

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board

Agenda Package

October 11, 2016

BOARD OF DIRECTORS

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, October 11, 2016

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, Kahlert, Maynard
President DeMarco
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS: None

B. ADDITIONS TO AGENDA – None

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

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

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD--None

E. CONSENT CALENDAR

1. MINUTES.

a. Special Meeting of September 6, 2016

2. AUGUST REVENUE AND EXPENDITURE REPORT

3. ROSSMOOR TRAFFIC STUDY CONDUCTED BY ORANGE COUNTY PUBLIC WORKS TRAFFIC ENGINEERING DEPARTMENT

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**: (See Item H-6—Resolution No. 16-10-11-01)

ORDINANCES—None

H. **REGULAR CALENDAR**

1. RECEIVE THE REPORT OF THE AUDIT COMMITTEE AND APPROVE FY 2015-2016 ANNUAL AUDIT REPORT.

2. BOARD VACANCY INTERVIEW OF APPLICANTS FOR VACANT BOARD SEAT

3. BOARD VACANCY: DISCUSSION AND POSSIBLE ACTION RE: APPOINTMENT TO FILL BOARD VACANCY

4. DISCUSSION AND POSSIBLE ACTION RE: APPROVAL OF RHA REQUEST FOR DISTRICT COSPONSORSHIP OF THE 2017 ROSSMOOR COMMUNITY FESTIVAL.

5. GIVE FIRST READING TO PROPOSED AMENDMENTS TO POLICIES 3020, 3021, 3040, 3050 AND PROPOSED POLICY 3045 RELATING TO THE SPECIFIC RECOMMENDATIONS FOR IMPLEMENTATION OF THE RCSD FIVE-YEAR FISCAL PLAN

6. DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZING THE DISPENSING OF ALCOHOL (BEER & WINE) AT THE 2016 ROSSMOOR WINTER FESTIVAL AND APPROVAL OF RESOLUTION NO. 16-10-11-01 RE: BOARD APPROVAL FOR THE SERVING OF ALCOHOL (BEER & WINE) AT THE ROSSMOOR WINTER FESTIVAL.

I. **GENERAL MANAGER ITEMS**

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

J. **BOARD MEMBER ITEMS**

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

K. **CLOSED SESSION**: None

L. **ADJOURNMENT**

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

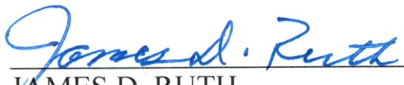
Please contact the District Office at (562) 430-3707 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular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

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

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the October 11, 2016, 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 October 5, 2016

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: SPECIAL MEETING OF SEPTEMBER 6, 2016

RECOMMENDATION:

Approve the Minutes of the Special Meeting of September 6, 2016 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their meeting of September 6, 2016 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Special Meeting of September 6, 2016 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, September 6, 2016

A. ORGANIZATION

- 1. CALL TO ORDER: 7:00 P.M.**
- 2. ROLL CALL:** Directors Casey, Maynard,
President DeMarco
Director Kahlert had an excused absence
- 3. PLEDGE OF ALLEGIANCE**
- 4. PRESENTATIONS: None**

B. CONSENT CALENDAR

1. MINUTES
 - a. Regular Board Meeting of August 9, 2016.

Motion by Director Maynard, seconded by Director Casey to approve Item B-1a. Minutes of the Regular Board Meeting of August 9, 2016 as submitted. Motion passed 3-0.

C. SPECIAL AGENDA:

- 1. BOARD VACANCY: DISCUSSION AND POSSIBLE ACTION RE: RESIGNATION OF DIRECTOR DAVE BURGESS AND APPROVE THE PROCESS FOR SELECTING A CANDIDATE FOR EITHER ELECTION OR APPOINTMENT TO THE RCSD BOARD.**

Recommendation to approve the process for selecting a candidate to fill board vacancy by appointment to the RCSD Board of Directors.

Discussion ensued relative to the timeline of the appointment process, the difference in costs of a special election versus a board appointment and the savings to the taxpayer if the appointment option was chosen. Further discussion ensued relative to recruiting qualified candidates, vetting of qualified candidates and what options remained if no qualified candidates could be found.

General Counsel responded that California Government Code section 1780(a) requires the Board within 60 days of the effective date of the resignation to either call for an election or appoint a new director to fill the vacancy. District Policy 4040.21 Director Vacancy, governs the procedure to be followed in the case of a director vacancy. However, 4040.21 was last updated in 2006. Since that time, Government Code section 1780 was amended by the legislature. The provisions of Government Code section 1780(a)-(e) will control. In short, the Board's options are to: 1) appoint a Director to fill former Director Burgess' unexpired term; or 2) call an election within 60 days of being notified of the vacancy. If the Board chooses to call an election, the election will have to be on the next election date that is 130 or more days after the date the Board calls the election – i.e., it cannot be held this November. Should the Board agree with staff's recommendation to appoint a successor rather than call for an election a Notice of Vacancy will be posted. The Notice of Vacancy will be posted at three conspicuous places in the District as required (for more than 15 days) and published in local newspapers. The Notice requested that any interested person, who is a resident and registered voter within the boundaries of the Rossmoor Community Services District, submit a letter of interest and/or resume setting forth a brief summary of the person's interest, qualifications and background. In the event that no suitably qualified candidate was found, the Board would be required to hold a special election at a cost of approximately \$25K.

Motion by Director Maynard, seconded by Director Casey to post the Notice of Vacancy the following day on September 7, 2016 in three conspicuous locations as required by law, and collect candidate resumes until the next regular board meeting. Further discussion ensued relative to the length of the recruitment timeline and applicant submission deadlines.

Amended Motion by Director Maynard, seconded by Director Casey to post the Notice of Vacancy in three conspicuous locations, collect applicant letters of intent and resumes until the deadline of Friday, September 30, 2016 and interview the final candidates at the October 11, 2016 regular meeting of the Board for discussion and possible appointment at that time or at a subsequent special meeting. Motion passed 3-0.

2. APPROVE RENEWAL OF CONTRACT SERVICES AGREEMENT—HAPPY HOUR FIT CLUB BOOT CAMP AT ROSSMOOR PARKS

Discussion ensued relative to the District's satisfaction with the contracts and overall operations. The General Manager stated that all programs were in complete compliance, were going very well and there were no reportable issues.

President DeMarco asked General Counsel if it was appropriate to approve all contract service agreements in a single motion. General Counsel agreed that one motion would be permissible.

3. APPROVE RENEWAL CONTRACT SERVICES AGREEMENT—LINDSEY MARKS SOFTBALL AT RUSH PARK

4. APPROVE RENEWAL CONTRACT SERVICES AGREEMENT—LONG BEACH BOOT CAMP AT RUSH PARK

Motion by Director Maynard, seconded by Director Casey to Authorize General Manager to execute the first of two one-year extended term agreements contract with all three For-Profit Use Groups: Happy Hour Fit Club Boot Camp at Rossmoor Parks; Lindsey Marks Softball at Rush Park; Long Beach Boot Camp at Rush Park, with the condition that all violations, material changes and amendments come back to the Board for approval. Motion passed 3-0.

E. **RESOLUTIONS**—None

F. **CLOSED SESSION**—None

G. **ADJOURNMENT:**

Motion by Director Maynard, seconded by Director Casey to adjourn the special meeting at 8:00 p.m. Motion passed 3-0.

SUBMITTED BY:

James D. Ruth

General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2.

Date October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: REVENUE & EXPENDITURE REPORT - OCTOBER, 2016

RECOMMENDATION:

Receive and file the Revenue and Expenditure Report for October, 2016.

BACKGROUND:

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

ATTACHMENTS:

1. Revenue & Expenditure Report for the month of October, 2016.

REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 August 2016 @ 16.67%%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
Revenues						
PROPERTY TAXES	842,112.00	842,112.00	8,132.48	1,355.54	833,979.52	1.0
STREET LIGHT ASSESSMENTS	298,934.00	298,934.00	2,834.89	472.54	296,099.11	0.9
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,103.41	0.00	996.59	52.5
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	54,513.54	54,513.54	5,886.46	90.3
FEES AND SERVICES	173,500.00	173,500.00	28,165.50	17,944.50	145,334.50	16.2
OTHER REVENUE	4,500.00	4,500.00	1,213.40	1,030.50	3,286.60	27.0
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
Total Revenues	1,381,546.00	1,381,546.00	95,963.22	75,316.62	1,285,582.78	6.9
Expenditures						
ADMINISTRATION	412,980.00	412,980.00	78,138.08	51,067.43	334,841.92	18.9
RECREATION	135,065.00	135,065.00	31,888.34	11,425.90	103,176.66	23.6
ROSSMOOR PARK	185,850.00	185,850.00	38,758.42	22,343.84	147,091.58	20.9
MONTECITO CENTER	78,239.00	78,239.00	15,029.92	6,766.25	63,209.08	19.2
RUSH PARK	203,537.00	203,537.00	37,200.76	20,534.09	166,336.24	18.3
STREET LIGHTING	107,580.00	107,580.00	16,938.41	8,503.62	90,641.59	15.7
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	2,000.00	100.00	95.2
STREET SWEEPING	55,580.00	55,580.00	9,123.24	9,097.28	46,456.76	16.4
PARKWAY TREES	115,977.00	115,977.00	7,531.91	5,352.09	108,445.09	6.5
MINI-PARKS, MEDIANS & TRIANGLE	12,968.00	12,968.00	2,430.15	1,418.33	10,537.85	18.7
Total Expenditures	1,309,876.00	1,309,876.00	239,039.23	138,508.83	1,070,836.77	18.2

Please note: There are numerous entries in July and August that will be adjusted by audit and reversed into FY 2015-16. The September Revenue and Expenditure will show the auditor's adjustments.

**Audited Fund Balance
 at June 30, 2015**

\$ 690,844.00

REVENUE REPORT
August 2016 @ 16.67%

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Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
PROPERTY TAXES	842,112.00	842,112.00	8,132.48	1,355.54	0.00	833,979.52	1.0
ASSESSMENTS	298,934.00	298,934.00	2,834.89	472.54	0.00	296,099.11	0.9
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,103.41	0.00	0.00	996.59	52.5
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	54,513.54	54,513.54	0.00	5,886.46	90.3
FEES AND SERVICES	173,500.00	173,500.00	28,165.50	17,944.50	0.00	145,334.50	16.2
OTHER REVENUE	4,500.00	4,500.00	1,213.40	1,030.50	0.00	3,286.60	27.0
Dept: 00	1,381,546.00	1,381,546.00	95,963.22	75,316.62	0.00	1,285,582.78	6.9
Revenues	1,381,546.00	1,381,546.00	95,963.22	75,316.62	0.00	1,285,582.78	6.9
Grand Total Net Effect:	1,381,546.00	1,381,546.00	95,963.22	75,316.62	0.00	1,285,582.78	

EXPENDITURE REPORT
August 2016 @ 16.67%

Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS	269,880.00	269,880.00	47,339.99	22,260.91	0.00	222,540.01	17.5
OPERATIONS AND MAINTENANCE	69,000.00	69,000.00	20,248.21	20,401.34	0.00	48,751.79	29.3
CONTRACT SERVICES	70,100.00	70,100.00	10,549.88	8,405.18	0.00	59,550.12	15.0
CAPITAL EXPENDITURES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
ADMINISTRATION	412,980.00	412,980.00	78,138.08	51,067.43	0.00	334,841.92	18.9
Dept: 20 RECREATION							
SALARIES AND BENEFITS	95,912.00	95,912.00	15,734.84	6,925.29	0.00	80,177.16	16.4
OPERATIONS AND MAINTENANCE	35,853.00	35,853.00	15,880.83	4,367.60	0.00	19,972.17	44.3
CONTRACT SERVICES	2,300.00	2,300.00	272.67	133.01	0.00	2,027.33	11.9
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RECREATION	135,065.00	135,065.00	31,888.34	11,425.90	0.00	103,176.66	23.6
Dept: 30 ROSSMOOR PARK							
SALARIES AND BENEFITS	74,090.00	74,090.00	15,355.12	8,196.84	0.00	58,734.88	20.7
OPERATIONS AND MAINTENANCE	72,360.00	72,360.00	17,580.32	11,216.08	0.00	54,779.68	24.3
CONTRACT SERVICES	39,400.00	39,400.00	5,822.98	2,930.92	0.00	33,577.02	14.8
ROSSMOOR PARK	185,850.00	185,850.00	38,758.42	22,343.84	0.00	147,091.58	20.9
Dept: 40 MONTECITO CENTER							
SALARIES AND BENEFITS	54,676.00	54,676.00	10,333.71	4,800.41	0.00	44,342.29	18.9
OPERATIONS AND MAINTENANCE	16,813.00	16,813.00	3,782.03	1,489.32	0.00	13,030.97	22.5
CONTRACT SERVICES	6,700.00	6,700.00	914.18	476.52	0.00	5,785.82	13.6
CAPITAL EXPENDITURES	50.00	50.00	0.00	0.00	0.00	50.00	0.0
MONTECITO CENTER	78,239.00	78,239.00	15,029.92	6,766.25	0.00	63,209.08	19.2
Dept: 50 RUSH PARK							
SALARIES AND BENEFITS	79,367.00	79,367.00	15,028.57	7,324.95	0.00	64,338.43	18.9
OPERATIONS AND MAINTENANCE	84,520.00	84,520.00	16,349.21	10,278.22	0.00	68,170.79	19.3
CONTRACT SERVICES	39,400.00	39,400.00	5,822.98	2,930.92	0.00	33,577.02	14.8
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
RUSH PARK	203,537.00	203,537.00	37,200.76	20,534.09	0.00	166,336.24	18.3
Dept: 60 STREET LIGHTING							

EXPENDITURE REPORT
August 2016 @ 16.67%

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9:08 am

Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016	Original Bud.	Amended Bud.	YTD Actual	CJRR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	580.00	580.00	122.35	96.39	0.00	457.65	21.1
CONTRACT SERVICES	107,000.00	107,000.00	16,816.06	8,407.23	0.00	90,183.94	15.7
STREET LIGHTING	107,580.00	107,580.00	16,938.41	8,503.62	0.00	90,641.59	15.7
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	2,100.00	2,100.00	2,000.00	2,000.00	0.00	100.00	95.2
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	2,000.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	580.00	580.00	122.35	96.39	0.00	457.65	21.1
CONTRACT SERVICES	55,000.00	55,000.00	9,000.89	9,000.89	0.00	45,999.11	16.4
STREET SWEEPING	55,580.00	55,580.00	9,123.24	9,097.28	0.00	46,456.76	16.4
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS	23,052.00	23,052.00	4,004.73	2,027.16	0.00	19,047.27	17.4
OPERATIONS AND MAINTENANCE	1,625.00	1,625.00	260.32	196.36	0.00	1,364.68	16.0
CONTRACT SERVICES	72,800.00	72,800.00	3,446.86	3,128.57	0.00	69,353.14	4.7
CAPITAL EXPENDITURES	18,500.00	18,500.00	-180.00	0.00	0.00	18,680.00	-1.0
PARKWAY TREES	115,977.00	115,977.00	7,531.91	5,352.09	0.00	108,445.09	6.5
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS	918.00	918.00	181.95	86.58	0.00	736.05	19.8
OPERATIONS AND MAINTENANCE	7,800.00	7,800.00	1,612.97	1,006.84	0.00	6,187.03	20.7
CONTRACT SERVICES	4,150.00	4,150.00	635.23	324.91	0.00	3,514.77	15.3
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	12,968.00	12,968.00	2,430.15	1,418.33	0.00	10,537.85	18.7
Expenditures	1,309,876.00	1,309,876.00	239,039.23	138,508.83	0.00	1,070,836.77	18.2
Grand Total Net Effect:	-1,309,876.00	-1,309,876.00	-239,039.23	-138,508.83	0.00	-1,070,836.77	

REVENUE/EXPENDITURE REPORT
August 2016 @ 16.67%

Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016	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	775,200.00	775,200.00	3,484.88	0.00	0.00	771,715.12	0.4
3001 Current unsecured prop tax	22,000.00	22,000.00	0.00	0.00	0.00	22,000.00	0.0
3002 Prior secured property taxes	7,500.00	7,500.00	1,105.30	791.68	0.00	6,394.70	14.7
3003 Prior unsecured prop taxes	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
3004 Delinquent property taxes	1,080.00	1,080.00	789.30	0.00	0.00	290.70	73.1
3010 Current supplemental assessmt	20,000.00	20,000.00	2,753.00	563.86	0.00	17,247.00	13.8
3020 Public utility tax	11,832.00	11,832.00	0.00	0.00	0.00	11,832.00	0.0
PROPERTY TAXES	842,112.00	842,112.00	8,132.48	1,355.54	0.00	833,979.52	1.0
Acct Class: 31 ASSESSMENTS							
3105 Street light assessments	298,934.00	298,934.00	2,834.89	472.54	0.00	296,099.11	0.9
ASSESSMENTS	298,934.00	298,934.00	2,834.89	472.54	0.00	296,099.11	0.9
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	2,100.00	2,100.00	1,103.41	0.00	0.00	996.59	52.5
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,103.41	0.00	0.00	996.59	52.5
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	54,513.54	54,513.54	0.00	486.46	99.1
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	54,513.54	54,513.54	0.00	5,886.46	90.3
Acct Class: 34 FEES AND SERVICES							
3404 Court reservations	14,500.00	14,500.00	1,629.00	1,040.00	0.00	12,871.00	11.2
3405 Wall Rental	600.00	600.00	0.00	0.00	0.00	600.00	0.0
3406 Ball field reservations	29,000.00	29,000.00	5,411.00	4,727.00	0.00	23,589.00	18.7
3410 Rossmoor building rental	18,200.00	18,200.00	413.00	153.00	0.00	17,787.00	2.3
3412 Montecito building rental	25,200.00	25,200.00	3,035.00	2,538.00	0.00	22,165.00	12.0
3414 Rush Park Building Rental	86,000.00	86,000.00	17,677.50	9,486.50	0.00	68,322.50	20.6
FEES AND SERVICES	173,500.00	173,500.00	28,165.50	17,944.50	0.00	145,334.50	16.2
Acct Class: 35 OTHER REVENUE							
3500 Other miscellaneous revenue	4,500.00	4,500.00	1,213.40	1,030.50	0.00	3,286.60	27.0
OTHER REVENUE	4,500.00	4,500.00	1,213.40	1,030.50	0.00	3,286.60	27.0
Dept: 00	1,381,546.00	1,381,546.00	95,963.22	75,316.62	0.00	1,285,582.78	6.9
Revenues	1,381,546.00	1,381,546.00	95,963.22	75,316.62	0.00	1,285,582.78	6.9
Expenditures							
Dept: 10 ADMINISTRATION							
Acct Class: 40 SALARIES AND BENEFITS							
4000 Board of Directors Compensatn	10,000.00	10,000.00	1,000.00	400.00	0.00	9,000.00	10.0
4001 Salaries - Full-time	193,800.00	193,800.00	32,023.09	16,420.24	0.00	161,776.91	16.5
4003 Salaries - Overtime	5,100.00	5,100.00	314.52	242.31	0.00	4,785.48	6.2
4007 Vehicle Allowance	500.00	500.00	0.00	0.00	0.00	500.00	0.0
4010 Workers Compensation Insurance	2,300.00	2,300.00	1,039.54	366.23	0.00	1,260.46	45.2
4011 Medical Insurance	39,000.00	39,000.00	10,397.72	3,521.92	0.00	28,602.28	26.7
4015 Federal Payroll Tax -FICA	18,400.00	18,400.00	2,540.12	1,300.21	0.00	15,859.88	13.8
4018 State Payroll Taxes	780.00	780.00	25.00	10.00	0.00	755.00	3.2
SALARIES AND BENEFITS	269,880.00	269,880.00	47,339.99	22,260.91	0.00	222,540.01	17.5
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	12,500.00	12,500.00	11,899.62	11,899.62	0.00	600.38	95.2
5004 Memberships and Dues	6,400.00	6,400.00	2,015.00	2,015.00	0.00	4,385.00	31.5
5006 Travel & Meetings	1,000.00	1,000.00	117.65	0.00	0.00	882.35	11.8
5007 Televised Meeting Costs	17,000.00	17,000.00	1,599.70	1,599.70	0.00	15,400.30	9.4
5010 Publications & Legal Notices	7,200.00	7,200.00	1,452.30	1,452.30	0.00	5,747.70	20.2

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Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	700.00	700.00	289.84	289.84	0.00	410.16	41.4
5014 Postage	2,000.00	2,000.00	337.76	337.76	0.00	1,662.24	16.9
5016 Office Supplies	7,200.00	7,200.00	1,642.66	769.88	0.00	5,557.34	22.8
5020 Telephone	1,500.00	1,500.00	400.77	322.89	0.00	1,099.23	26.7
5045 Miscellaneous Expenditures	5,500.00	5,500.00	316.30	1,616.65	0.00	5,183.70	5.8
5046 Bank Service Charge	2,000.00	2,000.00	176.61	97.70	0.00	1,823.39	8.8
5050 Elections	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
OPERATIONS AND MAINTENANCE							
	69,000.00	69,000.00	20,248.21	20,401.34	0.00	48,751.79	29.3
Acct Class: 56 CONTRACT SERVICES							
5610 Legal Counsel	28,000.00	28,000.00	740.00	740.00	0.00	27,260.00	2.6
5615 Financial Audit-Consulting	10,100.00	10,100.00	0.00	0.00	0.00	10,100.00	0.0
5670 Other Professional Services	32,000.00	32,000.00	9,809.88	7,665.18	0.00	22,190.12	30.7
CONTRACT SERVICES							
	70,100.00	70,100.00	10,549.88	8,405.18	0.00	59,550.12	15.0
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							
	412,980.00	412,980.00	78,138.08	51,067.43	0.00	334,841.92	18.9
Dept: 20 RECREATION							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	48,960.00	48,960.00	8,341.20	4,346.26	0.00	40,618.80	17.0
4002 Salaries - Part-time	22,950.00	22,950.00	2,385.36	641.33	0.00	20,564.64	10.4
4003 Salaries - Overtime	5,100.00	5,100.00	726.60	399.62	0.00	4,373.40	14.2
4005 Salaries - Event Attendant	1,058.00	1,058.00	285.00	75.00	0.00	773.00	26.9
4007 Vehicle Allowance	350.00	350.00	0.00	0.00	0.00	350.00	0.0
4010 Workers Compensation Insurance	1,080.00	1,080.00	420.24	148.05	0.00	659.76	38.9
4011 Medical Insurance	10,000.00	10,000.00	2,643.68	895.44	0.00	7,356.32	26.4
4015 Federal Payroll Tax -FICA	5,814.00	5,814.00	897.68	417.71	0.00	4,916.32	15.4
4018 State Payroll Taxes	600.00	600.00	35.08	1.88	0.00	564.92	5.8
SALARIES AND BENEFITS							
	95,912.00	95,912.00	15,734.84	6,925.29	0.00	80,177.16	16.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5006 Travel & Meetings	400.00	400.00	0.00	0.00	0.00	400.00	0.0
5010 Publications & Legal Notices	200.00	200.00	156.77	156.77	0.00	43.23	78.4
5012 Printing	100.00	100.00	0.00	0.00	0.00	100.00	0.0
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	286.78	154.44	0.00	713.22	28.7
5017 Community Events	25,253.00	25,253.00	8,836.51	3,733.50	0.00	16,416.49	35.0
5019 Fireworks	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00	100.0
5020 Telephone	1,800.00	1,800.00	400.77	322.89	0.00	1,399.23	22.3
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							
	35,853.00	35,853.00	15,880.83	4,367.60	0.00	19,972.17	44.3
Acct Class: 56 CONTRACT SERVICES							
5670 Other Professional Services	2,300.00	2,300.00	272.67	133.01	0.00	2,027.33	11.9
CONTRACT SERVICES							
	2,300.00	2,300.00	272.67	133.01	0.00	2,027.33	11.9
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							
	135,065.00	135,065.00	31,888.34	11,425.90	0.00	103,176.66	23.6
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							

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Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	39,535.00	39,535.00	6,082.77	3,168.99	0.00	33,452.23	15.4
4002 Salaries - Part-time	12,240.00	12,240.00	3,687.49	2,853.33	0.00	8,552.51	30.1
4003 Salaries - Overtime	2,805.00	2,805.00	486.44	216.06	0.00	2,318.56	17.3
4010 Workers Compensation Insurance	2,400.00	2,400.00	1,039.54	366.23	0.00	1,360.46	43.3
4011 Medical Insurance	13,000.00	13,000.00	3,265.72	1,106.13	0.00	9,734.28	25.1
4015 Federal Payroll Tax -FICA	3,800.00	3,800.00	783.97	476.91	0.00	3,016.03	20.6
4018 State Payroll Taxes	310.00	310.00	9.19	9.19	0.00	300.81	3.0
SALARIES AND BENEFITS	74,090.00	74,090.00	15,355.12	8,196.84	0.00	58,734.88	20.7
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	300.00	156.77	156.77	0.00	143.23	52.3
5012 Printing	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5014 Postage	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5016 Office Supplies	900.00	900.00	143.39	77.23	0.00	756.61	15.9
5018 Janitorial Supplies	4,500.00	4,500.00	1,549.25	323.93	0.00	2,950.75	34.4
5020 Telephone	1,650.00	1,650.00	400.77	322.89	0.00	1,249.23	24.3
5022 Utilities	12,000.00	12,000.00	2,806.74	1,443.74	0.00	9,193.26	23.4
5023 Water	25,000.00	25,000.00	4,755.24	2,434.80	0.00	20,244.76	19.0
5025 SECURED PROP TAX	910.00	910.00	0.00	0.00	0.00	910.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	118.71	80.18	0.00	881.29	11.9
5032 Building & Grounds-Maintenance	24,000.00	24,000.00	7,521.16	6,248.25	0.00	16,478.84	31.3
5034 Alarm Systems	750.00	750.00	128.29	128.29	0.00	621.71	17.1
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	72,360.00	72,360.00	17,580.32	11,216.08	0.00	54,779.68	24.3
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	36,000.00	36,000.00	5,522.40	2,761.20	0.00	30,477.60	15.3
5656 Tree Trimming	1,100.00	1,100.00	44.73	44.73	0.00	1,055.27	4.1
5670 Other Professional Services	2,300.00	2,300.00	255.85	124.99	0.00	2,044.15	11.1
CONTRACT SERVICES	39,400.00	39,400.00	5,822.98	2,930.92	0.00	33,577.02	14.8
ROSSMOOR PARK							
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	31,620.00	31,620.00	5,026.29	2,620.29	0.00	26,593.71	15.9
4002 Salaries - Part-time	6,120.00	6,120.00	993.75	576.67	0.00	5,126.25	16.2
4003 Salaries - Overtime	2,040.00	2,040.00	348.17	157.55	0.00	1,691.83	17.1
4010 Workers Compensation Insurance	2,000.00	2,000.00	836.05	294.54	0.00	1,163.95	41.8
4011 Medical Insurance	9,900.00	9,900.00	2,642.96	895.08	0.00	7,257.04	26.7
4015 Federal Payroll Tax -FICA	2,856.00	2,856.00	486.49	256.28	0.00	2,369.51	17.0
4018 State Payroll Taxes	140.00	140.00	0.00	0.00	0.00	140.00	0.0
SALARIES AND BENEFITS	54,676.00	54,676.00	10,333.71	4,800.41	0.00	44,342.29	18.9
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	400.00	400.00	156.77	156.77	0.00	243.23	39.2
5012 Printing	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5014 Postage	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5016 Office Supplies	900.00	900.00	143.39	77.23	0.00	756.61	15.9
5018 Janitorial Supplies	3,500.00	3,500.00	1,549.25	323.93	0.00	1,950.75	44.3
5020 Telephone	1,650.00	1,650.00	400.77	322.89	0.00	1,249.23	24.3
5022 Utilities	2,000.00	2,000.00	358.29	131.47	0.00	1,641.71	17.9
5023 Water	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.0
5025 SECURED PROP TAX	763.00	763.00	0.00	0.00	0.00	763.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	118.71	80.18	0.00	881.29	11.9
5032 Building & Grounds-Maintenance	3,700.00	3,700.00	924.07	266.07	0.00	2,775.93	25.0
5034 Alarm Systems	400.00	400.00	130.78	130.78	0.00	269.22	32.7

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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	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		16,813.00	16,813.00	3,782.03	1,489.32	0.00	13,030.97	22.5
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	3,600.00	3,600.00	613.60	306.80	0.00	2,986.40	17.0
5656	Tree Trimming	1,100.00	1,100.00	44.73	44.73	0.00	1,055.27	4.1
5670	Other Professional Services	2,000.00	2,000.00	255.85	124.99	0.00	1,744.15	12.8
CONTRACT SERVICES		6,700.00	6,700.00	914.18	476.52	0.00	5,785.82	13.6
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	50.00	50.00	0.00	0.00	0.00	50.00	0.0
CAPITAL EXPENDITURES		50.00	50.00	0.00	0.00	0.00	50.00	0.0
MONTECITO CENTER		78,239.00	78,239.00	15,029.92	6,766.25	0.00	63,209.08	19.2
Dept: 50 RUSH PARK								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	37,740.00	37,740.00	6,082.77	3,168.99	0.00	31,657.23	16.1
4002	Salaries - Part-time	12,750.00	12,750.00	2,287.49	1,453.33	0.00	10,462.51	17.9
4003	Salaries - Overtime	2,907.00	2,907.00	486.44	216.06	0.00	2,420.56	16.7
4005	Salaries - Event Attendant	5,800.00	5,800.00	1,080.00	585.00	0.00	4,720.00	18.6
4010	Workers Compensation Insurance	2,400.00	2,400.00	1,039.54	366.23	0.00	1,360.46	43.3
4011	Medical Insurance	13,000.00	13,000.00	3,265.74	1,106.13	0.00	9,734.26	25.1
4015	Federal Payroll Tax -FICA	4,370.00	4,370.00	759.58	414.58	0.00	3,610.42	17.4
4018	State Payroll Taxes	400.00	400.00	27.01	14.63	0.00	372.99	6.8
SALARIES AND BENEFITS		79,367.00	79,367.00	15,028.57	7,324.95	0.00	64,338.43	18.9
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5010	Publications & Legal Notices	500.00	500.00	156.77	156.77	0.00	343.23	31.4
5012	Printing	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5014	Postage	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5016	Office Supplies	900.00	900.00	143.39	77.23	0.00	756.61	15.9
5018	Janitorial Supplies	4,500.00	4,500.00	1,553.91	324.91	0.00	2,946.09	34.5
5020	Telephone	2,000.00	2,000.00	400.75	322.87	0.00	1,599.25	20.0
5022	Utilities	26,000.00	26,000.00	3,213.93	3,213.93	0.00	22,786.07	12.4
5023	Water	20,000.00	20,000.00	6,970.03	3,265.82	0.00	13,029.97	34.9
5025	SECURED PROP TAX	3,520.00	3,520.00	0.00	0.00	0.00	3,520.00	0.0
5030	Vehicle Maintenance	1,000.00	1,000.00	118.71	80.18	0.00	881.29	11.9
5032	Building & Grounds-Maintenance	24,000.00	24,000.00	3,774.92	2,819.71	0.00	20,225.08	15.7
5034	Alarm Systems	750.00	750.00	16.80	16.80	0.00	733.20	2.2
5045	Miscellaneous Expenditures	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5051	Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052	Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		84,520.00	84,520.00	16,349.21	10,278.22	0.00	68,170.79	19.3
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	36,000.00	36,000.00	5,522.40	2,761.20	0.00	30,477.60	15.3
5656	Tree Trimming	1,100.00	1,100.00	44.73	44.73	0.00	1,055.27	4.1
5670	Other Professional Services	2,300.00	2,300.00	255.85	124.99	0.00	2,044.15	11.1
CONTRACT SERVICES		39,400.00	39,400.00	5,822.98	2,930.92	0.00	33,577.02	14.8
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
CAPITAL EXPENDITURES		250.00	250.00	0.00	0.00	0.00	250.00	0.0

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Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
RUSH PARK	203,537.00	203,537.00	37,200.76	20,534.09	0.00	166,336.24	18.3
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	580.00	580.00	122.35	96.39	0.00	457.65	21.1
OPERATIONS AND MAINTENANCE	580.00	580.00	122.35	96.39	0.00	457.65	21.1
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	107,000.00	107,000.00	16,816.06	8,407.23	0.00	90,183.94	15.7
CONTRACT SERVICES	107,000.00	107,000.00	16,816.06	8,407.23	0.00	90,183.94	15.7
STREET LIGHTING	107,580.00	107,580.00	16,938.41	8,503.62	0.00	90,641.59	15.7
Dept: 65 ROSSMOOR WALL							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	2,000.00	2,000.00	2,000.00	2,000.00	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	2,000.00	0.00	100.00	95.2
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	2,000.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	580.00	580.00	122.35	96.39	0.00	457.65	21.1
OPERATIONS AND MAINTENANCE	580.00	580.00	122.35	96.39	0.00	457.65	21.1
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	55,000.00	55,000.00	9,000.89	9,000.89	0.00	45,999.11	16.4
CONTRACT SERVICES	55,000.00	55,000.00	9,000.89	9,000.89	0.00	45,999.11	16.4
STREET SWEEPING	55,580.00	55,580.00	9,123.24	9,097.28	0.00	46,456.76	16.4
Dept: 80 PARKWAY TREES							
Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time	20,400.00	20,400.00	3,576.89	1,797.81	0.00	16,823.11	17.5
4003 Salaries - Overtime	500.00	500.00	0.00	0.00	0.00	500.00	0.0
4007 Vehicle Allowance	500.00	500.00	154.22	91.83	0.00	345.78	30.8
4015 Federal Payroll Tax -FICA	1,377.00	1,377.00	273.62	137.52	0.00	1,103.38	19.9
4018 State Payroll Taxes	275.00	275.00	0.00	0.00	0.00	275.00	0.0
SALARIES AND BENEFITS	23,052.00	23,052.00	4,004.73	2,027.16	0.00	19,047.27	17.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	25.00	25.00	0.00	0.00	0.00	25.00	0.0
5014 Postage	300.00	300.00	0.00	0.00	0.00	300.00	0.0
5016 Office Supplies	200.00	200.00	15.61	3.57	0.00	184.39	7.8
5020 Telephone	1,000.00	1,000.00	244.71	192.79	0.00	755.29	24.5
5030 Vehicle Maintenance	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051 Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
OPERATIONS AND MAINTENANCE	1,625.00	1,625.00	260.32	196.36	0.00	1,364.68	16.0
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	65,000.00	65,000.00	2,832.91	2,832.91	0.00	62,167.09	4.4
5660 TREE REMOVAL	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.0
5670 Other Professional Services	4,300.00	4,300.00	613.95	295.66	0.00	3,686.05	14.3
CONTRACT SERVICES	72,800.00	72,800.00	3,446.86	3,128.57	0.00	69,353.14	4.7
Acct Class: 60 CAPITAL EXPENDITURES							
6015 Trees	18,500.00	18,500.00	-180.00	0.00	0.00	18,680.00	-1.0
CAPITAL EXPENDITURES	18,500.00	18,500.00	-180.00	0.00	0.00	18,680.00	-1.0

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Rossmore Community

For the Period: 7/1/2016 to 8/31/2016

Fund: 10 - GENERAL FUND

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

PARKWAY TREES	115,977.00	115,977.00	7,531.91	5,352.09	0.00	108,445.09	6.5
Dept: 90 MINI-PARKS AND MEDIANS							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	665.00	665.00	112.56	58.84	0.00	552.44	16.9
4003 Salaries - Overtime	62.00	62.00	11.28	5.68	0.00	50.72	18.2
4010 Workers Compensation Insurance	120.00	120.00	48.65	17.14	0.00	71.35	40.5
4015 Federal Payroll Tax -FICA	56.00	56.00	9.46	4.92	0.00	46.54	16.9
4018 State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS	918.00	918.00	181.95	86.58	0.00	736.05	19.8
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	500.00	122.37	96.40	0.00	377.63	24.5
5022 Utilities	800.00	800.00	100.50	75.99	0.00	699.50	12.6
5023 Water	5,000.00	5,000.00	1,043.55	651.11	0.00	3,956.45	20.9
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032 Building & Grounds-Maintenance	1,000.00	1,000.00	346.55	183.34	0.00	653.45	34.7
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	200.00	200.00	0.00	0.00	0.00	200.00	0.0
OPERATIONS AND MAINTENANCE	7,800.00	7,800.00	1,612.97	1,006.84	0.00	6,187.03	20.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	613.60	306.80	0.00	2,986.40	17.0
5656 Tree Trimming	500.00	500.00	14.90	14.90	0.00	485.10	3.0
5670 Other Professional Services	50.00	50.00	6.73	3.21	0.00	43.27	13.5
CONTRACT SERVICES	4,150.00	4,150.00	635.23	324.91	0.00	3,514.77	15.3
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	12,968.00	12,968.00	2,430.15	1,418.33	0.00	10,537.85	18.7
Expenditures	1,309,876.00	1,309,876.00	239,039.23	138,508.83	0.00	1,070,836.77	18.2
Net Effect for GENERAL FUND	71,670.00	71,670.00	-143,076.01	-63,192.21	0.00	214,746.01	-199.6
Change in Fund Balance:			-143,076.01				

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Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016		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	2,117.70	0.00	0.00	377,882.30	0.6
3101	Property assessments-prior yr	3,400.00	3,400.00	192.58	60.55	0.00	3,207.42	5.7
ASSESSMENTS		383,400.00	383,400.00	2,310.28	60.55	0.00	381,089.72	0.6
Dept: 00								
Revenues		383,400.00	383,400.00	2,310.28	60.55	0.00	381,089.72	0.6
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	3,047.50	0.00	0.50	100.0
CONTRACT SERVICES		23,048.00	23,048.00	3,047.50	3,047.50	0.00	20,000.50	13.2
Acct Class: 58 DEBT SERVICE								
5800	Principal	250,000.00	250,000.00	260,000.00	260,000.00	0.00	-10,000.00	104.0
5801	Interest	90,830.00	90,830.00	48,771.07	48,771.07	0.00	42,058.93	53.7
DEBT SERVICE		340,830.00	340,830.00	308,771.07	308,771.07	0.00	32,058.93	90.6
RUSH PARK		363,878.00	363,878.00	311,818.57	311,818.57	0.00	52,059.43	85.7
Expenditures		363,878.00	363,878.00	311,818.57	311,818.57	0.00	52,059.43	85.7
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		19,522.00	19,522.00	-309,508.29	-311,758.02	0.00	329,030.29	-1,585.4
Change in Fund Balance:				-309,508.29				

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL							
Revenues							
Dept: 00							
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	0.00	0.00	468.00	0.00	0.00	-468.00	0.0
3101 Property assessments-prior yr	0.00	0.00	42.65	13.38	0.00	-42.65	0.0
ASSESSMENTS	0.00	0.00	510.65	13.38	0.00	-510.65	0.0
Dept: 00	0.00	0.00	510.65	13.38	0.00	-510.65	0.0
Revenues	0.00	0.00	510.65	13.38	0.00	-510.65	0.0
Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL	0.00	0.00	510.65	13.38	0.00	-510.65	0.0
Change in Fund Balance:			510.65				

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2016 to 8/31/2016		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	74,913.00	74,913.00	0.00	0.00	0.00	74,913.00	0.0
	PROPERTY TAXES	74,913.00	74,913.00	0.00	0.00	0.00	74,913.00	0.0
	Dept: 00	74,913.00	74,913.00	0.00	0.00	0.00	74,913.00	0.0
	Revenues	74,913.00	74,913.00	0.00	0.00	0.00	74,913.00	0.0
Expenditures								
Dept: 30 ROSSMOOR PARK								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	18,000.00	18,000.00	9,452.00	9,452.00	0.00	8,548.00	52.5
	CAPITAL EXPENDITURES	18,000.00	18,000.00	9,452.00	9,452.00	0.00	8,548.00	52.5
	ROSSMOOR PARK	18,000.00	18,000.00	9,452.00	9,452.00	0.00	8,548.00	52.5
Dept: 50 RUSH PARK								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	23,000.00	23,000.00	14,575.00	14,575.00	0.00	8,425.00	63.4
	CAPITAL EXPENDITURES	23,000.00	23,000.00	14,575.00	14,575.00	0.00	8,425.00	63.4
	RUSH PARK	23,000.00	23,000.00	14,575.00	14,575.00	0.00	8,425.00	63.4
Dept: 75 CAPITAL PROJECTS								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5045	Miscellaneous Expenditures	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
	OPERATIONS AND MAINTENANCE	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
	CAPITAL PROJECTS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
	Expenditures	46,000.00	46,000.00	24,027.00	24,027.00	0.00	21,973.00	52.2
	Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	28,913.00	28,913.00	-24,027.00	-24,027.00	0.00	52,940.00	-83.1
	Change in Fund Balance:			-24,027.00				
	Grand Total Net Effect:	120,105.00	120,105.00	-476,100.65	-398,963.85	0.00	596,205.65	

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-3.

Date October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: ROSSMOOR TRAFFIC STUDY CONDUCTED BY ORANGE
COUNTY PUBLIC WORKS TRAFFIC ENGINEERING
DEPARTMENT

RECOMMENDATION:

Receive and file the Rossmoor Traffic Study conducted by the Orange County Public Works Traffic Engineering Department.

BACKGROUND:

Attached is the Traffic Study performed by Orange County Public Works / Traffic Engineering for the community of Rossmoor. The study takes in consideration existing conditions, demographics, school enrollment, traffic volume, speed, and collision data (existing and historical), and makes recommendations to enhance pedestrian and bicycle safety while addressing parking needs within the community.

ATTACHMENTS:

1. Rossmoor Traffic Study dated September 26, 2016.

ORANGE COUNTY TRAFFIC ENGINEERING

STAFF REPORT OF: September 26, 2016

SUPERVISORIAL DISTRICT: 2

SUBJECT: Rossmoor Traffic Study

LOCATION: Rossmoor; T.B. 796-H4

INVESTIGATOR: Deepthi Arabolu

BACKGROUND

At the May 21, 2015 Orange County Traffic Committee meeting, a request to remove time based parking restrictions on both sides of Foster Road/Hedwig Road between Druid Lane and Wallingsford Road was agendized and discussed by the Committee. This request to remove parking restrictions was initiated by the Rossmoor Homeowners Association due to inconvenience to residents fronting Foster Road/Hedwig Road. The Committee voted to maintain the current time based parking restrictions and to conduct a more comprehensive study in collaboration with the Rossmoor Homeowners Association, the Los Alamitos Unified School District and other stakeholders. This traffic study and the information below outlines research conducted and additional information collected by OC Public Works/Traffic Engineering staff as part of the OC Traffic Committee recommendation.

EXISTING CONDITIONS

The Rossmoor community is bound by the San Gabriel (I-605) Freeway to the west, by the San Diego (I-405) Freeway to the south, by Katella Avenue to the north, and Seal Beach/Los Alamitos Boulevard to the east. On the north, access to the community is limited to one location at Wallingsford Road off Katella Avenue, and on the east, access is available from Seal Beach/Los Alamitos Boulevard at six locations: Hedwig Road, Orangewood Avenue, Rossmoor Way, Bradbury Road, Rossmoor Center Way, and Saint Cloud Drive. Freeway access to the I-605 and I-405 freeways is limited to the Katella Avenue interchange and the Seal Beach/Los Alamitos Boulevard interchange.

Wallingsford Road between Katella Avenue and Hedwig Road is a fully improved, residential collector street with one travel lane in each direction separated by a centerline stripe. Wallingsford Road has a posted speed limit of 25 mph. The intersection of Wallingsford Road and Katella Avenue is controlled by a traffic signal operated and maintained by the City of Los

Alamitos; the intersection of Wallingsford Road and Hedwig Road is controlled by an all-way stop. Three residential streets intersect the segment of Wallingsford Road between Katella Ave and Hedwig Road; all are controlled by stop signs. Currently, parking is prohibited on the west side of Wallingsford Road; on the east side, parking is also prohibited except for a segment fronting an apartment complex near the intersection of Hedwig Road which has restricted parking between the hours of 7am to 9 am excluding weekends and holidays.

Within the community, Hedwig Road, Foster Road, and Yellowtail Drive form a loop road that runs through the entire Rossmoor community. These streets are fully improved, residential collector streets with one travel lane in each direction separated by a centerline stripe and a posted speed limit of 25 mph. Hedwig Road begins at Los Alamitos Boulevard and changes its name to Foster Road at Donnis Road. Westerly of Donnis Road, Foster Road continues as a residential collector street southerly through the community. At the south end of this segment, Foster Road again changes its name to Yellowtail Drive at Druid Lane, and ends at its intersection with Saint Cloud Drive. Foster Road is centrally located within the community and provides the primary access to the northerly half of Rossmoor. All streets intersecting Hedwig Road/Foster Road/Yellowtail Drive are residential streets controlled by stop signs. Of these intersections, Copa de Oro Drive, Main Way Drive, Bostonian Drive, Shakespeare Drive, and Wallingsford Road are all-way stop controlled intersections.

On the west side of Foster Road between Bostonian Drive and Shakespeare Drive, there are two elementary schools, Lee Elementary and Weaver Elementary. Another school, Hopkinson Elementary, is located west of Foster Road with access from Kensington Road and Gertrude Drive. Rossmoor Park occupies the south side of Foster Road/Hedwig Road between Kerth Drive and Pemberton Road. There are assigned school crossing guards located on Foster Road at the intersections of Gertrude Drive, Bostonian Drive, and Shakespeare Drive; in addition, there is an assigned school crossing guard located at the intersection of Gertrude Drive at Kensington Road. Between Druid Lane and Wallingsford Road, parking is prohibited between the hours of 7:30 am to 9:30 am on school days on the easterly side of Foster Road/Hedwig Road and between 2:30 pm to 4:30 pm on school days on the westerly side of Foster Road/Hedwig Road. Foster Road/Hedwig Road between Druid Lane and Wallingsford Road is currently signed as a Bike Route; the parking lanes are striped and marked for bike usage during the parking restrictions period.

Orangewood Avenue, Montecito Road, and Saint Cloud Drive form a loop road that intersects Seal Beach/Los Alamitos Boulevard at two locations. These streets are fully improved, residential collector streets with two travel lanes in each direction separated by a centerline stripe and have a posted speed limit of 35 mph. All streets intersecting Orangewood Avenue/Montecito Road/Saint Cloud Drive are controlled by stop signs. Of these intersections, Shakespeare Drive, Bostonian Drive, Bradbury Road, Main Way Drive/Rossmoor Center Way, and Copa de Oro Drive are all-way stop controlled intersections. The intersections of Los Alamitos Boulevard at Orangewood Avenue, Rossmoor Way, Bradbury Road, Rossmoor Center

Way, and Saint Cloud Drive are controlled by traffic signals that are operated and maintained by the City of Los Alamitos and/or the City of Seal Beach. Rossmoor Elementary School is located on the east side of Montecito Road between Bostonian Drive and Shakespeare Drive; school access is available from the local streets of Bostonian Drive and Shakespeare Drive. There are assigned school crossing guards located on Montecito Road at the intersections of Bostonian Drive and at Shakespeare Drive. Parking is allowed on both sides of Orangewood Avenue/Montecito Road/Saint Cloud Drive.

Rossmoor Way between Bostonian Drive/Shakespeare Drive and Los Alamitos Boulevard has a posted speed limit of 25 mph and is a fully improved, residential collector street with two travel lanes in each direction divided by a landscaped raised median. Weatherby Road is the only street that intersects Rossmoor Way within this segment and is stop controlled. Rossmoor Way at Los Alamitos Boulevard is controlled by a traffic signal that is operated and maintained by the City of Los Alamitos; Rossmoor Way intersects Shakespeare Drive/Bostonian Drive at a “T” intersection controlled by a stop sign. There is an assigned school crossing guard located on Rossmoor Way at the intersection of Shakespeare Drive/Bostonian Drive. Parking is allowed on both sides of Rossmoor Way.

Bradbury Road between Montecito Road and Seal Beach/Los Alamitos Boulevard has a posted speed limit of 25 mph and is a fully improved, residential collector street with one travel lane in each direction separated by a Two-Way Left Turn Lane (TWLTL). The intersection of Bradbury Road and Seal Beach/Los Alamitos Boulevard is controlled by a traffic signal operated and maintained by the City of Los Alamitos; the intersection of Bradbury Road and Montecito Road is controlled by an all-way stop. Four residential streets intersect this segment of Bradbury Road and all are controlled by stop signs. Parking is allowed on both sides of Bradbury Road and the parking lanes are striped.

Rossmoor Center Way between Montecito Road and Seal Beach Boulevard has a posted speed limit of 25 mph and is a fully improved street with one travel lane in each direction separated by a centerline stripe. Rossmoor Center Way primarily provides access to the Rossmoor Shopping Center. The intersection of Rossmoor Center Way and Seal Beach Boulevard is controlled by a traffic signal operated and maintained by the City of Seal Beach; Rossmoor Center Way intersects Montecito Road at a “T” intersection controlled by an all-way stop. Parking is prohibited on both sides of Rossmoor Center Way.

Ruth Elaine Drive, Martha Ann Drive, and Druid Lane form a loop road that runs through the entire Rossmoor community and intersects Wallingsford Road and Saint Cloud Drive. These streets are fully improved, residential collector streets with a posted speed limit of 25 mph, and one travel lane in each direction separated by a centerline stripe. Ruth Elaine begins at Wallingsford Road and changes its name to Martha Ann Drive east of Donnis Road. Martha Ann Drive continues as a residential collector street southerly through the west side of the community. At the south end of this segment, Martha Ann Drive changes its name to Druid

Lane near Foster Road/Yellowtail Drive and ends at its intersection with Saint Cloud Drive. Ruth Elaine Drive at Wallingsford Road is controlled by a stop sign with traffic on Ruth Elaine stopping for Wallingsford Road traffic. Ruth Elaine Drive has only one minor intersecting street, Donnis Road, controlled by a stop sign. None of the streets that intersect Martha Ann Drive are controlled by stop signs except for Piedmont Avenue, Shakespeare Drive, Bostonian Drive, and Main Way Drive. Piedmont Avenue is stop controlled at Martha Ann Drive; Shakespeare Drive, Bostonian Drive and Main Way Drive are all all-way stop controlled at their intersection with Martha Ann Drive. The four-way intersection at Druid Lane and Foster Road/Yellowtail Drive is controlled by a two-way stop control with traffic on Druid Lane stopping for Foster Road/Yellowtail Drive traffic. All streets intersecting Druid Lane are uncontrolled. Druid Lane at Saint Cloud Drive is controlled by a stop sign with traffic on Druid Lane stopping for Saint Cloud Drive traffic. Parking is allowed on both sides of Ruth Elaine Drive/Martha Ann Drive/Druid Lane.

DEMOGRAPHICS

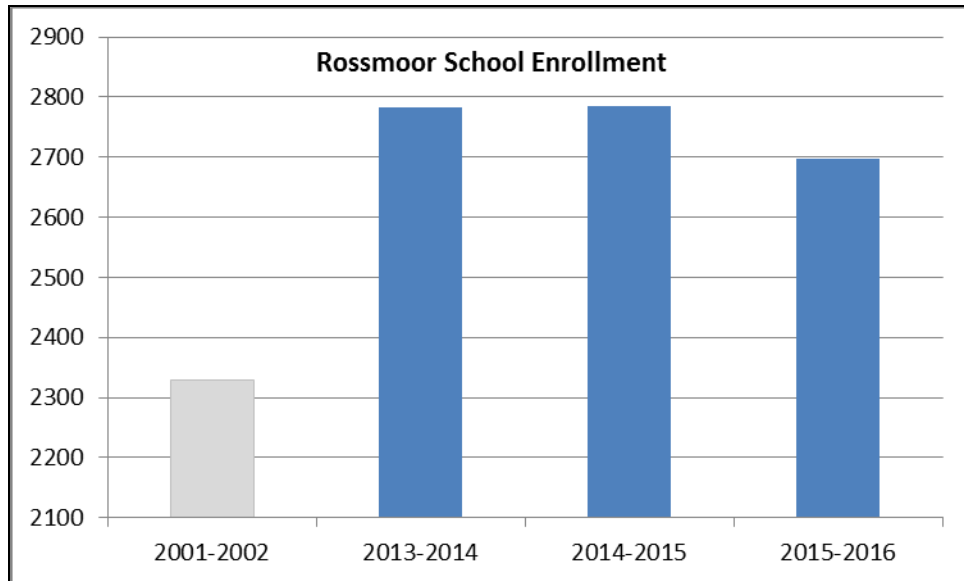
Rossmoor is a self-contained community with a population of 10,244 as of the 2010 United States Census; the approximate number of household units was 3,710 with an average family size of three persons per family. There were approximately 2,550 children living in Rossmoor. The projected total daily trips generated by the community are approximately 42,000 vehicles, consistent with the 38,000 total daily inbound and outbound trips measured most recently in 2015 at the seven entrances to the community.

SCHOOL ENROLLMENT

The Los Alamitos Unified School District (LAUSD) serves the Rossmoor community. Currently there are four elementary schools located within the boundaries of Rossmoor: Hopkinson, Lee, Rossmoor, and Weaver. With the exception of Weaver Elementary which is a year-round school, all the elementary schools in Rossmoor are on a nine month academic year calendar.. Based on the LAUSD provided school enrollment data for the Rossmoor schools, the current year's school enrollment within Rossmoor has increased by approximately 16% since 2002. However, enrollment numbers have remained consistent over the past 3 years.

The school enrollment data is tabulated and graphed below:

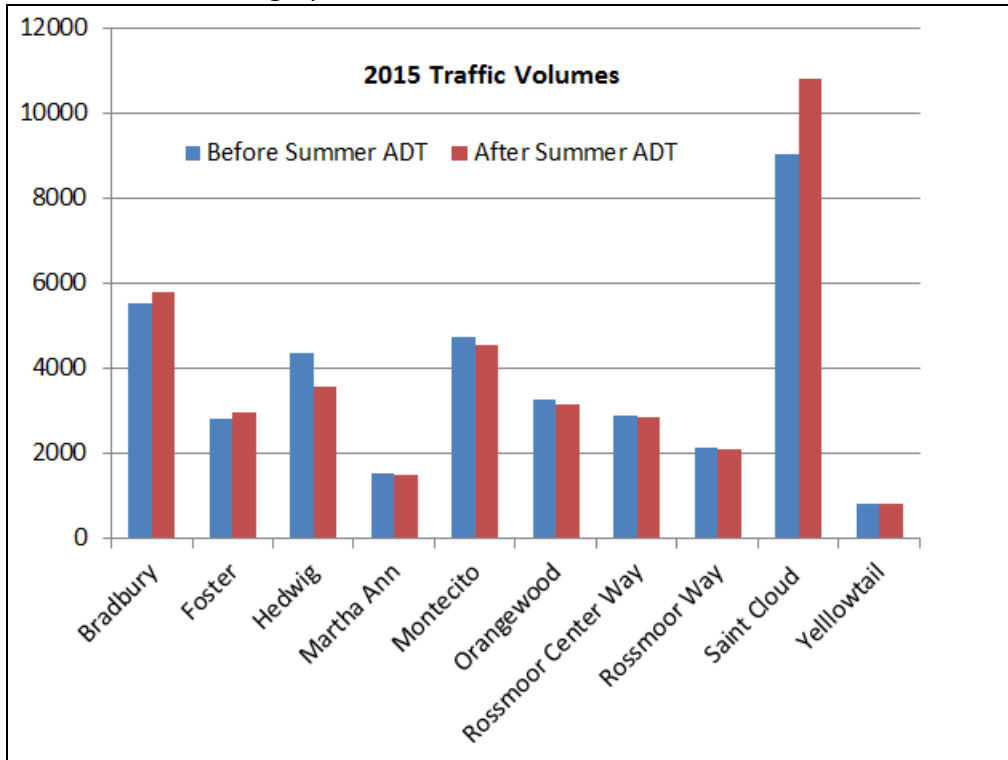
Rossmoor School Enrollment				
School	School Year			
	2001-2002	2013-2014	2014-2015	2015-2016
Hopkinson	637	694	711	703
Lee	617	659	683	659
Rossmoor	618	712	676	650
Weaver	458	717	716	685
Total	2,330	2,782	2,786	2,697



TRAFFIC DATA (VOLUMES / SPEEDS)

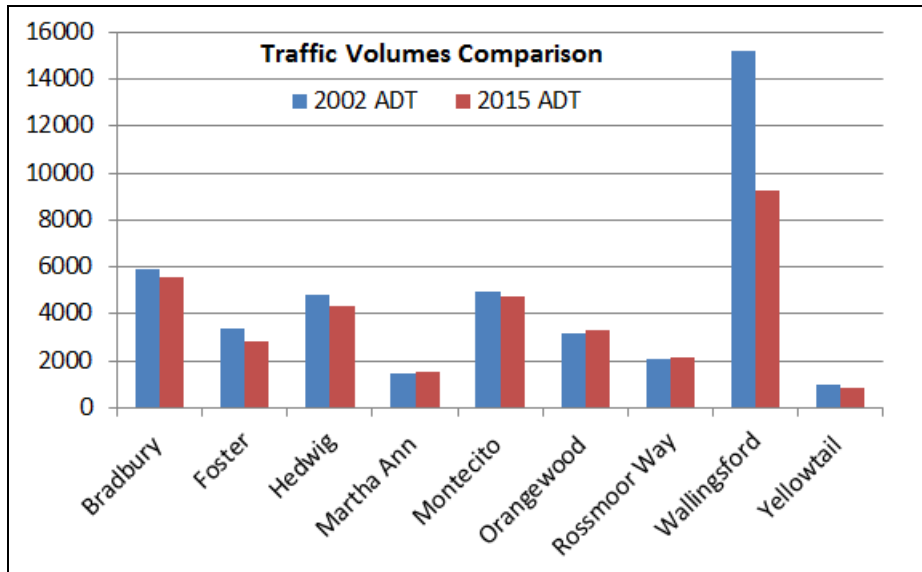
Vehicular volume counts and speed profiles have been conducted over the last 15 years at several locations on the residential collector streets within the Rossmoor community. A summary of this data is tabulated and shown in Table 1 of the Appendix. The table includes available historical data from 2002 traffic counts, 2015 Traffic Flow Map counts, and a 2013 Engineering & Traffic Survey data. A review of vehicular volumes conducted before and after the summer of 2015 shows that overall, there has been no significant change in vehicular volumes with the exception of two streets, Saint Cloud Drive and Hedwig Road. Volumes increased on Saint Cloud Drive by 20%; while volumes on Hedwig Road decreased by 18%. These changes may be the result of changes in demographics and new school year traffic patterns.

The 2015 traffic volumes are graphed below:

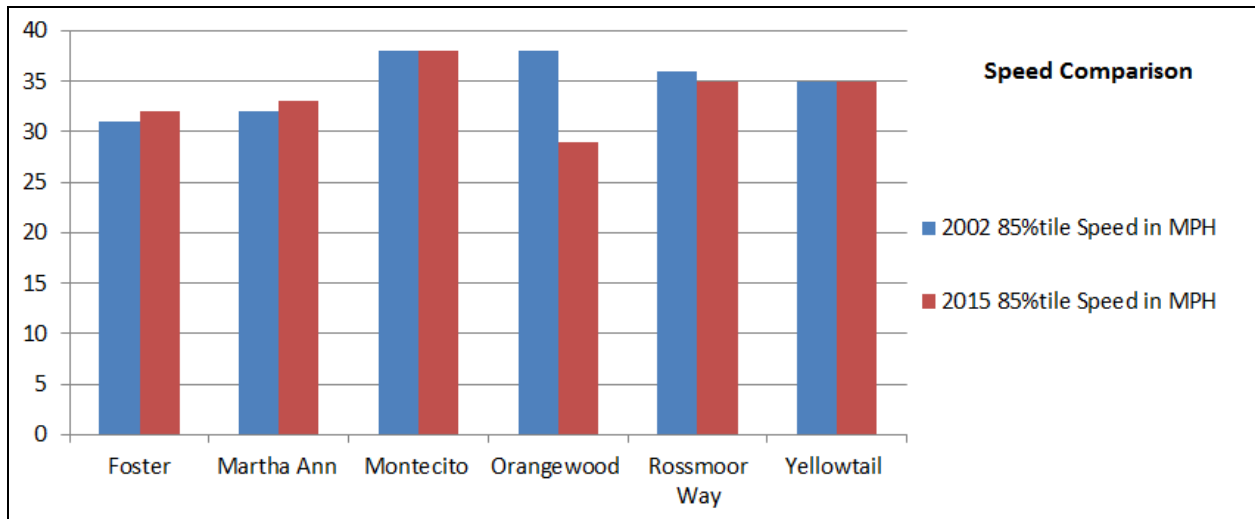


Current traffic volumes were also compared to available historical data from 2002. Overall the traffic volumes in Rossmoor have remained relatively constant over the 13-year period with the exception of Wallingsford Road which experienced a 39% decrease in vehicular volume. Taking in consideration the overall consistency of traffic volumes and the increase in school enrollment experienced since 2002, it can be inferred that more people are driving less to school and are walking, carpooling, or being bussed to school instead.

The comparison of traffic volumes between 2002 and 2015 is graphed below:



Current prevailing speeds were compared to available historical data from 2002. Based on the data, the prevailing speeds have remained relatively constant over the years with the exception of Orangewood Avenue which experienced a 9 mph decrease in speed. The prevailing speeds on the Rossmoor residential collector streets are comparable to other collector streets within the County. The following graph illustrates the speed comparison between 2002 and 2015:



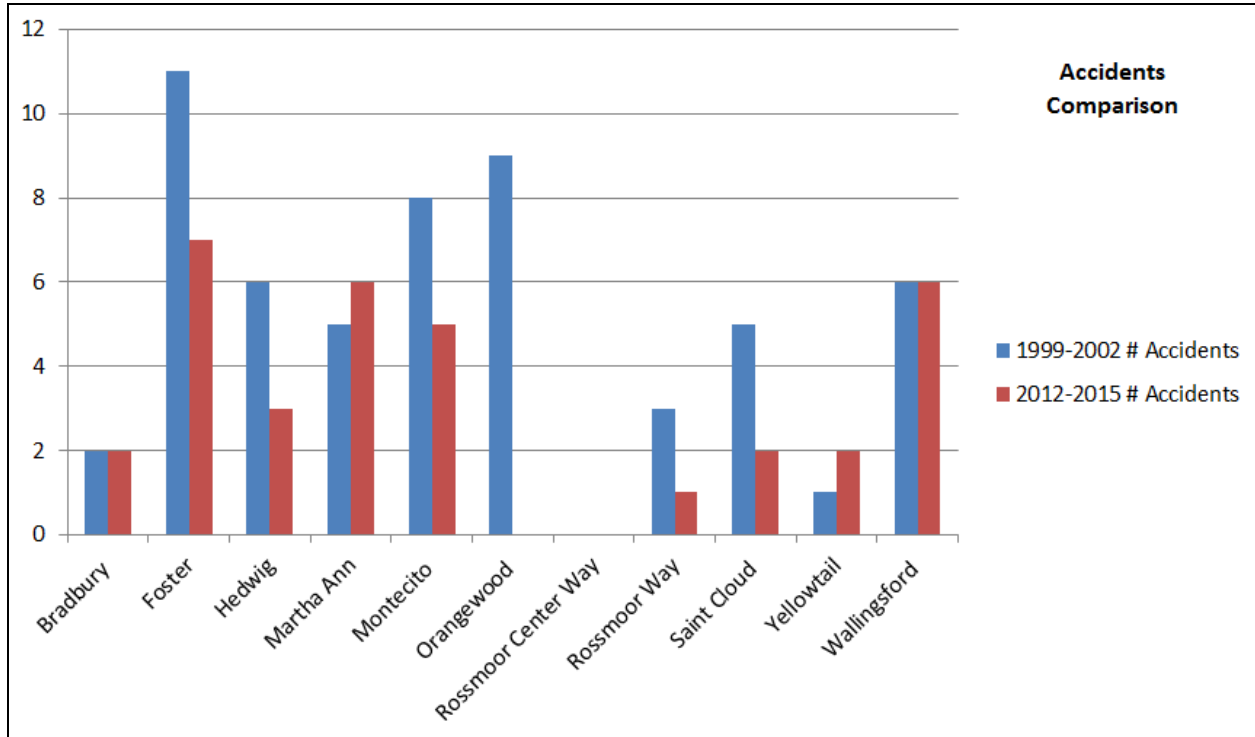
ACCIDENT DATA

We reviewed collision data for the last three year period on eleven primary collector streets within Rossmoor:

Traffic Collision Records: 12/31/2012 to 12/31/2015		
Street Name	No. of Accidents	No. of Ped/Bike Accidents
Bradbury Road	2	0
Foster Road	7	1
Hedwig Road	3	0
Martha Ann Drive	6	0
Montecito Road	5	1
Orangewood Avenue	0	0
Rossmoor Center Way	0	0
Rossmoor Way	1	0
Saint Cloud Drive	2	0
Yellowtail Drive	2	0
Wallingsford Road	6	1
Total	34	3

For a historical perspective, the above three year collision data was compared with the 2002 three year collision data (12/31/1999 to 12/31/2002).

The following graphs illustrate the resulting comparisons for the two periods:

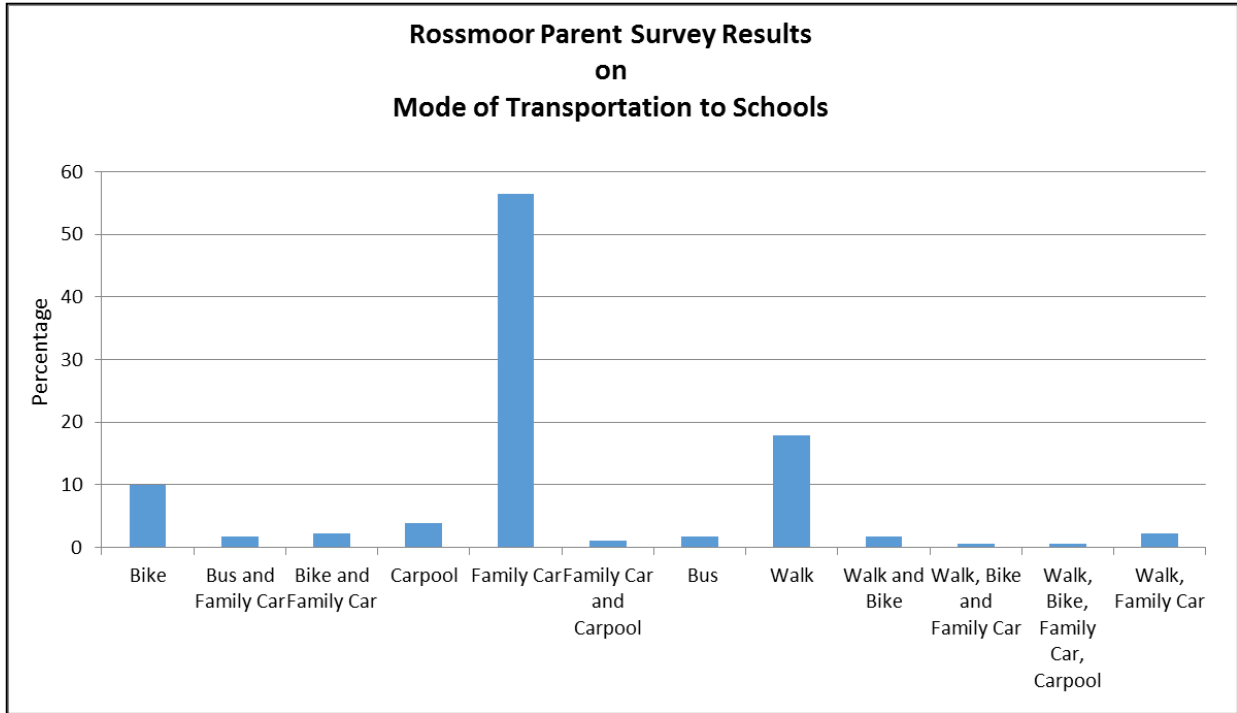


The total number of accidents has declined from 56 to 34 based on the collision data. The total number of pedestrian/bicycle related accidents has also decreased from 6 to 3. Therefore, the relative accident rate has declined within the community. It can be inferred that traffic safety has improved within Rossmoor despite the increased school enrollment.

ROSSMOOR PARENT ROUTE TO SCHOOL SURVEY

In collaboration with Traffic Engineering, LAUSD conducted a school survey of parents from all four schools within Rossmoor to determine their typical mode of transportation to school. A total of 203 parents responded to the LAUSD survey with information; 24 responded that they do not live within walking distance to school therefore no mode of transportation was provided in the response. A summary of the 179 responses to the school survey data is tabulated in the Appendix, Table 2.

The following graph illustrates the percentage of transportation modes to school:



The survey results show that a majority of parents (56%, 101) drive their children to school in their personal vehicle, followed by 18% (32) who walk to school, and 10% (18) who bike to school. All other modes of transportation or combination of modes shown in the graph are considered negligible.

Additionally, LAUSD also conducted a survey that focused on Rossmoor children attending Oak Middle School, located outside of the Rossmoor community, north of Katella Avenue. All of the Rossmoor parents with children exclusively biking or walking to Oak Middle School were requested to take this survey.

Following are the results of the 9 parents that responded to this survey:

Rossmoor Residents attending Oak Middle School	
Student Id	Walking or Biking Route
1	Donnie Ann/ Wallingsford
2	Weatherby/ Wallingsford
3	Bostonian/ Montecito/ Harrisburg/ Wallingsford
4	Donnie Ann/ Wallingsford
5	Bradbury/ Seal Beach/ Katella
6	Montecito/ Bradbury/ Weatherby/ Hedwig/ Wallingsford/ Katella
7	Foster/ Hedwig/ Wallingsford
8	Donovan/ Shakespeare/ Foster/ Hedwig/ Wallingsford
9	Foster/ Donnis/ Quail Run/ Wallingsford

The survey indicated only 4 of the 9 children are walking or biking to school along Foster Road/ Hedwig Road to attend Oak Middle School.

CONCLUSIONS

In summary, on the basis of existing and historical volume, speed, and collision data, traffic in the Rossmoor community shows an overall decline in vehicular volumes, speed, and collisions. However, through analysis of prior studies, data collection, field observations and community input, OC Public Works/ Traffic Engineering staff has developed the following alternatives for traffic operational improvements and enhancements to potentially mitigate existing community concerns related to traffic congestion created by peak school student drop-off and pick-up periods, parking availability, and bicycle safety.

Foster Road/ Hedwig Road:

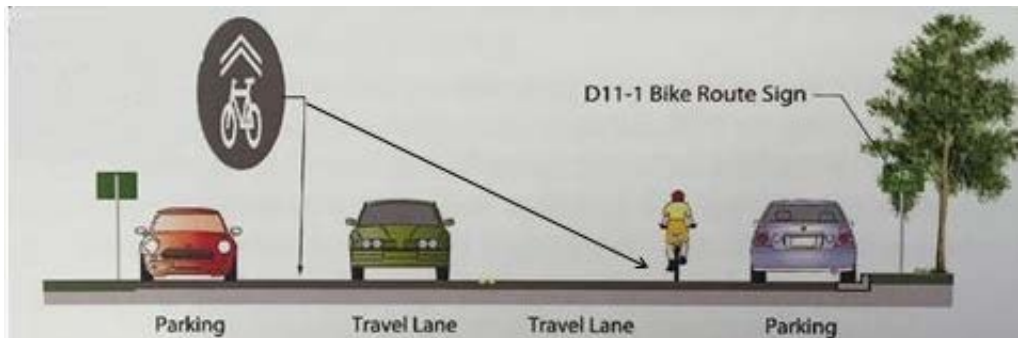
Foster/ Hedwig Road is the only roadway in the Rossmoor community that currently has time based parking restrictions on the roadway. These restrictions work in coordination with the striped parking lanes to facilitate bicycle traffic. On school days, parking is prohibited between the hours of 7:30 am to 9:30 am on the easterly side of Foster Road/Hedwig Road and between 2:30 pm to 4:30 pm on school days on the westerly side of Foster Road/Hedwig Road. The parking restrictions were originally implemented to provide Rossmoor children attending Oak Middle School, located outside of the Rossmoor community, unimpeded bicycle lanes when traveling to and from school; however, our field reviews along Foster and Hedwig Road performed over a period of several days during the morning and afternoon school peak hours confirmed that the parking lanes are under-utilized as bicycle lanes. Only two children were observed biking along these lanes. Other children were also observed biking but utilizing the

sidewalks instead of the bicycle lanes and were fewer in numbers. This observation is consistent with the Los Alamitos Unified School District’s survey results that indicated only four children bike and walk to Oak Middle School along Foster and Hedwig Roads.

Observed speeds on Foster/ Hedwig Road are higher than the prima facie speed limit of 25 mph. However, the lack of speed related accidents and excellent safety record within the community demonstrates that motorists are interpreting the road conditions and safely travel at speeds higher than the posted speed limit.

Alternatives:

1. DO NOTHING: Maintain the current time period parking restrictions between the hours of 7:30 am to 9:30 am on the easterly side of Foster Road/Hedwig Road and between 2:30 pm to 4:30 pm on school days on the westerly side of Foster Road/Hedwig Road. This alternative does not address the concerns expressed by the Rossmoor Home Owners Association (RHA).
2. SHARE THE ROAD & PARKING: This alternative would remove existing time based parking restrictions on either side of Foster / Hedwig Road and install “Shared Lane Markings” to assist bicyclists during all times with lateral positioning in lanes. This alternative was originally requested by the RHA with the addition of bicycle markings on the traveled way to raise bicycle traffic awareness. This alternative does not address bicycle safety concerns raised by the Parent-Teacher Association (PTA).

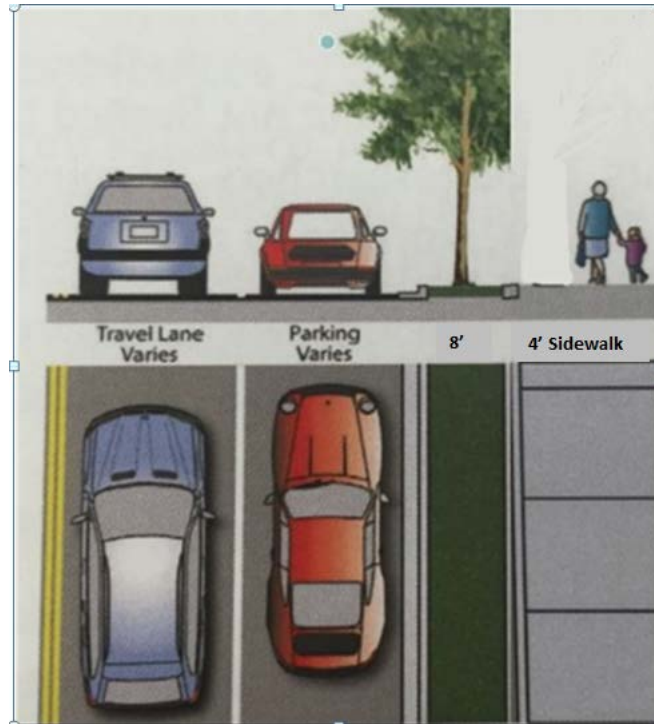


Alternative 2

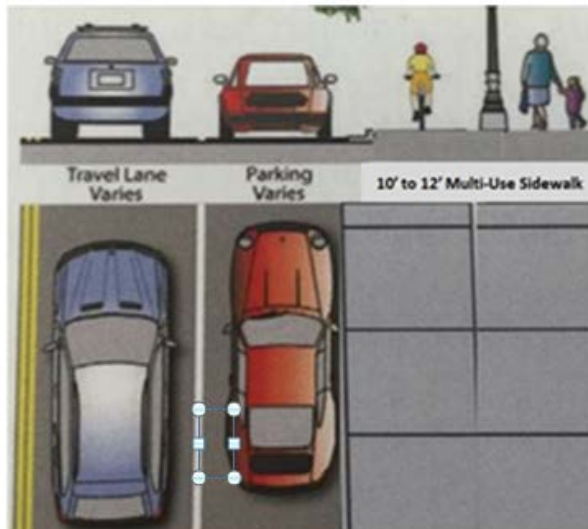
3. MULTI-USE SIDEWALK: This alternative would widen the existing sidewalk on both the sides of Foster/ Hedwig Road to a multi-use 10’ to 12’ wide sidewalk that could accommodate both pedestrians and bicyclists. This alternative contains removal of the 8’ existing parkway on both sides of Foster/ Hedwig Road. All existing trees, shrubs and greenery would have to

be eliminated to build a multi-use sidewalk that could accommodate both pedestrian and bike traffic.

The figures below illustrate the existing condition and the proposed scenario:



Existing Condition



Proposed Condition
(Remove Existing Parkway)

Martha Ann Drive:

24 hour speed data indicates prevailing speeds are higher than the posted speed limit on Martha Anna. However, there has been only one speed-related accident over the past 3 years on Martha Ann. Furthermore, based on the location of Martha Ann with respect to the Rossmoor Community layout, it is evident that the majority of traffic the roadway carries are residents living on Ruth Elaine, Martha Anna, Druid Lane and other Rossmoor streets; Therefore, people driving on this street are in fact mostly Rossmoor residents.

Alternatives:

INSTALLATION OF PAINTED PARKING LANES: This alternative would install parking lanes on both sides of Ruth Elaine, Martha Anna, and Druid Lane. The striped parked lanes are recommended as a traffic calming measure to help reduce driver speeds by creating side friction due to parked cars. This striping helps in giving a visual impression of a reduced width travel lane which has been shown to slow vehicles down while travelling along a roadway. This method has proven successful in other areas of the county.

ESTABLISH BICYCLE LANES ON MARTHA ANN DRIVE: Unlike Foster/ Hedwig Road, Martha Ann does not serve as primary access within Rossmoor. Martha Ann marks the outside perimeter of the Rossmoor community on its west side and collects the majority of its traffic from residents living on Martha Ann or adjacent blocks and nearby streets. Based on the location of the schools with respect to Martha Ann, it is not a convenient route for children to bicycle to and from their respective schools. Relocation of bicycle lanes from Foster/ Hedwig Roadways to Martha Ann Drive is not a convenient alternative for bicycle users.

APPENDIX

Table 1. Traffic Data (Volumes/Speeds)				
Street Name	Location Limits	Date	ADT Volume	85% MPH
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	2002	5,874	
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	06/02/15	5,438	37
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	06/03/15	5,654	37
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	07/29/15	4,509	36
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	07/30/15	5,208	36
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	10/13/15	5,581	34
Bradbury Road	Montecito Rd. to Los Alamitos Blvd.	10/14/15	5,982	34
Foster Road	Druid Ln. to Tigertail Dr.	2002	613	31
Foster Road	Druid Ln. to Tigertail Dr.	06/02/15	428	32
Foster Road	Druid Ln. to Tigertail Dr.	06/03/15	426	31
Foster Road	Druid Ln. to Tigertail Dr.	07/29/15	343	29
Foster Road	Druid Ln. to Tigertail Dr.	07/30/15	345	29
Foster Road	Druid Ln. to Tigertail Dr.	10/13/15	412	34
Foster Road	Druid Ln. to Tigertail Dr.	10/14/15	435	34
Foster Road	Engel Dr. to Blume Dr.	2002	2,170	31
Foster Road	Engel Dr. to Blume Dr.	06/02/15	1,759	30
Foster Road	Engel Dr. to Blume Dr.	06/03/15	1,798	30
Foster Road	Engel Dr. to Blume Dr.	07/29/15	1,166	29
Foster Road	Engel Dr. to Blume Dr.	07/30/15	1,262	29
Foster Road	Engel Dr. to Blume Dr.	10/13/15	1,784	34
Foster Road	Engel Dr. to Blume Dr.	10/14/15	1,842	34
Foster Road	Kempton Dr. to Oak Knoll Dr.	2002	2,170	31
Foster Road	Kempton Dr. to Oak Knoll Dr.	06/02/15	2,711	33
Foster Road	Kempton Dr. to Oak Knoll Dr.	06/03/15	2,774	32
Foster Road	Kempton Dr. to Oak Knoll Dr.	07/29/15	2,019	30
Foster Road	Kempton Dr. to Oak Knoll Dr.	07/30/15	2,106	31
Foster Road	Kempton Dr. to Oak Knoll Dr.	10/13/15	2,506	36
Foster Road	Kempton Dr. to Oak Knoll Dr.	10/14/15	2,701	35
Foster Road	Piedmont Ave. to Channing Wy.	2002	3,740	31
Foster Road	Piedmont Ave. to Channing Wy.	06/02/13	3,211	32
Foster Road	Piedmont Ave. to Channing Wy.	06/03/15	3,155	33
Foster Road	Piedmont Ave. to Channing Wy.	07/29/15	2,290	32

Table 1. Traffic Data (Volumes/Speeds) Continued				
Street Name	Location Limits	Date	ADT Volume	85% MPH
Foster Road	Piedmont Ave. to Channing Wy.	07/30/15	2,427	33
Foster Road	Piedmont Ave. to Channing Wy.	10/13/15	3,050	35
Foster Road	Piedmont Ave. to Channing Wy.	10/14/15	3,252	35
Foster Road	Silverwood Dr. to Shakespeare Dr.	2002	5,345	31
Foster Road	Silverwood Dr. to Shakespeare Dr.	06/02/15	4,489	30
Foster Road	Silverwood Dr. to Shakespeare Dr.	06/03/15	4,354	30
Foster Road	Silverwood Dr. to Shakespeare Dr.	07/29/15	3,083	30
Foster Road	Silverwood Dr. to Shakespeare Dr.	07/30/15	3,284	30
Foster Road	Silverwood Dr. to Shakespeare Dr.	10/13/15	4,404	33
Foster Road	Silverwood Dr. to Shakespeare Dr.	10/14/15	4,518	33
Foster Road	Chesney Dr. to Kerth Dr.	2002	6,075	32
Foster Road	Chesney Dr. to Kerth Dr.	06/02/15	4,414	32
Foster Road	Chesney Dr. to Kerth Dr.	06/03/15	4,471	32
Foster Road	Chesney Dr. to Kerth Dr.	07/29/15	3,770	31
Foster Road	Chesney Dr. to Kerth Dr.	07/30/15	3,938	31
Foster Road	Chesney Dr. to Kerth Dr.	10/13/15	5,306	34
Foster Road	Chesney Dr. to Kerth Dr.	10/14/15	5,424	34
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	2002	4,786	
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	06/02/15	4,348	
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	06/03/15	4,357	
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	07/29/15	3,154	
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	07/30/15	3,439	
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	10/13/15	3,559	
Hedwig Road	Wallingsford Rd. to Los Alamitos Blvd.	10/14/15	No Data	
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	2002	743	31
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	06/02/15	854	31
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	06/03/15	880	31
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	07/29/15	538	32
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	07/30/15	504	32
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	10/13/15	728	35
Martha Ann Drive	Gertrude Dr. to Mainway Dr.	10/14/15	734	35
Martha Ann Drive	Piedmont Ave. to Channing Wy.	2002	1,493	34
Martha Ann Drive	Piedmont Ave. to Channing Wy.	06/02/15	1,690	32
Martha Ann Drive	Piedmont Ave. to Channing Wy.	06/03/15	1,643	31
Martha Ann Drive	Piedmont Ave. to Channing Wy.	07/29/15	1,010	33

Table 1. Traffic Data (Volumes/Speeds) Continued				
Street Name	Location Limits	Date	ADT Volume	85% MPH
Martha Ann Drive	Piedmont Ave. to Channing Wy.	07/30/15	970	33
Martha Ann Drive	Piedmont Ave. to Channing Wy.	10/13/15	1,613	39
Martha Ann Drive	Piedmont Ave. to Channing Wy.	10/14/15	1,677	38
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	2002	2,064	33
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	06/02/15	2,099	30
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	06/03/15	2,067	30
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	07/29/15	1,469	30
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	07/30/15	1,391	29
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	10/13/15	2,063	33
Martha Ann Drive	Chesney Dr. to Ruth Elaine Dr.	10/14/15	2,113	34
Montecito Road	Copa de Oro to Rossmoor Center Wy.	2002	6,099	38
Montecito Road	Rossmoor Center Wy. To Bradbury Rd.	12/17/13		35
Montecito Road	Rossmoor Center Wy. To Bradbury Rd.	03/05/15	5,847	
Montecito Road	Rossmoor Center Wy. To Bradbury Rd.	10/13/15	5,817	37
Montecito Road	Rossmoor Center Wy. To Bradbury Rd.	10/14/15	5,671	37
Montecito Road	Bostonian Dr. to Shakespeare Dr.	2002	3,765	38
Montecito Road	Bostonian Dr. to Shakespeare Dr.	03/05/15	3,610	
Montecito Road	Bostonian Dr. to Shakespeare Dr.	10/13/15	3,424	38
Montecito Road	Bostonian Dr. to Shakespeare Dr.	10/14/15	3,376	37
Orangewood Avenue	Shakespeare Dr. to Weatherby Rd.	2002	2,693	38
Orangewood Avenue	Shakespeare Dr. to Los Alamitos Blvd.	03/05/15	3,289	
Orangewood Avenue	Shakespeare Dr. to Weatherby Rd.	10/13/15	3,148	29
Orangewood Avenue	Shakespeare Dr. to Weatherby Rd.	10/14/15	2,868	28
Orangewood Avenue	Weatherby Rd. to Los Alamitos Blvd.	2002	3,692	
Orangewood Avenue	Weatherby Rd. to Los Alamitos Blvd.	07/29/15	1,974	
Orangewood Avenue	Weatherby Rd. to Los Alamitos Blvd.	07/30/15	2,008	
Orangewood Avenue	Weatherby Rd. to Los Alamitos Blvd.	10/13/15	3,361	
Orangewood Avenue	Weatherby Rd. to Los Alamitos Blvd.	10/14/15	3,291	
Rossmoor Center Way	Montecito Rd. to Seal Beach Blvd.	2002		
Rossmoor Center Way	Montecito Rd. to Seal Beach Blvd.	06/02/15	2,945	
Rossmoor Center Way	Montecito Rd. to Seal Beach Blvd.	06/03/15	2,876	
Rossmoor Center Way	Montecito Rd. to Seal Beach Blvd.	07/29/15	2,521	
Rossmoor Center Way	Montecito Rd. to Seal Beach Blvd.	07/30/15	2,473	

Table 1. Traffic Data (Volumes/Speeds) Continued				
Street Name	Location Limits	Date	ADT Volume	85% MPH
Rossmoor Center Way	Montecito Rd. to Seal Beach Blvd.	10/14/15	2,899	
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	2002	2,070	36
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	06/02/15	2,144	
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	06/03/15	2,111	
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	07/29/15	1,275	
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	07/30/15	1,378	
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	10/13/15	2,179	35
Rossmoor Way	Shakespeare Dr. to Los Alamitos Blvd.	10/14/15	2,013	35
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	2002	No Data	
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	12/17/13		36
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	02/24/15	9,033	
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	07/29/15	8,360	
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	07/30/15	8,190	
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	10/13/15	10,734	
Saint Cloud Drive	Montecito Rd. to Seal Beach Blvd.	10/14/15	10,917	
Wallingsford Road	Hedwig Rd. to Katella Ave.	2002	15,204	
Wallingsford Road	Hedwig Rd. to Katella Ave.	07/29/15	10,383	
Wallingsford Road	Hedwig Rd. to Katella Ave.	07/30/15	10,464	
Wallingsford Road	Hedwig Rd. to Katella Ave.	10/13/15	9,068	
Wallingsford Road	Hedwig Rd. to Katella Ave.	10/14/15	9,422	
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	2002	961	35
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	06/02/15	815	33
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	06/03/15	802	32
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	07/29/15	759	32
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	07/30/15	687	32
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	10/13/15	819	37
Yellowtail Drive	Silverfox Rd. to St. Cloud Dr.	10/14/15	794	36

Table 2. School Survey Data		
Distance from home to school	Mode of Transportation	Attending School
Between 1 to 2 miles	Rides the bus, Family Car	Hopkinson Elementary
Between 1 to 2 miles	Bike	Weaver Elementary
Between 1 to 2 miles	Bike	Lee Elementary
Between 1 to 2 miles	Bike	Lee Elementary
Between 1 to 2 miles	Bike	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Bike	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Bike	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Bike	Rossmoor Elementary
Between 1 to 2 miles	Bike, Family Car	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike, Family Car	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Bike, Family Car	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Bike, Family Car	Lee Elementary
Between 1 to 2 miles	Carpool	Hopkinson Elementary
Between 1 to 2 miles	Carpool	Hopkinson Elementary
Between 1 to 2 miles	Carpool	Weaver Elementary
Between 1 to 2 miles	Carpool	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Carpool	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Carpool	Hopkinson Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Lee Elementary

Table 2. School Survey Data Continued		
Distance from home to school	Mode of Transportation	Attending School
Between a 1/2 mile to a mile (6-12 blocks)	Carpool	Hopkinson Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Hopkinson Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Hopkinson Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Weaver Elementary
Between 1 to 2 miles	Family Car	Weaver Elementary
Between 1 to 2 miles	Family Car	Weaver Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Lee Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Hopkinson Elementary
Between 1 to 2 miles	Family Car	Rossmoor Elementary
Between 1 to 2 miles	Family Car	Weaver Elementary
Between 1 to 2 miles, We do not live within walking distance to school (Submit form after completing this question)	Family Car	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary

Table 2. School Survey Data Continued		
Distance from home to school	Mode of Transportation	Attending School
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Family Car	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks), Between a 1/2 mile to a mile (6-12 blocks)	Family Car	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Family Car	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Family Car	Hopkinson Elementary

Table 2. School Survey Data Continued		
Distance from home to school	Mode of Transportation	Attending School
More than 2 miles	Family Car	Weaver Elementary
More than 2 miles	Family Car	Rossmoor Elementary
More than 2 miles	Family Car	Rossmoor Elementary
More than 2 miles	Family Car	Lee Elementary
More than 2 miles	Family Car	Weaver Elementary
More than 2 miles	Family Car	Hopkinson Elementary
More than 2 miles	Family Car	Hopkinson Elementary
More than 2 miles	Family Car	Rossmoor Elementary
More than 2 miles	Family Car	Lee Elementary
More than 2 miles	Family Car	Rossmoor Elementary
More than 2 miles	Family Car	Weaver Elementary
More than 2 miles	Family Car	Lee Elementary
More than 2 miles	Family Car	Lee Elementary
More than 2 miles	Family Car	Lee Elementary
More than 2 miles	Family Car	Hopkinson Elementary
More than 2 miles	Family Car	Lee Elementary
We do not live within walking distance to school	Family Car	Hopkinson Elementary
We do not live within walking distance to school	Family Car	Lee Elementary
We do not live within walking distance to school	Family Car	Hopkinson Elementary
We do not live within walking distance to school	Family Car	Lee Elementary
We do not live within walking distance to school	Family Car	Hopkinson Elementary
We do not live within walking distance to school	Family Car	Weaver Elementary
We do not live within walking distance to school	Family Car	Rossmoor Elementary
We do not live within walking distance to school	Family Car	Hopkinson Elementary
We do not live within walking distance to school	Family Car	Hopkinson Elementary
We do not live within walking distance to school	Family Car	Weaver Elementary
We do not live within walking distance to school	Family Car	Weaver Elementary
We do not live within walking distance to school	Family Car	Weaver Elementary
We do not live within walking distance to school	Family Car	Rossmoor Elementary
We do not live within walking distance to school	Family Car	Lee Elementary
We do not live within walking distance to school	Family Car	Hopkinson Elementary
We do not live within walking distance to school	Family Car	Lee Elementary

Table 2. School Survey Data Continued		
Distance from home to school	Mode of Transportation	Attending School
We do not live within walking distance to school (Submit form after completing this question)	Family Car	Lee Elementary
We do not live within walking distance to school	Family Car	Lee Elementary
We do not live within walking distance to school	Family Car	Rossmoor Elementary
We do not live within walking distance to school (Submit form after completing this question)	Family Car	Weaver Elementary
We do not live within walking distance to school	Family Car	Rossmoor Elementary
We do not live within walking distance to school	Family Car	Weaver Elementary
More than 2 miles	Family Car, Carpool	Weaver Elementary
We do not live within walking distance to school	Family Car, Carpool	Hopkinson Elementary
Between 1 to 2 miles	Rides the bus	Hopkinson Elementary
Between 1 to 2 miles	Rides the bus	Hopkinson Elementary
Between 1 to 2 miles	Rides the bus	Hopkinson Elementary
More than 2 miles	Rides the bus, Family Car	Hopkinson Elementary
We do not live within walking distance to school	Rides the bus, Family Car	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk	Weaver Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk	Weaver Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Rossmoor Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Rossmoor Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Rossmoor Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Hopkinson Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Rossmoor Elementary

Table 2. School Survey Data Continued		
Distance from home to school	Mode of Transportation	Attending School
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Lee Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Walk	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Walk	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Walk	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Walk	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Walk	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Walk	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Walk	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Walk	Weaver Elementary
Less than a 1/4 mile (3 blocks)	Walk	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Walk	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk	Weaver Elementary
Less than a 1/4 mile (3 blocks)	Walk	Rossmoor Elementary
Between a 1/4 mile to a 1/2 mile (3-6 blocks)	Walk, Bike	Weaver Elementary
Less than a 1/4 mile (3 blocks)	Walk, Bike	Rossmoor Elementary
Less than a 1/4 mile (3 blocks)	Walk, Bike	Rossmoor Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk, Bike, Family Car	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk, Bike, Family Car, Carpool	Lee Elementary
Between a 1/2 mile to a mile (6-12 blocks)	Walk, Family Car	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk, Family Car	Hopkinson Elementary
Less than a 1/4 mile (3 blocks)	Walk, Family Car	Lee Elementary
Less than a 1/4 mile (3 blocks)	Walk, Family Car	Lee Elementary

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: October 11, 2016
To: Honorable Board of Directors
From: Audit Committee
Via: General Manager
Subject: AUDIT COMMITTEE REPORT RE: ADOPTION OF FY 2015-2016 ANNUAL AUDIT

RECOMMENDATION:

Receive the report of the Audit Committee and approve the FY 2015-2016 Annual Audit Report.

BACKGROUND:

In accordance with Policy No. 3025, the Audit Committee met on September 27, 2016 with the District's Auditor and staff to review a draft of the District's FY 2015-2016 Annual Audit Report.

Financial Highlights:

- As of June 30, 2015 the District's ending Fund 10 balance was \$739,612. This represents an increase in the Reserve Fund of \$48,768.
- In FY 2015-2016 apportionment income increased \$70,509 (4.6%) over the previous year, mainly due to resale property value increase.
- An additional \$50,000 in Fund 10 was transferred to Fund 40 for Capital Improvement Projects.
- The Rossmoor Wall loan was paid off a year early saving interest and bank fees in the amount of approximately \$12,000. Residents also received a reprieve from paying an additional year for the Rossmoor Wall on their taxes.

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 2015-2016 Audit Report. The District's Auditor will present an overview of the Audit Report and answer questions.

ATTACHMENTS:

1. FY 2015-2016 Draft Annual Audit Report.
2. Policy No. 3025 Annual Financial Audit

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

MEMORANDUM

Date: September 27, 2016
To: Audit Committee
From: James Ruth
Subject: Meeting with Auditor

Your Agenda package for this meeting includes the FY 2015/2016 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 second 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 \$48,768 of Revenues over Expenses. This is added to our Reserve Balance. FY 2016-2017 starts with a Reserve Fund Balance of \$739,612 (Page 12).

Included in the Revenues vs. Expenses for Fund 10, an additional \$50,000 was transferred in 2015-2016 to Fund 40 Capital Improvement. Even with this transfer, Fund 40's ending balance is \$105,109. After completing all the approved budgeted projects for 2016-2017, approximately only \$29,000 will be left for next Fiscal Year's 2017-2018 CIP projects.

The bank loan for the Rossmoor Wall (Fund 30) was paid off a year early in 2015-2016. Residents are no longer billed on their property taxes for this loan. Since Fund 30 is now closed, the remaining funds of \$4,764 were transferred to Fund 10 General Fund, as these funds may be used for any legal project of the District. The FY 2015-2016 Financial Statement shows there is \$-0- remaining in Funds 30 and 45 after the payoff (Page 12). Last December the Board voted to keep any remaining money in Fund 30 for use only on the Wall. With Fund 30 now closed, the Board needs to discuss and vote again to commit any funds to the repair and maintenance of the Rossmoor Wall only, or if all or part of the available funds will be allowed for other projects in Fund 40.

ATTACHMENTS:

1. FY 2015-2016 Report on Audit Draft

DRAFT
Subject to Change

**ROSSMOOR COMMUNITY
SERVICES DISTRICT**

FINANCIAL STATEMENTS

**WITH INDEPENDENT
AUDITOR'S REPORT**

JUNE 30, 2016

**Financial Statements with Independent Auditor’s Report
June 30, 2016**

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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, 2016, 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 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, 2016, 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.

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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.

Implementation of New Accounting Standard

As disclosed in Note 1 to the financial statements, the District implemented Government Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* during the fiscal year 2016.

Rogers, Anderson, Malody & Scott, LLP

San Bernardino, California

October xx, 2016

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Subject to Change

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Statement of Net Position
June 30, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 805,588
Accounts receivable	54,514
Taxes receivable	9,637
Interest receivable	1,103
Capital assets not being depreciated	2,865,158
Capital assets being depreciated, net	<u>2,027,759</u>
Total assets	<u>5,763,759</u>
LIABILITIES	
Accounts payable	21,727
Deposits	4,394
Noncurrent liabilities:	
Due within one year	25,000
Due in more than one year	<u>4,039</u>
Total liabilities	<u>55,160</u>
NET POSITION	
Investment in capital assets	4,892,917
Unrestricted	<u>815,682</u>
Total net position	<u><u>\$ 5,708,599</u></u>

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

Statement of Activities
For the Year Ended June 30, 2016

<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	\$ 407,598	\$ -	\$ -
Public services	260,336	54,514	-
Parks and recreation	778,211	161,840	-
Interest and fiscal charges	8,222	-	-
Total governmental activities	\$ 1,454,367	\$ 216,354	\$ -

General revenues:

Taxes:

Property

Special assessments

Investment income

Intergovernmental

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>
\$ -	\$ (407,598)
-	(205,822)
-	(616,371)
-	(8,222)
<u>\$ -</u>	<u>(1,238,013)</u>

841,972
379,310
3,144
18,092
<u>22,655</u>
<u>1,265,173</u>
27,160
<u>5,681,439</u>
<u><u>\$ 5,708,599</u></u>

Rossmoor Community Services District

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Subject to Change

Balance Sheet
Governmental Funds
June 30, 2016

	General <i>Fund 10</i>	Debt Service	
		PIFC Rossmoor Wall <i>Fund 30</i>	PIFC Rossmoor Wall Reserve <i>Fund 45</i>
ASSETS			
Cash and investments	\$ 700,479	\$ -	\$ -
Receivables:			
Taxes	9,637	-	-
Accounts	54,514	-	-
Interest	1,103	-	-
Total assets	<u>\$ 765,733</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 21,727	\$ -	\$ -
Deposits	4,394	-	-
Total liabilities	<u>26,121</u>	<u>-</u>	<u>-</u>
Fund balances:			
Assigned to:			
Capital projects	-	-	-
Unassigned	739,612	-	-
Total fund balances	<u>739,612</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 765,733</u>	<u>\$ -</u>	<u>\$ -</u>

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

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Subject to Change

<u>Capital Projects</u> Capital Projects Contributions <i>Fund 40</i>	<u>Total Governmental Funds</u>
\$ 105,109	\$ 805,588
-	9,637
-	54,514
-	1,103
\$ 105,109	\$ 870,842
\$ -	\$ 21,727
-	4,394
-	26,121
105,109	105,109
-	739,612
105,109	844,721
\$ 105,109	\$ 870,842

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Subject to Change

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Rossmoor Community Services District

**Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
June 30, 2016**

Fund balances of governmental funds \$ 844,721

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. 4,892,917

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

Compensated absences (29,039)

Net position of governmental activities \$ 5,708,599

Rossmoor Community Services District

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Subject to Change

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General <i>Fund 10</i>	Debt Service	
		PIFC Rossmoor Wall <i>Fund 30</i>	PIFC Rossmoor Wall Reserve <i>Fund 45</i>
REVENUES			
Taxes	\$ 841,972	\$ -	\$ -
Special assessments	292,276	87,034	-
Intergovernmental	54,514	-	-
Charges for services	161,840	-	-
Investment income	3,144	-	-
Other	22,655	-	-
Total revenues	<u>1,376,401</u>	<u>87,034</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	407,344	-	-
Public services	260,336	-	-
Parks and recreation	592,333	-	-
Capital outlay	22,384	-	-
Debt service:			
Principal retirement	-	178,000	47,000
Interest and fiscal charges	-	13,660	-
Total expenditures	<u>1,282,397</u>	<u>191,660</u>	<u>47,000</u>
Excess of revenues over (under) expenditures	94,004	(104,626)	(47,000)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,764	-	-
Transfers out	(50,000)	(4,764)	-
Total transfers	<u>(45,236)</u>	<u>(4,764)</u>	<u>-</u>
Net change in fund balances	48,768	(109,390)	(47,000)
Fund balances, beginning of year	<u>690,844</u>	<u>109,390</u>	<u>47,000</u>
Fund balances, end of year	<u>\$ 739,612</u>	<u>\$ -</u>	<u>\$ -</u>

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

DRAFT
Subject to Change

<u>Capital Projects</u>	
<u>Capital Projects Contributions</u>	<u>Total Governmental Funds</u>
<u>Fund 40</u>	
\$ -	\$ 841,972
-	379,310
18,092	72,606
-	161,840
-	3,144
-	22,655
18,092	1,481,527
-	407,344
-	260,336
-	592,333
92,585	114,969
-	225,000
-	13,660
92,585	1,613,642
(74,493)	(132,115)
50,000	54,764
-	(54,764)
50,000	-
(24,493)	(132,115)
129,602	976,836
\$ 105,109	\$ 844,721

Rossmoor Community Services District

**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, 2016**

Net change in fund balances - total governmental funds \$ (132,115)

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 (\$163,494) exceeded capitalized capital outlay (\$92,585) in the current period. (70,909)

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 certificates of participation 225,000

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 (254)

Decrease in accrued interest on certificates of participation 5,438

Change in net position of governmental activities \$ 27,160

Rossmoor Community Services District

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Subject to Change

Statement of Fiduciary Assets and Liabilities
Agency Fund
June 30, 2016

	<u>Special Assessment Fund 50</u>
ASSETS	
Cash and investments	\$ 224,575
Investments held by fiscal agents	366,549
Assessments receivable	<u>2,247</u>
Total assets	<u>\$ 593,371</u>
LIABILITIES	
Due to bondholders	<u>\$ 593,371</u>

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

Notes to Financial Statements
June 30, 2016

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.

Blended Component Unit

The Rossmoor Community Services Public Improvements Financing Corporation (the Corporation) is governed by the District officers. Although it is legally separate from the District, the Corporation is reported as if it were part of the primary government because its sole purpose is to finance and construct the District's public facilities. This is a blended component unit. The funds of the Corporation are reported as a debt service fund and a capital projects fund. Certificates of Participation issued by the Corporation are reported in the Statement of Net Position.

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.

Notes to Financial Statements
June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

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 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 PIFC Rossmoor Wall Debt Service Fund is the Installment Payment Fund used to account for revenues and the payment of principal and interest related to the 1998 Certificates of Participation of the Public Improvement Financing Corporation (PIFC). This fund correlates with Fund 30 in the District's annual budget.

The PIFC Rossmoor Wall Reserve Debt Service Fund is used to account for the Reserve Fund for the 1998 Certificates of Participation. The reserve requirement is the lesser of the maximum annual debt service or 5% of the original principal amount of the certificates. This fund correlates with Fund 45 in the District's annual budget.

The Capital Projects Contributions Capital Projects 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.

Rossmoor Community Services District

Notes to Financial Statements
June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

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).

Notes to Financial Statements
June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting (continued)

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.

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.

Notes to Financial Statements
June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities and Net Position (continued)

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.

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.

Notes to Financial Statements
June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Implementation of New Pronouncement

Governmental Accounting Standards Board has issued Statement No. 72, *Fair Value Measurement and Application*. This statement provides guidance for determining fair value measurement for financial reporting purposes and for applying fair value to certain investments and disclosures related to all fair value measurements.

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data

The annual District budgets for the General Fund, Capital Projects Funds and Debt Service Funds 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, 2016, there were no expenditures in excess of appropriations (legally adopted annual budget).

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2016 are classified in the accompanying financial statements as follows:

Statement of net position:

Cash and investments	\$ 805,588
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Statement of fiduciary assets and liabilities:

Cash and investments	224,575
Investments held by fiscal agents	366,549
	366,549

Total cash and investments	\$ 1,396,712
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Rossmoor Community Services District

Notes to Financial Statements
June 30, 2016

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

A. Cash and Investments (continued)

Cash and investments as of June 30, 2016 consist of the following:

Deposits with financial institutions	\$ 100,069
Cash on hand	400
Investments	1,296,243
Total cash and investments	\$ 1,396,712

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.

Rossmoor Community Services District

Notes to Financial Statements
June 30, 2016

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 Agency 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 Agency 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, 2016

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	\$ 929,694	\$ 929,694	\$ -
Held by fiscal agents:			
Money market	8,870	8,870	-
Federal agency securities	357,679	-	357,679
	<u>\$ 1,296,243</u>	<u>\$ 938,564</u>	<u>\$ 357,679</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	\$ 929,694	N/A	Not rated
Held by fiscal agents:			
Money market	8,870	N/A	Not rated
Federal agency securities	357,679	N/A	AAA
	<u>\$ 1,296,243</u>		

Rossmoor Community Services District

Notes to Financial Statements
June 30, 2016

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 to 25% of its investment portfolio in any one issuer, except in the state investment pool. For the year ended June 30, 2016, investments in any one issuer (other than external investment pools) were as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>
Federal Home Loan Bank	Federal Agency Securities	<u>\$ 357,679</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, 2016, the District had no deposits with financial institutions that were in excess of federal depository insurance limits.

Notes to Financial Statements
June 30, 2016

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, 2016:

- Federal agency securities of \$357,679, valued using Level 1 inputs.
- Local Agency Investment Fund (LAIF) of \$929,694, valued using Level 2 inputs.

Notes to Financial Statements
June 30, 2016

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, 2016 is as follows.

	Balance at June 30, 2015	Increases	Decreases	Balance at June 30, 2016
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,861,158	\$ -	\$ -	\$ 2,861,158
Construction in progress	88,511	92,585	(177,096)	4,000
 Total capital assets, not being depreciated	 2,949,669	 92,585	 (177,096)	 2,865,158
Capital assets, being depreciated:				
Buildings and structures	4,232,903	177,096	-	4,409,999
Motorized vehicles	27,608	-	-	27,608
 Total capital assets, being depreciated	 4,260,511	 177,096	 -	 4,437,607
Less accumulated depreciation for:				
Buildings and structures	(2,218,746)	(163,494)	-	(2,382,240)
Motorized vehicles	(27,608)	-	-	(27,608)
 Total accumulated depreciation	 (2,246,354)	 (163,494)	 -	 (2,409,848)
 Total capital assets, being depreciated, net	 2,014,157	 13,602	 -	 2,027,759
 Governmental activities capital assets, net	 <u>\$ 4,963,826</u>	 <u>\$ 106,187</u>	 <u>\$ (177,096)</u>	 <u>\$ 4,892,917</u>

Depreciation expense of \$163,494 was charged to the parks and recreation function/program in the statement of activities.

Rossmoor Community Services District

Notes to Financial Statements
June 30, 2016

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

C. Summary of Changes in Long-term Liabilities

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016	Due within One Year
Compensated absences	\$ 28,785	\$ 43,599	\$ (43,345)	\$ 29,039	\$ 25,000
Certificates of participation	225,000	-	(225,000)	-	-
Total	<u>\$ 253,785</u>	<u>\$ 43,599</u>	<u>\$ (268,345)</u>	<u>\$ 29,039</u>	<u>\$ 25,000</u>

The Certificates of Participation are limited obligations of the District. The obligation will be repaid solely from and secured by a pledge of and first lien on special taxes to be levied on property in the District. The special taxes will be levied in the amounts and at the time approved by voters in the District.

The 1998 Certificates of Participation issued by the Rossmoor Community Services District Public Improvements Financing Corporation were scheduled to be paid off as of August 1, 2017. The Board of Directors approved Resolution No. 15-12-08-01 on December 8, 2015 to pre-pay the installment payments in order to effectuate the early retirement of the debt.

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, 2016 was \$1,595,000.

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.

Notes to Financial Statements
June 30, 2016

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

D. Revenues (continued)

Intergovernmental revenue for the year ended June 30, 2016 consists of County street sweeping reimbursements of \$54,514 and Water District rebates of \$18,092. These intergovernmental revenues are presented as program revenues under the public services function/program in the statement of activities.

E. Transfers To/From Other Funds

<u>Transfer out:</u>	Transfer in:		Total
	General Fund <i>(Fund 10)</i>	Capital Projects Contributions <i>(Fund 40)</i>	
General Fund <i>(Fund 10)</i>	\$ -	\$ 50,000	\$ 50,000
PIFC Rossmoor Wall <i>(Fund 30)</i>	4,764	-	4,764
	\$ 4,764	\$ 50,000	\$ 54,764

The \$50,000 transfer from the General Fund to the Capital Projects Contributions fund was approved and budgeted for capital related projects. The transfer of \$4,764 of unrestricted funds from the PIFC Rossmoor Wall fund to the General Fund resulted from the retirement of the District's outstanding certificates of participation.

Rossmoor Community Services District

Notes to Financial Statements
June 30, 2016

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, 2015 for SDRMA (most recent data available):

Total assets	\$ 107,630,328
Deferred outflows of resources	973,962
Total liabilities	59,619,796
Deferred inflows of resources	<u>294,368</u>
Net position	<u>\$ 48,690,126</u>
Total revenues	\$ 57,317,949
Total expenses	<u>60,953,173</u>
Change in net position	<u>\$ (3,635,224)</u>

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

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.

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Required Supplementary Information

Rossmoor Community Services District

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Required Supplementary Information
General Fund (*Fund 10*)
Budgetary Comparison Schedule
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 788,142	\$ 803,372	\$ 841,972	\$ 38,600
Special assessments	271,000	280,000	292,276	12,276
Intergovernmental	60,800	60,400	54,514	(5,886)
Charges for services	155,000	163,320	161,840	(1,480)
Investment income	2,500	2,100	3,144	1,044
Other	23,500	24,500	22,655	(1,845)
Total revenues	<u>1,300,942</u>	<u>1,333,692</u>	<u>1,376,401</u>	<u>42,709</u>
EXPENDITURES				
Current:				
General government	404,472	413,790	407,344	6,446
Public services	254,685	261,310	260,336	974
Parks and recreation	614,597	622,667	592,333	30,334
Capital outlay	<u>16,650</u>	<u>24,000</u>	<u>22,384</u>	<u>1,616</u>
Total expenditures	<u>1,290,404</u>	<u>1,321,767</u>	<u>1,282,397</u>	<u>39,370</u>
Excess of revenues over (under) expenditures	10,538	11,925	94,004	82,079
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	4,764	4,764
Transfers out	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Total transfers	<u>-</u>	<u>(50,000)</u>	<u>(45,236)</u>	<u>4,764</u>
Net change in fund balance	10,538	(38,075)	48,768	86,843
Fund balance, beginning of year	<u>690,844</u>	<u>690,844</u>	<u>690,844</u>	<u>-</u>
Fund balance, end of year	<u>\$ 701,382</u>	<u>\$ 652,769</u>	<u>\$ 739,612</u>	<u>\$ 86,843</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

Rossmoor Community Services District

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**Public Improvements Financing Corporation
Rossmoor Wall Debt Service Fund (Fund 30)
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended June 30, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Special assessments	\$ 88,480	\$ 88,480	\$ 87,034	\$ (1,446)
Total revenues	88,480	88,480	87,034	(1,446)
EXPENDITURES				
Debt service:				
Principal retirement	70,000	178,000	178,000	-
Interest and fiscal charges	13,660	13,660	13,660	-
Total expenditures	83,660	191,660	191,660	-
Excess of revenues over (under) expenditures	4,820	(103,180)	(104,626)	(1,446)
OTHER FINANCING SOURCES				
Transfers out	-	-	(4,764)	(4,764)
Total transfers	-	-	(4,764)	(4,764)
Net change in fund balance	4,820	(103,180)	(109,390)	(6,210)
Fund balance, beginning of year	109,390	109,390	109,390	-
Fund balance, end of year	\$ 114,210	\$ 6,210	\$ -	\$ (6,210)

Capital Projects Contributions Capital Projects Fund (Fund 40)
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 18,093	\$ 18,092	\$ (1)
EXPENDITURES				
Capital outlay	75,266	104,547	92,585	11,962
Total expenditures	75,266	104,547	92,585	11,962
Excess of revenues over (under) expenditures	(75,266)	(86,454)	(74,493)	11,961
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,000	50,000	-
Total transfers	-	50,000	50,000	-
Net change in fund balance	(75,266)	(36,454)	(24,493)	11,961
Fund balance, beginning of year	129,602	129,602	129,602	-
Fund balance, end of year	\$ 54,336	\$ 93,148	\$ 105,109	\$ 11,961

Rossmoor Community Services District

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Subject to Change

**Statement of Changes in Fiduciary
Assets and Liabilities – Agency Fund (Fund 50)
For the Year Ended June 30, 2016**

Special Assesment Fund	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Assets				
Cash and investments	\$ 214,803	\$ 384,305	\$ 374,533	\$ 224,575
Investments held by fiscal agents	361,251	384,213	378,915	366,549
Assessments receivable	4,235	2,247	4,235	2,247
Total assets	<u>\$ 580,289</u>	<u>\$ 770,765</u>	<u>\$ 757,683</u>	<u>\$ 593,371</u>
Liabilities				
Due to bondholders	<u>\$ 580,289</u>	<u>\$ 770,765</u>	<u>\$ 757,683</u>	<u>\$ 593,371</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 H-2

Date: October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: BOARD VACANCY INTERVIEWS OF APPLICANTS FOR
VACANT BOARD SEAT

RECOMMENDATION:

Approve the process for interviewing candidate for appointment to the RCSD Board as follows:

- a. Determine the order of interviews:
 - 1. Richard Butterfield
 - 2. Mark Nitikman
 - 3. Shaz Umer
- b. Opening statements by candidates
- c. Questions from Directors

BACKGROUND:

In August, Director Dave Burgess announced his resignation to the Board. His resignation effective date was August 29, 2016.

California Government Code section 1780(a) requires the Board within 60 days of the effective date of the resignation to either call for an election or appoint a new director to fill the vacancy. At its September 6, 2016 special meeting it was the determination of the Board, to appoint a successor rather than call for an election.

The Notice of Vacancy was posted at three conspicuous places in the District for more than 15 days and published in local newspapers. The Notice requested that any interested person, who is a resident and registered voter within the boundaries of the Rossmoor Community Services District, to submit a letter of interest and resume setting forth a brief summary of the person's interest, qualifications and background. The deadline to submit a letter of interest and resume was no later than 5:00 p.m. on September 30, 2016. Action to appoint a director shall be by a vote of at least three (3) of the four (4) Director positions at a Regular Board Meeting.

As of 5:00 p.m. on September 30, 2016, the following residents, listed in the order received, submitted a communication of interest to the General Manager:

1. Richard Butterfield
2. Mark Nitikman
3. Shaz Umer

Letters of interest and resumes are attached.

At the conclusion of the interview process, the Board has expressed an interest in making an appointment to the Board. If so, the new Board Member would be sworn in at the November 1, 2016 Regular Board Meeting and participate fully at that meeting.

ATTACHMENTS:

1. Notice of Board Vacancy.
2. Letters of Interest and Resumes.
3. Policy No. 4040 Terms of Office for Board Officers and Directors.

**NOTICE OF VACANCY
ON THE
BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT**

Please take notice that Director Dave Burgess has resigned from the Board of Directors of the Rossmoor Community Services District effective August 29, 2016. As a result of this resignation, there is now a vacancy on the Board of Directors.

Pursuant to Government Code Section 1780, the Board of Directors may, within 60 days of August 29, 2016, make an appointment to office of Director to fill this vacancy. A person appointed to fill the vacancy shall fill the balance of the unexpired term of office. The term of office for this position expires on December 3, 2018. A person appointed to the office of Director must be a resident and registered voter within the boundaries of the Rossmoor Community Services District.

Anyone interested in being appointed is required to submit a letter of interest and a resume setting forth a brief summary of the person's interest, qualifications, and background. Letters of interest and resumes should be personally delivered, emailed or mailed to the District offices so that they are received at the District offices no later than 5:00 p.m. on Friday, September 30, 2016. Letters of interest and resumes should be emailed to: ideering@rossmoor-csd.org or hand delivered or mailed to the following address:

James D Ruth, General Manager
Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

Dated: September 7, 2016

September 9, 2016

Rossmoor Community Service District
James D. Ruth and Board of Directors
3001 Blume Dr.
Rossmoor, CA 90720

Dear RCSD Board

I have recently become aware of a vacancy on the RCSD Board. I am requesting that I be considered for this position. I have been a residents of Rossmoor for over 30 years. I raised my children in the Los Alamitos Schools and they were involved in youth and High School sports programs. I have been a member of The Rossmoor Home Owners since I moved here in 1986. I have been a RAC member previously and involved with the Toll Lane Issues on the 405 Frwy. I have in the past been an active participant at RCSD Meetings and other meetings that affect our community. Over the years I have discussed with many residents the different issues facing Rossmoor in the future.

My background is in Administration and Pastoral care for over 40 years. I am experienced working with financial reports, financial accountability and audits of non-profit as well profit making corporations. Overseeing and making decisions on both major and minor projects and working with various municipalities.

I was the 1st runner up on the 2014 election for RCSD Board members. I am ready and prepared to be part of the leadership team of the RCSD Board and for the challenges ahead. I feel I could be an asset if selected by the Board.

Sincerely,

Richard Butterfield
2762 Salmon Dr.
Rossmoor, CA90720

(562) 755-3392

RICHARD S. BUTTERFIELD

2762 Salmon Drive
Los Alamitos, CA, 90720

Rich@Richeeb.com

562 463-2829 Home
562 755-3392 Cell

EXPERIENCE:

1978 –Present Community Chapel World Outreach, Inc. Norwalk, CA
Vice President, CFO, Pastor, Administer,

- Oversee the day to day operations of a California non-profit Corporation. Which includes a church, missionary outreaches and Bible College.
- Financial management, employee management, facilities oversight and building improvements.
 - Real estate acquisitions
- Administer health, life, worker's compensation and property liability insurances.
- Budget and financial accountability, Automated payroll, IT operations.
 - Over site of \$5 million real estate and fixed assets.

1974 –1978 Lynx Precision Golf Equipment Paramount, CA
Assistant to the Sales Manager

- Interface with local and national sales force in order processing and customer relations.

1973 –1974 Spalding Sporting Goods Pico Rivera, CA
Director of Order Processing

- Processing of sales orders and customer relations in the Pro Golf and Tennis division.

1969 –1972 Champion Spark Plug Co. Toledo, OH
Territory Manager

- Manager of sales territory in the San Fernando Valley for Automotive parts after market. Working with Distributors, wholesalers, national accounts, retail stores, fleets, government and high performance market.

1968 –1969 R & E Wholesale Torrance, CA
Territory Manager

- Manager of sales territory in the San Fernando Valley for Automotive parts after market. Working with Distributors, wholesalers, national accounts, retail stores, fleets, government and high performance market.

1966 –1968
Specialist 4, E4

U.S. Army

USA and Europe

- Communication Specialist, Radio Relay operator, telephone systems service and repairs

EDUCATION

6-1978

Southern California Community Bible College

Bachelors of Th.

6-1965

North Torrance High School

High School Diploma

1966

U.S. Army

Communication and field wireman training.

Mark A. Nitikman
3172 Brimhall Drive
Rossmoor, CA 90720

September 12, 2016

By e-Mail (ldearing@rossmoor-csd.org)

Mr. James Ruth
General Manager
Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

Re: RCSD Board of Directors Vacancy

Dear Jim:

I am hereby submitting my letter of interest for the office of Director. Although you know well my qualifications and background, as required by the Notice of Vacancy, I have enclosed a copy of my professional resume. Of course, this does not include my extensive work in Rossmoor. As you know, I have previously served as a Director, a post to which I was initially appointed and then subsequently elected. I have also served a number of years as a member of the board of the Rossmoor Homeowners' Association, and during the past two years I have been fortunate to be its President. In addition, I was a leading member of the ROC, leading the successful effort to reconfigure the elevated HOV lane so that it would not negatively impact Rossmoor. And, of course, I served as a leader of the not-so-successful incorporation effort. I also served for several years as one of the RHA's two representatives to the Rossmoor Advisory Committee.

In light of my qualifications and background, I am seeking the Director position because I believe I could make a valuable contribution to the citizens of Rossmoor at this difficult time. Please call me at 562-544-3600 or email me at mark.nitikman@c2d2law.com, if you have any questions.

Sincerely,

Mark A. Nitikman
Mark A. Nitikman

MARK A. NITIKMAN

4750 Von Karman Avenue • Newport Beach, California 92660
Telephone (949) 794-9900 • Facsimile (949) 794-9909
E-mail: Mark.Nitikman@c2d2law.com
www.c2d2law.com

EDUCATION

University of Southern California

Juris Doctor Degree, 1988.

- Class Standing: Second.
- Member of *Southern California Law Review* staff, 1986-88.
- Judicial Extern with Judge William Rea, U.S. District Court, Fall 1987.
- Author of "*Instant Planning -- Land Use Regulation By Initiative in California.*"

University of Southern California

Masters in Public Administration, 1980.

University of California at Los Angeles

Bachelor of Arts, Political Science, 1978.

PROFESSIONAL EXPERIENCE

Croudace & Dietrich LLP, Newport Beach, California.

Attorney, 1993 – 2003; 2007- present (Partner)

- Successfully handled a wide variety of real estate related matters: drafted and negotiated purchase and sale agreements, loan documents and other agreements; resolved land use issues; represented creditors in bankruptcy proceedings; and successfully litigated numerous disputes; enjoyed increasing levels of responsibility, including as sole and supervising attorney.
- Advised sophisticated lender and developer clients with respect to land use, real estate, finance, bankruptcy, environmental, general business and other matters.

Sheppard Mullin Richter & Hampton, LLP, Los Angeles, California.

Attorney, 2003-2007

- Senior attorney responsible for land use transactional and litigation matters.

Atlantic Richfield Co., Los Angeles, California.

Attorney, 1992 - 1993.

- Supervised work of 30 paralegals in two complex matters; analyzed and reviewed documents relating to environmental remediation and natural gas issues, involving stakes over \$1 billion.

Smith, Silbar & Duffy, Irvine, California.

Attorney, 1991 - 1992.

- Helped conclude complex real estate partnership sale; represented developers in development fee dispute; drafted purchase and sale agreement for property with underground storage tank and other soil and water contamination concerns

Latham & Watkins, Costa Mesa, California.

Associate, 1988 - 1991. Member of Real Estate Department, Land Use Section.

- Drafted and negotiated development agreement on behalf of major commercial and industrial development in Los Angeles County. Obtained highly favorable agreement for client.
- Drafted numerous briefs defending development projects from challenges under the California Environmental Quality Act and California Planning and Zoning Law, including successful defense of development agreements for two large-scale projects in south Orange County.
- Successfully represented clients on numerous large- and small-scale land use development projects to obtain local, state and federal land use entitlements and environmental permits.
- Took lead in involving firm with Building Industry Association, Orange County Region.

University of Southern California, Los Angeles, California.

Legal Writing Instructor, 1987 - 1988.

- Selected through competitive process to teach approximately 25 first-year law students principles of legal writing. Provided individual and group instruction and counseling to students on legal writing, effective communication, legal principles and surviving law school.

Legislative Analyst's Office, Sacramento, California.

Analyst, 1981 - 1985.

- Analyzed legislative, ballot and budgetary proposals pertaining to the Judiciary and executive agencies; performed in-depth reviews of the effectiveness of program activities.
- Testified before legislative committees to present and defend recommendations developed from evaluations; conferred with legislators and executive and legislative staff in developing and analyzing legislation and legislative proposals. Legislature adopted many recommendations, resulting in savings of millions of dollars.

Shaz Umer

2181 Foster Rd, Rossmoor, CA 90720

(714) 715-5282 | shazumer@gmail.com | www.linkedin.com/in/shazumer

September 27, 2016

James D. Ruth
General Manager, Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

ATTN: Members of the Board

I am writing in regards to the recent positing for the open seat on the Rossmoor Community Services District. As a resident of 19 years, I would like nothing more than to put my proven negotiation techniques, stellar interpersonal skills, and business-minded approach to work.

Currently, I work for Lyft as a Senior Associate for our Orange County Team. Lyft is one of the biggest ridesharing companies in the United States working to pioneer the next generation of transportation development. My focus over the last year has been managing Lyft's Orange County operations team using both business intelligence and data analytics to meet market goals. We've exceeded those goals through the creation of over 5000 jobs, and have provided safe rides to tens of thousands of OC residents reducing the amount of DUI's, and building out a long term solution to vehicle ownership. My ultimate is goal is claim back our time lost by waiting in the dreaded 405 traffic.

During my undergraduate career at UC Santa Cruz, I held the position of Student Body President where I gave hundreds of speeches, presentations, and briefings on issues like foreign policy in the Middle East, current economic climate of the State of California, & the future of higher education in the United States. Throughout my term, I ran board meetings with Governor Brown, Congressman Sam Farr, Santa Cruz City Council, Santa Cruz Board of Supervisors, and the Chancellor of the University. I worked with our Alumni and Community Relations departments fund-raising close to \$1 million in scholarships.

The past few years, Rossmoor been under pressure from both the County and its subsidiary, LAFCO, to be annexed by one of our fellow cities. We need to work together in making sure there is equal representation during those relevant discussions. This has continued to be a point of contention since our 2008 referendum. RCSD has done a tremendous job in putting on community events. I fully support having more events to promote a stronger culture and engagement from our residents. Community safety has always been a priority of mine. Let's continue to work with the county and neighboring cities on any outside threats, as well as the continuing coyote situation. Finally, I plan to bring my strength in business development and transportation policy to secure more representation with Orange County, working closely with OCTA and our 2nd District Board of Supervisor, Michelle Steel. Whether its annexation, or the proposed LA fitness at the Shops at Rossmoor, we'll make sure Rossmoor is represented.

Thank you for this opportunity to present my interest to the board. The best way to follow up with me is by email at shazumer@gmail.com, or I can be reached by phone at (714) 715-5282. I look forward to hearing from you soon.

Sincerely,

Shaz Umer

Shaz Umer

12181 Foster Rd, Rossmore, CA 90720

(714) 715 - 5282 | shazumer@gmail.com | www.linkedin.com/in/shazumer

Summary of Qualifications

I live at the intersection of transportation, market operations, and data. Part of Lyft's mission is to uplift others which I embody in my work from connecting with Lyft drivers to overall team connectivity. My focus is on optimizing transportation operations at a local market level and, leveraging velocity to test whether we're solving the right problems, and avoiding short-term revenue in order to execute larger strategies that increase core product value. Can we solve California's I-405 traffic congestion? I firmly believe it's not only possible, but we'll make it happen by the end of the decade.

Relevant Experience

Senior Community Associate & Community Associate

October 2015 - Present

Lyft

- Over the course of the last year, I've designed new process's running structured observational tests with presented results. I've mentored and coached an operations team leading to a high conversion rate. Planned and executed small and large scale events supporting retention of supply throughout Los Angeles and Orange County. Ran data metrics building economic graphs to curb costs on a local and system-wide level.
- Areas of focus includes Market Operations, Competitive Intelligence, Community Events and Driver Communications

Founder and Co-Chairman of the Slug Shuttle Transportation Service

August 2012 - July 2014

UC Santa Cruz Transportation and Parking Services

- Founded, organized, and implemented an affordable, sustainable, and safe shuttle service for undergraduate students for end of the quarter traffic to Diridon Station and the San Jose Mineta International Airport.
- Serviced over 1100 students for free during the pilot program in 2012-2013. Received Chancellor leadership distinction award for addressing concerns for student safety, helping achieve the university reach its 2020 sustainability goal, and for the creation of a transportation model that will be useful in solving long-term transportation growth.

Student Body President

July 2012 - June 2014

University of California, Santa Cruz

- Principle spokesperson for a student body of more than 16,000 students. Primary liaison between administration, faculty, media, city council, and state legislators. CFO with budget oversight of \$1.2 million and 150 employees; ex-officio member on 25 policy committees throughout UC system
- Coordinated state-wide efforts with Governor Brown in passing Proposition 30; registered a record number of 37,000 new voters in 2012; institutionalized voter registration policies across the UC system

Volunteer Experience

Boy Scouts of America

January 2015 - Present

Merit Badge Counselor

- Golf, Citizenship in the Community/Nation/World, Emergency Preparedness, Law, American Heritage, Astronomy, & Public Speaking

Education

Bachelor of Arts in International Relations (Dean's Honors)

September 2010 - December 2014

University of California, Santa Cruz

Rossmoor Community Services District

Policy

No. 4040

TERMS OF OFFICE FOR BOARD OFFICERS AND DIRECTORS

4040.10 Board Officers: The officers of the Board of Directors of the Rossmoor Community Services District shall be the President, First Vice-President and Second Vice-President.

4040.11 Term of Office: The term for Board officers shall be one year. Elections for these officers shall take place at the first Board meeting in January for the succeeding year. Officers shall serve until their successors are elected, or they resign, die or illness prevents further service as an officer.

4040.12 Officer Vacancy: If a Director elects to resign as an officer, he/she should immediately send a signed letter of resignation as an officer with an effective date to the General Manager or Board President who upon receipt of the letter will immediately notify all other members of the Board. Announcement of the resignation and replacement of the officer shall be done at the next regular meeting of the Board or as soon thereafter as possible.

4040.20 Board of Directors: The term of office for individual Directors is four (4) years. Normally, two or three Directors are elected in November of even-numbered years, and each Director takes office on the first Friday of December (Cal. Govt. Code section 61042).

4040.21 Director Vacancy: If a Director elects to resign from the Board, he/she should immediately send a signed letter of resignation with an effective date to the President and General Manager who will immediately notify all other members of the Board. At the next meeting any vacancy on the Board created by a resignation, illness or death of a Director will be made public by the General Manager or the President. The Board shall determine if the vacancy is to be filled by a Board appointment or a public election within sixty (60) days of receiving the letter of resignation or the effective date, whichever is later. If a vacancy is to be filled by Board appointment, a Notice of Vacancy is to be posted at least fifteen (15) days before appointment is made at the next Board meeting, and if by election, the General Manager is to notify the Orange County Registrar of Voters within sixty (60) days of the resignation date. If appointment is made, the Registrar of Voters is to be notified within fifteen days (Cal. Govt. Code sections 1780(a) and 61225).

Adopted: December 8, 1993
 Amended: October 17, 2000
 Approved Renumbering & Format: October 8, 2002
 Reaffirmed: March 11, 2003
 Amended: April 13, 2004
 Amended: First Reading - May 9, 2006
 Amended: Second Reading and Approval - August 8, 2006

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-3

Date: October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: BOARD VACANCY: DISCUSSION AND POSSIBLE ACTION RE:
APPOINTMENT TO FILL BOARD VACANCY.

RECOMMENDATION:

Approve the process for selecting a candidate for appointment to the RCSD Board as follows:

- a. Open nominations for Board Member appointment.
- b. Motion and a second for nomination of a candidate
- c. Vote on nomination (requires three votes to appoint)
- d. If motion fails, call for a motion for a second nomination and a second
- e. Continue the process until a candidate receives three or more votes for appointment as a member of the Board.

BACKGROUND:

At its September 6, 2016 special meeting, the Board expressed an interest in making an appointment to the vacant Board seat at the conclusion of the interview process. If so, the new Board Member would be sworn in at the beginning of your November 1, 2016 Regular Meeting, would assume the role of a Board Member and participate fully at that meeting.

ATTACHMENTS:

1. Oath of Office.

OATH OF OFFICE

I (State your name), do solemnly swear or affirm

that I will support and defend

the Constitution of the United States

and the Constitution of the State of California

against all enemies, foreign and domestic;

that I will bear true faith and allegiance

to the Constitution of the United States

and the Constitution of the State of California;

that I take this obligation freely,

without any mental reservation or purpose of evasion;

and that I will well and faithfully discharge the duties

upon which I am about to enter.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-4

Date: October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: REQUEST BY THE ROSSMOOR HOMEOWNERS ASSOCIATION (RHA) FOR COSPONSORSHIP OF THE ROSSMOOR COMMUNITY FESTIVAL

RECOMMENDATION:

Approve the request of the RHA for cosponsorship of the Rossmoor Community Festival event.

BACKGROUND:

For many years, the RHA has conducted an annual community festival at Rush Park. The event is for one day on the first Sunday in May with entertainment, food, vendors and activities much like last year. The RHA is once again requesting that the District cosponsor the Rossmoor Community Festival event (*no fees for the use of the park or District staff costs*). Cosponsorship requires a manageable number of staff hours in support of this of event. Last year, District staff persons were required, with the RHA providing the remainder of the work hours.

ATTACHMENTS:

1. Letter dated September 20, 2016 from the RHA Requesting District Cosponsorship.



Rossmoor Homeowners Association

**P.O. Box 5058 Rossmoor, California 90721
(562) 799-1401 www.Rossmoor-RHA.org**

September 20, 2016

Mr. Jim Ruth, General Manager
Rossmoor Community Service District
3001 Blume Drive
Rossmoor, CA 90720

Subject: RCSD Participation in the 2017 Rossmoor Community Festival

Dear President DeMarco,

At the September 2016 RHA Board meeting it was agreed to sponsor the Annual Rossmoor Community Festival on May 7, 2017, the first Sunday in May 2017. This event will be for one day and will follow the format we had success with in 2015 and 2016. It will incorporate lessons learned that were documented in after action reports by the RHA and the RCSD team participants for the 2016 Festival.

As a first step in preparing for the Annual Festival in 2017, the RHA Board of Directors invites the RCSD Board of Directors to co-sponsor the event. The RHA Board also requests that the RCSD reserve Rush Park for this one day event on May 7, 2017.

The RHA Board of Directors has established a Festival Committee chaired by Beverley Houghton and supported by other Board and community members. We look forward to continuing to work with Mr. Chris Argueta and the RCSD Recreation Director.

The RHA Festival Committee will be holding monthly planning meetings, normally on the third Monday of each month at 7:00 PM in the Rossmoor Park Community Center or RHA office. At these meetings we will be confirming the overall schedule of activities required to achieve a successful 2017 Festival, assigning responsibilities, and getting updates on assignments. The Festival will begin at 10 AM and close at 4 PM as in 2016 Festival. Other Festival Committee actions will include annual assessment of best possible park layout for all components of the event.

As in previous years the RHA Board of Directors also would greatly appreciate it if the RCSD Board of Directors would provide the stage for entertainment and presentation of awards for this event as the RCSD has done in previous years. We also request use of RCSD chairs and tables as needed for various events and RHA booths. We will provide canopies. We are asking the vendors to provide their own canopy, tables and chairs. The expected count for chairs and tables for yourselves, the RHA and other community groups will be provided by April 15, 2017. Finally, we will need RCSD staff at 7:00 AM and 6:00 PM to:

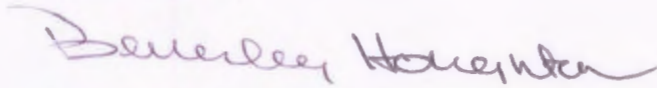
1. Unlock, and remove/replace blocking posts on sidewalks/driveways for vendor vehicles;
2. Turn on/off power to light post outlets along the park sidewalk;
3. Provide access to chair and table storage areas in the RCSD facilities; and
4. Periodically check and service restrooms.

RHA volunteers will perform all other tasks for setting up, operation and takedown of Festival facilities, including collection of garbage and provision of a dumpster for the garbage.

All of the preceding commitments and tasks, as well as other activities are summarized a Memorandum of Understanding (MOU) provided by RCSD written and signed by Mr. Jim Ruth, General Manager of the RCSD and Mr. Mark Nitikman, President of the RHA Board of Directors in January 2015.

Should you have any questions regarding the Rossmoor Community Festival, please contact the undersigned.

Sincerely yours,



Beverley Houghton
President, RHA Board of Directors

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-5

Date: October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: PROPOSED REVISION OF POLICIES RE: RCSD FIVE-YEAR FISCAL PLAN SPECIFIC RECOMMENDATIONS

RECOMMENDATION:

Approve the revised Specific Recommendations Based on the RCSD Five-Year Fiscal Plan (Plan) and give first reading to proposed amendments to policies and a proposed policy relating to the Specific Recommendations for implementation of the Plan.

BACKGROUND:

The Board has previously adopted the Plan. At your July meeting, the Board took specific actions to amend the Five Specific Recommendations relating to the Plan's implementation. These were as follows:

1. Eliminate Recommendation 2.
2. Split Recommendation 5 into two separate items.
3. Define the term "unanticipated windfall".
4. Reword the Five-Year Fiscal Plan to include the Board's latest recommendation and bring back as policy redlines for consideration at a future Board meeting.

Following are responses to the Board's recommendations:

1. Perhaps the request to eliminate Recommendation 2 is based on a belief that this action is already contained in existing policies; it is not. The basis of the Recommendation is, in fact, to protect expenditures that have a negative effect on the District's reserves, not approved budgets. This recommendation does not limit the Board's discretion on expenditures within the approved budget limits nor does it limit the Board from exceeding the District's budget limits after a review of the Five-Year Fiscal Plan and amendment of the budget by resolution. Rather, Recommendation 2 simply requires a conscious review and decision by

the Board to use reserves for an unbudgeted expense which exceeds the \$5,000 (one-time) and \$25,000 (annually) which would require a drawdown of reserves or elimination of other budgeted expenditures.

It is therefore recommended that Recommendation 2 be restored and be made a part of Board policy as contained in Section 3045.30 Use of Unrestricted Reserve Funds in proposed Policy No. 3045 Preservation of District Fiscal Resources.

2. Recommendation 5 may be split into two separate actions, as follows:

a. Recommendation 5 shall read “Eliminate the budgeting of one-time unanticipated (wind fall) monies into Fund 10 revenue without a specific review by the Board to determine if such action would result in ongoing rather than a one-time expenditure”.

b. Recommendation 6 shall read “Eliminate the transfer of one-time monies from other Funds into Fund 10 revenue without a specific review by the Board to determine if such transfers would result in an ongoing rather than a one-time expenditure”.

3. A definition of a “windfall” is contained to Section 3050.50 Unanticipated Revenue of proposed Policy No. 3050 Preservation of District Financial Resources

4. The Board’s request for policy amendments for implementation of the RCSD Five-Year Fiscal Plan are addressed above. All of the Plan’s recommendations are enumerated in redline revisions to existing policies and a new proposed policy. These recommended changes and additions fully address the intent of the Plan. These are attached for your review and first reading by the Board based on the following:

a. Policy No. 3020 proposes revisions which incorporates the inclusion of the RCSD Five-Year Plan Specific Recommendations as a part of the budget review and adoption process, as well as, minor language changes.

b. Policy No. 3021 proposes revisions which provide for greater authority for the General Manager to move budgeted amounts within a specific Department. From a practical matter, the General Manager must routinely evaluate budget expenditures in order to properly manage the operation of the District. A requirement for Board approval for the movement of funds between and among categories within a departmental budget conflicts with Policy No. 2000 which authorizes the General Manager to expend funds in accordance with the latest approved budget.

c. Revision to Policy No. 3040 simply broadens the scope of the policy and also includes a provision for inquiries or requests from the public.

d. Introduction of Policy No. 3045 sets forth the manner and methods for implementation of the RCSD Five-Year Fiscal Plan Specific Recommendations.

e. Revision of Policy No. 3050 is a minor change regarding the multiple uses of the District's credit card.

General Counsel has reviewed and made recommended edits to the proposed policy amendments. These have been incorporated into this document.

ATTACHMENTS:

1. Draft Minutes of the July 12, 2016 Meeting of the Board re: Adoption of Specific Recommendations Based on Five-Year Fiscal Plan.
2. Policy No. 3020 Budget Preparation, Adoption and Revision.
 - a. Current
 - b. Redline
3. Policy No.3021 Budgetary Control.
 - a. Current
 - b. Redline
4. Policy No. 3040 Utilization and Control of District Fiscal Resources.
 - a. Current
 - b. Redline
5. Policy No. 3045 Preservation of District Fiscal Resources.
 - a. Proposed
6. Policy No. 3050 District Purchasing, Bidding and Contracting.
 - a. Current
 - b. Redline
7. RCSD Five-Year Fiscal Plan's Specific Recommendations.
 - a. Current
 - b. Redline.



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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, July 12, 2016

A. ORGANIZATION

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

- 2. ROLL CALL:** Directors Burgess, Casey, Kahlert
1st Vice President Maynard
President DeMarco had an excused absence

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS—None

B. ADDITIONS TO AGENDA--None

C. PUBLIC FORUM:

D. REPORTS TO THE BOARD: None

E. CONSENT CALENDAR:

DIRECTOR BURGESS REQUESTED THAT ITEM E-2 REVENUE AND EXPENDITURE REPORT BE PULLED FROM THE CONSENT CALENDAR.

1a. MINUTES REGULAR BOARD MEETING—June 14, 2016

1b. MINUTES SPECIAL BOARD MEETING—June 28, 2016

Motion by Director Casey seconded by Director Kahlert to approve Items E-1a., E-1b on the Consent Calendar as submitted. Motion passed 4-0.

2. REVENUE AND EXPENDITURE REPORT—May 2016

Director Burgess had comments relative to health insurance costs and his desire to replace employee health coverage with a 401K Plan. Acting President Maynard stated that the Board had voted on providing health benefits for its employees and if he disagreed with that decision he could submit a request RCSD President DeMarco to have the matter placed on a future agenda for discussion and consideration by the current Board.

Motion by Director Kahlert seconded by Director Casey to approve Item E-2 on the Consent Calendar as submitted. Motion passed 4-0.

F. PUBLIC HEARING:

1. ADOPTION OF PROPOSED FY 2016-2017 FINAL BUDGET.

Recommendation to open hearing, receive presentation from General Manager, take public testimony, close hearing, deliberate and approve Fiscal Year 2016-2017 Proposed Final Budget. Upon the Board's approval of the Proposed Final Budget, you will be asked to adopt Annual Budget Revenues and Expenditures Total Amounts by resolution.

The budget document before you was prepared before final year 2015-2016 budget numbers have been audited by the District's Auditor. This is due to the timing of the budget calendar required by SB 135 which does not provide sufficient time to complete an audit before the Final Budget must be adopted. The Final Budget will be fully reconciled when the District's Annual Audit is completed, at which time it will be presented to the Audit Committee and the Board at a future meeting.

The Budget Estimates to Close are considered sufficiently accurate for adoption of the Final Budget. The Final Budget has also been adjusted to account for changes recommended by the Budget and Public Works CIP Committees and approved by the Board during the intervening period since your review of the Preliminary Budget.

These changes include the Annual Salary Plan, as recommended by the Budget Committee and Capital Improvement budget and Project Lists adjustments, as recommended by the Public Works/CIP Committee. Not included this year are adjustments to fees due to the almost flat CPI during the year.

AT THIS TIME ACTING PRESIDENT MAYNARD OPENED UP THE PUBLIC HEARING

Discussion Ensued. Motion by Casey, seconded by Director Kahlert to adopt the proposed FY 2016-2017 Final Budget. Motion passed 3-1, with Director Burgess voting No.

G. RESOLUTIONS:

1. RESOLUTION NO. 16-07-12-01 ESTABLISHING THE ANNUAL REVENUE AND EXPENDITURE TOTAL AMOUNTS FOR FISCAL YEAR 2016-2017 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

Recommendation to approve Resolution No. 16-07-12-01 by roll call vote by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT RESOLUTION NO. 16-07-12-01 ESTABLISHING THE ANNUAL REVENUE AND EXPENDITURE TOTAL AMOUNTS FOR FISCAL YEAR 2016-2017 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

Motion by Director Kahlert, seconded by Director Casey to approve Resolution No. 16-07-12-01 Establishing the Annual Revenue and Expenditure Total Amounts for Fiscal Year 2016-2017 for the Rossmoor Community Services District. Motion passed 4-0.

ORDINANCES: None

H. REGULAR CALENDAR:

1. ADOPTION OF SPECIFIC RECOMMENDATIONS BASED ON FIVE-YEAR FISCAL PLAN.

As a conclusion to the Board's adoption of the Final Budget, it is deemed appropriate to approve the Specific Recommendations for future budgetary control. These recommendations could be formalized in new or amended Board policies. Should the Board be amenable to proceeding in this manner, staff will develop policies and/or amendments to current policies and present these to the Budget Committee for their review. Based on the Committee's review, these policies will be presented to the Board for first reading at a future meeting.

Recommendation to Approve the Specific Recommendations based on the RCSD Five-Year Fiscal Plan (Plan). Discussion ensued.

Motion by Director Kahlert, seconded by Director Casey to eliminate Item 2, split Item 5 into two separate items and define the term "unanticipated windfall" to provide clarity and process and bring back to the Board in articulated policy language format with redlines.

General Counsel Tarquin Preziosi suggested a policy amendment as restated below.

Amended Motion by Director Kahlert, seconded by Director Burgess to reword the Five-Year Fiscal Plan to include the Board's latest recommendations and bring back as policy redlines for consideration at a future board meeting. Motion passed 4-0.

2. ELECTION OF CANDIDATE FOR THE CALIFORNIA SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS.

Recommendation to discuss proposed slate of candidates (3) and give direction to General Manager to submit its vote for one candidate for the Board of the California Special District Association (CSDA).

Discussion ensued. Motion by Director Casey, seconded by Director Kahlert to vote for candidate Bill Nelson for the Board of the California Special District Association (CSDA). Motion passed 4-0.

3. AUTHORIZE THE GENERAL MANAGER TO AWARD A CONTRACT TO THE LOWEST RESPONSIBLE BIDDER FOR INSTALLATION OF A SHADE CANOPY IN RUSH PARK.

Recommendation to authorize General Manager to execute contract with lowest responsible bidder for the replacement of Rush Park Shade Canopy adjacent to the playground.

As a part of the review of the proposed FY 2016-2017 Preliminary Budget the Budget and the Public Work/CIP Committees recommended that the Board approve Rush Park Canopy capital project for this fiscal year. The Shade Canopy is for the purpose of replacing the temporary shade canopy

adjacent to the playground. The condition of the current canopy warrants immediate replacement due to its failure to meet fire code and the condition of the canopy which poses a safety issue for users.

Based on Board approval of Agenda Item F-1, it is recommended that the General Manager be authorized to proceed immediately with this project. Attached are bids and costs which are consistent with the funds available for this project. It is therefore recommended that the Board authorize the General to execute a contract with the lowest responsible bidder for the project.

Discussion ensued. Motion by Director Kahlert, seconded by Director Casey to authorize the General Manager to execute a contract with the lowest responsible bidder for the replacement of the Rush Park Shade Canopy adjacent to the playground. Motion passed 4-0.

I. GENERAL MANAGER ITEMS:

The General Manager reported that the Rossmoor Community Services District Board of Directors held a special meeting on June 28, 2016 at 7:00 p.m. at Rush Park in order to address citizen concerns surrounding the decision of the Seal Beach Planning Commission to approve the construction of an LA Fitness Health Club in the Shops at Rossmoor in Seal Beach. At that meeting the RCSD Board adopted a formal Resolution opposing the decision. Rossmoor Townhomes President Margaret Parker was present at the special meeting and, together with her Rossmoor neighbors, has filed an appeal of the Planning Commission's decision. He encouraged Rossmoor residents to attend the next Seal Beach City Council meeting on the 25th of July at 7:00 p.m. to opine. The General Manager stated that the Eagle Scout phase of the Kempton Park Demonstration Project was well underway. He praised Eagle Scout Owen Pierce for a job well done. He added that the Rossmoor Park replacement cabinets were now installed and were fully operational. The Montecito Road lighting improvements have been scheduled by SoCal Edison; proceeding with project \$17K rebate. Golden State Water had recently notified the District regarding modifications to the drought mandates; it was now permissible to water three times per week and Park Superintendent Omero Perez was working hard to implement the increased allowances. The General Manager also stated that he had spoken to Tim Whitaker, Representative with Supervisor Michelle Steele's office, regarding the status of the traffic study. Mr. Whitaker had indicated that the County has bi-furcated the study with one dedicated to the Foster Road Bike Lane issue. He announced that this Friday, July 15th was the second Concert/Movie in the Park, featuring Big Sandy and His Fly Rite Boys and Inside Out. The File Depot had agreed to sponsor the August Concert/Movie Event. For the first time the Movie was being sponsored by The File Depot, who had also offered to become one of the sponsors of the Rossmoor Winter Festival Event. The report was received and filed.

J. BOARD MEMBER ITEMS:

Director Burgess stated that the turnout for the last Concert/Movie in the Park event was more than double the usual attendance. He wanted to know if the movie screen size had been reduced and if a larger one could be obtained for the next event. The General Manager stated that he would research the matter with the Recreation Superintendent. Director Burgess concluded by stating that the Eagle Scout Project was proceeding this weekend with the drawing of the circle and installation of bender board. He added that much of the sand had been relocated to Rush and Rossmoor Park in order to supplement the playground areas, at a significant cost savings to the District.

Director Casey encouraged both Rossmoor and Seal Beach residents to opine at the next Seal Beach City Council Meeting on Monday, July 25th at 7 p.m. to opine regarding the appeal of the LA Fitness Center Project in the Shops at Rossmoor. He added that the District had approved a resolution in opposition of the project and the higher the public attendance, the stronger the chances the decision would be overturned. Director Casey announced that two Shakespeare in the Park performances (Cybeline and Othello) would be held on Saturday, July 23rd and Sunday, July 24th and invited everyone to enjoy the theatrical performances. He concluded by reminding residents to guard their small pets from coyotes as it was coyote breeding season and coyote kills were increasing again. He reminded residents to report coyote sightings and encounters on the new RossmoorWildlife Watch website or call the hotline. For emergencies, citizens should always call 9-1-1.

Director Kahlert thanked the RCSD for watering the field at Rush Park; it looked much greener. He urged staff to continue watering. Director Kahlert praised the Kempton Park Mini-Park Demonstration Project, stating it was a fantastic two phase endeavor. He suggested adding another sign which included a legend of plant identifiers so that visitors could educate themselves about the species of plants. Acting President Maynard concurred and added that they had also spoken about adding signage memorializing the project contributors.

Project Coordinator Mark Nitikman responded that the plans for the demonstration project included signage which identified the plant species.

Acting President Maynard thanked Cheryl Williamsen for her attendance and the detailed and comprehensive report she provided to the Board. He added that the District had undergone many positive changes over the past year, including the Rush Park Drought Tolerant Landscaping and Beautification project, the Kempton Park Demonstration Project, facility upgrades and more. He concluded that the addition of these safe and beautiful community assets was a good investment for the District. He concluded with comments relative to the LA Fitness Health Club project appeal and stated that the Seal Beach Planning Commission chose to ignore the original EIR Commission's vote opposing the project 4-1 and decided instead to approve the project on a 3-2 vote. He opined that the City of Seal Beach did not seem to care about the lives of those below the I-405 fwy. He asked General Counsel if it was possible for the Seal Beach City Council to decide that there wasn't enough study done. Tarquin Preziosi replied that the City Council could deny the appeal or sustain the appeal and direct further studies.

K. CLOSED SESSION—None

L. ADJOURNMENT:

Motion by Director Casey, seconded by Director Kahlert to adjourn the regular meeting at 9:23 p.m. Motion passed 4-0.

SUBMITTED BY:
James D. Ruth
General Manager

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

3020.10 Budget Calendar: This policy shall serve as the budget calendar unless the Board modifies the dates herein. If so, the General Manager shall prepare and the Board shall adopt a budget calendar for the succeeding fiscal year at the March meeting of the Board.

3020.20 Preliminary Budget: A Preliminary Budget based on current year estimates to close and on forecasting of expected revenues and expenditures for the succeeding fiscal year shall be prepared by the General Manager by April 30. The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

3020.25 Public Works/CIP Committee: The Public Works/Capital Improvement Projects (CIP) Committee is comprised of two Board members and the General Manager. The President of the Board appoints the members of the Committee

3025.26 Capitol Project Budget: Prior to the development of the Preliminary Budget, the Public Works/CIP Committee shall meet and make recommendations to the Board on recommended capital improvement projects for inclusion in the proposed Fund 40 budget portion of the Preliminary Budget. Capital improvement projects shall be those projects with an estimated cost of \$5,000 or over and have a five-year service life. Projects of a lesser amount or of less than a five-year service life will be included in the appropriate departmental budgets of Fund 10 of the Preliminary Budget.

3020.30 Budget Committee: The Budget Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

3020.31 Presentation of Preliminary Budget: The Budget Committee shall review the Preliminary Budget prepared by the General Manager and make recommended changes. The General Manager shall present the amended Preliminary Budget to the Board at its meeting in May.

3020.40 Preliminary Budget: The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and approved by the Board at its May meeting.

3020.50 Appropriations Limit: On or before July 1 of each year, the Board shall adopt a resolution establishing its appropriations limit pursuant to Section 61113 of the Government Code.

3020.60 Public Hearing Notice: On or before July 1 of each year, and at least two weeks before the hearing, a notice of public hearing shall be published in a newspaper of general circulation, which specifies the following:

3020.61 Availability for Inspection: The proposed Final Budget shall be available for inspection at a specified time in the District office.

3020.62 Public Hearing: The date, time and place of the meeting of the Board when the Board will meet to adopt the Final Budget and that any person may appear and be heard regarding any item in the budget or the addition of other items.

3020.70 Second Public Notice: The public notice must be published a second time at least

two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

3020.80 Final Budget Adoption: The General Manager shall submit a Final Budget to the Board as soon as practicable, but no later than the meeting of the Board in August. The Final Budget shall be based on the latest financial data available or the audited numbers for the previous fiscal year, if available. At the August Board meeting or sooner, the Board will hold the public hearing on the Final Budget and upon completion of the public hearing will consider adoption of the Final Budget. On or before September 1 of each year, the Board must adopt a Final Budget that conforms to generally accepted accounting and budgeting procedures for special districts. Immediately thereafter, the Board will adopt a Resolution stating the District Annual Budget Revenues and Expenses Totals by Fund.

3020.90 County Auditor: After Final Budget adoption and completion of the District's Financial Audit, the General Manager shall forward a copy of both documents to the County Auditor.

3020.100 Budget Adjustment: The Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. The General Manager shall present budget adjustment recommendations at the February meeting of the Board. The Board shall review current revenue and expenditure projections and make necessary adjustments to the current Budget, which are reflective of the District's current financial condition. The Board may adjust the budget by adoption of a resolution amending the budget.

3020.110 Budgetary Control: Control of movement of funds is governed by Policy No. 3021 Budgetary Control.

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

REDLINE

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

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3020.20 Preliminary Budget: A Preliminary Budget based on current year estimates to close and on forecasting of expected revenues and expenditures for the succeeding fiscal year shall be prepared by the General Manager by April 30. The Preliminary Budget shall conform to generally accepted accounting and budgeting procedures for special districts.

3020.21 RCSD Five-Year Fiscal Plan: Concurrently with the preparation of the Preliminary Budget, the General Manager shall update the Plan for review by the Budget Committee.

3020.25 Public Works/CIP Committee: The Public Works/Capital Improvement Projects (CIP) Committee is comprised of two Board members and the General Manager. The President of the Board appoints the members of the Committee

3025.26 Capitol Project Budget: Prior to the development of the Preliminary Budget, the Public Works/CIP Committee shall meet and make recommendations to the Board on recommended capital improvement projects for inclusion in the proposed Fund 40 budget portion of the Preliminary Budget. Capital improvement projects shall be those projects with an estimated cost of \$5,000 or over and have a five-year service life. Projects of a lesser amount or of less than a five-year service life will be included in the appropriate departmental budgets of Fund 10 of the Preliminary Budget.

3020.30 Budget Committee: The Budget Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

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3020.40 Preliminary Budget: The proposed Preliminary Budget, as reviewed and amended by the Budget Committee, shall be reviewed and approved by the Board at its May meeting.

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3020.61 Availability for Inspection: The proposed Final Budget shall be available for inspection at a specified time in the District office.

3020.62 Public Hearing: The date, time and place of the meeting of the Board when the Board will meet to adopt the Final Budget and that any person may appear and be heard regarding any item in the budget or the addition of other items.

3020.70 Second Public Notice: The public notice must be published a second time at least two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

3020.80 Final Budget Adoption: The General Manager shall submit a Final Budget to the Board as soon as practicable, but no later than the meeting of the Board in August. The Final Budget shall be based on the latest financial data available or the audited numbers for the previous fiscal year, if available. At the August Board meeting or sooner, the Board will hold the public hearing on the Final Budget and upon completion of the public hearing will consider adoption of the Final Budget. On or before September 1 of each year, the Board must adopt a Final Budget that conforms to generally accepted accounting and budgeting procedures for special districts. Immediately thereafter, the Board shall adopt a Resolution stating the District Annual Budget Revenues and Expenses Totals by Fund.

3020.90 County Auditor: After Final Budget adoption and completion of the District's Financial Audit, the General Manager shall forward a copy of both documents to the County Auditor.

3020.100 Budget Adjustment: The Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. The General Manager shall present budget adjustment recommendations at the February meeting of the Board. The Board shall review current revenue and expenditure projections and make necessary adjustments to the current Budget, which are reflective of the District's current financial condition. The Board shall adjust the budget, if necessary, by adoption of a resolution amending the budget.

3020.110 Budgetary Control: Control of movement of funds is governed by Policy No. 3021 Budgetary Control.

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

Amended:

Rossmoor Community Services District**Policy****No. 3021**

BUDGETARY CONTROL

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

3021.20 Budget Elements: The District's expense budget is structured upon Funds, Departments and Departmental categories of expense or account classes which currently include Salaries and Benefits, Operations and Maintenance, Contract Services and Capital Expenditures (each a "Category"). Each of these contains enumerated line items of expense.

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

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

3021.32 Transfer of Budgeted Amounts Between and Among Categories : Board approval is required for this transaction.

3021.33 Transfer of Budget Amounts Within Line Items (Within a Category): The General Manager has the authority, in accordance with Policy 2000.80, to expend funds in accordance with the latest approved budget.

3021.40 Budget Approval Calendar/Revision: Budget approval and revision are governed by Policy No. 3020 Budget Preparation, Adoption and Revision.

3021.50 Purchasing Limits: Purchasing limits and control are governed by Policy No. 3050 Purchasing.

Adopted: October 9, 2007

REDLINE

Rossmoor Community Services District

Policy

No. 3021

BUDGETARY CONTROL

E

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

3021.20 Budget Elements: The District's expense budget is structured upon Funds, Departments and Departmental categories of expense or account classes which currently include Salaries and Benefits, Operations and Maintenance, Contract Services and Capital Expenditures (each a "Category"). Each of these contains enumerated line items of expense.

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

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

3021.32 Transfer of Budgeted Amounts Between and Among Categories : **The General Manager has the authority, in accordance with Policy No. 2000.80, to expend funds between and among categories per the latest approved budget.**

3021.33 Transfer of Budget Amounts Within Line Items (Within a Category): The General Manager has the authority, in accordance with Policy **No**, 2000.80, to expend funds in accordance with the latest approved budget.

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

3021.50 Expenditure/Purchasing Limits: **Expenditure/purchasing limits and control are governed by Policy No. 3050 District Expenditure, Purchasing, Bidding and Contracting Limits.**

Adopted: October 9, 2007

Amended:

REDLINE

Rossmoor Community Services District

Policy

No. 3040

UTILIZATION AND CONTROL OF DISTRICT FISCAL RESOURCES

3040.00 Policy: The utilization and control of District financial resources is a prime responsibility of the Board and General Manager.

3040.10 Board Member Requests: In order to more effectively utilize the resources and priorities of the District in terms of staff time and labor, this Policy shall apply to those situations where the General Manger receives requests or inquiries from individual Board members. This policy shall not apply to requests for public records pursuant to Government Code Section 6250.

3040.20 Procedure: A request or inquiry from a Board Member to the General Manager which the General Manager determines would consume an inordinate amount of time and/or labor to fulfill, may be placed on the next regularly scheduled agenda for consideration by the Board of Directors.

3040.30 Action by the Board: The Board shall consider any such requests or inquiries, **within the scope and context of RCSD Five-Year Fiscal Plan**, and provide direction to the General Manager.

Adopted: June 9, 2015

Amended:

Rossmoor Community Services District

Policy

No. 3040

UTILIZATION OF DISTRICT RESOURCES

3040.10 Purpose: In order to more effectively utilize the resources and priorities of the District in terms of staff time and labor, this Policy shall apply to those situations where the General Manger receives requests or inquiries from individual Board members. This policy shall not apply to requests for public records pursuant to Government Code Section 6250.

3040.20 Procedure: A request or inquiry from a Board Member to the General Manager which the General Manager determines would consume an inordinate amount of time and/or labor to fulfill, may be placed on the next regularly scheduled agenda for consideration by the Board of Directors.

3040.30 Action by the Board: The Board shall consider any such requests or inquiries and provide direction to the General Manager

Adopted: June 9, 2015

PROPOSED
Rossmoor Community Services District

Policy

No. 3045

PRESERVATION OF DISTRICT FISCAL RESOURCES

3045.00 District Fiscal Resources: A critical element of financial stability is the maintenance of adequate reserve levels within District Funds and accounts.

3045.10 Fund Level Reserves: Each Fund within the District's Annual Budget and Fund of Accounts may have different reserve requirements.

3045.11 Debt Service Funds: Debt service Funds will have specific reserve requirements which are spelled out in the bond covenants creating the debt. Those required reserve levels may only be used as a safe guard for meeting debt service requirements for the retirement of the debt. Any amounts collected from the bond holders over and above the required reserve amount(s) may be used for any legal purpose of the District as determined by the trustee.

3045.12 Operating Fund Reserves: Operating fund reserves for Funds such as Fund 10 General Fund require minimum reserve levels as set forth in General Accounting Standards Board (GASB) for establishment]] of an adequate "Rainy Day Fund". The District's Auditor determined that a sum of \$250,000 was appropriate with the District's Annual Operating Budget. In addition, the Board has adopted a total emergency reserve amount of \$500,000 as called for in the RCSD Five-Year Fiscal Plan. Operating Funds such as Fund 40 Capital Improvement Fund which have no dedicated revenue do not require a reserve level.

3045.20 Pooled Cash: In order for the District to match monthly on-going expenses with fluctuating revenue, all of the District's idle funds are pooled for this purpose. Monies used for this purpose may include Fund 10 reserves, inter Fund transfers, one-time unanticipated revenue (wind falls) or cash on hand within any District account. Upon year-end reconciliation of District accounts, all monies used as pooled cash are restored to their appropriate accounts.

3045.30 Use of Unrestricted Reserve Funds: Use of reserves for unbudgeted expenses, other than for emergency purposes, **which would draw down reserves by more than \$5,000 for each occurrence with a maximum of \$25,000 in a fiscal year**, shall be reviewed and approved by the Board through amendment of the Annual Budget by resolution and in accordance with the RCSD Five-Year Fiscal Plan. In no event, other than an emergency situation, will such expenditures be authorized which would affect the "Rainy Day" minimum level established in Section 3045.12 of this policy.

3045.40 Fund Transfers: Transfer of monies from other Funds to the Fund 10 General Fund requires Board approval by Resolution as set forth in Policy No. 3021 Budgetary Control. Such transfers which are not specifically identified for funding unbudgeted expenses approved by the Board shall be accounted for as additional reserves, not operating budget revenue.

3045.50 Unanticipated Revenue: Use of unanticipated revenue (wind falls) shall not be used for any purpose which would result in an on-going expense without a review and approval by the Board within the scope and context of the RCSD Five-Year Fiscal Plan. A wind fall is defined as

unanticipated, unbudgeted, one-time revenue from a non-traditional source such as a grant or donation. Fluctuations in normal revenue sources such, as property and assessment taxes are not considered a windfall and may be used for expenditures during the course of normal District business.

3045.60 RCSD Five-Year Fiscal Plan: The Plan shall be updated annually by the General Manager after adoption of the Annual Audit by the Board and prior to the development of the Mid-Year Budget Adjustment and the Preliminary Annual Budget which shall be presented to the Budget Committee and the Board as a part of the Mid-Year Budget adjustment and the Preliminary Annual Budget review process.

DRAFT

Adopted:

Rossmoor Community Services District

Policy

No. 3050

DISTRICT PURCHASING, BIDDING AND CONTRACTING

3050.10 Expense Authorization: The General Manager has the authority and responsibility for managing and expending District funds in accordance with the approved annual District Final Budget (see Policy No. 2000, General Manager Authority and Responsibilities).

3050.20 Limits on Expenditures: The General Manager shall report promptly to the Board any expenditure for equipment, supplies or contract services that exceeds \$5,000. Any contract for goods or services totaling \$10,000 or more, in any one year or any amendment or extension thereto involving a change of more than \$10,000 shall be subject to Board review and approval.

3050.30 Required Payment Signatures: All District payments require two signatures in accordance with Policy No. 4055. All requests for payment shall be accompanied by an invoice or other documentation supporting the claim.

3050.40 Credit Card: The District credit card shall have a limit of \$5,000. Review of the claims and payments will be performed in the manner required by Policy 3050.30, above.

3050.50 Revolving Cash Fund: The Revolving Cash Fund for incidental expenses shall be \$400. A review of these expenditures for authorization by the approved District Budget shall be performed prior to replenishment of the fund.

3050.60 Public Works Projects: The General Manager shall conduct a competitive bid process in accordance with the Public Contract Code section 20161, including noticed bidding and sealed bids for any contract for the construction of a public works project which is estimated to cost in excess of \$25,000. The General Manager shall present the competitive bid results to the Board and the Board shall award the contract, if at all, to the lowest responsive and responsible bidder.

3050.61 Specific Bidder Requirements: In order to qualify as a responsible bidder, unless otherwise specifically exempt under applicable law, a bidder must submit evidence of currently valid California State Contractor's license as specified in the notice inviting bids, must agree to provide Worker's Compensation Insurance pursuant to the provisions of Labor Code section 1860 et seq, and the payment of prevailing wages, and must agree to indemnify the District in an amount as determined by the General Manager.

3050.70 Emergency Expenditures: All emergency expenditures shall be in accordance with Policy No. 2000.160.

Adopted: December 9, 2003
 Amended: April 10, 2007
 Amended: October 9, 2007
 Amended: November 11, 2014
 Amended May 10, 2016

REDLINE

Rossmoor Community Services District

Policy

No. 3050

**DISTRICT EXPNDITURE, PURCHASING, BIDDING AND CONTRACTING
LIMITS**

3050.10 Expense Authorization: The General Manager has the authority and responsibility for managing and expending District funds in accordance with the approved annual District Final Budget (see Policy No. 2000, General Manager Authority and Responsibilities).

3050.20 Limits on Expenditures: The General Manager shall report promptly to the Board any expenditure for equipment, supplies or contract services that exceeds \$5,000. Any contract for goods or services totaling \$10,000 or more, in any one year or any amendment or extension thereto involving a change of more than \$10,000 shall be subject to Board review and approval.

3050.30 Required Payment Signatures: All District payments require two signatures in accordance with Policy No. 4055. All requests for payment shall be accompanied by an invoice or other documentation supporting the claim.

3050.40 Credit Card: The District credit card shall have a limit of \$5,000 **per expenditure**. Review of the claims and payments will be performed in the manner required by Policy 3050.30, above.

3050.50 Revolving Cash Fund: The Revolving Cash Fund for incidental expenses shall be \$400. A review of these expenditures for authorization by the approved District Budget shall be performed prior to replenishment of the fund.

3050.60 Public Works Projects: The General Manager shall conduct a competitive bid process in accordance with the Public Contract Code, including noticed bidding and sealed bids for any contract for the construction of a public works project as defined in Public Contract Code section 20161 which is estimated to cost in excess of \$25,000. The General Manager shall present the competitive bid results to the Board and the Board shall award the contract, if at all, to the lowest responsive and responsible bidder.

3050.61 Specific Bidder Requirements: In order to qualify as a responsible bidder, unless otherwise specifically exempt under applicable law, a bidder must submit evidence of currently valid California State Contractor's license as specified in the notice inviting bids, must agree to provide Worker's Compensation Insurance pursuant to the provisions of Labor Code section 1860 et seq, and the payment of prevailing wages, and must agree to indemnify the District in an amount as determined by the General Manager.

3050.70 Emergency Expenditures: All emergency expenditures shall be in accordance with Policy No. 2000.160.

Adopted: December 9, 2003
Amended: April 10, 2007
Amended: October 9, 2007
Amended: November 11, 2014
Amended: May 20, 2016
Amended:

**SPECIFIC RECOMMENDATIONS BASED
ON THE
RCSD FIVE-YEAR FISCAL PLAN**

1. Establish a minimum reserve level of \$500,000 which includes the \$250,000 “rainy day” amount.
2. Establishing Board policy for review by the Board of any unbudgeted initiative proposed by the Board which would draw down reserves by more than \$5,000 for each occurrence with a maximum of \$25,000 annually subject to emergency situations.
3. Update the Fiscal Plan by staff on an annual basis prior to the development of the Preliminary Annual Budget.
4. Establish Board policy stating that Fund transfers to Fund 10 be allocated to Fund Balance (reserves), not revenue except as indicated in No. 5, below.
5. Eliminate the budgeting or transfer of one-time monies from other Funds or unanticipated windfalls into Fund 10 revenue without a specific review by the Board to determine if such transfers would result in an on-going rather than one-time expenditures.

REDLINE
SPECIFIC RECOMMENDATIONS BASED
ON THE
RCSD FIVE-YEAR FISCAL PLAN

1. Establish a minimum reserve level of \$500,000 which includes the \$250,000 “rainy day” amount.
2. Establishing Board policy for review by the Board of any unbudgeted initiative proposed by the Board **which would draw down reserves** by more than \$5,000 for each occurrence with a maximum of \$25,000 annually subject to emergency situations.
3. Update the Fiscal Plan by staff on an annual basis prior to the development of the Preliminary Annual Budget.
4. Establish Board policy stating that Fund transfers to Fund 10 be allocated to Fund Balance (reserves), not revenue except as indicated in No. 5, below.
5. Eliminate the budgeting of one-time unanticipated (wind fall) monies into Fund 10 revenue without a specific review by the Board to determine if such transfers would result in an on-going rather than a one-time expenditure.
6. Eliminate the budgeting or transfer of one-time monies from other Funds into Fund 10 revenue without a specific review by the Board to determine if such transfers would result in an on-going rather than a one-time expenditure.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-6

Date: October 11, 2016
To: Honorable Board of Directors
From: General Manager
Subject: DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZING THE DISPENSING OF ALCOHOL (BEER & WINE) AT THE 2016 ROSSMOOR WINTER FESTIVAL.

RECOMMENDATION

Approve or disapprove the dispensing of alcohol (beer and wine) at the Rossmoor Winter Festival.


BACKGROUND:

Last year the RCSD Board approved the first annual Rossmoor Winter Festival and associated activities, one of which was a beer and wine garden to be organized and sponsored by the Seal Beach Lions Club, a local non-profit group. This year the Seal Beach Lion's Club is requesting to organize a beer garden at the second annual Rossmoor Winter Festival.

Attached is relevant information provided by the Seal Beach Lions Club regarding guidelines and security measures at the event. Should the Board approve moving ahead with the request, attached Resolution No. 16-10-11-01 must also be approved and is required for dispensing of alcohol on District property.

The attachments below, will also be submitted to the ABC if the event is approved for alcohol. The approval of the O.C. Sheriff is also required, but will not be reviewed without prior property (*District*) approval.

ATTACHMENTS:

1. District Procedures for Events Requesting the Dispensing or Consumption of Alcohol (Beer and Wine Only)
2. Beer and Wine Garden Information Provided by the Seal Beach Lions Club 
3. Resolution No. 16-10-11-01 for consideration and approval

General Alcohol Beverage Control (ABC) License Information

Outdoor Park Requests:

Please read carefully prior to any ABC license request. If the group is unable to receive one of these items, the license will not be issued.

- The requesting group is solely responsible for receiving approval from the ABC District office located in Santa Ana. The District is not responsible for assisting applicant with forms. The following steps must be taken with the ABC prior the District issuance of a one day special license and **must be completed at least 30 days prior to scheduled event:**
 1. **ABC FORM 221**—Form 221 must be completed and can be found at <http://www.abc.ca.gov/forms/PDFSp.html>
 2. **PROOF OF NON-PROFIT STATUS**—Requesting group must show proof of non-profit status w/ a 501c() letter. Any type of non-profit will be accepted as long as the 501c() accompanies the application
 3. **FEES**—Requestor must include check or money order with the request. The fees range from \$25 to \$100 and are outlined on the application.
 4. **SHERIFF APPROVAL**—Each request must also have Sheriff approval. There is a required PD signature on the application. The Sheriffs' ABC Detective will need to sign this.
 5. **PROPERTY OWNER APPROVAL**—A letter from the District (property owner) must also accompany the application.
 6. **PARK DIAGRAM**—Map of location where alcohol is to be served including
 - a. Fencing around alcohol consumption area
 - b. How alcohol consumption is going to be controlled
 - c. Ticket sales
 - d. Include as much information here as possible in order to ease the permitting process

Depending on the scope provided, ABC may require additional information or requirements from the requesting group prior to issuance of an alcohol license.

RESOLUTION 16-10-11-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT AUTHORIZING THE DISPENSING OF ALCOHOL (BEER AND WINE) AT THE DECEMBER 9, 2016 ROSSMOOR WINTER FESTIVAL

WHEREAS, the Rossmoor Community Services District did at their meeting on February 10, 2015 approve Ordinance No. 2015-01 codifying Policy No. 6011 which permits the possession and consumption of alcohol (beer and wine) at community events with approval of the Board by resolution.

WHEREAS, the possession and consumption of alcohol at a community event requires approval by the Board by resolution for each community event.

WHEREAS, in accordance with Ordinance No. 2015-01, the Seal Beach Lions Club has requested approval for the possession and consumption of beer and wine at the second annual Rossmoor Winter Festival on December 9, 2016.

WHEREAS, the Board of Directors desires to approve this request, subject to the conditions stated herein.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Rossmoor Community Services District, that the possession, consumption and dispensing of beer and wine at the Rossmoor Winter Festival on December 9, 2016 is hereby authorized, provided, however, that the Seal Beach Lions Club first obtain any and all required licenses from the Alcohol Beverage Control Board and present the same to the General Manager at least 30 days prior to December 9, 2016, and thereafter comply with all applicable laws, rules, regulations, and ordinances regarding alcoholic beverages and the use of District Property, and maintain in full force and effect general liability insurance naming the District as an additional insured in an amount of not less than \$1,000,000.00.

PASSED AND ADOPTED this 11th day of October, 2016

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: _____
Tony DeMarco, President

ATTEST:

James D. Ruth, Secretary
Rossmoor Community Services District



Beer Garden Vendor – Rules and Regulations

- * Beer Garden will operate on December 9, 2016, 6:00 p.m. – 9:30 p.m. in the designated area of the Rossmoor Winter Festival at Rush Park (3001 Blume Drive, Rossmoor, CA 90720).
- * Vendor must be onsite by 4:00 p.m. to begin setup and ready to serve at 6:00 p.m.
- * Vendor must have signage stating the non-profit organization they represent and the items they will be selling.
- * The distribution of items containing religious, political, or offensive material will not be permitted.
- * Upon conclusion of the beer garden, vendor is responsible for the breakdown and clean-up of ALL supplies brought to the event including the surrounding area of the space.
- * Vendor is responsible for providing wristbands, beer, wine, food, cups, ice and all equipment necessary to operate the beer/wine garden including staffing related to the sale of beer and or wine.
- * Vendor agrees to operate the beer and wine garden according to the guidelines established by the Department of Alcoholic Beverage Control (ABC) and will be responsible for obtaining a one day license from ABC.
- * Vendor must complete an Orange County Health Department application.
- * All Orange County Health Department food handling and preparation regulations MUST be followed on the event date.



ROSSMOOR COMMUNITY SERVICES DISTRICT

3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710

WEBSITE: WWW.ROSSMOOR-CSD.ORG / E-MAIL: RCSD@ROSSMOOR-CSD.ORG

APPLICATION FOR FACILITY USE PERMIT

This application does not guarantee a reservation until approved by the General Manager and if applicable, the Board of Directors of the Ross Moor Community Services District or his/her designee. Please check the appropriate box(es) and indicate the facility requested.

<input type="checkbox"/> Rush Park Auditorium	<input type="checkbox"/> Rush Park Kitchen	<input type="checkbox"/> Rush Park East Room	<input type="checkbox"/> Rush Park West Room
<input type="checkbox"/> Rossmoor Park Community Room	<input type="checkbox"/> Rossmoor Park Kitchen	<input type="checkbox"/> Montecito Center	<input type="checkbox"/> Picnic Area (Reservations by Residents Only)
<input type="checkbox"/> Athletic Field (w/ facility)	<input type="checkbox"/> Special Use (Attach Special Use Application)	<input checked="" type="checkbox"/> Other (Please Specify) <u>Winter Festival - Beer & Wine</u> <u>RUSH PARKING LOT</u>	
ROSSMOOR RESIDENT: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		* Facility and Field Brochures and User Procedures can be viewed on our website	
Facility/Park Site: 1 st Choice <u>RUSH PARK</u>		2 nd Choice	
Name (Individual / Organization): If Organization: 501 (C) (3)		Email: Private for Profit	
Responsible Person/Representative: <u>Lee Lindquist</u>			
Address: <u>3101 MAINWAY DR</u>		City: <u>Rossmoor</u>	Zip: <u>90720</u>
Telephone: Home: <u>62-430-9956</u>	Cell:	Work:	Fax:
Date(s) of Event: <u>12-9-16</u>	Day(s):	Time of Actual Event (Guest Arrival) <u>6-10PM</u>	
Start Time: <u>6PM</u>	End Time: <u>10PM</u>	Total Hours Requested: <u>4</u>	
<i>(Applicant must include set-up/decorating time and clean-up time.)</i> <u>5-11PM</u>			
Name of Event: <u>Winter Festival</u>		Type of Event:	
For birthday/graduation party, indicate age of celebrant: (Attendants are assigned as required at the discretion of the District)			
Number of attendees: Adults <u>UTA</u> + Minors (17 and under) <u>UTE</u> = Total <u>N/A</u>			

Please answer all questions correctly. Unanswered questions may delay your request.

- | | | |
|--|---|--|
| 1. Is the event open or advertised to the public? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 2. Is this a car club? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| 3. Is this a fundraising/revenue producing event? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 4. Will there be soliciting or selling of any kind? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 5. Will there be more than 300 people in attendance? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 6. Will there be alcohol? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |

Please note alcohol requests require Board approval and must be submitted at least 90 days in advance. Additionally, the requestor must comply with the District's alcohol procedures and comply with County of Orange Health Department and ABC (Alcohol Beverage Consumption) rules and regulations.

IF YES on items 1, 2, 3, 4, 5 or 6 please also complete a Special Event Packet

- | | | |
|--|---|--|
| 7. Is this an organized group, such as a club, school or business? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| 8. Will there be a caterer to provide the food for your event? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| 9. Will this event be having some type of music? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| Please check: Live Band <input type="checkbox"/> Disc Jockey <input type="checkbox"/> Amplified Music <input type="checkbox"/> P.A. System <input type="checkbox"/> Radio <input type="checkbox"/> | | |
| Please note that some facilities may not allow music | | |
| 10. Will there be dancing? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| Please note that teen (13-17) years old parties will be required to have an attendant. | | |

11. Will you require use of the stage? Yes No
- You must notify the District office if you need the stage cleared prior to your event.*
12. Will the event be advertised prior to the event date? How? Yes N/A No
- Please check: Flyer Newspaper Radio
13. Will there be any type of display or advertising at the event? Yes N/A No
14. Will you be displaying or judging any motor vehicles? Yes No
15. Will there be any promotional or give aways/samples? Yes No
16. Will there be animals during the event? Yes No
- Animal shows will require a permit from Animal Control and prior approval from the General Manager*
17. Will you be having a bouncer/moonbounce? (Only on designated areas/Requires \$1 million insurance policy) Yes N/A No

Name of authorized bouncer/moonbounce company (Refer to attached listing): N/A

18. Please read and initial on the following important policies, rules and regulations:

- a. Setup/clean-up/removal of decorations will be the responsibility of the group. Please include this in your requested time. You will not be given access prior to the time scheduled on your User Permit. Non compliance of this policy will cause forfeiture of the refundable security deposit. The deposit will be refunded to the applicant if the facility is left clean and free of damage.
- b. All permittees will be required to sign, in person, a District Indemnification form, a Facility User Procedures Agreement and the User Permit.
- c. If group is an organization, issue refundable deposit check to: N/A
- d. Amenities may not be adequate. Please refer to our facilities brochure or contact the General Clerk to check on amenities such as tables, chairs, kitchen, refrigerator, etc. Groups are responsible for providing additional tables and chairs as needed.
- e. Consumption of alcohol or substance abuse is not allowed on any District properties. Violation of this regulation will mean forfeiture of the refundable security deposit and cancellation of your event at time of infraction.
- f. Parking will only be allowed in designated areas. No parking on grass or walkways.
- g. Gambling is not allowed on Rossmoor Community Services District properties.
- h. The use of candles is not allowed inside any rental facility.
- i. Other permits may be required depending on the type of event (i.e. ABC, Health, Charitable Solicitation.)
- j. Law Enforcement intervention due to violation of rules and regulations will mean cancellation of event and may incur additional charges, affect future use and forfeiture of any remaining fees and security deposit paid.
- k. Applications must be received at least 10 working days prior to the date of the event. To avail of the Rossmoor residence fee, please attach a copy of your driver's license and a most recent utility bill. Requests made 10-14 working days prior to the event must be made in person and all fees paid for in full and in cash. Requests made less than 10 working days but no less than 5 working days may be accommodated on a case by case basis, subject to availability of facility and staff.
- l. Submission of the completed form does not guarantee you the facility/date. You will be notified if the facility is not available.
- m. Reservations can only be made 6 months in advance. Submit the completed application form along with the a \$20 User Permit Fee and initial deposit of \$175 if booking an indoor facility, a \$20 User Permit Fee if booking a reservable picnic site/open space and/or ball field. \$20 User Permit Fee is due for all Permits to Gather. If facility or any other alternative is not available your deposit will be refunded to you within 7-14 business days.
- n. Permittee must sign the facility permit and return along with the balance of the payment within the due date indicated on the permit (10 calendar days after the reservation was made). In the event the signed permit and balance payment are not received by the due date, your reservation will be canceled and you will be refunded the deposit less the applicable service fee.
- o. For teen parties (under 18 years of age), reservations must be made at least 15 working days prior to the event. One adult shall be present for every 10 minors under the age of 18. No event will be permitted to start without the attendant.
- p. Cancellation Policy: Applicable processing and cancellation fees will be withheld by the District as per Policy 6010.60.
- q. Any request, to extend the time of the original reservation must be made for a minimum of one hour and must be made at least 10 working days prior to the event, subject to availability of facility and staff. Changes made to the dates, times, number of attendees, etc. after the permit has been processed will be assessed a permit change fee of \$20.00 after the second occurrence. _____(initial)
- r. Any cost incurred due to damage to the facility or due to law enforcement intervention arising from the group's event will be billed to the group.
- s. Payments may be in the form of cash or check. All deposits and fees for reservations made within 14 working days or less must be paid in full, and must be made in cash. All balances must be paid in full no less than two weeks prior to being issued a valid User Permit.

If the applicant provides false information such as: purpose of event, names & addresses of event holder(s), number of persons in attendance, etc., the event may be canceled prior or during the event at the discretion of the District Staff and may result in forfeiture of fees and deposits and/or denial of current and future applications for use of Department facilities and may incur additional District charges.

I certify that I have read and understand all the rules and regulations governing the use of the facility. I, the undersigned, do hereby agree that we will abide by the policies governing the use of the facility and will be responsible for any damages to the facility, furniture, or equipment caused by our occupancy of the facility. I understand that any false information provided or violation of any rules and policies will result in immediate cancellation of our event and will cause forfeiture of all fees and deposits.

Signature of Applicant: Lee Luquist Date: 12-9-16

Signature of District Official: _____ Date: _____

General Manager Approval (if required): _____ Date: _____

Rossmoor Winter Festival 2016

Seal Beach Lions Club Beer & Wine Garden

	Details	Comments
Chair	Lee Lindquist leelindquist@socal.rr.com (562) 879-8052	
Co-Chair	Ryan Ziengenbusch ryanziengenbusch@gmail.com (714) 457-1081	
Date Time	Friday, December 9 th 2016 6-9:30pm	5:00pm Set Up 9:30pm Tear Down
Location	Rush Park 3021 Blume Drive Rossmoor, California 90720 (562) 430-3707	
Estimated Attendance	500	
Live Music?	No	
Parking	Rush Park Parking Lot	
Permit	Past President Mike Haley will apply to ABC	
Space	15' x 30'	

Rossmoor Winter Festival 2016

Seal Beach Lions Club Beer & Wine Garden

	Details	Comments
Tables	Rectangular	
Fencing	Chain Links	RCSD will provide tables & chairs
Tents	Two Seal Beach Lions Club Easy Up Tents	RCSD will provide posts SBLC will provide chain links
Staffing	Set Up - 6 ID Checkers & Hand Stamp - 2 Ticket Sellers – 2 (1 or 2hour shifts) Security Guards – 4 (1or 2hour shifts) Bartenders – 4 (1 or 2 hour shifts) Rovers/Backup – 2-4 Breakdown - 6	
Sale Items	Canned Beer \$5 Poured Wine \$5 Bottled Water \$1	Day of event: Beer & Wine will be in fridge to stay cool until event begins.
Property Owner	Rossmoor Community Services District www.rossmoor-csd.org 3001 Blume Drive Rossmoor, CA 90720 Office: 562.430.3707	

Rossmoor Winter Festival 2016



Bounce House



Reindeer

Tree Lighting



DJ Holiday Music



Choir Stage



Santa Claus & Elves

Holiday Movie

Photo Booth



Vendors



Tables



Art & Crafts
Rossmoor Community Services District



Beer Garden



Food Trucks

Trolley

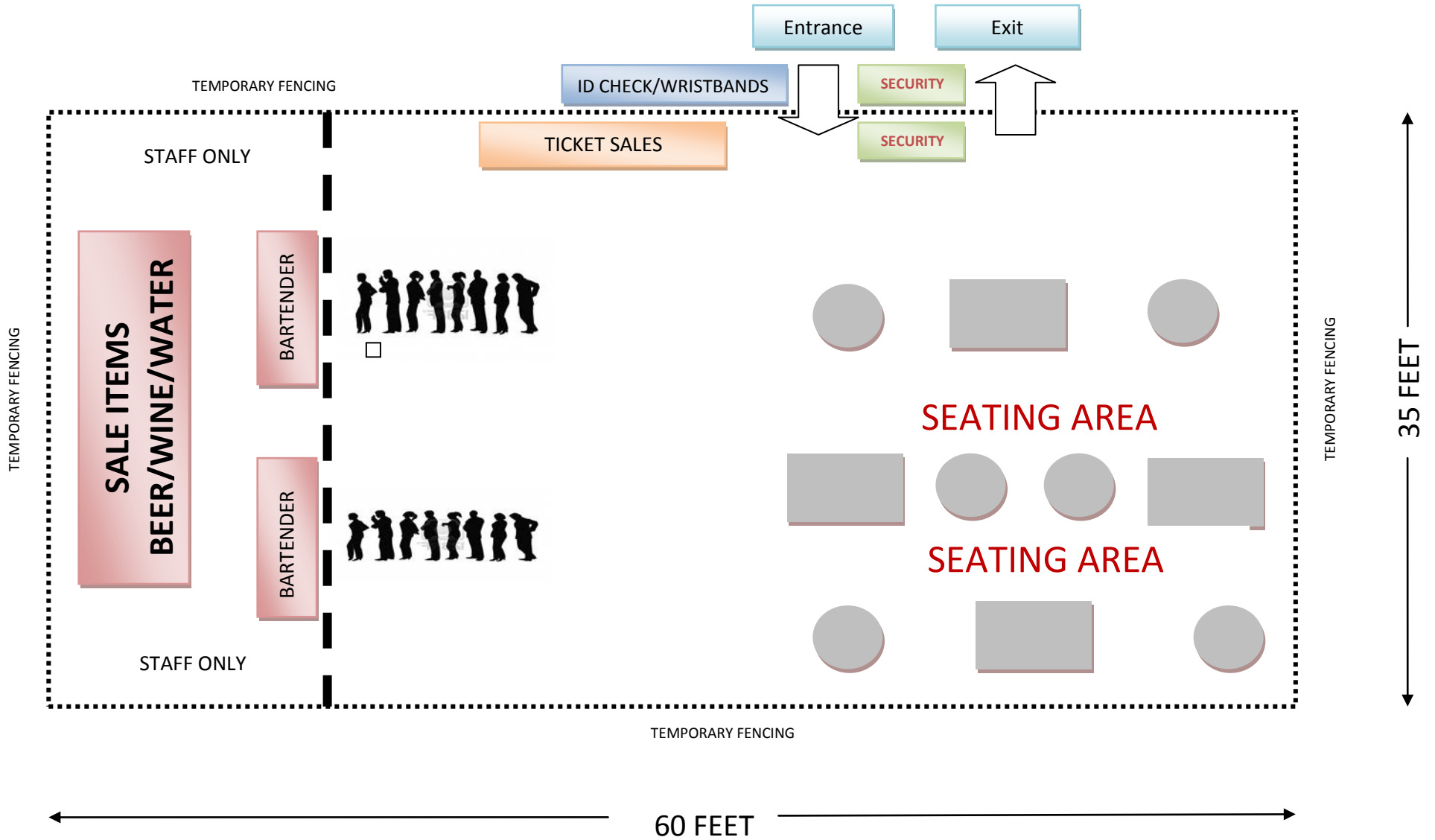


Blume Dr

Blume Dr

Blume Dr

WINTER FESTIVAL BEER GARDEN



Rossmoor Winter Festival

INDEMNIFICATION AGREEMENT AND COVENANT NOT TO SUE

In consideration for permission to participate in the **ROSSMOOR WINTER FESTIVAL** to occur on December 9, 2016. SEA BEACH LIONS, the undersigned hereby covenant and agree to indemnify, defend and save harmless Rossmoor Community Services District, County of Orange, each of their officers, directors, members, agents, servants, volunteers, representatives and employees, and all other participants in the Rossmoor Winter Festival from ANY and all claims, demands or liability which the aforementioned parties may sustain as a result of ANY claims, demands, cause of action, costs of judgments and/or other occurrences which may arise from the undersigned's participation in the ROSSMOOR WINTER FESTIVAL.

The undersigned on behalf of himself/herself, his/her sponsoring group or organization, his/her heirs and assigns, further (1) assumes the risk of any and all personal injuries and property damage which the undersigned may suffer as a result of participation in the parade or festivities; (2) waives his/her right to sue the aforementioned parties relating to any parade and festival activities; and (3) covenants with the aforementioned parties to forever refrain from instituting, pressing or in any way aiding any claim, demand or cause of action, for damages, costs, loss of services, expenses or compensation for, on account of, or in any way arising from or hereafter to arise from the undersigned's participation in the said festivities. This covenant is intended by the parties to be a waiver of California Civil Code Section 1542 which reads as follows:

"A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor."

I agree to abide by all the standards and rules set forth by the organizers of this event. Any activity deemed detrimental by the staff may cause expulsion from the venue.

Lee Rignist

Signature

12-9-16

Date

SEA BEACH LIONS CLUB

Sponsor Group

562-879-8052

Home Phone

Owner () Representative

Business Phone

RESOLUTION 16-10-11-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT AUTHORIZING THE DISPENSING OF ALCOHOL (BEER AND WINE) AT THE DECEMBER 9, 2016 ROSSMOOR WINTER FESTIVAL

WHEREAS, the Rossmoor Community Services District did at their meeting on February 10, 2015 approve Ordinance No. 2015-01 codifying Policy No. 6011 which permits the possession and consumption of alcohol (beer and wine) at community events with approval of the Board by resolution.

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PASSED AND ADOPTED this 11th day of October, 2016

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: _____
Tony DeMarco, President

ATTEST:

James D. Ruth, Secretary
Rossmoor Community Services District