.00 | 584.85 | 265.27 | 0.00 | 1,715.15 | 25.4 |
| 5022 Utilities | 12,000.00 | 12,000.00 | 3,625.44 | 1,538.06 | 0.00 | 8,374.56 | 30.2 |
| 5023 Water | 25,000.00 | 25,000.00 | 3,626.77 | 1,222.29 | 0.00 | 21,373.23 | 14.5 |
| 5025 SECURED PROP TAX | 915.00 | 915.00 | 0.00 | 0.00 | 0.00 | 915.00 | 0.0 |
| 5030 Vehicle Maintenance | 600.00 | 600.00 | 227.28 | 87.69 | 0.00 | 372.72 | 37.9 |
| 5032 Building & Grounds-Maintenance | 27,000.00 | 27,000.00 | 5,408.59 | 2,827.62 | 0.00 | 21,591.41 | 20.0 |
| 5034 Alarm Systems | 750.00 | 750.00 | 152.94 | 14.26 | 0.00 | 597.06 | 20.4 |
| 5045 Miscellaneous Expenditures | 250.00 | 250.00 | 143.67 | 143.67 | 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 | 15,065.46 | 6,127.35 | 0.00 | 60,049.54 | 20.1 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | |
| 5655 Landscape Maintenance | 36,000.00 | 36,000.00 | 8,283.60 | 2,761.20 | 0.00 | 27,716.40 | 23.0 |
| 5656 Tree Trimming | 1,100.00 | 1,100.00 | 102.66 | 89.10 | 0.00 | 997.34 | 9.3 |
| 5670 Other Professional Services | 1,000.00 | 1,000.00 | 181.24 | 64.12 | 0.00 | 818.76 | 18.1 |
| CONTRACT SERVICES | 38,100.00 | 38,100.00 | 8,567.50 | 2,914.42 | 0.00 | 29,532.50 | 22.5 |
| ROSSMOOR PARK | 196,335.00 | 196,335.00 | 43,064.81 | 14,988.54 | 0.00 | 153,270.19 | 21.9 |
| Dept: 40 MONTECITO CENTER | | | | | | | |
| Acct Class: 40 SALARIES AND BENEFITS | | | | | | | |
| 4001 Salaries - Full-time | 32,520.00 | 32,520.00 | 7,641.27 | 2,473.52 | 0.00 | 24,878.73 | 23.5 |
| 4002 Salaries - Part-time | 8,500.00 | 8,500.00 | 2,318.48 | 696.71 | 0.00 | 6,181.52 | 27.3 |
| 4003 Salaries - Overtime | 2,150.00 | 2,150.00 | 449.50 | 80.80 | 0.00 | 1,700.50 | 20.9 |
| 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 | 2,721.57 | 907.19 | 0.00 | 8,278.43 | 24.7 |
| 4015 Federal Payroll Tax -FICA | 3,000.00 | 3,000.00 | 795.44 | 248.39 | 0.00 | 2,204.56 | 26.5 |
| 4018 State Payroll Taxes | 160.00 | 160.00 | 10.58 | 2.33 | 0.00 | 149.42 | 6.6 |
| SALARIES AND BENEFITS | 61,530.00 | 61,530.00 | 14,340.07 | 4,408.94 | 0.00 | 47,189.93 | 23.3 |
| 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 | 126.63 | 28.49 | 0.00 | 573.37 | 18.1 |
| 5018 Janitorial Supplies | 4,000.00 | 4,000.00 | 974.92 | 0.00 | 0.00 | 3,025.08 | 24.4 |
| 5020 Telephone | 2,000.00 | 2,000.00 | 584.85 | 265.27 | 0.00 | 1,415.15 | 29.2 |
| 5022 Utilities | 1,700.00 | 1,700.00 | 528.49 | 139.34 | 0.00 | 1,171.51 | 31.1 |
| 5023 Water | 2,200.00 | 2,200.00 | 853.36 | 448.23 | 0.00 | 1,346.64 | 38.8 |
| 5025 SECURED PROP TAX | 770.00 | 770.00 | 0.00 | 0.00 | 0.00 | 770.00 | 0.0 |
| 5030 Vehicle Maintenance | 600.00 | 600.00 | 227.28 | 87.69 | 0.00 | 372.72 | 37.9 |
| 5032 Building & Grounds-Maintenance | 3,800.00 | 3,800.00 | 1,127.65 | 743.64 | 0.00 | 2,672.35 | 29.7 |
| 5034 Alarm Systems | 400.00 | 400.00 | 154.71 | 13.84 | 0.00 | 245.29 | 38.7 |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 |
| <hr/> | | | | | | | |
| OPERATIONS AND MAINTENANCE | 17,220.00 | 17,220.00 | 4,772.26 | 1,726.50 | 0.00 | 12,447.74 | 27.7 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | |
| 5655 Landscape Maintenance | 3,600.00 | 3,600.00 | 920.40 | 306.80 | 0.00 | 2,679.60 | 25.6 |
| 5656 Tree Trimming | 1,100.00 | 1,100.00 | 102.66 | 89.10 | 0.00 | 997.34 | 9.3 |
| 5670 Other Professional Services | 1,000.00 | 1,000.00 | 181.24 | 64.12 | 0.00 | 818.76 | 18.1 |
| <hr/> | | | | | | | |
| CONTRACT SERVICES | 5,700.00 | 5,700.00 | 1,204.30 | 460.02 | 0.00 | 4,495.70 | 21.1 |
| Acct Class: 60 CAPITAL EXPENDITURES | | | | | | | |
| 6010 Equipment | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.0 |
| <hr/> | | | | | | | |
| CAPITAL EXPENDITURES | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.0 |
| <hr/> | | | | | | | |
| MONTECITO CENTER | 84,950.00 | 84,950.00 | 20,316.63 | 6,595.46 | 0.00 | 64,633.37 | 23.9 |
| Dept: 50 RUSH PARK | | | | | | | |
| Acct Class: 40 SALARIES AND BENEFITS | | | | | | | |
| 4001 Salaries - Full-time | 38,000.00 | 38,000.00 | 9,245.42 | 2,994.18 | 0.00 | 28,754.58 | 24.3 |
| 4002 Salaries - Part-time | 17,400.00 | 17,400.00 | 4,636.96 | 1,393.40 | 0.00 | 12,763.04 | 26.6 |
| 4003 Salaries - Overtime | 2,800.00 | 2,800.00 | 558.52 | 90.68 | 0.00 | 2,241.48 | 19.9 |
| 4005 Salaries - Event Attendant | 4,800.00 | 4,800.00 | 585.00 | 150.00 | 0.00 | 4,215.00 | 12.2 |
| 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 | 3,364.62 | 1,121.54 | 0.00 | 10,135.38 | 24.9 |
| 4015 Federal Payroll Tax -FICA | 4,370.00 | 4,370.00 | 1,148.47 | 353.69 | 0.00 | 3,221.53 | 26.3 |
| 4018 State Payroll Taxes | 400.00 | 400.00 | 33.95 | 6.55 | 0.00 | 366.05 | 8.5 |
| <hr/> | | | | | | | |
| SALARIES AND BENEFITS | 86,770.00 | 86,770.00 | 20,074.31 | 6,110.04 | 0.00 | 66,695.69 | 23.1 |
| 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 | 126.63 | 28.49 | 0.00 | 573.37 | 18.1 |
| 5018 Janitorial Supplies | 4,500.00 | 4,500.00 | 977.86 | 0.00 | 0.00 | 3,522.14 | 21.7 |
| 5020 Telephone | 2,300.00 | 2,300.00 | 584.85 | 265.27 | 0.00 | 1,715.15 | 25.4 |
| 5022 Utilities | 22,000.00 | 22,000.00 | 10,035.58 | 6,386.07 | 0.00 | 11,964.42 | 45.6 |
| 5023 Water | 34,000.00 | 34,000.00 | 10,870.22 | 3,709.49 | 0.00 | 23,129.78 | 32.0 |
| 5025 SECURED PROP TAX | 3,630.00 | 3,630.00 | 0.00 | 0.00 | 0.00 | 3,630.00 | 0.0 |
| 5030 Vehicle Maintenance | 600.00 | 600.00 | 227.26 | 87.69 | 0.00 | 372.74 | 37.9 |
| 5032 Building & Grounds-Maintenance | 25,000.00 | 25,000.00 | 5,888.53 | 3,115.43 | 0.00 | 19,111.47 | 23.6 |
| 5034 Alarm Systems | 750.00 | 750.00 | 154.68 | 13.83 | 0.00 | 595.32 | 20.6 |
| 5045 Miscellaneous Expenditures | 250.00 | 250.00 | 143.67 | 143.67 | 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 |
| <hr/> | | | | | | | |
| OPERATIONS AND MAINTENANCE | 94,880.00 | 94,880.00 | 29,203.66 | 13,749.94 | 0.00 | 65,676.34 | 30.8 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | |
| 5655 Landscape Maintenance | 36,000.00 | 36,000.00 | 8,283.60 | 2,761.20 | 0.00 | 27,716.40 | 23.0 |
| 5656 Tree Trimming | 1,100.00 | 1,100.00 | 102.66 | 89.10 | 0.00 | 997.34 | 9.3 |
| 5670 Other Professional Services | 1,000.00 | 1,000.00 | 181.24 | 64.12 | 0.00 | 818.76 | 18.1 |
| <hr/> | | | | | | | |
| CONTRACT SERVICES | 38,100.00 | 38,100.00 | 8,567.50 | 2,914.42 | 0.00 | 29,532.50 | 22.5 |
| <hr/> | | | | | | | |
| RUSH PARK | 219,750.00 | 219,750.00 | 57,845.47 | 22,774.40 | 0.00 | 161,904.53 | 26.3 |
| Dept: 60 STREET LIGHTING | | | | | | | |
| Acct Class: 50 OPERATIONS AND MAINTENANCE | | | | | | | |
| 5020 Telephone | 715.00 | 715.00 | 194.94 | 88.42 | 0.00 | 520.06 | 27.3 |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb. YTD | UnencBal | % Bud |
|---|--------------------------------|---------------|--------------|------------|----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND | | | | | | | | |
| Expenditures | | | | | | | | |
| Dept: 60 STREET LIGHTING | | | | | | | | |
| OPERATIONS AND MAINTENANCE | | 715.00 | 715.00 | 194.94 | 88.42 | 0.00 | 520.06 | 27.3 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | | |
| 5650 | Lighting and Maintenance | 107,000.00 | 107,000.00 | 20,889.07 | 8,520.54 | 0.00 | 86,110.93 | 19.5 |
| CONTRACT SERVICES | | 107,000.00 | 107,000.00 | 20,889.07 | 8,520.54 | 0.00 | 86,110.93 | 19.5 |
| STREET LIGHTING | | 107,715.00 | 107,715.00 | 21,084.01 | 8,608.96 | 0.00 | 86,630.99 | 19.6 |
| 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 | 180.00 | 88.42 | 0.00 | 470.00 | 27.7 |
| OPERATIONS AND MAINTENANCE | | 650.00 | 650.00 | 180.00 | 88.42 | 0.00 | 470.00 | 27.7 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | | |
| 5642 | Street Sweeping | 53,000.00 | 53,000.00 | 9,040.02 | 4,551.87 | 0.00 | 43,959.98 | 17.1 |
| CONTRACT SERVICES | | 53,000.00 | 53,000.00 | 9,040.02 | 4,551.87 | 0.00 | 43,959.98 | 17.1 |
| STREET SWEEPING | | 53,650.00 | 53,650.00 | 9,220.02 | 4,640.29 | 0.00 | 44,429.98 | 17.2 |
| Dept: 80 PARKWAY TREES | | | | | | | | |
| Acct Class: 40 SALARIES AND BENEFITS | | | | | | | | |
| 4002 | Salaries - Part-time | 21,012.00 | 21,012.00 | 4,831.89 | 1,678.14 | 0.00 | 16,180.11 | 23.0 |
| 4003 | Salaries - Overtime | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.0 |
| 4007 | Vehicle Allowance | 750.00 | 750.00 | 215.34 | 77.74 | 0.00 | 534.66 | 28.7 |
| 4015 | Federal Payroll Tax -FICA | 1,525.00 | 1,525.00 | 369.67 | 128.39 | 0.00 | 1,155.33 | 24.2 |
| 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 | 5,416.90 | 1,884.27 | 0.00 | 18,145.10 | 23.0 |
| 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 | 16.37 | 5.19 | 0.00 | 133.63 | 10.9 |
| 5020 | Telephone | 1,300.00 | 1,300.00 | 389.88 | 176.84 | 0.00 | 910.12 | 30.0 |
| 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 | 406.25 | 182.03 | 0.00 | 1,268.75 | 24.3 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | | |
| 5656 | Tree Trimming | 73,000.00 | 73,000.00 | 6,501.61 | 5,643.00 | 0.00 | 66,498.39 | 8.9 |
| 5657 | Tree Care/Treatments | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.0 |
| 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 | 810.76 | 339.30 | 0.00 | 2,189.24 | 27.0 |
| CONTRACT SERVICES | | 83,500.00 | 83,500.00 | 7,312.37 | 5,982.30 | 0.00 | 76,187.63 | 8.8 |
| Acct Class: 60 CAPITAL EXPENDITURES | | | | | | | | |
| 6015 | Trees | 25,000.00 | 25,000.00 | -180.00 | 0.00 | 0.00 | 25,180.00 | -0.7 |
| CAPITAL EXPENDITURES | | 25,000.00 | 25,000.00 | -180.00 | 0.00 | 0.00 | 25,180.00 | -0.7 |
| PARKWAY TREES | | 133,737.00 | 133,737.00 | 12,955.52 | 8,048.60 | 0.00 | 120,781.48 | 9.7 |
| Dept: 90 MINI-PARKS AND MEDIANS | | | | | | | | |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 | 171.25 | 55.33 | 0.00 | 513.75 | 25.0 |
| 4003 Salaries - Overtime | 64.00 | 64.00 | 9.14 | 1.23 | 0.00 | 54.86 | 14.3 |
| 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 | 13.78 | 4.34 | 0.00 | 44.22 | 23.8 |
| 4018 State Payroll Taxes | 15.00 | 15.00 | 0.00 | 0.00 | 0.00 | 15.00 | 0.0 |
| <hr/> | | | | | | | |
| SALARIES AND BENEFITS | 1,122.00 | 1,122.00 | 217.63 | 60.90 | 0.00 | 904.37 | 19.4 |
| Acct Class: 50 OPERATIONS AND MAINTENANCE | | | | | | | |
| 5020 Telephone | 640.00 | 640.00 | 194.95 | 88.42 | 0.00 | 445.05 | 30.5 |
| 5022 Utilities | 1,150.00 | 1,150.00 | 172.18 | 96.21 | 0.00 | 977.82 | 15.0 |
| 5023 Water | 6,400.00 | 6,400.00 | 1,866.20 | 526.89 | 0.00 | 4,533.80 | 29.2 |
| 5032 Building & Grounds-Maintenance | 800.00 | 800.00 | 60.28 | 60.28 | 0.00 | 739.72 | 7.5 |
| 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 |
| <hr/> | | | | | | | |
| OPERATIONS AND MAINTENANCE | 9,290.00 | 9,290.00 | 2,293.61 | 771.80 | 0.00 | 6,996.39 | 24.7 |
| Acct Class: 56 CONTRACT SERVICES | | | | | | | |
| 5655 Landscape Maintenance | 3,600.00 | 3,600.00 | 920.40 | 306.80 | 0.00 | 2,679.60 | 25.6 |
| 5656 Tree Trimming | 400.00 | 400.00 | 34.21 | 29.70 | 0.00 | 365.79 | 8.6 |
| 5670 Other Professional Services | 50.00 | 50.00 | 11.81 | 5.16 | 0.00 | 38.19 | 23.6 |
| <hr/> | | | | | | | |
| CONTRACT SERVICES | 4,050.00 | 4,050.00 | 966.42 | 341.66 | 0.00 | 3,083.58 | 23.9 |
| Acct Class: 60 CAPITAL EXPENDITURES | | | | | | | |
| 6010 Equipment | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.0 |
| <hr/> | | | | | | | |
| CAPITAL EXPENDITURES | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.0 |
| <hr/> | | | | | | | |
| MINI-PARKS AND MEDIANS | 14,562.00 | 14,562.00 | 3,477.66 | 1,174.36 | 0.00 | 11,084.34 | 23.9 |
| <hr/> | | | | | | | |
| Expenditures | 1,371,702.00 | 1,371,702.00 | 327,045.70 | 117,297.33 | 0.00 | 1,044,656.30 | 23.8 |
| <hr/> | | | | | | | |
| Net Effect for GENERAL FUND | 95,833.00 | 95,833.00 | -260,686.75 | -18,254.53 | 0.00 | 356,519.75 | -272.0 |
| Change in Fund Balance: | | | -260,686.75 | | | | |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Page: 11
 11/7/2017
 4:43 pm

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 | 758.44 | 426.52 | 0.00 | 2,641.56 | 22.3 |
| ASSESSMENTS | 383,400.00 | 383,400.00 | 2,930.44 | 426.52 | 0.00 | 380,469.56 | 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 | 3,988.20 | 426.52 | 0.00 | 379,411.80 | 1.0 |
| Revenues | 383,400.00 | 383,400.00 | 3,988.20 | 426.52 | 0.00 | 379,411.80 | 1.0 |
| 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 | -320,444.30 | 426.52 | 0.00 | 340,196.30 | -1,622.3 |
| Change in Fund Balance: | | | -320,444.30 | | | | |

REVENUE/EXPENDITURE REPORT
 SEPTEMBER 2017 @ 25%

Rossmoor Community

| For the Period: 7/1/2017 to 9/30/2017 | 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 | 1,614.05 | 538.25 | 0.00 | 4,885.95 | 24.8 |
| OPERATIONS AND MAINTENANCE | 6,500.00 | 6,500.00 | 1,614.05 | 538.25 | 0.00 | 4,885.95 | 24.8 |
| CAPITAL PROJECTS | 6,500.00 | 6,500.00 | 1,614.05 | 538.25 | 0.00 | 4,885.95 | 24.8 |
| Expenditures | 19,500.00 | 19,500.00 | 1,614.05 | 538.25 | 0.00 | 17,885.95 | 8.3 |
| Net Effect for CAPITAL PROJECTS CONTRIBUTIONS | 12,950.00 | 12,950.00 | -1,614.05 | -538.25 | 0.00 | 14,564.05 | -12.5 |
| Change in Fund Balance: | | | -1,614.05 | | | | |
| Grand Total Net Effect: | 128,535.00 | 128,535.00 | -582,694.78 | -18,366.26 | 0.00 | 711,229.78 | |

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-3

Date: November 14, 2017
To: Honorable Board of Directors
From: General Manager
Subject: LONG TERM/NON PROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY

RECOMMENDATION:

Receive report.

BACKGROUND:

Policy No. 6020 District Parks and Facilities - Long Term Use requires that the General Manager inform the Board of annual renewals of long term User Permits. Attached is a list of pending renewals for the month of January, 2018. Each applicant is considered worthy of the granting a renewed User Permit.

ATTACHMENTS:

1. List of Pending Long Term User Permit Renewals for the Month of January, 2018
2. Policy No. 6020 District Parks and Facilities - Long Term Use.

LIST OF PENDING LONG TERM/NON PROFIT USER PERMIT
RENEWALS FOR 2018

1. CALVARY CHAPEL – January to December – Wednesdays & Sundays – Auditorium, East & West Room
(They have rented our facility since 2000, bringing in revenue of approximately \$33,000.00 per year – attendance under 100)
2. GOND CHURCH – January to December – Sundays only – Auditorium, East & West Room
(They have rented our facility since 2013, bringing in revenue of approximately \$14,000.00 per year – attendance under 100)
3. AL-ANON – January to December – Mondays, Tuesdays & Wednesdays – East Room Only
(They have rented our facility since 2010, bringing in revenue of approximately \$2,000.00 per year – attendance 15 to 20)

Rossmoor Community Services District

Policy

No. 6020

DISTRICT PARKS AND FACILITIES – LONG-TERM USE

6020.10 Long-Term Use Defined: Any person or group requesting recurring monthly or weekly use of District parks or facilities for any activity, event, meeting or gathering for a period of six (6) to twelve (12) months.

6020.20 Community Benefit Required: Long-term use of District facilities will be authorized only when there is a benefit to the community as determined by the Board.

6020.30 Use Greater Than 12 Months: The fixed period of time for long-term use shall be no more than twelve calendar months. Use beyond this time period will require the filing of a new application and approval consistent with the original approval criteria. The General Manager shall notify the Board of each renewal of a long term use request after the first year.

6020.40 User Fees and Deposits: See Policy No. 6015 Establishment of Fees and Charges for the Use of District Parks, Buildings and Facilities for the long-term use of District facilities.

6020.50 Non-profit Use: Proof of non-profit tax status is required for applicants requesting long-term use on a non-profit fee basis.

Adopted: September 14, 1994
Approved renumbering & format: October 8, 2002
Reaffirmed: December 10, 2002
Amended: July 13, 2004
Amended: August 12, 2008
Readopted by Ordinance 2014-01: January 14, 2014
Amended: November 11, 2014
Readopted by Ordinance 2014-06: November 11, 2014

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: November 14, 2017

To: Honorable Board of Directors

From: General Manager

SUBJECT: RESOLUTION NO. 17-11-14-01 REJECTION OF GOVERNMENT CLAIM

RECOMMENDATION:

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

A RESOLUTION OF THE BOARD OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF GOVERNMENT CLAIM

BACKGROUND:

A claim in the amount of \$9,247.23 has been filed by Ratana Ngo, address 11262 Reagan Street, Los Alamitos, CA 90720, alleging damage to body of her vehicle, caused by a fallen tree branch from a parkway tree. This claim was forwarded to Special District Risk Management Authority (SDRMA) who provides insurance for the District. They are advising the District to reject this claim based on the fact that the District has maintained the tree in accordance with Policy No. 3080.

The attached Resolution formally rejects the tort claim. Further action on this matter will be conducted in accordance with established liability claim procedures as recommended by SDRMA. By rejection of this claim, the matter will be turned back over to SDRMA for their decision on whether or not to pay the claim.

ATTACHMENTS:

1. Resolution No. 17-11-14-01 Rejection of Claim.
2. Claim: Dated July 14, 2017 and photos of damage.

ROSSMOOR COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 17-11-14-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF
CLAIM**

WHEREAS, a claim for monetary damages (Claim) was presented by Ratana Ngo, dated September 28, 2017 against the Rossmoor Community Services District for property damages; and

WHEREAS, that the Board of Directors of the Rossmoor Community Services District has timely considered the Claim filed by Ratana Ngo.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Rossmoor Community Services District has concluded that the Claim be rejected in its entirety.

BE IT FURTHER RESOLVED that the District's General Manager is authorized to give notice to Ratana Ngo of this Board's decision to reject in its entirety, the Claim, and further advise that said claimant has six (6) months from the date the rejection is deposited in the mail to file a court action on the Claim. Such notice, together with a copy of this Resolution, shall be served upon Ratana Ngo on or before November 28, 2017.

PASSED AND ADOPTED this 14th day of November, 2017.

AYES:

NOES:

ABSTAIN:

ABSENT:

Michael Maynard, President
Rossmoor Community Services District

ATTEST:

James D. Ruth, Secretary
Rossmoor Community Services District

Jessica Verduzco

From: Heidi Singer [mailto:hsinger@sdma.org]
Sent: Wednesday, October 04, 2017 3:08 PM
To: Jessica Verduzco
Subject: FW: New Claim: Ratan Ngo

Hi Jessica,

I would recommend the District issue a Notice of Rejection based on the fact that you have a maintenance plan in place and the tree has been serviced within the last 4 years. Please let me know if you have any questions. If you do not, I will reach out to the claimant to let them know our decision.

Thanks.

Heidi Singer
Claims Examiner I


Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, California 95814
T 800.537.7790 or 916.231.4141 F 916.231.4111
hsinger@sdma.org
www.sdrma.org

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From: Mary Kingman [mailto:MKingman@rossmoor-csd.org]
Sent: Wednesday, October 4, 2017 2:04 PM
To: Heidi Singer <~~hsinger@sdma.org~~>; Jessica Verduzco <~~verduzco@rossmoor-csd.org~~>
Subject: RE: New Claim: Ratan Ngo

Hi Heidi,

Tree was trimmed in Nov. 2015.

| Crew | Date | Work Type / Comments | Job # / Acct # |
|------|------------|-----------------------|----------------|
| WCA | 08/02/2017 | Tree Pruning 7-18 DSH | 39611 |
| WCA | 11/20/2015 | Tree Pruning 7-18 DSH | 31620 |
| WCA | 09/16/2011 | Tree Pruning 7-18 DSH | 19247 |

Thanks,
Mary

Jessica Verduzco

From: Mary Kingman
Sent: Wednesday, October 04, 2017 2:04 PM
To: Heidi Singer; Jessica Verduzco
Subject: RE: New Claim: Ratan Ngo

Hi Heidi,

Tree was trimmed in Nov. 2015.

| Crew | Date | Work Type / Comments | Job # / Acct # |
|------|------------|-----------------------|----------------|
| WCA | 08/02/2017 | Tree Pruning 7-18 DSH | 39611 |
| WCA | 11/20/2015 | Tree Pruning 7-18 DSH | 31620 |
| WCA | 09/16/2011 | Tree Pruning 7-18 DSH | 19247 |

Thanks,
Mary

From: Heidi Singer [~~mailto:hsinger@sdrma.org~~]
Sent: Wednesday, October 04, 2017 9:20 AM
To: Mary Kingman; Jessica Verduzco
Subject: RE: New Claim: Ratan Ngo

Hi Mary,

Thank you for the answers. One last question, can you tell me when the tree was last serviced?

Thanks.

Heidi Singer
Claims Examiner I


Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, California 95814
T 800.537.7790 or 916.231.4141 F 916.231.4111
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From: Mary Kingman [<mailto:MKingman@rossmoor-csd.org>]
Sent: Wednesday, October 4, 2017 9:15 AM



LONG BEACH COLLISION CENTER

1460 LONG BEACH BLVD., LONG BEACH, CA
90813

Phone: (562) 591-6600
FAX: (562) 591-6602

Workfile ID: 7f0ab972
Federal ID: 41-2149882
Resale Number: EAB 100-521475
State EPA: CAL000316477
BAR: ARD00235787

Preliminary Estimate

Customer: Ngo, Ratana

Written By: Daniel Thongdy

Insured: Ngo, Ratana
Type of Loss:
Point of Impact:

Policy #:
Date of Loss:

Claim #:
Days to Repair: 0

Owner:
Ngo, Ratana
(562) 938-4616 Cell

Inspection Location:
LONG BEACH COLLISION CENTER
1460 LONG BEACH BLVD.
LONG BEACH, CA 90813
Repair Facility
(562) 591-6600 Business

Insurance Company:

~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~

VEHICLE

2009 SCIO xB Automatic 4D WGN 4-2.4L Gasoline SFI

VIN: JTLKE50E191081976
License: N/A
State:

Interior Color:
Exterior Color:
Production Date:

Mileage In: 1
Mileage Out:
Condition:

Vehicle Out:
Job #:

TRANSMISSION

Automatic Transmission
Overdrive

POWER

Power Steering
Power Brakes
Power Windows
Power Locks
Power Mirrors

DECOR

Dual Mirrors
Privacy Glass
Console/Storage

CONVENIENCE

Air Conditioning
Intermittent Wipers
Tilt Wheel
Cruise Control
Rear Defogger
Keyless Entry
Message Center
Steering Wheel Touch Controls
Rear Window Wiper

RADIO

AM Radio
FM Radio

Stereo

Search/Seek
CD Player
Auxiliary Audio Connection
Premium Radio
Equalizer

SAFETY

Drivers Side Air Bag
Passenger Air Bag
Anti-Lock Brakes (4)
4 Wheel Disc Brakes
Front Side Impact Air Bags
Head/Curtain Air Bags

SEATS

Cloth Seats
Bucket Seats

WHEELS

Wheel Covers

PAINT

Clear Coat Paint

OTHER

Traction Control
Stability Control
Signal Integrated Mirrors
California Emissions

Preliminary Estimate

Customer: Ngo, Ratana

2009 SCIO xB Automatic 4D WGN 4-2.4L Gasoline SFI

| Line | Oper | Description | Part Number | Qty | Extended Price \$ | Labor | Paint |
|------|------|---------------------------------------|-------------|-----|-------------------|-------|-------|
| 1 | | FRONT BUMPER & GRILLE | | | | | |
| 2 | R&I | R&I bumper cover | | | | 1.4 | |
| 3 | * | Rpr Bumper cover | | | | 1.0 | 3.2 |
| 4 | | Add for Clear Coat | | | | | 1.3 |
| 5 | | FRONT LAMPS | | | | | |
| 6 | R&I | RT Headlamp assy | | | | 0.3 | |
| 7 | * | Rpr LT Headlamp assy Polish | | | | 0.3 | |
| 8 | | HOOD | | | | | |
| 9 | * | Rpr Hood (HSS) | | | | 3.0 | 2.8 |
| 10 | | Add for Clear Coat | | | | | 1.1 |
| 11 | | FENDER | | | | | |
| 12 | * | Rpr RT Fender | | | | 0.5 | 0.0 |
| 13 | * | Rpr LT Fender | | | | 0.5 | 0.0 |
| 14 | | ROOF | | | | | |
| 15 | * | Rpr Roof panel Polish | | | | 1.0 | 0.0 |
| 16 | R&I | LT Drip molding | | | | 0.5 | |
| 17 | R&I | RT Drip molding | | | | 0.5 | |
| 18 | | FRONT DOOR | | | | | |
| 19 | | Repl LT Black out tape front | 7592212100 | 1 | 27.93 | 0.2 | |
| 20 | | Repl LT Black out tape rear | 7592412080 | 1 | 22.84 | 0.2 | |
| 21 | * | Rpr LT Door shell (HSS) Polish | | | | 0.5 | 0.0 |
| 22 | * | Rpr RT Door shell (HSS) | | | | 1.0 | 2.1 |
| 23 | | Overlap Major Non-Adj. Panel | | | | | -0.2 |
| 24 | | Add for Clear Coat | | | | | 0.4 |
| 25 | | Repl RT Black out tape rear | 7592312090 | 1 | 22.84 | 0.2 | |
| 26 | R&I | RT Belt molding | | | | 0.3 | |
| 27 | R&I | RT R&I mirror | | | | 0.3 | |
| 28 | R&I | RT Handle, outside blackberry | | | | 0.4 | |
| 29 | R&I | RT R&I trim panel | | | | 0.5 | |
| 30 | | REAR DOOR | | | | | |
| 31 | | Repl LT Black out tape vertical front | 7592612040 | 1 | 22.84 | 0.2 | |
| 32 | * | Rpr RT Door shell (HSS) | | | | 1.0 | 2.0 |
| 33 | | Overlap Major Adj. Panel | | | | | -0.4 |
| 34 | | Add for Clear Coat | | | | | 0.3 |
| 35 | R&I | RT Belt molding | | | | 0.3 | |
| 36 | | Repl RT Black out tape vertical front | 7592512040 | 1 | 22.84 | 0.2 | |
| 37 | R&I | RT Handle, outside blackberry | | | | 0.4 | |
| 38 | R&I | RT R&I trim panel | | | | 0.4 | |
| 39 | | QUARTER PANEL | | | | | |
| 40 | * | Rpr LT Quarter panel | | | | 1.0 | 2.6 |
| 41 | | Overlap Major Non-Adj. Panel | | | | | -0.2 |
| 42 | | Add for Clear Coat | | | | | 0.5 |
| 43 | R&I | Fuel door | | | | 0.3 | |

Preliminary Estimate

Customer: Ngo, Ratana

2009 SCIO xB Automatic 4D WGN 4-2.4L Gasoline SFI

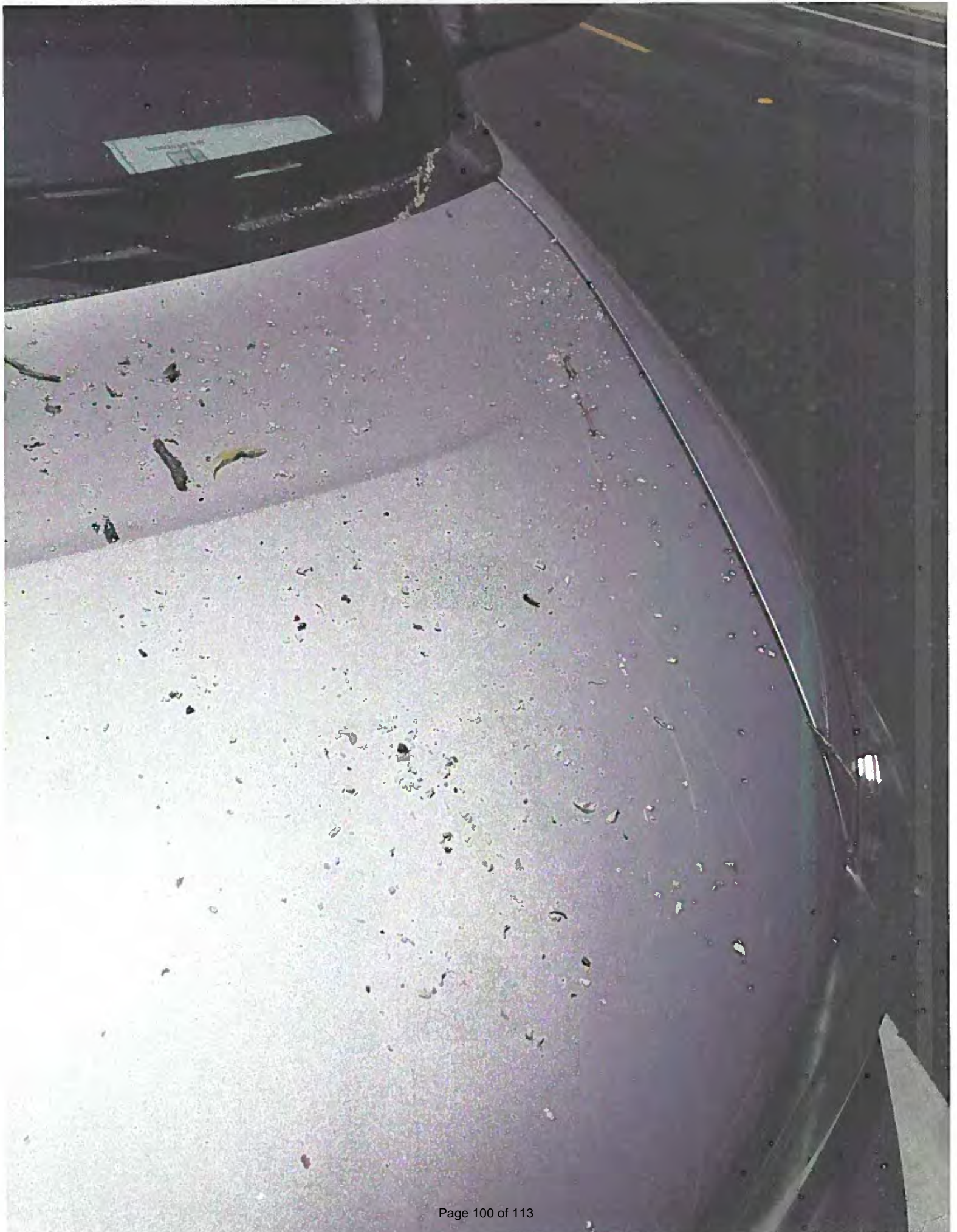
| | | | | | | | |
|------------------|--------------------|--------------------------|--------------------------|---|---------------|-------------|-------------|
| 44 | Blnd | Fuel door | | | | | 0.3 |
| 45 | Repl | LT Stone deflector small | 5874212180 | 1 | 26.61 | 0.2 | |
| 46 | # | Blnd | LT Roof rail | | | | 1.0 |
| 47 | * | Rpr | RT Quarter panel | | | 1.0 | 2.6 |
| 48 | | | Overlap Major Adj. Panel | | | | -0.4 |
| 49 | * | | Add for Clear Coat | | | | 0.4 |
| 50 | Repl | RT Stone deflector small | 5874112190 | 1 | 26.61 | 0.2 | |
| 51 | # | Blnd | RT Roof rail | | | | 1.0 |
| 52 | Repl | RT Stone deflector large | 5874712010 | 1 | 41.75 | 0.2 | |
| 53 | REAR LAMPS | | | | | | |
| 54 | R&I | RT Tail lamp assy | | | | 0.3 | |
| 55 | R&I | LT Tail lamp assy | | | | 0.3 | |
| 56 | REAR BUMPER | | | | | | |
| 57 | R&I | R&I bumper cover | | | | 1.1 | |
| 58 | * | Rpr | Bumper cover | | | 1.0 | 3.0 |
| 59 | | | Add for Clear Coat | | | | 1.2 |
| 60 | # | | Color tint / color match | 1 | | 0.5 | |
| 61 | # | Rpr | Color sand and buff | | | 1.0 | |
| 62 | # | Subl | Hazardous waste removal | 1 | 5.00 X | | |
| SUBTOTALS | | | | | 219.26 | 22.2 | 24.6 |

ESTIMATE TOTALS

| Category | Basis | Rate | Cost \$ |
|----------------------|---------------|--------------|-----------------|
| Parts | | | 214.26 |
| Body Labor | 22.2 hrs @ | \$ 52.00 /hr | 1,154.40 |
| Paint Labor | 24.6 hrs @ | \$ 52.00 /hr | 1,279.20 |
| Paint Supplies | 24.6 hrs @ | \$ 36.00 /hr | 885.60 |
| Miscellaneous | | | 5.00 |
| Subtotal | | | 3,538.46 |
| Sales Tax | \$ 1,099.86 @ | 10.2500 % | 112.74 |
| Grand Total | | | 3,651.20 |
| Deductible | | | 0.00 |
| CUSTOMER PAY | | | 0.00 |
| INSURANCE PAY | | | 3,651.20 |







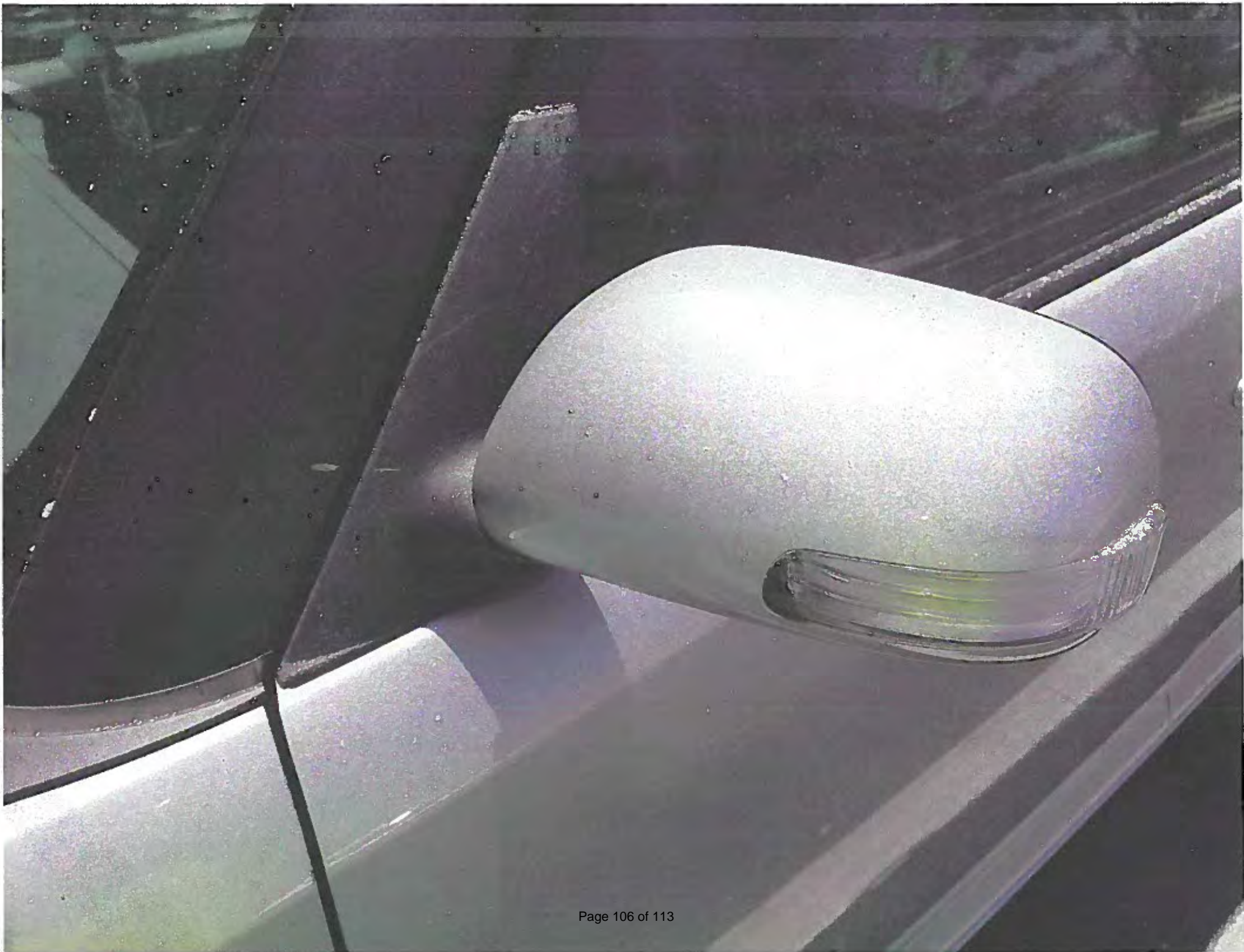














ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: November 14, 2017
To: Honorable Board of Directors
From: Audit Committee
Via: General Manager
Subject: BOARD POLICY RE: DISTRICT AUDIT SERVICES AND AGENCY BEST PRACTICE

RECOMMENDATION:

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 how the Board would like to proceed. The research supports that the District is in full compliance with the Government Code and Agency Best Practice. Staff recommends that the District retain its current auditor until we pay off the Rush Park Bond early in 2020.

BACKGROUND:

At the August 8, 2017 regular meeting the Board approved the renewal of our audit agreement with our auditing firm Rogers, Anderson, Malody and Scott, on a 3-1 vote, with Director Nitikman voting No.

During the discussion on the agreement, Director Nitikman opined that the current auditor had been with the District for 12 years and suggested it might be prudent to solicit bids from other firms.

President Maynard stated that he was not sure what the best practices were for similar agencies and the Board had not directed the General Manager to solicit bids. The General Manager agreed to research best practices for an agency our size and report back to the Board.

The General Manager contacted the California Special Districts Association and spoke with their Legislative Analyst, Mustafa Hessabi, Esq. who provided the following information:

GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]

(Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15986]

(Division 3 added by Stats. 1945, Ch. 111.)

PART 2. CONSTITUTIONAL OFFICERS [12001 - 12790]

(Part 2 added by Stats. 1945, Ch. 111.)

CHAPTER 5. Controller [12402 - 12481]

(Chapter 5 added by Stats. 1945, Ch. 111.)

ARTICLE 2. Duties [12410 - 12431]

(Article 2 added by Stats. 1945, Ch. 111.)

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. Effective January 1, 2013.)

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).

In my 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 our discussion with our Lead Auditor, Brad Welebir, these practices are an integral part of their audit policies and procedures.

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.

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
California Special Districts Association
1112 I Street, Suite 200
Sacramento, CA 95814
877.924.2732, 916.442.7889 fax
www.cdda.net

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CDDA Finance Corporation



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