

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



**Regular Meeting of the Board**

Agenda Package

**November 12, 2024**



Click for full agenda

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

**REGULAR MEETING**

RUSH PARK  
Auditorium  
3021 Blume Drive  
Rossmoor, California 90720

**Tuesday, November 12, 2024**

**7:00 p.m.**

**PUBLIC PARTICIPATION**

Please be advised that the public can observe the meeting live on YouTube using the following link:

<https://youtu.be/xNrQVDEhnm> The name is **Rossmoor CSD**.

*This Board meeting will take place in person. Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the District Secretary at [RCSD@rossmoor-csd.org](mailto:RCSD@rossmoor-csd.org). Comments received by 3:00 p.m., on the date of the meeting will be provided to the Board of Directors, made available to the public, and will be a part of the meeting record.*

*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 on the agenda. To speak on an item if physically present at the meeting, 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 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, CA 90720; 9:00 a.m. – 5:00 p.m., Monday-Friday. The Agenda is available online at: <http://www.rossmoor-csd.org>. Meetings may also be viewed on YouTube.com or by using the YouTube icon on the RCSD website and <http://www.rossmoor-csd.org>.*

**A. ORGANIZATION**

- |                         |  |
|-------------------------|--|
| 1. CALL TO ORDER:       | 7:00 p.m.  |
| 2. ROLL CALL:           | Directors Barke, DeMarco, Searles and Shade<br>President Maynard |
| 3. PLEDGE OF ALLEGIANCE | Boy Scout Troop #642   |



Click for full agenda

4. PRESENTATIONS:

- a. CALIFORNIA HIGHWAY PATROL OFFICER ZEFERINO VALDOVINOS RE: QUARTERLY TRAFFIC REPORT
- b. PROCLAMATION OF APPRECIATION TO OUTGOING DIRECTOR JEFF BARKE

**B. ADDITIONS TO AGENDA – None**

*In accordance with Section 54954 of the Government Code (Brown Act), action may be taken on items not on the agenda, which was distributed, if: A majority of the Board determines by formal vote that an emergency exists per Section 54956.5 (for example, work stoppage or crippling disaster which severely impairs public health and/or safety); or*

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

**C. PUBLIC FORUM**

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

**D. REPORTS TO THE BOARD**

1. REPORT ON THE URBAN FOREST – DISTRICT ARBORIST MARY KINGMAN
2. REPORT ON ORANGE COUNTY VECTOR CONTROL RESPONSES

**E. CONSENT CALENDAR**

1. MINUTES:
  - a. Regular RCSD Board Meeting of October 8, 2024
2. AUGUST 2024 REVENUE AND EXPENDITURE REPORT AND SEPTEMBER 2024 WARRANTS
3. SEPTEMBER 2024 REVENUE AND EXPENDITURE REPORT AND OCTOBER 2024 WARRANTS
4. LONG TERM/NONPROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY
5. APPROVAL OF VACATION BUY-BACK SUBMITTALS FOR RCSD EMPLOYEES REQUESTING PARTICIPATION IN THE DECEMBER 2024 BUY-BACK PROGRAM



Click for full agenda

*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. REGULAR CALENDAR:**

1. REPORT FROM THE AUDIT COMMITTEE RE: FY 2023-2024 AUDIT
2. REVIEW AND APPROVAL OF ROSSMOOR COMMUNITY SERVICES DISTRICT PROGRAMS AND SERVICES SATISFACTION SURVEY 2024
3. REVIEW AND APPROVE EXTENSION AND RATE INCREASE REQUEST FROM STREET SWEEPING CORP OF AMERICA
4. SECOND READING FOR PROPOSED POLICY NO. 2215 RE: WORKPLACE VIOLENCE PREVENTION PROGRAM

**H. 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.*

**I. BOARD MEMBER ITEMS**

*This part of the agenda is reserved for individual Board members briefly to make general comments, announcements, reports of 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 not on the agenda.*

**J. GENERAL COUNSEL ITEMS**

*This part of the agenda is reserved for General Counsel to make comments, announcements and reports of activities that are legal in nature. The Board may not discuss or take action on items not on the agenda.*

**K. ADJOURNMENT**





Click for full agenda

*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 website at [www.rossmoor-csd.org](http://www.rossmoor-csd.org).*



Click for full agenda

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the November 12, 2024, 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:

JOE MENDOZA  
General Manager

Date 11/6/2024

**PROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a**

**Date:** November 12, 2024  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** CALIFORNIA HIGHWAY PATROL OFFICER ZEFERINO VALDOVINOS RE:  
QUARTERLY TRAFFIC REPORT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and discuss the information provided by California Highway Patrol officer Zeferino Valdovinos.

**ATTACHMENTS**

None.

**PROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4b**

**Date:** November 12, 2024  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** PROCLAMATION OF APPRECIATION TO OUTGOING DIRECTOR JEFFREY BARKE

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors recognize Director Jeffrey Barke with a Proclamation of Appreciation for his service on the RCSD Board of Directors.

**INFORMATION**

Director Jeffrey Barke will be leaving the RCSD Board of Directors. He has served on the Board since June 2019 when he was selected by the RCSD Board and sworn in to fill a vacant seat. Because he chose not to run for re-election in 2024, Director Barke will leave the Board of Directors and this will be his last meeting.

**ATTACHMENTS**

1. Proclamation of Appreciation.



Special District of  
**Rossmoor** California

**PROCLAMATION OF APPRECIATION**

**OUTGOING BOARD MEMBER**

**JEFFREY BARKE**

**2019 - 2024**

**WHEREAS**, Jeffrey Barke has served on the Board of Directors of the Rossmoor Community Services District for six years beginning June 11, 2019; and

**WHEREAS**, Director Jeffrey Barke supported the District during the COVID-19 Pandemic and was instrumental in securing fiscal relief funding in the amount of \$48,578 to help offset the impact to the District budget; and

**WHEREAS**, during his tenure on the Board, Director Jeffrey Barke was instrumental in securing a \$180,000 per capita grant portions of which were utilized for parking lot resurfacing, audio visual upgrades, HVAC replacement and park maintenance; and

**WHEREAS**, Director Jeffrey Barke supported the District in resolving quality of life issues with regard to shoring up the street sweeping schedule for the community; and

**WHEREAS**, Director Jeffrey Barke devoted many hours to serving on various RCSD Committees, including most recently the CIP Committee, Tree Committee, Audit Committee, Traffic Committee, Investment Committee and various Ad Hoc Committees; and

**WHEREAS**, Director Jeffrey Barke provided outstanding leadership as Director during 2019-2024, serving as President during 2021;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the Rossmoor Community Services District extends our sincere gratitude to Jeffrey Barke for his service and wish him the best in the future.

**PRESENTED**, this 12<sup>th</sup> day of November 2024.

**ATTEST:**

\_\_\_\_\_  
Michael Maynard  
President of the Board of Directors



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza  
Initiated by District Arborist Mary Kingman

**Subject:** REPORT ON THE URBAN FOREST – DISTRICT ARBORIST MARY KINGMAN

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

**INFORMATION**

This report provides the RCSD Board of Directors with an overview of the Urban Forest and work being performed in the maintenance and preservation of the trees within the parks and parkways of Rossmoor.

**ATTACHMENTS**

1. Report on the Urban Forest

**RCS D TREE DEPARTMENT  
REPORT ON THE URBAN FOREST  
August - October 2024**

Tree data for the months of August-October of 2024:

- **1,320** trees were pruned by District contractors.
- **48** trees were removed from Rossmoor parkways and parks.
- **1** unauthorized trimming or removal citation was issued.
- **15** limb failures occurred.
- **1** property damage claim was filed.
- **174** resident service requests were responded to.

RCS D staff will continue to promote, protect, and maintain a healthy urban forest in Rossmoor. The following practices are implemented as part of the District's Urban Forestry program.

**Planting Trees**

- Trees are planted in available vacant parkways and park sites.
- A diverse urban forest of climate ready tree species is promoted.
- Residents are encouraged to take part in the tree selection process.

**Caring for Trees**

- All trees are trimmed on grid cycle, once every four years.
- Supplemental trims are ordered as needed.
- RCS D staff trims trees as needed for height clearance.
- Hazardous tree conditions are promptly responded to.
- Tree stakes, ties, water basins and mulch are installed as needed.
- Newly planted or water-stressed trees are watered as needed.
- Integrated Pest Management is implemented when needed.

**Monitoring Trees**

- Trees are regularly assessed and monitored for health, maintenance, and safety.
- Resident service requests are responded to in a timely manner.

**Protecting Trees**

- RCS D Tree Policy 3080 is followed by the District Arborist when responding to resident requests for pruning, removals, or plantings.
- Violations of Policy 3080 are responded to accordingly.

**Educating the Public**

- Homeowner welcome packets are distributed to new residents.
- The RCS D website is updated with Tree Department information and policies.
- An annual Arbor Day event is hosted by the RCS D.

## Urban Forest Report 2024 Totals

Month	Safety Pruning OCPW	Grid Pruning	Off-Grid Pruning	Tree Planting	Tree Citation	Parkway Tree Removal	Young Tree Removal	Park Tree Removal	Driveway Permit Removal	Resident Service Request
Jan-24			183	37			2		1	36
Feb-24				11			2			16
Mar-24			5			12			1	10
Apr-24			5							17
May-24			7		1	7				22
Jun-24			1			14			1	30
Jul-24			2				1			44
Aug-24			31			12		2		40
Sep-24		603				13			1	65
Oct-24		668	18		1	18		1	1	70
Nov-24										
Dec-24										
<b>Totals</b>	<b>0</b>	<b>1271</b>	<b>252</b>	<b>48</b>	<b>2</b>	<b>76</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>350</b>



## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM D-2**

**Date:** November 12, 2024  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** REPORT ON ORANGE COUNTY VECTOR CONTROL RESPONSES

#### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

#### **INFORMATION**

Orange County Vector Control has been invited to present information affecting the Rossmoor community on two different occasions this year.

At the June 11, 2024 RCSD Board of Directors Meeting – Brian Brannon – OC Vector Control Information Officer, presented ways to control vectors at home and gave an overview of the various measures OC Vector Control is utilizing to maintain and control vectors in the outlying Rossmoor areas and neighboring communities.

The Board raised questions requiring a more in-depth analysis and presentation of how the vectors are being controlled, when they're being controlled, and whether or not the standing water in the flood controls has been addressed in the Rossmoor community. At the conclusion of the meeting, the General Manager was directed to coordinate a joint presentation from OC Vector Control and OC Flood Control at a future board meeting.

Attempts were made to coordinate the attendance of both OC Vector Control and OC Flood Control for the October 8, 2024 RCSD Board Meeting. Due to a brush fire emergency, the OC Flood Control representative was called away and had to cancel. Miquel Jacobs, Director of Communications from OC Vector Control was confirmed to attend but ended up sending a substitute representative unfamiliar with Rossmoor's concerns. The Board tasked the OC Vector Control representative Trinh Tran with getting answers to the following questions which were responded to by Miquel Jacobs:



Q: ***How often are the Rossmoor Flood Control Channels Serviced?***

A: Rossmoor flood channels are serviced on a 12-to-14-day cycle - roughly 2 to 3 times per month

Q: ***Residents have expressed concern over the algae in the flood control channels. Is this being addressed?***

A: The chemicals that we use don't change color, appearance or smell of the water. (This is in response to the questions about algae and resident concerns). The pictures that were shared regarding Rossmoor flood channels are in fine condition regarding mosquito and vector control. They are serviced regularly, and our services do not change the appearance of algae in the water, nor are they hindered by algae in the water.

Q: ***What are the names of the adulticides and larvicides being used to treat for mosquitos?***

A: The District and our inspectors use a variety of adulticide and larvicides when treating for mosquitos. There is not one specific one used at a point in time, but we keep a listing of all products used as well as their labels on our website at <https://www.ocvector.org/mosquito-control-products>

Q: ***How often are the Rossmoor flood control channels being treated and where can we find this information?***

A: We treat specific areas of Orange County regularly such as Rossmoor flood channels, but whenever we have a large area and/or residential treatment we post prior to treatment and also archive all of those treatments on our website at <https://www.ocvector.org/large-area-mosquito-treatment-history>. Year to date (January 2024 to present) there has not been a large area residential treatment in Rossmoor.

Q: ***How can a resident set up a service request and how long will it take for Vector Control to respond?***

A: Our customer service line can help set up a service request for an OCMVCD Inspector to inspect individuals residencies. Our customer service line can also provide advice on our mosquito control services, as well as ways to prevent the occurrence of vectors such as mosquitos and rats in the home.

When a service request is created - which can be done by calling our customer service line or by filling out a service request on our website at [www.ocvector.org](http://www.ocvector.org) - it takes 1-7 business days for the inspector to schedule an appointment with the resident. Inspectors only schedule appointment Monday through Friday between 7am and 4pm.

Q: ***Are there any mosquito traps set up in Rossmoor? If so, how many?***

A: The District sets on average 197 mosquito traps throughout the county each week. The closest routine mosquito trap that we have to Rossmoor is at the Los Alamitos Race Track. Other traps may be set within Rossmoor based on need, however we have not

seen a scientific need to do much additional trapping in the area. To date, the western portion of our county has not seen the level of positive [West Nile Virus mosquito samples](#) and/or vector-borne diseases that we have seen in other areas.

**Q: *Can you describe the Sterile Insect Technique and tell us when it might be available?***

**A:** The Sterile Insect Technique (SIT) is still in the pilot stages. This pilot is being done in Mission Viejo. We do not currently know when the pilot stage will end as it is determined upon when our team feels that they have acquired enough data to put an end to the pilot phase.

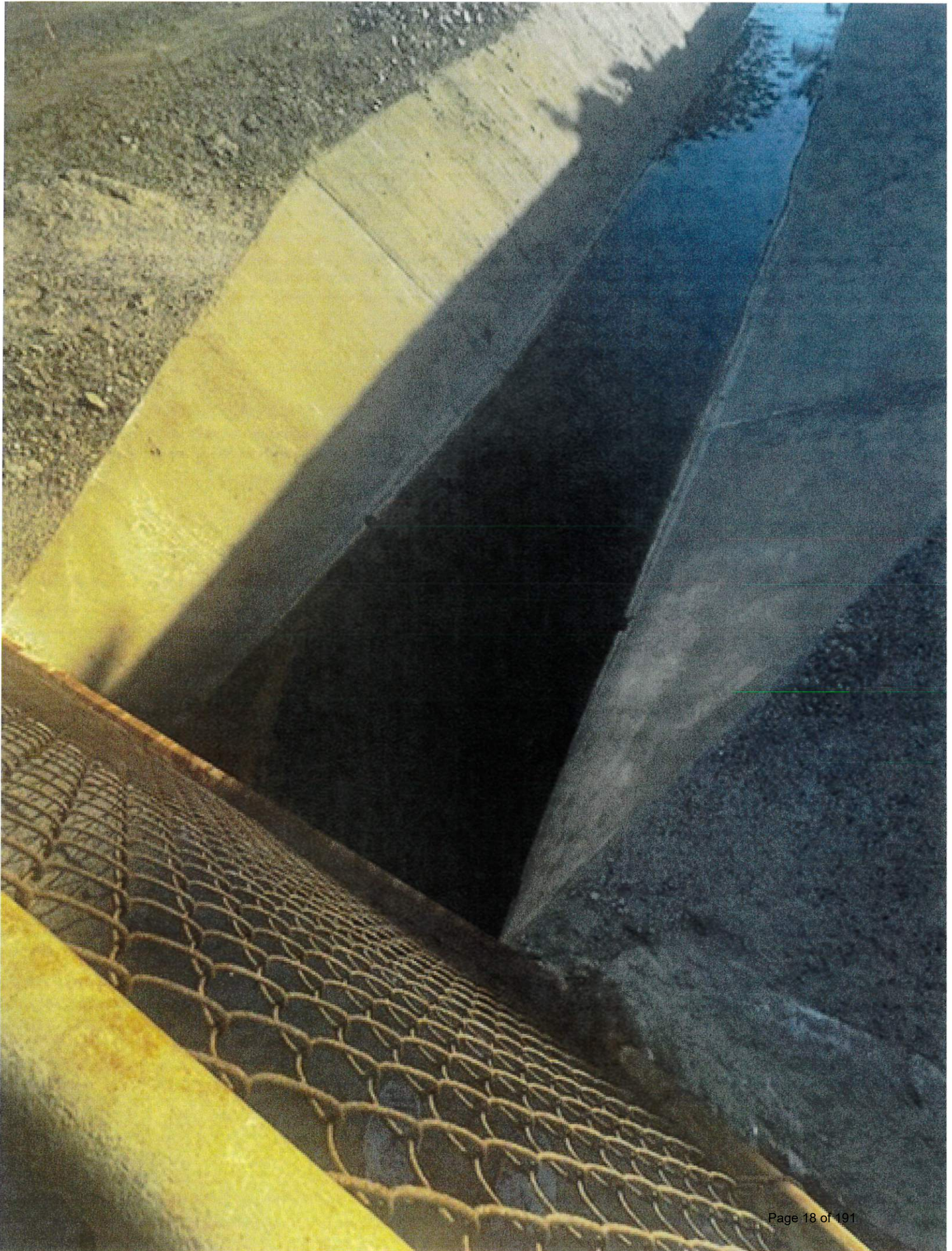
## **ATTACHMENTS**

1. Photos of Rossmoor Flood Control Channels





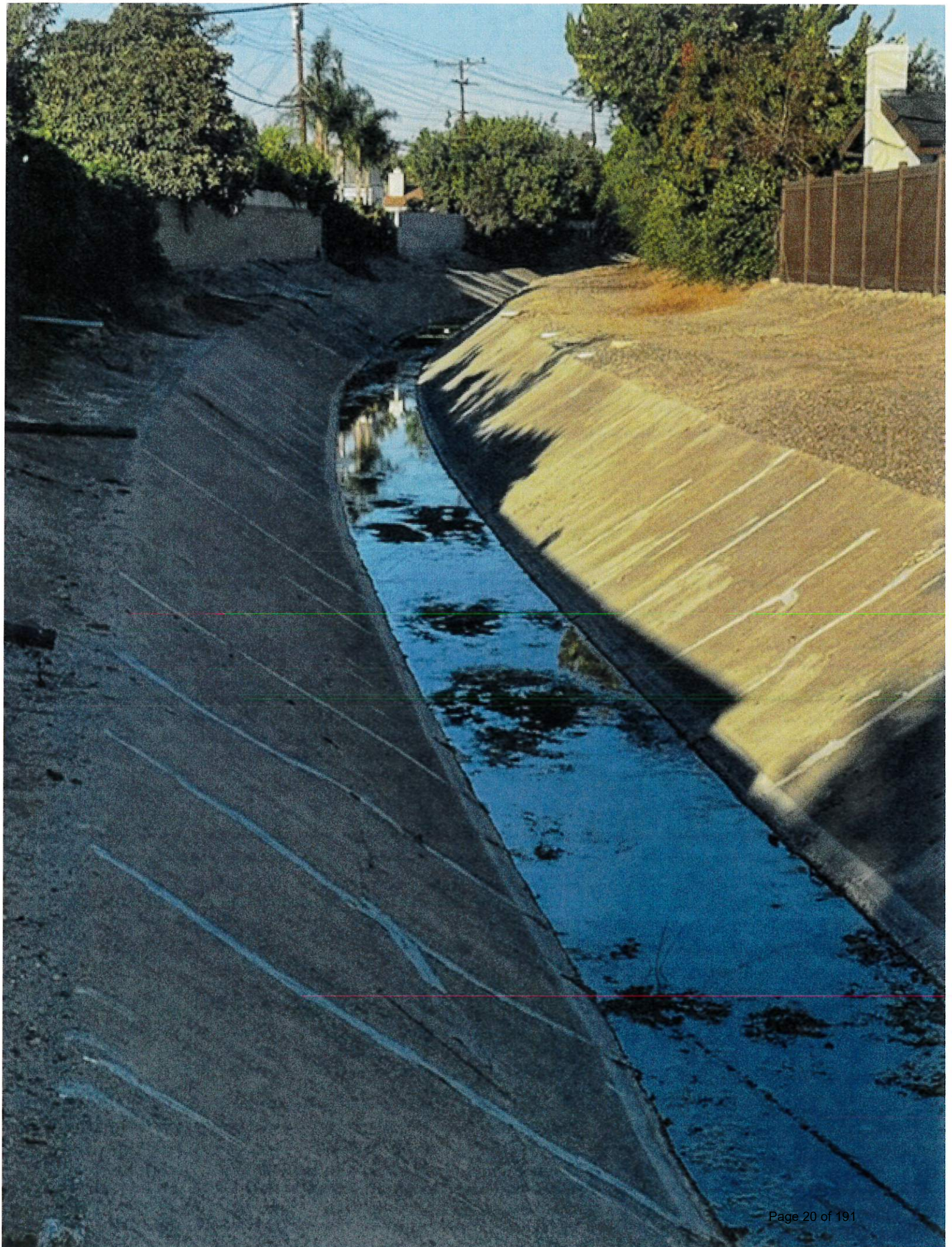














**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza  
Administrative Assistant Carolyn Whang

**Subject:** MINUTES REGULAR RCSD BOARD MEETING OF OCTOBER 8, 2023

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Minutes of the following meeting as prepared by the Board's Secretary/General Manager.

- a. Regular RCSD Board Meeting of October 8, 2024

**INFORMATION**

The Minutes reflect the actions of the RCSD at their meeting of October 8, 2024.

**ATTACHMENTS**

- 1. Minutes – Regular RCSD Board Meeting of October 8, 2024



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

**REGULAR MEETING**

RUSH PARK  
Auditorium  
3021 Blume Drive  
Rossmoor, California 90720

**Tuesday, October 8, 2024**

**A. ORGANIZATION**

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

2. ROLL CALL:

Present: Directors Barke, Shade, DeMarco and Searles  
President Maynard

3. PLEDGE OF ALLEGIANCE: Girl Scout Troop 9188

4. PRESENTATIONS:

a. Street Sweeping Corp of America – Jose Brito, Branch Manager

Jose Brito, Street Sweeping Corp of America, Branch Manager, addressed a scheduling error that led to no sweeping on Monday, October 7, 2024.

General Manger Mendoza reported speaking with Orange County Sherriff Captain AJ Patella and that any tickets issued would be forgiven.

Mr. Brito offered to answer from the Board; talked about the number of complaints, about enforcement, and noted that enforcement increases compliance; discussed the number of sweepers operating on Mondays and Tuesdays, audits and dumping sites; announced that cameras will be installed within the next two weeks and that they will work closely with the Sheriff's Department.

Director DeMarco commented on the complaints he has received and in reply to his question, Mr. Brito addressed sweeper speeds, routes, operations during leaf season and increasing audits in Rossmoor.

Discussion followed regarding GPS technology, concerns regarding serving the perimeters

on Montecito and St. Cloud.

President Maynard moved to Item No. G.3.b.

- b. Orange County Public Works – Vector Control, Trinh Tran, representing Miquel Jacobs, Director of Communications

Trinh Tran, Education Coordinator, Orange County Vector Control, narrated a PowerPoint presentation on Orange County Mosquito and Vector Control and its services.

Discussion followed regarding the adulticide that is used and when it was last used in Rossmoor.

Ms. Tran offered to report back with the information.

Discussion continued regarding the last time Vector Control serviced Rossmoor flood control channels, resident complaints, the Vector Control Hotline, the complaint process, responsiveness, contact information and working with Public Works to handle impacted areas.

Director DeMarco displayed images of flood control areas of concern; asked to include them into the record; noted they had been previously reported to Vector Control, without noticeable improvement and requested that Vector Control report their activities in Rossmoor to the Board to address resident concerns/complaints and educate the community.

Ms. Tran reported the number of mosquito traps is dictated by population density and offered to return with information including the number of traps in Rossmoor. In response to questions from President Maynard, she reported the grid system is based on need, data from these traps have been recorded for at least a decade and that Rossmoor is not a high-risk community.

President Maynard requested a presentation by Vector Control in the future, specific to Rossmoor and including trends and statistics.

In reply to Director Searles's questions, Ms. Tran reported on their sterile insect technique pilot program; stated it is still in the trial phase and explained what the trial has shown so far.

General Manager Mendoza thanked Ms. Tran for filling in last minute and read a summary of recent Flood Control activities in Rossmoor.

**B. ADDITIONS TO AGENDA - None**

**C. PUBLIC FORUM**

President Maynard invited public comments.

Diana Abruscato, International Pickleball Association Certified Pickleball Instructor and Owner, Performance Pickleball LLC, thanked the Board for approving a contract; congratulated the Board for their work on the pickleball courts; thanked staff members Chris Argueta and Joe Mendoza for invitations to Family Festivals so she could expand outreach; asked that RCSD promote her advertising efforts to increase participation and noted that all of her staff members are qualified and certified. Additionally, she announced a Family Fun Day with clinics and friendly games; reported it will be held on November 10, 2024; requested that RCSD help with promotions and invited the Board to attend.

Members of the Board commented favorably about the program.

There were no other public comments and President Maynard closed this portion of the meeting.

#### **D. REPORTS TO THE BOARD**

##### **1. RECREATION REPORT – RECREATION SUPERINTENDENT CHRIS ARGUETA**

Recreation Superintendent Chris Argueta provided a report on past and upcoming events

Discussion followed regarding logistics of event planning, Trunk or Treat event, and how usage numbers were determined, monitoring FNL and Softball groups to ensure they are meeting their contractual obligations, the North Orange County Continuing Education Program, attendance for the various programs and senior events.

#### **E. CONSENT CALENDAR**

##### **1. MINUTES**

a. Regular RCSD Board Meeting of September 10, 2024

##### **2. AUGUST 2024 REVENUE AND EXPENDITURE REPORT AND SEPTEMBER 2024 WARRANTS**

This item was pulled from Consent for separate discussion by Director Searles.

Motion by Director DeMarco, seconded by Director Searles, to approve the Consent Calendar, as amended, pulling Item E.2 from Consent for separate discussion. The motion carried 5-0.

#### **EXCLUDED FROM CONSENT**

##### **2. AUGUST 2024 REVENUE AND EXPENDITURE REPORT AND SEPTEMBER 2024 WARRANTS**

Director Searles referenced Page 32 of the report in relation to Check No. 943; expressed



concerns that it does not break out each of the items in the budget to show where they have been allocated, like what had been done in a previous report and asserted he did not want to approve it without knowing what the money was used for.

President Maynard directed General Manager Mendoza to bring back this item to the next meeting listing transactional details and ensuring that for future reports all transactions are listed instead of just the total amount.

**F. PUBLIC HEARING – None**

**G. REGULAR CALENDAR**

**1. REPORT FROM THE PERSONNEL AND CONTRACT ADMINISTRATION COMMITTEE REGARDING LAGSL MOU NEGOTIATIONS**

General Manager Mendoza summarized a recent meeting of the RCSD Personnel and Contract Administration Committee, staff and the LAGSL Board; addressed issues discussed including updating the agreement; read a summary of negotiations and hoped to return with an updated MOU draft in November or December.

Discussion followed regarding recommendations to reduce some of the usage of the park, and lack of communication between the league and staff, observations that residents are unable to use the park for their needs, poor maintenance practices by the league, parking and scheduling issues and determining the residency of the participants.

Director DeMarco suggested a slight reduction of usage by the league.

**2. REVIEW AND APPROVE CONTRACT EXTENSION FOR GOVERNMENT FINANCIAL SERVICES**

General Manager Mendoza presented details of the report.

Discussion followed regarding RCSD's requirement for accounting services, needing to move forward with someone that understands it, taking the time to find the right bookkeeper with CPA oversight to lower costs, the schedule for the financial audit and the next meeting of the Audit Committee.

Motion by Director DeMarco, seconded by Director Searles, to approve the contract extension for Government Financial Services, as presented in the report. The motion carried 5-0.

President Maynard moved to Item No. G.4 as Item G.3 was heard previously.

**3. REVIEW AND APPROVE EXTENSION AND RATE INCREASE REQUEST FROM STREET SWEEPING CORP OF AMERICA**

General Manager Mendoza presented a review of the current contract and recommended to approve the extension and rate increase.

Director Searles suggested that a new contract be written specifically naming Street Sweeping Corp of America.

President Maynard opined he does not want to vote on this issue at this time as the contract has not been presented to the Board and that he agrees with Director Searles that a new contract should be made that correctly identifies Street Sweeping Corp of America.

In reply to Director DeMarco's question, General Counsel Preziosi stated that usually name changes are only corrected when revising a substantial part of the contract, however, it can still be amended if the Board chooses to do so.

Discussion followed regarding the contract renewal date, the County covering the 3.5% increase, termination terms, review of the contract by General Counsel and concerns with cost creep.

President Maynard suggested that the Board follow the advice of Counsel Preziosi and wait to correct the name on the contract to reduce costs, and that this matter be revisited during next month's meeting where all relevant documentation will be provided to the Board.

President Maynard returned to Item No. 4.b.

**4. FIRST READING FOR PROPOSED POLICY NO. 2215 RE: WORKPLACE VIOLENCE PREVENTION PROGRAM**

General Manager Mendoza presented details of the report.

General Counsel Preziosi reminded the Board this program is mandatory for all entities and that his office has created it to fit Rossmoor's needs.

Director DeMarco announced he will attend an upcoming webinar on how to implement the program.

Motion by Director DeMarco, seconded by Director Shade to accept the first reading for proposed Policy No. 2215 Re: Workplace Violence Prevention Program. The motion carried 5-0, with the following roll call vote:

AYES:	Barke, Shade, DeMarco, Searles, President Maynard
NOES:	None
ASTAIN:	None
ABSENT:	None

**5. RESOLUTION NO. 24-10-08-01 REJECTION OF GOVERNMENT CLAIM**

General Manager Mendoza presented details of the report and noted that by rejecting the claim this issue goes back to the insurance company to handle.

President Maynard recalled that rejecting claims has been the Board's standard protocol.

Motion by Director Barke, seconded by Director Searles, to adopt Resolution No. 24-10-08-01: Rejection of Government Claim. The motion carried 5-0, with the following roll call vote:

AYES:	Barke, Shade, DeMarco, Searles, President Maynard
NOES:	None
ASTAIN:	None
ABSENT:	None

## **H. GENERAL MANAGER ITEMS**

General Manger Mendoza announced he and Arborist Kingman will attend a California Joint Powers Insurance Authority Summit in Indians Wells in the following week and Ms. Kingman has been nominated for a Capstone Award for Outstanding Preventive Maintenance Program regarding Rossmoor trees; stated the Audit Committee has been compliant with the Auditor and projected a good final outcome; reported a meeting of the Traffic Committee will be scheduled before the end of the year regarding Montecito Road configuration and speed limits; indicated the architectural design phase of the Rossmoor Park Canopy Project is complete and is now in the engineering phase and addressed next steps.

In addition, General Manager Mendoza staff has been trained to repair rubberized surfacing at Rossmoor Park and repairs have already been completed; noted this is a big cost savings factor and addressed topics of recent staff training including playground safety, how to deal with difficult people, preventing substance abuse and work place violence. He added that upcoming training topics will include ergonomics and fire extinguisher operation and thanked CJPIA for offering the programs online and in person at a low cost to the District.

++

## **I. BOARD MEMBER ITEMS**

Director Searles thanked Recreation Superintendent Argueta for his incredible work, the Girl Scouts for their participation in the meeting; discussed the upcoming Taste of Los Al and invited everyone to attend.

Director DeMarco asked to include a discussion on the next Board meeting agenda of Vector Control's presentation and responses to concerns listed above including issues inside the flood control; requested information regarding the audit of Street Sweeping Corp of America; talked about exploring any schedule conflicts between trash collection and street sweeping; discussed complaints about playground inspections and ADA compliance and thanked staff for their work and service.

Director Shade thanked the Girl Scouts; requested a follow up on the implementation of cameras on the street sweepers; noted her disappointment about the lack of data on Rossmoor's mosquito problem from Vector Control; addressed the disconnect between Public Works and Vector Control; vocalized her desire for a coordinated joint effort and requested the inspectors' names and contact information.

Director Barke felt that Public Works and Vector Control will never be connected as they are two different agencies; noted that Ms. Tran is not an analyst, but an educator, hence, why her presentation did not address all of the Board's concerns; proposed the Board and staff will have to do the work themselves and not rely on outside agencies. He felt that having issues with the high park use is a good problem to have as parks in not so good areas are usually empty.

President Maynard suggested inviting Public Works and Vector Control to attend a Board or special meeting and tour the flood control channels to observe for themselves and asked to have the images provided by Director DeMarco as part of the minutes for this meeting.

**J. GENERAL COUNSEL ITEMS - None**

**K. ADJOURNMENT**

President Maynard adjourned the meeting at 9:36 p.m.

ATTEST:

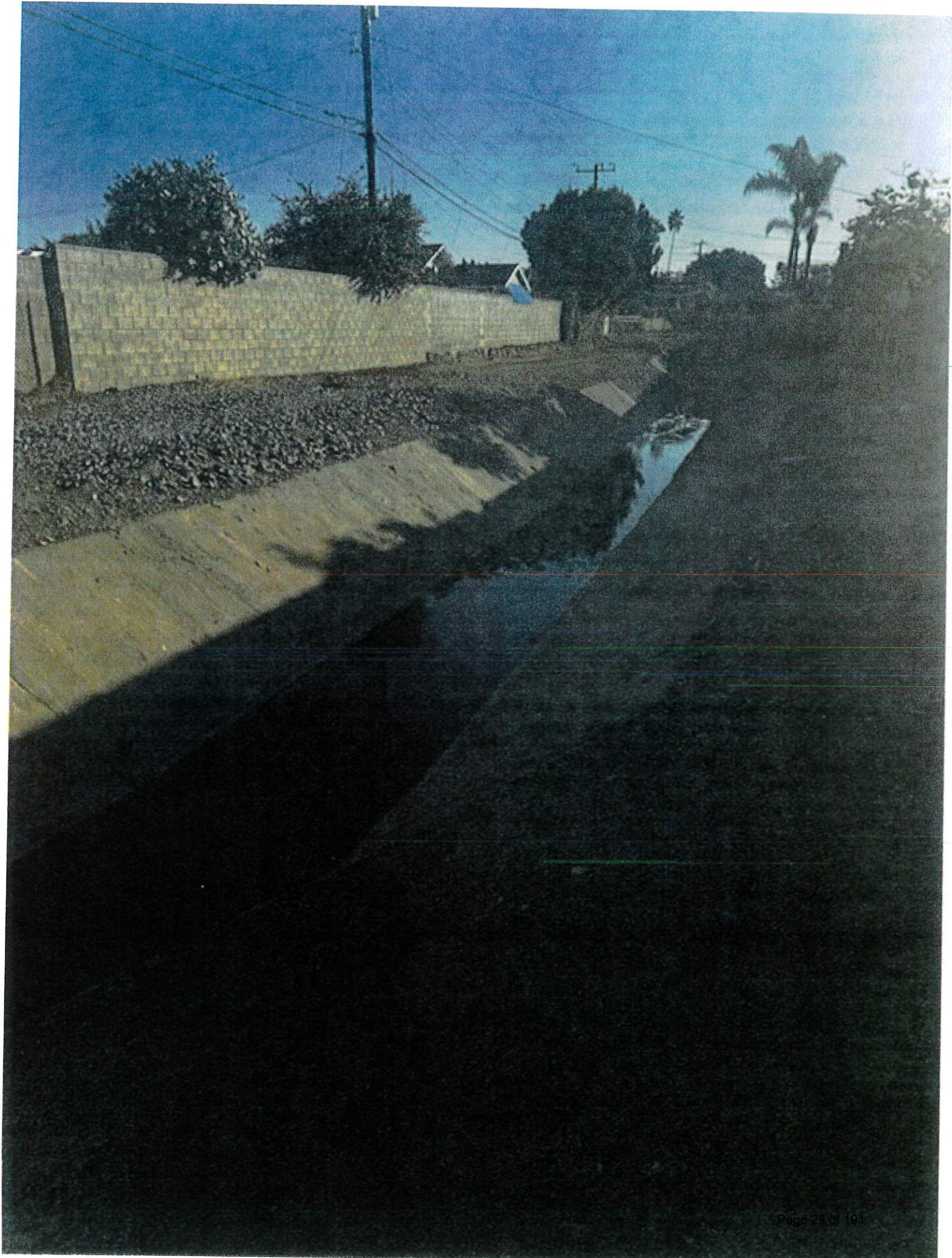
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

\_\_\_\_\_  
Michael Maynard, President

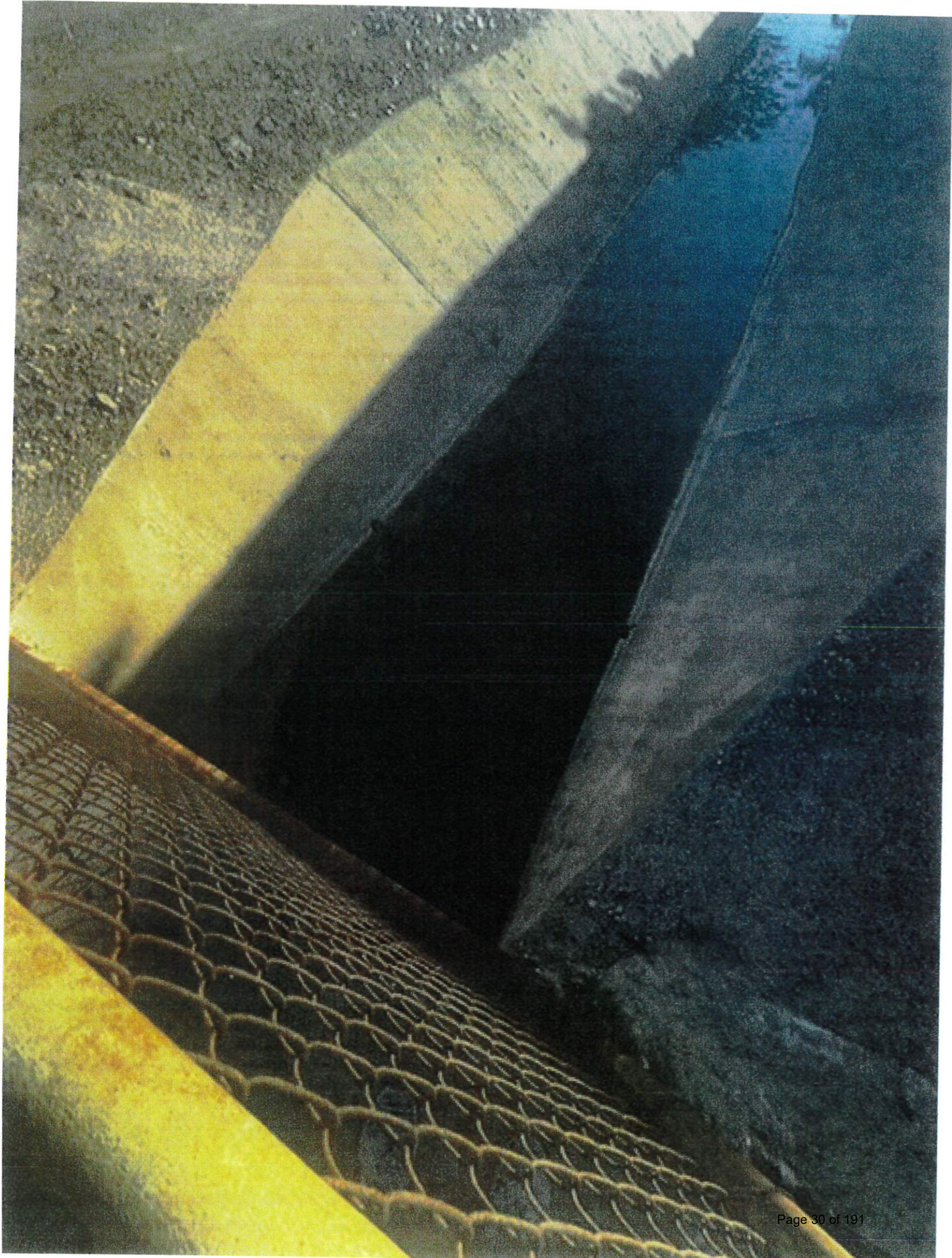
\_\_\_\_\_  
Joe Mendoza, Secretary  
Rossmoor Community Services District

**APPROVED:**





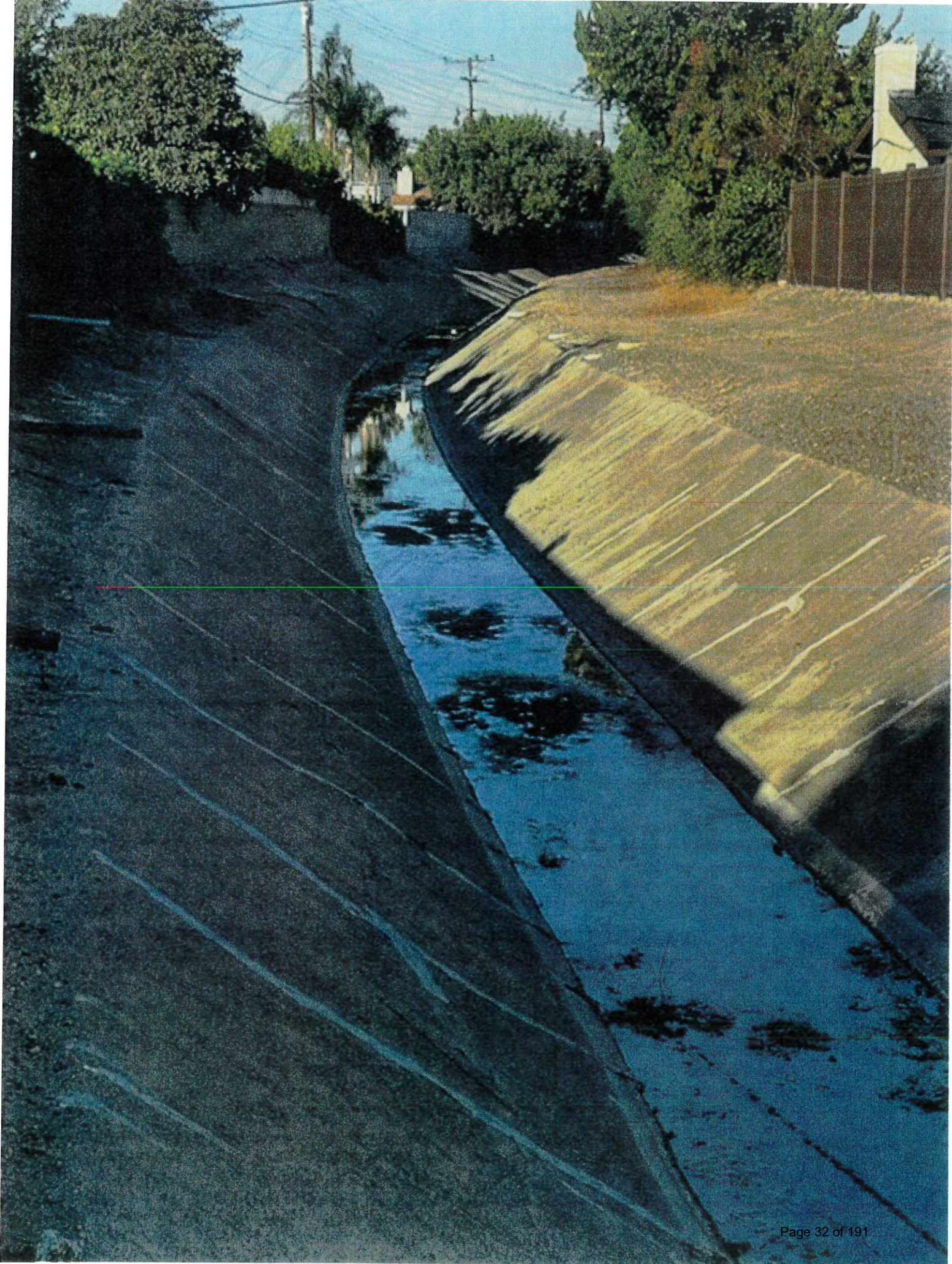














## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM E-2**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza  
Accountant Michael Matsumoto

**Subject:** AUGUST 2024 REVENUE AND EXPENDITURE REPORT AND SEPTEMBER 2024 WARRANTS

### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for August 2024.

### **INFORMATION**

The Revenue and Expenditure Report is submitted on a monthly basis, as an indication of the District's unaudited year-to-date revenue and expenses. The attached Warrant Register contains checks and electronic funds transfers from September 1, 2024, to September 30, 2024.

### **ATTACHMENTS**

1. Revenue and Expenditure Report for the month of August 2024
2. Explanation of Significant Variances from budgeted amounts
3. September 2024 Warrants

Rossmoor Community Services District  
 Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual  
 For the month ended August 31, 2024

	Original Budget	Amended Budget	Current Month	YTD	YTD Var	YTD % Bud
<b>Revenues:</b>						
Property taxes	\$ 1,339,800	\$ 1,339,800	\$ 1,661	\$ 1,661	\$ (1,338,139)	0.12%
Street light assessments	468,300	468,300	578	578	(467,722)	0.12%
Interest on investments	30,000	30,000	-	-	(30,000)	0.00%
From other governmental agencies	140,000	140,000	(39,824)	(39,824)	(179,824)	-28.45%
Permit and rental fees	187,300	187,300	24,389	42,411	(144,889)	22.64%
Misc./Sponsorships	35,000	35,000	-	10,210	(24,790)	29.17%
<b>Total Revenues</b>	<b>2,200,400</b>	<b>2,200,400</b>	<b>(13,196)</b>	<b>15,036</b>	<b>(2,185,364)</b>	<b>0.68%</b>
<b>Expenditures:</b>						
Administration	1,286,730	1,286,730	79,165	224,962	1,061,768	17.48%
Recreation	68,650	68,650	7,254	26,421	42,229	38.49%
Rossmoor park	198,290	198,290	13,877	22,864	175,426	11.53%
Montecito center	13,910	13,910	1,518	2,577	11,333	18.53%
Rush park	132,400	132,400	11,413	20,886	111,514	15.77%
Street lighting	120,800	120,800	10,087	20,175	100,625	16.70%
Street sweeping	81,360	81,360	6,538	13,076	68,284	16.07%
Parkway trees	194,650	194,650	798	798	193,852	0.41%
Mini-parks and medians	15,700	15,700	1,599	3,071	12,629	19.56%
<b>Total Expenditures</b>	<b>2,112,490</b>	<b>2,112,490</b>	<b>132,249</b>	<b>334,830</b>	<b>1,777,660</b>	<b>15.85%</b>
<b>Changes in fund balance</b>	<b>87,910</b>	<b>87,910</b>	<b>\$ (145,445)</b>	<b>(319,794)</b>	<b>\$ (407,704)</b>	
<b>Fund balance:</b>						
Beginning of year	1,935,281	1,935,281		1,935,281		
End of period	2,023,191	2,023,191		1,615,487		
<b>Cash Balances at 8/31/24:</b>						
Checking				133,613		
LAIF				1,493,285		
Total				1,626,898		

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 8 / 24

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	% Received
10 General Fund						
3000 Property Tax						
	3001 Current Secure Property Tax	0.00	0.00	1,217,200.00	1,217,200.00	0 %
	3002 Current Unsecured Prop Tax	0.00	0.00	36,000.00	36,000.00	0 %
	3003 Prior Secured property Tax	876.47	876.47	7,600.00	6,723.53	12 %
	3004 Prior Unsecured Property Tax	0.00	0.00	700.00	700.00	0 %
	3005 Delinquent Property Taxes	126.83	126.83	2,500.00	2,373.17	5 %
	3006 Current Supplemental Assessment	658.27	658.27	41,100.00	40,441.73	2 %
	3007 Prior supplemental assessment	0.00	0.00	8,800.00	8,800.00	0 %
	3008 Public Utility Tax	0.00	0.00	20,400.00	20,400.00	0 %
	3009 State Homeowners prop. Tax Relief	0.00	0.00	5,500.00	5,500.00	0 %
	Account Group Total:	1,661.57	1,661.57	1,339,800.00	1,338,138.43	0 %
3100						
	3101 Street light assessments	577.59	577.59	468,300.00	467,722.41	0 %
	Account Group Total:	577.59	577.59	468,300.00	467,722.41	0 %
3200						
	3201 Interest on Investments	0.00	0.00	30,000.00	30,000.00	0 %
	Account Group Total:	0.00	0.00	30,000.00	30,000.00	0 %
3300 INTERGOVERNMENTAL REVENUE						
	3301 Prop 68 Grant Funding	-39,824.00	-39,824.00	60,000.00	99,824.00	-66 %
	3304 County street sweep reimbursement	0.00	0.00	80,000.00	80,000.00	0 %
	Account Group Total:	-39,824.00	-39,824.00	140,000.00	179,824.00	-28 %
3400 RENTAL & PERMITS						
	3401 Tennis Courts Reservations	2,114.00	4,404.00	21,000.00	16,596.00	21 %
	3402 Tennis Instructor Private Lessons	1,823.25	2,813.25	16,000.00	13,186.75	18 %
	3403 Basketball Court Reservations	50.00	50.00	0.00	-50.00	%
	3404 Sand Volleyball Court Reservations	50.00	50.00	0.00	-50.00	%
	3405 Rossmoor Park Ball Field Reservations	2,460.75	2,594.25	12,500.00	9,905.75	21 %
	3406 Rush Park Ball field reservations	474.00	3,522.00	12,500.00	8,978.00	28 %
	3407 Pickleball Reservation	4,866.00	9,021.00	12,000.00	2,979.00	75 %
	3408 Pickleball Instructor Private Lessons	49.50	49.50	3,000.00	2,950.50	2 %
	3411 Signature Wall Banner Rental	41.00	83.00	300.00	217.00	28 %
	3421 Tree Revenue	950.00	950.00	5,000.00	4,050.00	19 %
	3422 Tree Violation Fines	300.00	600.00	0.00	-600.00	%
	3431 Rossmoor Building Rental	535.50	535.50	2,500.00	1,964.50	21 %
	3432 Rossmoor Park Picnic Site	367.50	992.50	2,500.00	1,507.50	40 %
	3441 Montecito Building Rental	2,314.50	4,164.50	25,000.00	20,835.50	17 %
	3451 Rush Building Rental	6,539.34	10,767.01	67,000.00	56,232.99	16 %
	3452 Rush Park Picnic Site	864.00	1,225.00	7,000.00	5,775.00	18 %
	3453 Rush Park Kitchen	589.39	589.39	1,000.00	410.61	59 %
	Account Group Total:	24,388.73	42,410.90	187,300.00	144,889.10	23 %
3500						
	3501 MISC REVENUE	0.00	209.93	10,000.00	9,790.07	2 %
	3502 Sponsorships	0.00	10,000.00	25,000.00	15,000.00	40 %
	Account Group Total:	0.00	10,209.93	35,000.00	24,790.07	29 %

09/25/24  
15:34:49

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 8 / 24

Page: 2 of 2  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
	Fund Total:	-13,196.11	15,035.99	2,200,400.00	2,185,364.01	1 %
	Grand Total:	-13,196.11	15,035.99	2,200,400.00	2,185,364.01	1 %



ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 24

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund						
5000						
5010 Administration						
4000 Board of Directors Compensatn	1,100.00	2,000.00	11,000.00	11,000.00	9,000.00	18%
4002 Salaries - Part-time	5,822.66	12,510.20	82,900.00	82,900.00	70,389.80	15%
4003 Overtime	1,977.95	3,097.41	12,360.00	12,360.00	9,262.59	25%
4006 SALARIES - ADMINISTRATION	20,967.76	40,592.45	262,600.00	262,600.00	222,007.55	15%
4007 VEHICLE ALLOWANCE (MILEAGE)	132.66	132.66	2,160.00	2,160.00	2,027.34	6%
4008 SALARIES - PARK AND RECREATION	15,373.24	30,469.72	175,300.00	175,300.00	144,830.28	17%
4009 SALARIES - Park /TREE MAINTENANCE	5,199.04	10,634.41	61,400.00	61,400.00	50,765.59	17%
4010 Workers Compensation Insurance	0.00	10,500.00	11,500.00	11,500.00	1,000.00	91%
4011 Medical Insurance	8,111.96	24,335.88	99,780.00	99,780.00	75,444.12	24%
4015 Federal Payroll Tax -FICA	3,905.92	7,728.69	58,080.00	58,080.00	50,351.31	13%
4019 Deferred Comp - ER Match	0.00	0.00	10,900.00	10,900.00	10,900.00	0%
5002 Insurance - Liability	1,000.00	49,059.00	48,700.00	48,700.00	-359.00	101%
5004 Memberships and Dues	130.00	3,187.22	10,820.00	10,820.00	7,632.78	29%
5006 Travel & Meetings	390.21	1,195.65	2,710.00	2,710.00	1,514.35	44%
5007 Televised Meeting Costs	1,309.26	1,309.26	23,790.00	23,790.00	22,480.74	6%
5008 Gasoline	0.00	715.25	5,410.00	5,410.00	4,694.75	13%
5010 Publications & Legal Notices	262.50	262.50	8,120.00	8,120.00	7,857.50	3%
5012 Printing	87.40	265.69	4,330.00	4,330.00	4,064.31	6%
5014 Postage	0.00	204.40	2,160.00	2,160.00	1,955.60	9%
5016 Office & Meeting Supplies	512.12	1,790.60	16,220.00	16,220.00	14,429.40	11%
5018 Janitorial Supplies	0.00	19.85	21,410.00	21,410.00	21,390.15	0%
5020 Telephone	0.00	890.03	10,820.00	10,820.00	9,929.97	8%
5021 Computer/Email/Server Costs	0.00	767.76	9,270.00	9,270.00	8,502.24	8%
5030 Vehicle Maintenance	1,851.62	4,246.99	10,820.00	10,820.00	6,573.01	39%
5032 Building & Grounds-Maintenance	1,079.91	3,067.36	87,600.00	87,600.00	84,532.64	4%
5045 Miscellaneous Expenditures	452.08	2,412.79	21,630.00	21,630.00	19,217.21	11%
5046 Bank Service Charge	189.88	533.26	4,330.00	4,330.00	3,796.74	12%
5050 Elections	0.00	0.00	13,820.00	13,820.00	13,820.00	0%
5610 Legal Services	2,590.00	2,590.00	45,000.00	45,000.00	42,410.00	6%
5615 Financial Audit-Consulting	0.00	0.00	20,550.00	20,550.00	20,550.00	0%
5620 Outsource Financial Consultant	6,000.00	6,000.00	74,160.00	74,160.00	68,160.00	8%
5670 Other Professional Services	718.49	2,985.28	44,100.00	44,100.00	41,114.72	7%
6010 Equipment	0.00	371.76	2,160.00	2,160.00	1,788.24	17%
6025 Software	0.00	1,085.64	10,820.00	10,820.00	9,734.36	10%
Account Total:	79,164.66	224,961.71	1,286,730.00	1,286,730.00	1,061,768.29	17%
5020 Recreation						
5017 Community Events	7,254.20	26,420.71	68,650.00	68,650.00	42,229.29	38%
Account Total:	7,254.20	26,420.71	68,650.00	68,650.00	42,229.29	38%
5030 Rossmoor Park						
5022 Utilities	1,274.65	2,630.60	13,520.00	13,520.00	10,889.40	19%
5023 Water	8,279.67	12,910.69	64,890.00	64,890.00	51,979.31	20%
5025 SECURED PROP TAX	0.00	0.00	1,300.00	1,300.00	1,300.00	0%
5034 Alarm Systems/Security	123.00	123.00	1,080.00	1,080.00	957.00	11%
5045 Miscellaneous Expenditures	1,200.00	1,200.00	4,870.00	4,870.00	3,670.00	25%
5051 Equipment Rental	0.00	0.00	550.00	550.00	550.00	0%
5052 Minor Facility Repairs /Tools	0.00	0.00	1,080.00	1,080.00	1,080.00	0%

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
5655	Landscape Maintenance / Janitorial	3,000.00	6,000.00	36,000.00	36,000.00	30,000.00	17%
6005	Buildings and Improvements	0.00	0.00	75,000.00	75,000.00	75,000.00	0%
	Account Total:	13,877.32	22,864.29	198,290.00	198,290.00	175,425.71	12%
5040 Montecito Center							
5022	Utilities	277.72	488.63	2,160.00	2,160.00	1,671.37	23%
5023	Water	465.36	980.47	4,870.00	4,870.00	3,889.53	20%
5025	SECURED PROP TAX	0.00	0.00	1,080.00	1,080.00	1,080.00	0%
5034	Alarm Systems/Security	126.00	126.00	700.00	700.00	574.00	18%
5045	Miscellaneous Expenditures	0.00	0.00	550.00	550.00	550.00	0%
5052	Minor Facility Repairs /Tools	316.67	316.67	550.00	550.00	233.33	58%
5655	Landscape Maintenance / Janitorial	332.50	665.00	4,000.00	4,000.00	3,335.00	17%
	Account Total:	1,518.25	2,576.77	13,910.00	13,910.00	11,333.23	19%
5050 Rush Park							
5022	Utilities	3,835.14	6,276.88	34,180.00	34,180.00	27,903.12	18%
5023	Water	4,410.87	7,946.11	54,080.00	54,080.00	46,133.89	15%
5025	SECURED PROP TAX	0.00	0.00	4,540.00	4,540.00	4,540.00	0%
5034	Alarm Systems/Security	0.00	126.00	870.00	870.00	744.00	14%
5045	Miscellaneous Expenditures	167.13	205.66	550.00	550.00	344.34	37%
5051	Equipment Rental	0.00	0.00	1,630.00	1,630.00	1,630.00	0%
5052	Minor Facility Repairs /Tools	0.00	331.46	550.00	550.00	218.54	60%
5655	Landscape Maintenance / Janitorial	3,000.00	6,000.00	36,000.00	36,000.00	30,000.00	17%
	Account Total:	11,413.14	20,896.11	132,400.00	132,400.00	111,513.89	16%
5060 Street Lighting							
5650	Street Lighting and Maintenance	10,087.32	20,174.64	120,800.00	120,800.00	100,625.36	17%
	Account Total:	10,087.32	20,174.64	120,800.00	120,800.00	100,625.36	17%
5070 Street Sweeping							
5642	Street Sweeping	6,538.14	13,076.28	81,360.00	81,360.00	68,283.72	16%
	Account Total:	6,538.14	13,076.28	81,360.00	81,360.00	68,283.72	16%
5080 Parkway Trees							
5017	Community Events	0.00	0.00	1,630.00	1,630.00	1,630.00	0%
5656	Tree Trimming	797.60	797.60	141,110.00	141,110.00	140,312.40	1%
5660	TREE REMOVAL	0.00	0.00	3,240.00	3,240.00	3,240.00	0%
6015	Trees	0.00	0.00	48,670.00	48,670.00	48,670.00	0%
	Account Total:	797.60	797.60	194,650.00	194,650.00	193,852.40	0%
5090 Mini-Parks and Medians							
5022	Utilities	1.53	1.53	550.00	550.00	548.47	0%
5023	Water	1,264.60	2,404.80	10,820.00	10,820.00	8,415.20	22%
5045	Miscellaneous Expenditures	0.00	0.00	110.00	110.00	110.00	0%
5051	Equipment Rental	0.00	0.00	110.00	110.00	110.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	110.00	110.00	110.00	0%
5655	Landscape Maintenance / Janitorial	332.50	665.00	4,000.00	4,000.00	3,335.00	17%
	Account Total:	1,598.63	3,071.33	15,700.00	15,700.00	12,628.67	20%
	Account Group Total:	132,249.26	334,829.44	2,112,490.00	2,112,490.00	1,777,660.56	16%

09/25/24  
15:33:48

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 8 / 24

Page: 3 of 3  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Fund Total:	132,249.26	334,829.44	2,112,490.00	2,112,490.00	1,777,660.56	16%
	Grand Total:	132,249.26	334,829.44	2,112,490.00	2,112,490.00	1,777,660.56	16%

**EXPLANATION OF SIGNIFICANT VARIANCES FROM BUDGETED AMOUNTS**  
**AUGUST 2024**

**Revenue Accounts**

Account Code	%	Item	Explanation
3301	-66	Prop 68 Grant Funding	FY 24-25 only has the reversal for accrual. Will balance back to 0 once money comes in from State.
3407	75	Pickleball Reservation	High usage of courts due to Summer time.
3408	2	Pickleball Instructor Private Lessons	Staff working on enhancing marketing and appeal.
3432	40	Rossmoor Park Picnic Site	High usage of area due to Summer time.
3453	59	Rush Park Kitchen	Provided more amenities and made it more appealing to rent out.
3502	40	Sponsorship	Sponsorships received for Family Festival

**Expenditure Accounts**

Account Code	%	Item	Explanation
5010-4010	91	Workers Compensation Insurance	All dues paid for FY. Do not anticipate going over budget.
5010-5002	101	Insurance-Liability	All dues paid for FY. Do not anticipate any more expenses for FY.
5010-5006	44	Travel & Meetings	Trainings and meetings for staff. On track with budget for FY.
5010-5030	39	Vehicle Maintenance	Tires needed to be replaced on trucks as well as alignment for tires.
5020-5017	38	Community Events	Higher due to Movie in the Park and Family Festival.
5040-5052	58	Montecito Center Minor Fac. Repairs	Service call to fix and perform maintenance on gate.
5050-5045	37	Rush Park Misc Expenditures	Supplies purchased for park sandpit/playground
5050-5052	60	Rush Park Minor Facility Repairs/Tools	Unanticipated emergency AC unit repair.

09/04/24  
15:07:53

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 9/24

Page: 1 of 2  
Report ID: AF100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
943		923 U.S BANK CAL-CARD	16,576.93					
	Stmnt 8-26-24							
		08/26/24 Total bill	16,576.93			10 5010	5045	1010
944		999999 MELISSA BURNS	47.25					
	Refund							
		08/26/24 Refund Burns	47.25			10 3452		1010
945		294 RAJ VARATHARAJ	250.00					
	Deposit refund							
		08/26/24 Deposit Refund Varatharaj	250.00			10 2220		1010
946		304 CBE SOLUTIONS	258.10					
	Copier usage							
		IN2763415 08/20/24 Copier Usage	258.10			10 5010	5012	1010
947		623 CELL BUSINESS EQUIPMENT	123.92					
	Copier Lease							
		5030973503 08/14/24 Copier Lease 8/14/24	123.92			10 5010	6010	1010
948		490 CHAPMAN COOPER & ASSOCIATES	1,800.00					
	Sound Sys 9/14/24							
		07/23/24 Sound Sys 9/14	1,800.00			10 5020	5017	1010
949		49 CITY OF BREA	2,158.13					
	IT July							
		ASIT001433 08/19/24 IT July	2,158.13			10 5010	5670	1010
950		358 EXECUTIVE FIRE PROTECTION, INC	172.02					
	Inspections							
		50609 08/19/24 Inspections	172.02			10 5010	5032	1010
951		614 GDC COMMUNICATIONS & SOUND	400.00					
	Generator 9/14/24							
		2024017 08/23/24 Generator 9/14/24	400.00			10 5020	5017	1010
952		1011 Governmental Financial Services	6,000.00					
	August							
		09/02/24 August	6,000.00			10 5010	5620	1010



**AUGUST 2024 CREDIT CARD STATEMENT**

MERCHANT/DESCRIPTION	TRANSACTION DATE	ACCOUNT CODE	AMOUNT	INVOICE #/NOTES	APPROVAL
QR.IO GENERATOR	7/28/2024	5010-5045	\$ 35.00		JM
CFBIEL	7/26/2024	5010-5020	\$ 541.02		JM
TOTAL KIDS ENTERTAINMENT	7/26/2024	5020-5017	\$ 400.00		JM
CR&R	7/25/2024	5010-5032	\$ 1,542.79		JM
COSTCO	7/26/2024	5010-5016	\$ 137.63		JM
GOOGLE GSUITE	7/29/2024	5010-6025	\$ 18.00		JM
GOOGLE GSUITE	7/30/2024	5010-6025	\$ 18.00		JM
GOOGLE GSUITE	7/30/2024	5010-6025	\$ 12.00		JM
AIM MAIL CENTER	7/29/2024	5010-5045	\$ 57.00		JM
STOVER SEED COMPANY	7/29/2024	5010-5032	\$ 1,144.81		JM
ENCHANTED FLORIST	7/31/2024	5010-5045	\$ 54.63		JM
GOOGLE GSUITE	8/1/2024	5010-6025	\$ 18.00		JM
USPS	8/1/2024	5010-5014	\$ 48.68		JM
CR&R	7/31/2024	5010-5032	\$ 552.23		JM
STAPLES	8/1/2024	5010-5016	\$ 43.03		JM
STAPLES	8/4/2024	5010-5016	\$ 72.10		JM
GOOGLE GSUITE	8/2/2024	5010-6025	\$ 18.00		JM
GANAHL LUMBER	8/2/2024	5010-5032	\$ 81.88		JM
AIM MAIL CENTER	8/2/2024	5010-5045	\$ 57.00		JM
AMAZON	8/4/2024	5020-5017	\$ 109.62		JM
FORESTRY SUPPLIERS INC	8/2/2024	5080-6015	\$ 47.54		JM
GOOGLE GSUITE	8/5/2024	5010-6025	\$ 18.00		JM
ACTIVE SPORTS	8/5/2024	5030-5045	\$ 3,910.47		JM
MICROSOFT	8/5/2024	5010-5021	\$ 325.00		JM
TARGET	8/7/2024	5020-5017	\$ 93.22		JM
RALPHS	8/7/2024	5010-5016	\$ 16.79		JM
STOVER SEED COMPANY	8/6/2024	5010-5032	\$ 973.20		JM
AJ PORTABLE RESTROOMS	8/7/2024	5020-5017	\$ 875.00		JM
JHM SUPPLY	8/8/2024	5010-5032	\$ 157.81		JM
COAST PARTY RENTALS	8/9/2024	5020-5017	\$ 907.36		JM
STAPLES	8/10/2024	5010-5016	\$ 66.77		JM

RALPHS	8/9/2024	5020-5017	\$	72.18	JM
OC PUBLIC WORKS	8/9/2024	5020-5017	\$	782.00	JM
TAB ANSWER NETWORK	8/9/2024	5010-5020	\$	27.50	JM
HOME DEPOT	8/8/2024	5010-5032	\$	36.95	JM
LLOYD PEST CONTROL	8/12/2024	5010-5032	\$	110.00	JM
FRONTIER	8/12/2024	5010-5021	\$	105.98	JM
FRONTIER	8/12/2024	5010-5020	\$	79.16	JM
AMERICAN RENTALS	8/13/2024	5010-5032	\$	155.62	JM
VERIZON	8/13/2024	5010-5021	\$	63.06	JM
CHICK-FIL-A	8/13/2024	5010-5016	\$	27.27	JM
TOTAL KIDS ENTERTAINMENT	8/14/2024	5020-5017	\$	250.00	JM
TOTAL KIDS ENTERTAINMENT	8/14/2024	5020-5017	\$	400.00	JM
THE MOBILE STORAGE GUYS	8/16/2024	5010-5045	\$	118.75	JM
STAPLES	8/16/2024	5010-5016	\$	71.76	JM
STAPLES	8/18/2024	5010-5016	\$	30.98	JM
NICKS DELI	8/16/2024	5010-5016	\$	54.25	JM
FRONTIER	8/19/2024	5010-5021	\$	272.18	JM
TMOBILE	8/19/2024	5010-5020	\$	265.00	JM
CANVAS	8/20/2024	5010-5016	\$	49.92	JM
THE HATCH	8/20/2024	5010-5004	\$	56.75	JM
ALLEGRETTO VINEYARD	8/21/2024	5010-5006	\$	142.45 (1)	JM
ALLEGRETTO VINEYARD	8/21/2024	5010-5006	\$	62.03	JM
CR&R	8/23/2024	5010-5032	\$	990.56	JM
<b>TOTAL</b>			<b>\$</b>	<b>16,576.93</b>	

(1) - For the 8/21/24 charge from Allegretto, Joe Mendoza reimbursed the District \$142.45 by check on 9/11/24.

09/04/24  
15:07:53

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 9/24

Page: 2 of 2  
Report ID: AF100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
953		1026 Intelli-Tech	1,718.92					
		Computer & two monitors						
	15412	06/21/24 Computer & two monitors	1,718.92			10 5010	5016	1010
954		150 JOE MENDOZA	393.29					
		Mileage Aug						
		08/31/24 Mileage Aug	393.29			10 5010	4007	1010
955		182 MIRACLE RECREATION EQUIPMENT	2,261.85					
		ATV with C Spring						
		879013 08/12/24 ATV with C Spring	2,261.85			10 5010	5032	1010
956		386 MARIA SHAFER	225.00					
		Minutes 8/13						
		RCSD-046 09/01/24 Minutes 8/13	225.00			10 5010	5010	1010
957		738 STEVE WATTS	2,000.00					
		Emperors perform 9/14/24						
		Emperors 9/14/24	2,000.00			10 5020	5017	1010
958		309 TRIPEPT SMITH	1,728.23					
		August Meeting						
		12973 09/02/24 August Meeting	1,728.23			10 5010	5007	1010
959		8 JESSICA VERDUZCO	137.71					
		Mileage and Training meal						
		08/26/24 Mileage 7-8/24	76.70			10 5010	4007	1010
		08/23/24 Meal - Training 8/23/24	61.01			10 5010	5016	1010
		# of Claims	17	Total:				36,251.35



09/18/24  
14:47:27

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 9/24

Page: 1 of 1  
Report ID: AP100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
960		999999 OLIVIA IRIARTE	200.00					
	Deposit Refund							
		09/10/24 Deposit Refund Iriarte	200.00			10 2220		1010
961		999999 DANIEL TOURN	210.00					
	Refund deposit							
		09/04/24 Refund Deposit Tourn	210.00			10 2220		1010
962		49 CITY OF BREA	2,000.00					
	IT Aug 24							
		ASIT001442 09/16/24 IT Aug 24	2,000.00			10 5010	5670	1010
963		1069 LandCare Holdings, Inc.	6,665.00					
	Landscape 9/24							
		778036 09/01/24 Landscape 9/24	3,000.00			10 5030	5655	1010
		778036 09/01/24 Landscape 9/24	332.50			10 5040	5655	1010
		778036 09/01/24 Landscape 9/24	3,000.00			10 5050	5655	1010
		778036 09/01/24 Landscape 9/24	332.50			10 5090	5655	1010
964		899 SCA OF CA, LLC	6,538.14					
	Sweeping 9/24							
		135979SP 09/05/24 St. Sweep 9/24	6,538.14			10 5070	5642	1010
965		386 MARIA SHAFER	93.75					
	Minutes 8/6							
		RCS0-047 09/03/24 Minutes 8/6	93.75			10 5010	5010	1010
966		1048 Vital Records Control	168.34					
	Record Storage							
		4430827 08/31/24 Record Storage	168.34			10 5010	5045	1010
967		22 WEST COAST ARBORISTS, INC.	1,012.30					
	Prune 8/1-8/15							
		218237 08/15/24 Prune 8/1-8/15	1,012.30			10 5080	5656	1010
		# of Claims 8	Total: 16,887.53					

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-3**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza  
Accountant Michael Matsumoto

**Subject:** SEPTEMBER 2024 REVENUE AND EXPENDITURE REPORT AND OCTOBER 2024 WARRANTS

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for September 2024.

**INFORMATION**

The Revenue and Expenditure Report is submitted on a monthly basis, as an indication of the District's unaudited year-to-date revenue and expenses. The attached Warrant Register contains checks and electronic funds transfers from October 1, 2024, to October 31, 2024.

**ATTACHMENTS**

1. Revenue and Expenditure Report for the month of September 2024
2. Explanation of Significant Variances from budgeted amounts
3. October 2024 Warrants

**Rossmoor Community Services District  
 Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual  
 For the month ended September 30, 2024**

	Original Budget	Amended Budget	Current Month	YTD	YTD Var	YTD % Bud
<b>Revenues:</b>						
Property taxes	\$ 1,339,800	\$ 1,339,800	\$ 24,446	\$ 26,108	\$ (1,313,692)	1.95%
Street light assessments	468,300	468,300	8,498	9,075	(459,225)	1.94%
Interest on investments	30,000	30,000	-	-	(30,000)	0.00%
From other governmental agencies	140,000	140,000	-	(39,824)	(179,824)	-28.45%
Permit and rental fees	187,300	187,300	26,094	68,505	(118,795)	36.58%
Misc./Sponsorships	35,000	35,000	719	10,929	(24,071)	31.23%
<b>Total Revenues</b>	<b>2,200,400</b>	<b>2,200,400</b>	<b>59,757</b>	<b>74,793</b>	<b>(2,125,607)</b>	<b>3.40%</b>
<b>Expenditures:</b>						
Administration	1,286,730	1,286,730	76,570	301,532	985,198	23.43%
Recreation	68,650	68,650	8,089	34,510	34,140	50.27%
Rossmoor park	198,290	198,290	17,700	40,564	157,726	20.46%
Montecito center	13,910	13,910	1,105	3,682	10,228	26.47%
Rush park	132,400	132,400	12,635	33,521	98,879	25.32%
Street lighting	120,800	120,800	10,087	30,262	90,538	25.05%
Street sweeping	81,360	81,360	6,538	19,614	61,746	24.11%
Parkway trees	194,650	194,650	1,060	1,857	192,793	0.95%
Mini-parks and medians	15,700	15,700	1,441	4,512	11,188	28.74%
<b>Total Expenditures</b>	<b>2,112,490</b>	<b>2,112,490</b>	<b>135,225</b>	<b>470,054</b>	<b>1,642,436</b>	<b>22.25%</b>
<b>Changes in fund balance</b>	<b>87,910</b>	<b>87,910</b>	<b>\$ (75,468)</b>	<b>(395,261)</b>	<b>\$ (483,171)</b>	
<b>Fund balance:</b>						
Beginning of year	1,935,281	1,935,281		1,935,281		
End of period	<u>2,023,191</u>	<u>2,023,191</u>		<u>1,540,020</u>		
<b>Cash Balances at 9/30/24:</b>						
Checking				259,794		
LAIF				1,293,285		
<b>Total</b>				<u>1,553,079</u>		



10/23/24  
14:50:29

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 24

Page: 1 of 2  
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	% Received
10 General Fund						
3000 Property Tax						
3001	Current Secure Property Tax	0.00	0.00	1,217,200.00	1,217,200.00	0 %
3002	Current Unsecured Prop Tax	21,436.64	21,436.64	36,000.00	14,563.36	60 %
3003	Prior Secured property Tax	2,101.63	2,978.10	7,600.00	4,621.90	39 %
3004	Prior Unsecured Property Tax	0.00	0.00	700.00	700.00	0 %
3005	Delinquent Propert Taxes	321.63	448.46	2,500.00	2,051.54	18 %
3006	Current Supplemental Assessment	586.35	1,244.62	41,100.00	39,855.38	3 %
3007	Prior supplemental assessment	0.00	0.00	8,800.00	8,800.00	0 %
3008	Public Utility Tax	0.00	0.00	20,400.00	20,400.00	0 %
3009	State Homeowners prop. Tax Relief	0.00	0.00	5,500.00	5,500.00	0 %
	Account Group Total:	24,446.25	26,107.82	1,339,800.00	1,313,692.18	2 %
3100						
3101	Street light assessments	8,497.99	9,075.58	468,300.00	459,224.42	2 %
	Account Group Total:	8,497.99	9,075.58	468,300.00	459,224.42	2 %
3200						
3201	Interest on Investments	0.00	0.00	30,000.00	30,000.00	0 %
	Account Group Total:	0.00	0.00	30,000.00	30,000.00	0 %
3300 INTERGOVERNMENTAL REVENUE						
3301	Prop 68 Grant Funding	0.00	-39,824.00	60,000.00	99,824.00	-66 %
3304	County street sweep reimbursement	0.00	0.00	80,000.00	80,000.00	0 %
	Account Group Total:	0.00	-39,824.00	140,000.00	179,824.00	-28 %
3400 RENTAL & PERMITS						
3401	Tennis Courts Reservations	2,074.00	6,478.00	21,000.00	14,522.00	31 %
3402	Tennis Instructor Private Lessons	2,128.50	4,941.75	16,000.00	11,058.25	31 %
3403	Basketball Court Reservations	501.00	551.00	0.00	-551.00	%
3404	Sand Volleyball Court Reservations	0.00	50.00	0.00	-50.00	%
3405	Rossmoor Park Ball Field Reservations	3,046.00	5,640.25	12,500.00	6,859.75	45 %
3406	Rush Park Ball field reservations	468.75	3,990.75	12,500.00	8,509.25	32 %
3407	Pickleball Reservation	4,358.00	13,379.00	12,000.00	-1,379.00	111 %
3408	Pickleball Instructor Private Lessons	33.00	82.50	3,000.00	2,917.50	3 %
3411	Signature Wall Banner Rental	21.00	104.00	300.00	196.00	35 %
3421	Tree Revenue	283.00	1,233.00	5,000.00	3,767.00	25 %
3422	Tree Violation Fines	300.00	900.00	0.00	-900.00	%
3431	Rossmoor Building Rental	0.00	535.50	2,500.00	1,964.50	21 %
3432	Rossmoor Park Picnic Site	173.25	1,165.75	2,500.00	1,334.25	47 %
3441	Montecito Building Rental	5,176.50	9,341.00	25,000.00	15,659.00	37 %
3451	Rush Building Rental	6,012.90	16,779.91	67,000.00	50,220.09	25 %
3452	Rush Park Picnic Site	1,518.50	2,743.50	7,000.00	4,256.50	39 %
3453	Rush Park Kitchen	0.00	589.39	1,000.00	410.61	59 %
	Account Group Total:	26,094.40	68,505.30	187,300.00	118,794.70	37 %
3500						
3501	MISC REVENUE	718.76	928.69	10,000.00	9,071.31	9 %
3502	Sponsorships	0.00	10,000.00	25,000.00	15,000.00	40 %
	Account Group Total:	718.76	10,928.69	35,000.00	24,071.31	31 %

10/23/24  
14:50:29

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 9 / 24

Page: 2 of 2  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
	Fund Total:	59,757.40	74,793.39	2,200,400.00	2,125,606.61	3 %
	Grand Total:	59,757.40	74,793.39	2,200,400.00	2,125,606.61	3 %

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
5000							
5010 Administration							
4000	Board of Directors Compensatn	600.00	2,600.00	11,000.00	11,000.00	8,400.00	24%
4002	Salaries - Part-time	5,229.73	17,739.93	82,900.00	82,900.00	65,160.07	21%
4003	Overtime	1,473.56	4,570.97	12,360.00	12,360.00	7,789.03	37%
4006	SALARIES - ADMINISTRATION	19,889.55	60,482.00	262,600.00	262,600.00	202,118.00	23%
4007	VEHICLE ALLOWANCE (MILEAGE	469.99	602.65	2,160.00	2,160.00	1,557.35	28%
4008	SALARIES - PARK AND RECREATION	13,814.40	44,284.12	175,300.00	175,300.00	131,015.88	25%
4009	SALARIES - Park /TREE MAINTENANCE	4,962.72	15,597.13	61,400.00	61,400.00	45,802.87	25%
4010	Workers Compensation Insurance	0.00	10,500.00	11,500.00	11,500.00	1,000.00	91%
4011	Medical Insurance	0.00	24,335.88	99,780.00	99,780.00	75,444.12	24%
4015	Federal Payroll Tax -FICA	3,549.50	11,278.19	58,080.00	58,080.00	46,801.81	19%
4019	Deferred Comp - ER Match	0.00	0.00	10,900.00	10,900.00	10,900.00	0%
5002	Insurance - Liability	0.00	49,059.00	48,700.00	48,700.00	-359.00	101%
5004	Memberships and Dues	0.00	3,187.22	10,820.00	10,820.00	7,632.78	29%
5006	Travel & Meetings	118.78	1,314.43	2,710.00	2,710.00	1,395.57	49%
5007	Televised Meeting Costs	1,728.23	3,037.49	23,790.00	23,790.00	20,752.51	13%
5008	Gasoline	262.99	978.24	5,410.00	5,410.00	4,431.76	18%
5010	Publications & Legal Notices	318.75	581.25	8,120.00	8,120.00	3,806.21	7%
5012	Printing	258.10	523.79	4,330.00	4,330.00	7,538.75	12%
5014	Postage	48.68	253.08	2,160.00	2,160.00	1,906.92	12%
5016	Office & Meeting Supplies	2,350.43	4,141.03	16,220.00	16,220.00	12,078.97	26%
5018	Janitorial Supplies	0.00	19.85	21,410.00	21,410.00	21,390.15	0%
5020	Telephone	912.68	1,802.71	10,820.00	10,820.00	9,017.29	17%
5021	Computer/Email/Server Costs	766.22	1,533.98	9,270.00	9,270.00	7,736.02	17%
5030	Vehicle Maintenance	0.00	4,246.99	10,820.00	10,820.00	6,573.01	39%
5032	Building & Grounds-Maintenance	8,179.72	11,247.08	87,600.00	87,600.00	76,352.92	13%
5045	Miscellaneous Expenditures	490.72	2,903.51	21,630.00	21,630.00	18,726.49	13%
5046	Bank Service Charge	212.22	745.48	4,330.00	4,330.00	3,584.52	17%
5050	Elections	0.00	0.00	13,820.00	13,820.00	13,820.00	0%
5610	Legal Services	0.00	2,590.00	45,000.00	45,000.00	42,410.00	6%
5615	Financial Audit-Consulting	0.00	0.00	20,550.00	20,550.00	20,550.00	0%
5620	Outsource Financial Consultant	6,000.00	12,000.00	74,160.00	74,160.00	62,160.00	16%
5670	Other Professional Services	4,707.43	7,692.71	44,100.00	44,100.00	36,407.29	17%
6010	Equipment	123.92	495.68	2,160.00	2,160.00	1,664.32	23%
6025	Software	102.00	1,187.64	10,820.00	10,820.00	9,632.36	11%
	Account Total:	76,570.32	301,532.03	1,286,730.00	1,286,730.00	985,197.97	23%
5020 Recreation							
5017	Community Events	8,089.38	34,510.09	68,650.00	68,650.00	34,139.91	50%
	Account Total:	8,089.38	34,510.09	68,650.00	68,650.00	34,139.91	50%
5030 Rossmoor Park							
5022	Utilities	1,383.13	4,013.73	13,520.00	13,520.00	9,506.27	30%
5023	Water	9,406.37	22,317.06	64,890.00	64,890.00	42,572.94	34%
5025	SECURED PROP TAX	0.00	0.00	1,300.00	1,300.00	1,300.00	0%
5034	Alarm Systems/Security	0.00	123.00	1,080.00	1,080.00	957.00	11%
5045	Miscellaneous Expenditures	3,910.47	5,110.47	4,870.00	4,870.00	-240.47	105%
5051	Equipment Rental	0.00	0.00	550.00	550.00	550.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	1,080.00	1,080.00	1,080.00	0%



ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 24

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
5655	Landscape Maintenance / Janitorial	3,000.00	9,000.00	36,000.00	36,000.00	27,000.00	25%
6005	Buildings and Improvements	0.00	0.00	75,000.00	75,000.00	75,000.00	0%
	Account Total:	17,699.97	40,564.26	198,290.00	198,290.00	157,725.74	20%
5040 Montecito Center							
5022	Utilities	361.54	850.17	2,160.00	2,160.00	1,309.83	39%
5023	Water	410.66	1,391.13	4,870.00	4,870.00	3,478.87	29%
5025	SECURED PROP TAX	0.00	0.00	1,080.00	1,080.00	1,080.00	0%
5034	Alarm Systems/Security	0.00	126.00	700.00	700.00	574.00	18%
5045	Miscellaneous Expenditures	0.00	0.00	550.00	550.00	550.00	0%
5052	Minor Facility Repairs /Tools	0.00	316.67	550.00	550.00	233.33	58%
5655	Landscape Maintenance / Janitorial	332.50	997.50	4,000.00	4,000.00	3,002.50	25%
	Account Total:	1,104.70	3,681.47	13,910.00	13,910.00	10,228.53	26%
5050 Rush Park							
5022	Utilities	3,984.53	10,261.41	34,180.00	34,180.00	23,918.59	30%
5023	Water	5,649.87	13,595.98	54,080.00	54,080.00	40,484.02	25%
5025	SECURED PROP TAX	0.00	0.00	4,540.00	4,540.00	4,540.00	0%
5034	Alarm Systems/Security	0.00	126.00	870.00	870.00	744.00	14%
5045	Miscellaneous Expenditures	0.00	205.66	550.00	550.00	344.34	37%
5051	Equipment Rental	0.00	0.00	1,630.00	1,630.00	1,630.00	0%
5052	Minor Facility Repairs /Tools	0.00	331.46	550.00	550.00	218.54	60%
5655	Landscape Maintenance / Janitorial	3,000.00	9,000.00	36,000.00	36,000.00	27,000.00	25%
	Account Total:	12,634.40	33,520.51	132,400.00	132,400.00	98,879.49	25%
5060 Street Lighting							
5650	Street Lighting and Maintenance	10,087.32	30,261.96	120,800.00	120,800.00	90,538.04	25%
	Account Total:	10,087.32	30,261.96	120,800.00	120,800.00	90,538.04	25%
5070 Street Sweeping							
5642	Street Sweeping	6,538.14	19,614.42	81,360.00	81,360.00	61,745.58	24%
	Account Total:	6,538.14	19,614.42	81,360.00	81,360.00	61,745.58	24%
5080 Parkway Trees							
5017	Community Events	0.00	0.00	1,630.00	1,630.00	1,630.00	0%
5656	Tree Trimming	1,012.30	1,809.90	141,110.00	141,110.00	139,300.10	1%
5660	TREE REMOVAL	0.00	0.00	3,240.00	3,240.00	3,240.00	0%
6015	Trees	47.54	47.54	48,670.00	48,670.00	48,622.46	0%
	Account Total:	1,059.84	1,857.44	194,650.00	194,650.00	192,792.56	1%
5090 Mini-Parks and Medians							
5022	Utilities	17.11	18.64	550.00	550.00	531.36	3%
5023	Water	1,091.52	3,496.32	10,820.00	10,820.00	7,323.68	32%
5045	Miscellaneous Expenditures	0.00	0.00	110.00	110.00	110.00	0%
5051	Equipment Rental	0.00	0.00	110.00	110.00	110.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	110.00	110.00	110.00	0%
5655	Landscape Maintenance / Janitorial	332.50	997.50	4,000.00	4,000.00	3,002.50	25%
	Account Total:	1,441.13	4,512.46	15,700.00	15,700.00	11,187.54	29%
	Account Group Total:	135,225.20	470,054.64	2,112,490.00	2,112,490.00	1,642,435.36	22%

10/23/24  
14:42:24

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 9 / 24

Page: 3 of 3  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Fund Total:	135,225.20	470,054.64	2,112,490.00	2,112,490.00	1,642,435.36	22%
	Grand Total:	135,225.20	470,054.64	2,112,490.00	2,112,490.00	1,642,435.36	22%

**EXPLANATION OF SIGNIFICANT VARIANCES FROM BUDGETED AMOUNTS  
SEPTEMBER 2024**

**Revenue Accounts**

Account Code	%	Item	Explanation
3301	-66	Prop 68 Grant Funding	FY 24-25 only has the reversal for accrual. Will balance back to 0 once money comes in from State.
3405	45	Rush Park Ball Field Reservations	High usage of area due to Summer time.
3407	111	Pickleball Reservation	High usage of courts due to Summer time.
3432	47	Rossmoor Park Picnic Site	High usage of area due to Summer time.
3453	59	Rush Park Kitchen	Provided more amenities and made it more appealing to rent out.
3502	40	Sponsorships	Sponsorships received for Family Festival

**Expenditure Accounts**

Account Code	%	Item	Explanation
5010-4010	91	Workers Compensation Insurance	All dues paid for FY. Do not anticipate going over budget.
5010-4019	0	Deferred Comp - ER Match	Program is in the approval process and will begin in November.
5010-5002	101	Insurance - Liability	All dues paid for FY. Do not anticipate any more expenses for FY.
5010-5006	49	Travel & Meetings	A few unanticipated meetings this year. Will make a midyear adjustment.
5020-5017	50	Community Events	Higher due to Movie in the Park and Family Festival. Most events completed by December. Will make a midyear adjustment.
5030-5045	105	Rossmoor Park Misc Expenditures	Tennis/Pickleball court improvements. Will make a midyear adjustment.
5040-5052	58	Montecito Center Min. Facility Repairs	Service call to fix and perform maintenance on gate.
5050-5052	60	Rush Park Minor Facility Repairs/Tools	Unanticipated emergency AC unit repair.



**ATTACHMENT 3**

10/02/24  
14:32:56

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 10/24

Page: 1 of 2  
Report ID: AP100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
968		923 U.S BANK CAL-CARD	14,334.55					
CC 9-25-24		09/25/24 CalCard 9-25-24	14,334.55			10 5010	5045	1010
969		999999 DONNA SHALBEY	178.50					
Deposit Refund		09/25/24 Deposit refund Shalbey	262.50			10 2220		1010
		09/25/24 Extra time	-84.00			10 3451		1010
970		999999 SAIMA SHAMEEM	210.00					
Deposit Refimd		09/30/24 Deposit refund Shameem	210.00			10 2220		1010
971		999999 JERRY TAYLOR	47.25					
Refund		09/16/24 Refund Taylor	47.25			10 3432		1010
972		999999 JAN TROJAN	262.50					
Refund Deposit		09/30/24 Refund Deposit - Trojan	262.50			10 2220		1010
973		1081 All County Backflow	480.00					
Backflow prevention testing		5177 08/27/24 Backflow prevention testing	480.00			10 5010	5032	1010
974		304 CBE SOLUTIONS	213.90					
Copier Usage 9/20/24		IN2774119 09/20/24 Copier usage	213.90			10 5010	5012	1010
975		623 CELL BUSINESS EQUIPMENT	123.92					
Copier lease		5031364542 09/14/24 Copier lease	123.92			10 5010	6010	1010
976		1061 Enriched Farms	500.00					
Easter Egg extravaganza		32824 09/22/24 Easter Egg Eggstravaganza	500.00			10 5020	5017	1010
977		1011 Governmental Financial Services	6,000.00					
September		10/01/24 September Acctg	6,000.00			10 5010	5620	1010

**SEPTEMBER 2024 CREDIT CARD STATEMENT**

MERCHANT/DESCRIPTION	TRANSACTION DATE	ACCOUNT CODE	AMOUNT	INVOICE #/NOTES	APPROVAL
CFBTCL	8/26/2024	5010-5020	\$ 541.02		JM
QR.IO GENERATOR	8/28/2024	5010-5045	\$ 35.00		JM
SITEONE LANDSCAPE	9/4/2024	5010-5032	\$ 886.63		JM
NICK'S DELI	9/6/2024	5010-5016	\$ 63.28		JM
COSTCO	9/6/2024	5010-5016	\$ 137.16		JM
ULINE	9/10/2024	5010-5018	\$ 1,865.15		JM
PAYPAL	9/9/2024	5010-5006	\$ 120.00		JM
MICROSOFT	9/10/2024	5010-5021	\$ 325.00		JM
QR.IO GENERATOR	8/28/2024	5010-5045	\$ (35.00)	CREDITED BACK	JM
CHICK-FIL-A	9/10/2024	5010-5016	\$ 25.86		JM
RALPHS	9/11/2024	5010-5016	\$ 36.57		JM
ULINE	9/12/2024	5010-5018	\$ 2,628.60		JM
STAPLES	9/11/2024	5010-5016	\$ 18.25		JM
HOME DEPOT	9/11/2024	5010-5016	\$ 322.06		JM
COAST PARTY RENTALS	9/13/2024	5020-5017	\$ 907.36		JM
ECONOMIC LAUNDRY	9/12/2024	5010-5045	\$ 18.00		JM
AJ PORTABLE RESTROOMS	9/13/2024	5020-5017	\$ 600.00		JM
AJ PORTABLE RESTROOMS	9/13/2024	5020-5017	\$ 275.00		JM
MONDRAGON TOWING	9/16/2024	5010-5030	\$ 145.00		JM
LLOYD PEST CONTROL	9/16/2024	5010-5032	\$ 55.00		JM
TAB ANSWER NETWORK	9/17/2024	5010-5020	\$ 26.25		JM
FRONTIER	9/18/2024	5010-5020	\$ 81.53		JM
FRONTIER	9/18/2024	5010-5021	\$ 280.35		JM
FRONTIER	9/18/2024	5010-5021	\$ 109.16		JM
HOME DEPOT	9/16/2024	5010-5016	\$ 143.34		JM
HOME DEPOT	9/17/2024	5010-5016	\$ (80.74)	CREDITED BACK	JM
HOME DEPOT	9/17/2024	5010-5032	\$ 242.25		JM
WESTERN CHAPTER INTERNAT	9/20/2024	5010-5006	\$ 175.00		JM
SITEONE LANDSCAPE	9/20/2024	5010-5032	\$ 2,061.68		JM
ECONOMIC LAUNDRY	9/20/2024	5010-5045	\$ 28.50		JM
NORM REEVES	9/24/2024	5010-5030	\$ 2,297.29		JM
<b>TOTAL</b>			<b>\$ 14,334.55</b>		

10/02/24  
14:32:56

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 10/24

Page: 2 of 2  
Report ID: AP100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
978		1069 LandCare Holdings, Inc.	1,100.00					
		Repair sprinkler valves						
	788598	09/26/24 Replace two valves	800.00			10 5010	5032	1010
	788600	09/26/24 Repair valve Rush	300.00			10 5010	5032	1010
979		386 MARIA SHAFER	75.00					
		Minutes 9/10						
		RCSD-048 09/26/24 Minutes 9/10/24	75.00			10 5010	5010	1010
980		760 COUNTY OF ORANGE	6,378.54					
		Prop Tax						
		10/01/24 Rush Prop Tax	4,307.70			10 5050	5025	1010
		10/01/24 Montecito Prop Tax	945.26			10 5040	5025	1010
		10/01/24 Hedwig Prop Tax	1,125.58			10 5030	5025	1010
981		970 RIVERA PAINTING PLUS	1,200.00					
		Painting Park Benches						
		999 09/23/24 Paint Park Benches	1,200.00			10 5010	5032	1010
982		629 UNITED RENTALS INC	758.03					
		Light Towers 9/14/24						
		238853379- 09/17/24 Light Towers 9/14/24	758.03			10 5020	5017	1010
983		22 WEST COAST ARBORISTS, INC.	11,671.90					
		Tree Maint						
		218970 08/31/24 Tree removal 8/31	1,147.50			10 5080	5660	1010
		218970 08/31/24 Crew Rental for Trees 8/31	5,184.40			10 5080	5656	1010
		219409 09/15/24 Pruning 9/15	5,340.00			10 5080	5656	1010
		# of Claims 16	Total: 43,534.09					



10/16/24  
15:26:04

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 10/24

Page: 1 of 2  
Report ID: AP100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
984		999999 SHERRY BECK	210.00								
		Deposit Refund									
	10/08/24	Deposit Refund - Beck	210.00			10		2220			1010
985		999999 OFELIA DAVIS	336.00								
		Event cancellation - Davis									
	10/10/24	Event Cancellation - Davis	126.00			10		3441			1010
	10/10/24	Deposit Refund - Davis	210.00			10		2220			1010
986		999999 MAHESH NUKULA	262.50								
		Deposit refund									
	10/11/24	Deposit refund - Nukula	262.50			10		2220			1010
987		999999 LYNDA TYLER	210.00								
		Deposit refund									
	10/09/24	Deposit Refund - Tyler	210.00			10		2220			1010
988		1082 Beau Berglund Academy	200.00								
		Family Fun Day - instruction									
	11102024 10/02/24	Pickleball instruction	200.00			10		5020	5017		1010
989		49 CITY OF BREA	2,000.00								
		IT Sept 24									
	ASIT001451 10/15/24	IT Sept 24	2,000.00			10		5010	5670		1010
990		575 ELITE SPECIAL EVENTS, INC.	325.00								
		Family Fest 9/14									
	159 10/09/24	Family Fest 9/14	325.00			10		5020	5017		1010
991		205 GAME TIME INC	204.29								
		Age stickers									
	PJI-025088 09/24/24	Age stickers	204.29			10		5010	5032		1010
992		212 JONES & MAYER	2,517.50								
		Atty Svcs September									
	125325 09/30/24	Legal Sept 24	2,517.50			10		5010	5610		1010
993		1069 LandCare Holdings, Inc.	7,177.50								
		Grounds Maint									
	754981 06/14/24	Woodchips at Rush 6/24	2,425.00			10		5010	5032		1010
	754982 06/14/24	Sprinkler Line south of tennis	1,460.00			10		5010	5032		1010
	765738 08/18/24	Water Line - Rossmoor Park	1,252.50			10		5010	5032		1010
	784149 09/03/24	Irrigation Rossmoor Park	990.00			10		5010	5032		1010
	784150 09/03/24	Rush Irrigation	1,050.00			10		5010	5032		1010

10/16/24  
15:26:04

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 10/24

Page: 2 of 2  
Report ID: AP100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
994		150 JOE MENDOZA	1,018.76					
	Sept Exp							
	10/15/24	Mileage Sept	107.20			10 5010	4007	1010
	10/15/24	Hotel - CJPIA	748.08			10 5010	5006	1010
	10/15/24	Mileage - CJPIA 10/10-11	163.48			10 5010	4007	1010
995		1083 Performance Pickleball, LLC	200.00					
	Pickleball Instruction 11/10							
	1052024 10/02/24	Pickleball instruction 11/10	200.00			10 5020	5017	1010
996		899 SCA OF CA, LLC	6,538.14					
	October Street Sweeping							
	136158SP 10/14/24	October Street Sweeping	6,538.14			10 5070	5642	1010
997		309 TRIPEPI SMITH	2,120.99					
	Sept Meeting AV							
	13336 09/30/24	Sept Meeting AV	2,120.99			10 5010	5007	1010
998		1048 Vital Records Control	170.87					
	Record Storage							
	4522964 09/30/24	Record Storage	170.87			10 5010	5045	1010
999		22 WEST COAST ARBORISTS, INC.	48,327.00					
	Tree Maint							
	219994 09/30/24	Tree Maint	48,327.00			10 5080	5656	1010
		# of Claims 16	Total: 71,818.55					

10/23/24  
13:24:09

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Claim Approval List  
For the Accounting Period: 10/24

Page: 1 of 1  
Report ID: AP100

\* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
1000		1069 LandCare Holdings, Inc.	7,265.00					
		October Landscaping						
	787855	10/01/24 October Landscaping	3,000.00			10 5030	5655	1010
	787855	10/01/24 October Landscaping	332.50			10 5040	5655	1010
	787855	10/01/24 October Landscaping	3,000.00			10 5050	5655	1010
	787855	10/01/24 October Landscaping	332.50			10 5090	5655	1010
	788599	09/26/24 Rossmoor Pk irrigation repair	600.00			10 5010	5032	1010
1001		212 JONES & MAYER	5,617.50					
		August						
	124780	08/31/24 August	5,617.50			10 5010	5610	1010
		# of Claims	2	Total:				12,882.50



## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM E-4**

**Date:** November 12, 2024  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** LONG TERM/NONPROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY

#### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

#### **INFORMATION**

Policy No. 6020 *District Parks and Facilities – Long Term Use* requires that the General Manager inform the Rossmoor Community Services District (RCSD) Board of Directors of annual renewals of long-term User Permits. Attached is a list of pending renewals for the month of January 2024. Each applicant is in good standing; therefore, the General Manager will process and approve the applications in accordance with District policy.

#### **ATTACHMENTS**

1. List of pending Long Term User Permit Renewals for the month of January 2025
2. Policy No. 6020 *District Parks and Facilities – Long Term Use*

## LIST OF PENDING LONG TERM/NON-PROFIT USER PERMIT RENEWALS 2025

**Al-Anon** – January through December  
**Rush Park - East Room**

*Mondays – 6 p.m. to 7 p.m.*  
*Tuesdays – 7 p.m. to 8 p.m.*  
*Wednesdays – 10 a.m. to 11 a.m.*

Al-Anon has rented our facility since 2010. In 2024, the district received approximately \$1,700 in revenue. Attendance is approximately 15-20 at their meetings.

Al-Anon is a consistent user and do not demand much from the facility. We are pleased to have them as facility users.

Anticipated revenue for 2025: \$2,000

---

**Calvary Chapel Los Alamitos** – January through December  
**Rush Park Auditorium**

*Wednesdays 5 p.m. to 8 p.m. – Auditorium*  
*Thursdays 10:30 a.m. to 12:30 p.m. – East Room*  
*Sundays 7 a.m. to 12 p.m. – Auditorium, East Room, West Room*

Calvary Chapel has rented the facility since 2000. In 2024, the District received approximately \$24,000 in rental fees. Attendance is approximately 100 for Sunday services.

Calvary Church is very helpful in maintaining our facility and keeping it clean and organized.

Anticipated revenue for 2025: \$25,000

---

**Yoga Class** – January through December  
**Rush Park - East Room**

*Thursdays - 9 a.m. to 10 a.m.*

The Yoga instructor has rented the facility on a monthly basis since 2017. In 2024, the District received approximately \$800 in revenue. Their average attendance is approximately 10.

Anticipated revenue for 2025: \$1,000

---

**GOND (Go&Disciple) Church** – January through December  
**Rush Park Auditorium**

*Sundays 12 p.m. to 4 p.m. – Auditorium, East Room, West Room*

GOND Church has rented the facility since 2013. In 2024, the District received approximately \$13,300 in revenue. Attendance is approximately 125 for Sunday services.

GOND Church has been very cooperative with both Calvary Chapel and RCSD. They are flexible and amenable to working out schedule changes. They are helpful and volunteer when needed.

Anticipated revenue for 2025: \$14,000

---

**Lil Cottonwood Preschool – September through May  
Montecito Center**

*Monday through Friday - 7 a.m. to 12 p.m.*

Lil Cottonwood Preschool has rented the facility since 2005. In the 2023-24 school year, the District received approximately \$15,400 in revenue. Their attendance is approximately 30.

Lil Cottonwood Preschool provides an educational and day care component that is well received by the community. They are very organized and effective.

Anticipated revenue for 2025: \$15,500

---

**Gather Church – January through December  
Montecito Center**

*Sundays - 9 a.m. to 1 p.m.*

Gather Church has rented the facility on a monthly basis since 2020. In 2024, the District received approximately \$6,300 in revenue. Their average attendance is approximately 30.

Gather Church has been an outstanding user of the facility. They are a perfect fit for the Montecito Center. They are respectful of the facility and the surrounding neighbors.

Anticipated revenue for 2025: \$6,500

---

**The Youth Center – January through December  
Rossmoor Park Community Room**

*Monday through Friday 1 p.m. to 7 p.m. (during the school year)*

*Monday through Friday 7 a.m. to 7 p.m. (summer)*

The Youth Center have rented our facilities since 2015 and are charged \$2,000 per year. In 2024, the District received \$2,000 in revenue. Their attendance is approximately 25 during the school year and 150 during the summer.

The Youth Center provides an outstanding program for youth in the community. The summer day camps and after school programs are well received by the community and fills a gap that RCSD could not provide on its own. The Youth Center also provides volunteers for all of our special events by assisting with set up, tear down, and crafts for participants. They help maintain the facilities by having the flooring cleaned and power washing the cement areas around the exterior of the community centers on an annual basis.

Anticipated revenue for 2025: \$2,000

Rossmoor Community Services District

**Policy**

**No. 6020**

**DISTRICT PARKS AND FACILITIES – LONG-TERM USE**

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

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

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

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

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

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



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-5**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza

**Subject:** APPROVAL OF VACATION BUY-BACK SUBMITTALS FOR RCSD EMPLOYEES REQUESTING PARTICIPATION IN THE DECEMBER 2024 BUY-BACK PROGRAM

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the vacation buy-back request submitted by RCSD employees Omero Perez and Chris Argueta in accordance with Policy No. 2021.

**BACKGROUND**

At the November 10, 2020, RCSD Board meeting, the Board approved Policy No. 2021-*Employee Vacation Buy-Back*. To be eligible for the buy-back program, the policy requires that an employee must take at least one week of vacation in the preceding fiscal year, be employed by the District full-time for a minimum of three years and submit a written request by October 31 for consideration at the November Board meeting. If approved, payment is made the first pay period in December.

**INFORMATION**

Omero Perez and Chris Argueta have submitted the required buy-back application to the General Manager. They each meet all the criteria outlined in Policy No. 2021.

*Fiscal Impact: \$3,860; this amount does not impact the District's budget.*

The General Manager recommends that the Board of Directors approve both Omero Perez's and Chris Argueta's vacation buy-back request for 2024.

**ATTACHMENTS**

1. RCSD Employee Vacation Buy-Back Application (Omero Perez & Chris Argueta)
2. Policy No. 2021 – *Employee Vacation Buy-Back*

ROSSMOOR COMMUNITY SERVICES DISTRICT

EMPLOYEE VACATION BUY-BACK

TO: All Full-time Employees
FROM: Joe Mendoza, General Manager
DATE: 10-24-24
SUBJECT: EMPLOYEE VACATION BUY-BACK

Rossmoor Community Services District full-time employees can sell back to the District a maximum of two weeks of their accrued vacation. In order to be eligible you must:

- 1. Have a minimum of three years of service;
2. Have used at least one week of vacation during the preceding fiscal year (July 1 to June 30); and
3. Submit an Employee Vacation Buy-Back request form to the General Manager from October 15 - 30. Requests will be submitted to the RCSD Board of Directors for approval at their November meeting. If approved by the Board, payment will be made the first pay period in December.

If you are interested in participating in the buy-back program, please fill out the form below and return it to the General Manager for approval.

TO: Joe Mendoza, General Manager
DATE: 10-24-24
NAME: Omero Perez
SIGNATURE: Omero Perez
SUBJECT: VACATION BUY-BACK REQUEST

I would like to sell back to the District 80 hours (maximum of 80 hours) of my accrued vacation time.

NOTE: The IRS requires that taxes be withheld.

Eligibility criteria verified: years of service 30; number of vacation hours used in previous fiscal year 200. District Manager: [Signature] Approved (signature) Page 120 of 170

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**EMPLOYEE VACATION BUY-BACK**

TO: All Full-time Employees

FROM: Joe Mendoza, General Manager

DATE: 10-23-24

SUBJECT: **EMPLOYEE VACATION BUY-BACK**

Rossmoor Community Services District full-time employees can sell back to the District a maximum of two weeks of their accrued vacation. In order to be eligible you must:

1. Have a minimum of three years of service;
2. Have used at least one week of vacation during the preceding fiscal year (July 1 to June 30); and
3. Submit an Employee Vacation Buy-Back request form to the General Manager from October 15 - 30. Requests will be submitted to the RCSD Board of Directors for approval at their November meeting. If approved by the Board, payment will be made the first pay period in December.


If you are interested in participating in the buy-back program, please fill out the form below and return it to the General Manager for approval.

---

TO: Joe Mendoza, General Manager

DATE: 10/24

NAME: CHRIS ARBUETA

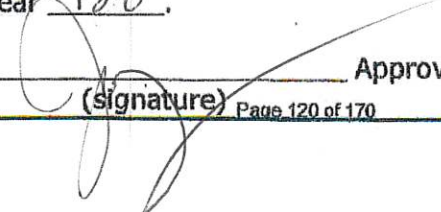
SIGNATURE: 

SUBJECT: **VACATION BUY-BACK REQUEST**

I would like to sell back to the District 40 hours (maximum of 80 hours) of my accrued vacation time.

**NOTE: The IRS requires that taxes be withheld.**

Eligibility criteria verified: years of service 14; number of vacation hours used in previous fiscal year 120.

District Manager:  Approved

(signature) Page 120 of 170

Rossmoor Community Services District

**Policy**

**No. 2021**

**EMPLOYEE VACATION BUY-BACK**

Full-time employees with a minimum of three years of full-time service, who have used at least one week of vacation during the preceding fiscal year, are eligible to apply to sell a maximum of two weeks of accrued vacation leave back to the District at the rate of one-to-one. This opportunity is provided once per year. The approval of the availability of Vacation Buy-Back in any given year is at the sole discretion of the Board of Directors. The employee is required to submit an Employee Vacation Buy-Back request form to the General manager anytime between October 15 to 30. Requests will be submitted to the Board of Directors for approval at their November meeting. If Vacation Buy-Back is approved by the Board for that year, payment will be made the first pay period in December.

Adopted: November 10, 2020



## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM G-1**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** Audit Committee  
Michael Maynard, Chair  
Jo Shade  
General Manager Joe Mendoza

**Subject:** REPORT FROM THE AUDIT COMMITTEE RE: FY 2023-2024 AUDIT

#### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board Of Directors receive the report of the Audit Committee and approve the Final FY 2023-2024 Annual Audit.

#### **INFORMATION**

In accordance with Policy No. 3025, the Audit Committee, represented by Directors Maynard and Shade, met on October 16, 2024 with the District's Auditor, Brad Welibir from Rogers, Anderson, Malody & Scott, LLP (RAMS), Accountant Michael Matsumoto, and the General Manager, to review a draft of the District's FY 2023-2024 Annual Audit. A copy of the Audit Committee agenda is included for reference (Attachment 3).

The following information was provided to the Committee and discussed. The District earned a clean and unmodified report and no material or significant weakness was identified.

#### **Financial Highlights**

- For the FY 2023-2024 the combined fund balance increased \$225,839 from \$1,709,442 to \$1,935,281.
- Total Revenues recognized was \$2,216,473 for FY 2023-2024 and \$2,088,935 for FY 2022-2023, an increase of \$127,538 compared to FY 2022-2023.
- Total Expenditures incurred was \$1,990,634 for FY 2023-2024 and \$1,797,004 for FY 2022-2023, an increase of \$193,630 compared to FY 2022-2023.

## **ATTACHMENTS**

1. DRAFT – Rossmoor Community Services District Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2024.
2. FINAL – Rossmoor Community Services District Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2023.
3. October 16, 2024 Audit Committee Agenda
4. Policy No. 3025 – Annual Financial Audit



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscpa.net

#### PARTNERS

Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradford A. Welebir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)  
Terry P. Shea, CPA (Partner Emeritus)

#### MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA  
Evelyn Morantin-Barcelona, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
John Maldonado, CPA, MSA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA  
Jeffrey McKennan, CPA  
Monica Wysocki, CPA

#### MEMBERS

American Institute of  
Certified Public Accountants

PCPS The AICPA Alliance  
for CPA Firms

Governmental Audit  
Quality Center

California Society of  
Certified Public Accountants



Proud Member of  
**AlliottGlobalAlliance™**

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

### *Independent Auditor's Report*

Board of Directors  
Rossmoor Community Services District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the Rossmoor Community Services District (the entity) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, and have issued our report thereon dated October 16, 2024.

### ***Report on Internal Control over Financial Reporting***

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

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

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

***Report on Compliance and Other Matters***

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

***Purpose of this Report***

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

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 16, 2024





ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscca.net

October 16, 2024

**PARTNERS**

Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)  
Terry P. Shea, CPA (Partner Emeritus)

Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

We have audited the financial statements of the Rossmoor Community Services District (the entity) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 16, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated December 8, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

**MANAGERS / STAFF**

Seong-Hyea Lee, CPA, MBA  
Evelyn Morentin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
John Maldonado, CPA, MSA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA  
Jeffrey McKennan, CPA  
Monica Wysocki, CPA

**MEMBERS**

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

California Society of  
Certified Public Accountants



Proud Member of  
**AlliottGlobalAlliance™**

## **Planned Scope and Timing of the Audit**

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

## **Compliance with All Ethics Requirements Regarding Independence**

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

We have evaluated whether certain nonattest services performed by our firm during the audit have created a significant threat to our independence in relation to the entity. We have identified a threat to our independence (preparation of the entity's financial statements, creating a self-review threat) that if not reduced to an acceptable level, would impair our independence. In order to reduce the threat to an acceptable level, we have applied the following safeguard:

Prior to the issuance of the entity's financial statements, another partner or manager, independent of the engagement, will review the financial statements.

## **Significant Risks Identified**

We have identified the possibility of the following significant risks:

*Management's override of internal controls over financial reporting* – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

*Revenue recognition* – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the entity is included in Note 1 to the financial statements. There have been no initial selection of accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates and Related Disclosures*

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

The entity had no sensitive accounting estimates affecting the entity's financial statements.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the entity's financial statements relate to:

The disclosure of fair value of investments in the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets (and related accumulated depreciation) in the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

### **Significant Difficulties Encountered during the Audit**

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

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion unit.

### **Disagreements with Management**

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

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 16, 2024.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, the entity utilized the services of *Governmental Financial Services* for accounting consulting services.

### **Other Significant Matters, Findings, or Issues**

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

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

Very truly yours,

*Rogers, Anderson, Malody & Scott, LLP.*





**ROSSMOOR COMMUNITY SERVICES DISTRICT**  
3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-370

October 16, 2024

Rogers, Anderson, Malody & Scott, LLP

This representation letter is provided in connection with your audit of the basic financial statements of Rossmoor Community Services District (the entity) as of June 30, 2024 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, of the various opinion units of the entity in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 16, 2024:

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 8, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, a process to monitor the system of internal controls.

### Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All information provided in electronic form are true representations of the original documents.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained In Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

#### **Cybersecurity**

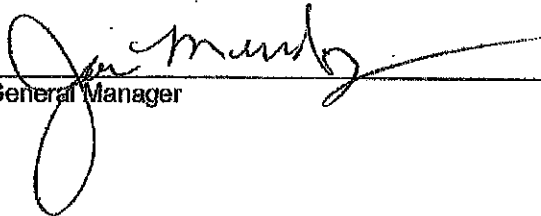
- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

#### **Required Supplementary Information**

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation
- of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

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





**Rossmoor Community Services District**

**Financial Statements  
and  
Independent Auditor's Report**

**For the Year Ended**

**June 30, 2024**

Rossmoor Community Services District  
Financial Statements with Independent Auditor's Report  
June 30, 2024  
Table of Contents

---

Page

**FINANCIAL SECTION**

Independent Auditor's Report..... 1

Management's Discussion and Analysis ..... 4

**Basic Financial Statements:**

Government-Wide Financial Statements:

Statement of Net Position ..... 9

Statement of Activities ..... 10

Governmental Funds Financial Statements:

Balance Sheet ..... 11

Reconciliation of the Balance Sheet of Governmental Funds to the  
Government-Wide Statement of Net Position..... 12

Statement of Revenues, Expenditures, and Changes in Fund Balances ..... 13

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Government-Wide  
Statement of Activities ..... 14

Notes to the Basic Financial Statements ..... 15

**Required Supplementary Information:**

General Fund – Budgetary Comparison Schedule ..... 27



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscpa.net

## *Independent Auditor's Report*

Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and the major fund information of Rossmoor Community Services District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District, as of June 30, 2024, 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 and the State Controller's *Minimum Audit Requirements for California Special Districts*, as well as accounting systems prescribed by the State Controller's Office and State regulations governing special districts.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Governmental Auditing Standards*) and the *State Controller's Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **PARTNERS**

Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)  
Terry P. Shea, CPA (Partner Emeritus)

#### **MANAGERS / STAFF**

Seong-Hyea Lee, CPA, MBA  
Evelyn Morentin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
John Maldonado, CPA, MSA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA  
Jeffrey McKennan, CPA  
Monica Wysocki, CPA

#### **MEMBERS**

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

California Society of  
Certified Public Accountants



### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 16, 2024

## Rossmoor Community Services District

### Management's Discussion and Analysis For the Year Ended June 30, 2024

---

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Rossmoor Community Services District (the District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

#### Financial Highlights

- The District's net position increased 1.1% or \$64,284 to \$5,717,045 in 2024 as a result of this year's operations.
- During the year, the District's property tax revenues increased by 4.5% or \$56,220 in 2024.
- Total revenues from all sources increased by 10.1% or \$202,538 to \$2,216,473 in 2024 primarily due to increases in charges for services and investment income.
- Total expenses increased by 9.9% or \$194,136 to \$2,152,189 in 2024 primarily due to increases in facility maintenance costs, which included resurfacing three tennis courts, resurfacing one basketball court, conversion of a tennis court to four pickleball courts, and reflooring the auditorium at Rush Park.

#### Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

#### Government-Wide Financial Statements

##### *Statement of Net Position and Statement of Activities*

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

## Rossmoor Community Services District

### Management's Discussion and Analysis For the Year Ended June 30, 2024

---

These two statements report the District's *net position* and changes in them. Think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's property tax base to assess the *overall health* of the District.

#### Governmental Funds Financial Statements

##### ***Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance***

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

#### Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Government-Wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. In the case of the District, assets of the District exceeded liabilities by \$5,717,045 (net position, as reported in the table on the following page) as of June 30, 2024.

**Rossmoor Community Services District**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2024**

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Assets:</b>				
Current and other	\$ 1,975,295	\$ 1,798,427	\$ 176,868	9.8%
Capital, net	3,822,793	3,977,702	(154,909)	-3.9%
Total assets	<u>5,798,088</u>	<u>5,776,129</u>	<u>21,959</u>	<u>0.4%</u>
<b>Liabilities:</b>				
Current	71,606	115,460	(43,854)	-38.0%
Due in more than one year	9,437	7,908	1,529	19.3%
Total liabilities	<u>81,043</u>	<u>123,368</u>	<u>(42,325)</u>	<u>-34.3%</u>
<b>Net position:</b>				
Investment in capital assets	3,822,793	3,977,702	(154,909)	-3.9%
Unrestricted	1,894,252	1,675,059	219,193	13.1%
Total net position	<u>\$ 5,717,045</u>	<u>\$ 5,652,761</u>	<u>\$ 64,284</u>	<u>1.1%</u>

A portion of the District's net position, 66.9% or \$3,822,793 as of June 30, 2024, reflects its investment in capital assets (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to operate the District; consequently, these assets are *not* available for future spending. At the end of fiscal year 2024, the District showed a positive balance in its unrestricted net position of \$1,894,252 that may be utilized in future years.

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Total expenses	<u>\$ 2,152,189</u>	<u>\$ 1,958,053</u>	<u>\$ 194,136</u>	<u>9.9%</u>
<b>Program revenues:</b>				
Charges for services	290,327	197,326	93,001	47.1%
Capital grants and contributions	39,824	79,766	(39,942)	-50.1%
Total program revenues	<u>330,151</u>	<u>277,092</u>	<u>53,059</u>	<u>19.1%</u>
Net program expense	<u>1,822,038</u>	<u>1,680,961</u>	<u>141,077</u>	<u>8.4%</u>
<b>General revenues:</b>				
Property taxes	1,300,935	1,244,715	56,220	4.5%
Special assessments	454,142	435,119	19,023	4.4%
Other general revenues	131,245	57,009	74,236	130.2%
Total general revenues	<u>1,886,322</u>	<u>1,736,843</u>	<u>149,479</u>	<u>8.6%</u>
Change in net position	64,284	55,882	8,402	15.0%
Net position, beginning	<u>5,652,761</u>	<u>5,596,879</u>	<u>55,882</u>	<u>1.0%</u>
Net position, ending	<u>\$ 5,717,045</u>	<u>\$ 5,652,761</u>	<u>\$ 64,284</u>	<u>1.1%</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, net position increased by \$64,284 for the fiscal year ended June 30, 2024.

## Rossmoor Community Services District

### Management's Discussion and Analysis For the Year Ended June 30, 2024

---

#### Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2024, the District's General Fund reported a fund balance of \$1,935,281, all of which is classified as unassigned.

#### Capital Asset Administration

Changes in capital assets for fiscal year 2024 were as follows:

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Capital assets	\$ 7,482,618	\$ 7,482,618	\$ -	0.0%
Less: accumulated depreciation	(3,659,825)	(3,504,916)	(154,909)	4.4%
Total capital assets, net	<u>\$ 3,822,793</u>	<u>\$ 3,977,702</u>	<u>\$ (154,909)</u>	<u>-3.9%</u>

At the end of fiscal year 2024, the District's investment in capital assets amounted to \$3,822,793 (net of accumulated depreciation). The decrease in capital assets is primarily comprised of the annual depreciation. The District's investment in capital assets is more fully analyzed in Note 4 to the basic financial statements.

#### Long-term Liabilities Administration

Changes in long-term liabilities for fiscal year 2024 were as follows:

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>
Compensated absences	\$ 41,029	\$ 34,383	\$ 6,646	19.3%
Less: current portion	(31,592)	(26,475)	(5,117)	19.3%
Total long-term liabilities	<u>\$ 9,437</u>	<u>\$ 7,908</u>	<u>\$ 1,529</u>	<u>19.3%</u>

At the end of fiscal year 2024, the District had \$41,029 in compensated absences of which \$9,437 is designated as long-term. The District's long-term liabilities are more fully analyzed in Note 5 to the basic financial statements.



## **Rossmoor Community Services District**

### **Management's Discussion and Analysis For the Year Ended June 30, 2024**

---

#### **Conditions Affecting Current Financial Position**

Management is unaware of any conditions, which could have a significant impact on the District's current financial position, net position or operating results in terms of past, present and future.

#### **Requests for Information**

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager at 3001 Blume Drive, Rossmoor, CA 90720.

**Rossmoor Community Services District**

**Government-Wide Financial Statements  
Statement of Net Position  
June 30, 2024**

---

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 1,816,152
Receivables:	
Accounts	118,282
Taxes	21,053
Interest	19,808
Capital assets not being depreciated	2,866,408
Capital assets being depreciated, net	<u>956,385</u>
 Total assets	 <u>5,798,088</u>
<b>LIABILITIES</b>	
Accounts payable	34,154
Deposits	5,860
Compensated absences - due within one year	31,592
Compensated absences - due in more than one year	<u>9,437</u>
 Total liabilities	 <u>81,043</u>
<b>NET POSITION</b>	
Investment in capital assets	3,822,793
Unrestricted	<u>1,894,252</u>
 Total net position	 <u>\$ 5,717,045</u>

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

**Rossmoor Community Services District**

**Government-Wide Financial Statements  
Statement of Activities  
For the Year Ended June 30, 2024**

Functions/Programs	Expenses	Program Revenues		Net Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 1,164,565	\$ -	\$ -	\$ (1,164,565)
Public services	347,858	78,458	-	(269,400)
Parks and recreation	639,766	211,869	-	(388,073)
Total governmental activities	<u>\$ 2,152,189</u>	<u>\$ 290,327</u>	<u>\$ -</u>	<u>(1,822,038)</u>
General revenues:				
Taxes:				
Property				1,300,935
Special assessments				454,142
Investment income				82,044
Other				<u>49,201</u>
Total general revenues				<u>1,886,322</u>
Change in net position				64,284
Net Position:				
Beginning of year				<u>5,652,761</u>
End of year				<u>\$ 5,717,045</u>

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

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Balance Sheet  
June 30, 2024**

---

	<u>General</u>
<b>ASSETS</b>	
Cash and investments	\$ 1,816,152
Receivables:	
Accounts	118,282
Taxes	21,053
Interest	<u>19,808</u>
Total assets	<u>\$ 1,975,295</u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 34,154
Deposits	<u>5,860</u>
Total liabilities	<u>40,014</u>
Fund balance:	
Unassigned	<u>1,935,281</u>
Total fund balance	<u>1,935,281</u>
Total liabilities and fund balance	<u>\$ 1,975,295</u>

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

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Government-Wide Statement of Net Position  
June 30, 2024**

---

**Fund balance of governmental fund** \$ 1,935,281

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. 3,822,793

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

Compensated absences (41,029)

**Net position of governmental activities** \$ 5,717,045

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



**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended June 30, 2024**

---

	<u>General</u>
<b>REVENUES</b>	
Taxes	\$ 1,300,935
Special assessments	454,142
Intergovernmental	118,282
Charges for services	211,869
Investment income	82,044
Other	<u>49,201</u>
Total revenues	<u>2,216,473</u>
<b>EXPENDITURES</b>	
General government	1,151,599
Public services	347,858
Parks and recreation	307,016
Capital outlay	<u>184,161</u>
Total expenditures	<u>1,990,634</u>
Net change in fund balance	225,839
<b>FUND BALANCE</b>	
Beginning of year	<u>1,709,442</u>
End of year	<u><u>\$ 1,935,281</u></u>

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

**Rossmoor Community Services District**

**Governmental Funds Financial Statements**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund  
Balance of Governmental Fund to the Government-Wide Statement of Activities  
For the Year Ended June 30, 2024**

---

**Net change in fund balance - total governmental funds** \$ 225,839

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 (\$154,909) exceeded capitalized capital outlay (\$-0-) in the current period. (154,909)

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 (6,646)

**Change in net position of governmental activities** \$ 64,284

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

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2024

---

#### 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.

##### B. Basis of Presentation

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board ("GASB") commonly referred to as accounting principles generally accepted in the United States of America ("GAAP"). GASB is the accepted standards-setting body for establishing governmental accounting and financial reporting standards.

##### C. Measurement Focus and Basis of Accounting

###### Government-wide Financial Statements

The government-wide financial statements include a statement of net position and a statement of activities. These statements report information of all nonfiduciary activities of the primary government.

The government-wide financial statements are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, including capital assets and long-term liabilities, are included in the accompany statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned (i.e. 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.). Expenses are recognized in the period when the liability is incurred, regardless of the timing of the related cash flows.

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2024

---

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (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.

**Governmental Fund Financial Statements**

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Fund Balance as presented in these statements to the Net Position presented in the Government-wide Financial Statements. The District presented all funds as major funds.

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 District 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. 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 reports the following major governmental fund:

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. The general operating expenses are paid from this fund.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2024**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**D. Property Taxes**

Property taxes and special assessments associated with the current fiscal year are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal year. Property taxes attach as an enforceable lien on property. Secured and unsecured property taxes are levied on July 1<sup>st</sup>. The unsecured and secured property tax lien date is January 1<sup>st</sup>. Unsecured property taxes become delinquent on August 31<sup>st</sup>. Secured property taxes are payable in two installments, on November 1<sup>st</sup> and February 1<sup>st</sup> of each year, become delinquent on December 10<sup>th</sup> and April 10<sup>th</sup>, respectively. The County of Orange bills and collects the property taxes and remits them to the District according to a payment schedule established by the County. Property tax revenues are recognized when received in cash except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The County is permitted by State law to levy property taxes at 1% of full market value (at the time of purchase) and can increase property assessed value no more than 2% per year.

**E. Cash, Cash Equivalents, and Investments**

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.

The District is a voluntary participant in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Assets-Backed Securities. LAIF's investments are subject to credit risk with full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

Certain disclosures requirements for deposits and investment risks were made in the following area:

- Interest rate risk
- Credit risk
  - Overall
  - Custodial credit risk
  - Concentration of credit risk

**F. Receivables**

All receivables are shown net of an allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2024.



Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2024

---

Note 1 – Summary of Significant Accounting Policies (Continued)

**G. 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 acquisition 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.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

Buildings and structures	7 – 40 years
Computer equipment	3 – 7 years
Motorized vehicles	5 – 10 years

**H. 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. Issuance costs are expensed when incurred.

**I. Compensated Absences**

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.

**J. Net Position**

In government-wide financial statements, net position is classified in the following categories:

Investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation.

Restricted – This component of net position consists of restricted assets reduced by liabilities related to those assets.

Unrestricted – This component of net position is the amount of the assets, liabilities that are not included in the determination of investment in capital assets or the restricted component of net position.

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2024

---

Note 1 – Summary of Significant Accounting Policies (Continued)

**K. Fund Balance**

Nonspendable – amounts that are not in a spendable form (such as prepaids and deposits) 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.

**L. Spending Policy**

For government-wide financial statements, when an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

For governmental fund financial statements, when expenditures are incurred for purposes where only unrestricted fund balances are available, the District's policy is to apply the unrestricted resources in the following order: committed, assigned, and unassigned.

**M. Revenues**

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

Intergovernmental revenue for the year ended June 30, 2024 consists of County street sweeping reimbursements of \$78,458 and the Prop 68 grant of \$39,824. These intergovernmental revenues are presented as program revenues under the public services and general government functions/programs in the statement of activities.

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2024

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**N. Use of Estimates**

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

**O. New Accounting Pronouncement**

For the fiscal year ended June 30, 2024, the financial statements include the adoption of GASB Statement No. 100 *Accounting Changes and Error Corrections*. The purpose of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

**Note 2 – Stewardship, Compliance and Accountability**

**A. Budgetary Data**

Budgets for the General Fund and the Capital Projects Fund are prepared, approved and adopted in accordance with Section 61110 of the government code. Budgetary control is maintained at the total expenditure level of each fund. Unexpended and unencumbered appropriations of the governmental funds automatically lapse at the end of the fiscal year for noncapital projects. 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.

**Note 3 – Cash and Investments**

Cash and investments as of June 30, 2024 consist of the following.

Cash on hand	\$	400
Demand deposits		148,441
Local Agency Investment Fund		<u>1,667,311</u>
Total cash and investments	\$	<u>1,816,152</u>

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2024**

---

**Note 3 – Cash and Investments (Continued)**

**Investments Authorized by the California Government Code and the District’s Investment Policy**

The following table 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.

**Investments Authorized by the California Government Code and the District’s Investment Policy**

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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%	\$75 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

**Local Agency Investment Fund**

The District is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District’s investments in LAIF at June 30, 2024 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2024**

---

**Note 3 – Cash and Investments (Continued)**

**Local Agency Investment Fund (Continued)**

The District invests in LAIF, which had invested 1.40% of the pooled investment funds in Structured Notes and Asset-Back Securities. LAIF determines market value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The District's investment in LAIF is reported at amortized cost at June 30, 2024. 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.

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:

<u>Investment Type</u>	<u>Total</u>	<u>12 months or less</u>	<u>12 months or more</u>
Local Agency Investment Fund	\$ 1,667,311	\$ 1,667,311	\$ -

**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.

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Year End</u>
Local Agency Investment Fund	\$ 1,667,311	N/A	Not rated



## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2024

---

#### Note 3 – Cash and Investments (Continued)

##### 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 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 California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. 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.

The District's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name. California law also allows institutions to secure the District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total cash deposits. The District may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The District did not waive the collateralization requirements.

##### Fair Value of Investments

GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position/balance sheet, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level of inputs are as follows:

- Level 1 -- Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.
- Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liability at the measurement date.

Investments in the Local District Investment Fund (LAIF) are not subject to classification in the fair value hierarchy.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2024**

**Note 4 – Capital Assets**

A summary of changes in capital assets activity for the District's governmental activities for the year ended June 30, 2024 is as follows.

	Balance at June 30, 2023	Increases	Decreases	Balance at June 30, 2024
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,861,158	\$ -	\$ -	\$ 2,861,158
Construction in progress	5,250	-	-	5,250
<b>Total capital assets, not being depreciated</b>	<b>2,866,408</b>	<b>-</b>	<b>-</b>	<b>2,866,408</b>
Capital assets, being depreciated:				
Buildings and structures	4,512,273	-	-	4,512,273
Equipment	44,234	-	-	44,234
Motorized vehicles	59,703	-	-	59,703
<b>Total capital assets, being depreciated</b>	<b>4,616,210</b>	<b>-</b>	<b>-</b>	<b>4,616,210</b>
Less accumulated depreciation for:				
Buildings and structures	(3,447,246)	(144,080)	-	(3,591,326)
Equipment	(12,797)	(6,320)	-	(19,117)
Motorized vehicles	(44,873)	(4,509)	-	(49,382)
<b>Total accumulated depreciation</b>	<b>(3,504,916)</b>	<b>(154,909)</b>	<b>-</b>	<b>(3,659,825)</b>
<b>Total capital assets, being depreciated, net</b>	<b>1,111,294</b>	<b>(154,909)</b>	<b>-</b>	<b>956,385</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 3,977,702</b>	<b>\$ (154,909)</b>	<b>\$ -</b>	<b>\$ 3,822,793</b>

Depreciation expense was charged to the following functions/programs in the statement of activities.

General government	\$ 6,320
Parks and recreation	148,589
	<u>\$ 154,909</u>

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2024

---

#### Note 5 – Long-Term Liabilities

A summary of changes in long-term liabilities for the District's governmental activities for the year ended June 30, 2024 is as follows.

	Balance at June 30, 2023	Additions	Deletions	Balance at June 30, 2024	Due Within One Year
Compensated absences	\$ 34,383	\$ 50,505	\$ (43,859)	\$ 41,029	\$ 31,592

#### Note 6 – Risk Management

Liability coverage for the District is provided through the California Joint Powers Insurance Authority (California JPIA). In addition to liability coverage, the California JPIA offers other coverage programs. The various coverage programs shown below apply to the District. Pollution legal liability insurance, all risk property insurance, and crime insurance are purchased from commercial insurance companies on behalf of the District. Claims administration for the liability program is provided by Carl Warren & Company. Workers' Compensation liability is covered through State Fund Insurance.

##### Comprehensive General and Automobile Liability Coverage

Period: July 1, 2023 to July 1, 2024

Limit: \$50 million combined single limit per occurrence

##### Workers' Compensation Coverage

Period: July 1, 2023 to July 1, 2024

Limit: Statutory benefits, and \$10 million employer's liability

##### Pollution Legal Liability Insurance

Period: July 1, 2023 to July 1, 2024

Limit: \$5 million per member, \$250,000 per occurrence self-insured retention

##### All Risk Property Insurance

Period: July 1, 2023 to July 1, 2024

Deductibles: (a) \$10,000 for Building and Contents, (b) 5% for optional Earthquake and Flood, and (c) \$5,000 for optional Mechanical Breakdown

##### Crime Insurance

Period: July 1, 2023 to July 1, 2024

Deductible: \$5,000 Faithful Performance, Depositor's Forgery, Theft, and Computer Fraud

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2024**

---

**Note 6 – Risk Management (Continued)**

**Adequacy of Protection**

All claims are investigated, valued, reserved, defended, and/or settled in accordance with generally accepted insurance industry practices. There are no existing claims known to the District which would exceed its applicable coverage. For the past three years, no claim has exceeded coverage limits for any of the programs indicated above. Contributions made for pooled self-insurance programs include amounts for claims which may have been incurred but not reported. Management believes the coverage as stated above is adequate and reasonable for the District.

**Note 7 – Commitment and Contingencies**

**Grants and Contracts**

The District has grants and contracts with government agencies which are subject to audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits would not be material.

**Claims and Contingencies**

The District is subject to known and potential claims and contingencies related to lawsuits and other matters arising out of the normal course of its operations. Management, in consultation with legal counsel, has reviewed these matters and determined that no reasonably estimable amount of liability can be determined at this time. Management believes that any ultimate liabilities, if any, associated with such claims and contingencies are not likely to have a material adverse effect on the District's financial position, changes in financial position, or cash flows.

The District participates in the CJPIA primary pool, which provides insurance coverage for any claims that may arise. Accordingly, the District has no deductible liability, and any settlements are expected to be paid directly by CJPIA.

**Rossmoor Community Services District**

**Required Supplementary Information  
General Fund – Budgetary Comparison Schedule  
For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,333,100	\$ 1,333,100	\$ 1,300,935	\$ (32,165)
Special assessments	404,300	404,300	454,142	49,842
Intergovernmental	136,000	136,000	118,282	(17,718)
Charges for services	214,300	187,300	211,869	24,569
Investment income	30,000	30,000	82,044	52,044
Other	35,000	35,000	49,201	14,201
Total revenues	<u>2,152,700</u>	<u>2,125,700</u>	<u>2,216,473</u>	<u>90,773</u>
<b>EXPENDITURES</b>				
General government	1,211,790	1,217,560	1,151,599	65,961
Public services	337,960	337,960	347,858	(9,898)
Parks and recreation	338,960	338,960	307,016	31,944
Capital outlay	214,850	214,850	184,161	30,689
Total expenditures	<u>2,103,560</u>	<u>2,109,330</u>	<u>1,990,634</u>	<u>118,696</u>
Net change in fund balance	<u>\$ 49,140</u>	<u>\$ 16,370</u>	225,839	<u>\$ 209,469</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>1,709,442</u>	
End of year			<u>\$ 1,935,281</u>	



**Rossmoor Community Services District**

**Financial Statements  
and  
Independent Auditor's Report**

**For the Year Ended**

**June 30, 2023**

**Rossmoor Community Services District**

**Financial Statements with Independent Auditor's Report  
June 30, 2023**

**Table of Contents**

---

	<u>Page</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report .....	1
Management's Discussion and Analysis.....	4
<b>Basic Financial Statements:</b>	
Government-Wide Financial Statements:	
Statement of Net Position .....	8
Statement of Activities.....	9
Governmental Funds Financial Statements:	
Balance Sheet.....	10
Reconciliation of the Balance Sheet of Governmental Funds to the Government-Wide Statement of Net Position .....	11
Statement of Revenues, Expenditures and Changes in Fund Balances.....	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities.....	13
Notes to the Basic Financial Statements .....	14
<b>Required Supplementary Information:</b>	
General Fund – Budgetary Comparison Schedule .....	26



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscpa.net

## Independent Auditor's Report

Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

### PARTNERS

Terry P. Shea, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welobir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Brenda L. Odle, CPA, MST (Partner Emeritus)

### MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA  
Evelyn Morentin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
John Maldonado, CPA, MSA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA  
Jeffrey McKennan, CPA

### MEMBERS

American Institute of  
Certified Public Accountants

PCPS The AICPA Alliance  
for CPA Firms

Governmental Audit  
Quality Center

California Society of  
Certified Public Accountants

## Report on the Audit of the Financial Statements

### Opinions

We have audited the financial statements of the governmental activities and the major fund information of Rossmoor Community Services District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District, as of June 30, 2023, 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.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States and the *State Controller's Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



**Rossmoor Community Services District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Rossmoor Community Services District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
November 8, 2023



**Rossmoor Community Services District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Rossmoor Community Services District (the District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

**Financial Highlights**

- The District's net position increased 1.0% or \$55,882 to \$5,652,761 in 2023 as a result of this year's operations.
- During the year, the District's property tax revenues increased by 8.2% or \$94,200 in 2023.
- Total revenues from all sources decreased by 4.1% or \$86,560 to \$2,013,935 in 2023 primarily due to the decrease in operating grants (decreased \$118,578).
- Total expenses decreased by 2.1% or \$41,191 to \$1,958,053 in 2023.

**Using This Financial Report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

**Government-Wide Financial Statements**

***Statement of Net Position and Statement of Activities***

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's property tax base to assess the *overall health* of the District.

**Rossmoor Community Services District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

**Governmental Funds Financial Statements**

***Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance***

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$5,652,761 as of June 30, 2023.

	2023	2022	% Change	\$ Change
<b>Assets:</b>				
Current and other	\$ 1,798,427	\$ 1,513,106	18.86%	\$ 285,321
Capital, net	3,977,702	4,140,651	-3.94%	(162,949)
Total assets	5,776,129	5,653,757		
<b>Liabilities:</b>				
Current	115,460	48,533	137.90%	66,927
Due in more than one year	7,908	8,345	5.24%	(437)
Total liabilities	123,368	56,878		
<b>Net position:</b>				
Investment in capital assets	3,977,702	4,140,651	-3.94%	(162,949)
Unrestricted	1,675,059	1,456,228	15.03%	218,831
Total net position	\$ 5,652,761	\$ 5,596,879		

**Rossmoor Community Services District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

A portion of the District's net position, 70.37% or \$3,977,702 as of June 30, 2023, reflects its investment in capital assets (net of accumulated depreciation), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to operate the District; consequently, these assets are *not* available for future spending. At the end of fiscal year 2023, the District showed a positive balance in its unrestricted net position of \$1,675,059 that may be utilized in future years.

	2023	2022	% Change	\$ Change
Total expenses	\$ 1,958,053	\$ 1,999,244	-2.06%	\$ (41,191)
Program revenues:				
Charges for services	197,326	279,607	-29.43%	(82,281)
Operating grants and contributions	-	118,578	-100.00%	(118,578)
Capital grants and contributions	79,766	75,000	6.35%	4,766
Total program revenues	<u>277,092</u>	<u>473,185</u>		
Net program expense	<u>1,680,961</u>	<u>1,526,059</u>		
General revenues:				
Property taxes	1,244,715	1,150,515	8.19%	94,200
Special assessments	435,119	391,510	11.14%	43,609
Other general revenues	57,009	85,285	-33.15%	(28,276)
Total general revenues	<u>1,736,843</u>	<u>1,627,310</u>		
Change in net position	55,882	101,251		
Net position, beginning	<u>5,596,879</u>	<u>5,495,628</u>		
Net position, ending	<u>\$ 5,652,761</u>	<u>\$ 5,596,879</u>		

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, net position increased by \$55,882 for the fiscal year ended June 30, 2023.

**Governmental Funds Financial Analysis**

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2023, the District's General Fund reported a fund balance of \$1,709,442. This amount is constituted by the District's *unassigned* portion of \$1,709,442.

**Rossmoor Community Services District  
Management's Discussion and Analysis  
For the Year Ended June 30, 2023**

**Capital Asset Administration**

Changes in capital assets for fiscal year 2023 were as follows:

	<u>2023</u>	<u>2022</u>	<u>% Change</u>	<u>\$ Change</u>
Capital assets	\$ 7,482,618	\$ 7,482,618	0.00%	\$ -
Less: accumulated depreciation	<u>(3,504,916)</u>	<u>(3,341,967)</u>	4.88%	(162,949)
Total capital assets, net	<u>\$ 3,977,702</u>	<u>\$ 4,140,651</u>		

At the end of fiscal year 2023, the District's investment in capital assets amounted to \$3,977,702 (net of accumulated depreciation). The decrease in capital assets is primarily comprised of the annual depreciation. The District's investment in capital assets is more fully analyzed in Note 4 to the basic financial statements.

**Long-term Liabilities Administration**

Changes in long-term liabilities for fiscal year 2023 were as follows:

	<u>2023</u>	<u>2022</u>	<u>% Change</u>	<u>\$ Change</u>
Compensated absences	\$ 34,383	\$ 36,283	5.24%	\$ (1,900)
Less: current portion	<u>(26,475)</u>	<u>(27,938)</u>	5.24%	1,463
Total long-term liabilities	<u>\$ 7,908</u>	<u>\$ 8,345</u>		

At the end of fiscal year 2023, the District had \$34,383 in compensated absences of which \$7,908 is designated as long-term. The District's long-term liabilities is more fully analyzed in Note 5 to the basic financial statements.

**Conditions Affecting Current Financial Position**

Management is unaware of any conditions, which could have a significant impact on the District's current financial position, net position or operating results in terms of past, present and future.

**Requests for Information**

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's General Manager at 3001 Blume Drive, Rossmoor, CA 90720.

Rossmoor Community Services District

Government-Wide Financial Statements  
Statement of Net Position  
June 30, 2023

---

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 1,681,426
Receivables:	
Accounts	78,456
Taxes	27,138
Interest	11,407
Capital assets not being depreciated	2,866,408
Capital assets being depreciated, net	<u>1,111,294</u>
 Total assets	 <u>5,776,129</u>
<b>LIABILITIES</b>	
Accounts payable	83,640
Deposits	5,345
Compensated absences - due within one year	26,475
Compensated absences - due in more than one year	<u>7,908</u>
 Total liabilities	 <u>123,368</u>
<b>NET POSITION</b>	
Investment in capital assets	3,977,702
Unrestricted	<u>1,675,059</u>
 Total net position	 <u>\$ 5,652,761</u>

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



**Rossmoor Community Services District**

**Government-Wide Financial Statements  
Statement of Activities  
For the Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		Net Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 985,302	\$ -	\$ -	\$ (985,302)
Public services	317,481	78,456	-	(239,025)
Parks and recreation	655,270	118,870	-	(456,634)
Total governmental activities	<u>\$ 1,958,053</u>	<u>\$ 197,326</u>	<u>\$ -</u>	<u>(1,680,961)</u>
General revenues:				
Taxes:				
Property				1,244,715
Special assessments				435,119
Investment income				7,514
Other				<u>49,495</u>
Total general revenues				<u>1,736,843</u>
Change in net position				55,882
Net Position:				
Beginning of year				<u>5,596,879</u>
End of year				<u>\$ 5,652,761</u>

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

**Rossmoor Community Services District**

**Governmental Funds Financial Statements**

**Balance Sheet**

**June 30, 2023**

---

	<u>General</u>
<b>ASSETS</b>	
Cash and investments	\$ 1,681,426
Receivables:	
Accounts	78,456
Taxes	27,138
Interest	<u>11,407</u>
<b>Total assets</b>	<u><u>\$ 1,798,427</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 83,640
Deposits	<u>5,345</u>
<b>Total liabilities</b>	<u>88,985</u>
 Fund balance:	
Unassigned	<u>1,709,442</u>
<b>Total fund balance</b>	<u>1,709,442</u>
 <b>Total liabilities and fund balance</b>	<u><u>\$ 1,798,427</u></u>

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

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Government-Wide Statement of Net Position  
June 30, 2023**

---

<b>Fund balance of governmental fund</b>	<b>\$ 1,709,442</b>
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.	3,977,702
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences	<u>(34,383)</u>
<b>Net position of governmental activities</b>	<b><u><u>\$ 5,652,761</u></u></b>

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

Rossmoor Community Services District

Governmental Funds Financial Statements  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2023

---

	<u>General</u>
<b>REVENUES</b>	
Taxes	\$ 1,244,715
Special assessments	435,119
Intergovernmental	158,222
Charges for services	193,870
Investment income	7,514
Other	<u>49,495</u>
Total revenues	<u>2,088,935</u>
<b>EXPENDITURES</b>	
General government	982,693
Public services	317,481
Parks and recreation	399,119
Capital outlay	<u>97,711</u>
Total expenditures	<u>1,797,004</u>
Net change in fund balance	291,931
<b>FUND BALANCE</b>	
Beginning of year	<u>1,417,511</u>
End of year	<u>\$ 1,709,442</u>

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

**Rossmoor Community Services District**

**Governmental Funds Financial Statements**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**

**Balance of Governmental Fund to the Government-Wide Statement of Activities**

**For the Year Ended June 30, 2023**

---

**Net change in fund balance - total governmental funds** \$ 291,931

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 (\$162,949) exceeded capitalized capital outlay (\$-0-) in the current period. (162,949)

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.

Decrease in compensated absences 1,900

Certain revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria of availability. However, they are included as revenue in the Governmental-Wide Statement of Activities. (75,000)

**Change in net position of governmental activities** \$ 55,882

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



## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2023

---

#### 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.

##### B. Basis of Presentation

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board ("GASB") commonly referred to as accounting principles generally accepted in the United States of America ("GAAP"). GASB is the accepted standards-setting body for establishing governmental accounting and financial reporting standards.

##### C. Measurement Focus and Basis of Accounting

###### Government-wide Financial Statements

The government-wide financial statements include a statement of net position and a statement of activities. These statements report information of all nonfiduciary activities of the primary government.

The government-wide financial statements are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, including capital assets and long-term liabilities, are included in the accompany statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned (i.e. 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.). Expenses are recognized in the period when the liability is incurred, regardless of the timing of the related cash flows.

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2023

---

#### Note 1 – Summary of Significant Accounting Policies (Continued)

##### C. Measurement Focus and Basis of Accounting (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.

##### Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Fund Balance as presented in these statements to the Net Position presented in the Government-wide Financial Statements. The District presented all funds as major funds.

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 District 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. 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 reports the following major governmental fund:

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. The general operating expenses are paid from this fund.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2023**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**D. Property Taxes**

Property taxes and special assessments associated with the current fiscal year are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal year. Property taxes attach as an enforceable lien on property. Secured and unsecured property taxes are levied on July 1<sup>st</sup>. The unsecured and secured property tax lien date is January 1<sup>st</sup>. Unsecured property taxes become delinquent on August 31<sup>st</sup>. Secured property taxes are payable in two installments, on November 1<sup>st</sup> and February 1<sup>st</sup> of each year, become delinquent on December 10<sup>th</sup> and April 10<sup>th</sup>, respectively. The County of Orange bills and collects the property taxes and remits them to the District according to a payment schedule established by the County. Property tax revenues are recognized when received in cash except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The County is permitted by State law to levy property taxes at 1% of full market value (at the time of purchase) and can increase property assessed value no more than 2% per year.

**E. Cash, Cash Equivalents, and Investments**

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.

The District is a voluntary participant in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Assets-Backed Securities. LAIF's investments are subject to credit risk with full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

Certain disclosures requirements for deposits and investment risks were made in the following area:

- Interest rate risk
- Credit risk
  - Overall
  - Custodial credit risk
  - Concentration of credit risk

**F. Receivables**

All receivables are shown net of an allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023.

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2023

---

Note 1 – Summary of Significant Accounting Policies (Continued)

G. 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 acquisition 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.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

Buildings and structures	7 – 40 years
Computer equipment	3 – 7 years
Motorized vehicles	5 – 10 years

H. 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. Issuance costs are expensed when incurred.

I. Compensated Absences

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.

J. Net Position

In government-wide financial statements, net position is classified in the following categories:

**Investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation

**Restricted** – This component of net position consists of restricted assets reduced by liabilities related to those assets

**Unrestricted** – This component of net position is the amount of the assets, liabilities that are not included in the determination of investment in capital assets or the restricted component of net position

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2023

---

Note 1 – Summary of Significant Accounting Policies (Continued)

K. Fund Balance

**Nonspendable** – amounts that are not in a spendable form (such as prepaids and deposits) 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.

L. Spending Policy

For government-wide financial statements, when an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

For governmental fund financial statements, when expenditures are incurred for purposes where only unrestricted fund balances are available, the District's policy is to apply the unrestricted resources in the following order: committed, assigned, and unassigned.

M. Revenues

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

Intergovernmental revenue for the year ended June 30, 2023 consists of County street sweeping reimbursements of \$78,456 and the Prop 68 grant of \$79,766. These intergovernmental revenues are presented as program revenues under the public services and general government functions/programs in the statement of activities.

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2023

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**N. Use of Estimates**

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

**Note 2 – Stewardship, Compliance and Accountability**

**A. Budgetary Data**

Budgets for the General Fund and the Capital Projects Fund are prepared, approved and adopted in accordance with Section 61110 of the government code. Budgetary control is maintained at the total expenditure level of each fund. Unexpended and unencumbered appropriations of the governmental funds automatically lapse at the end of the fiscal year for noncapital projects. 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.

**Note 3 – Cash and Investments**

Cash and investments as of June 30, 2023 consist of the following.

Cash on hand	\$ 400
Demand deposits	132,872
Local Agency Investment Fund	<u>1,548,154</u>
Total cash and investments	<u>\$ 1,681,426</u>

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

The following table 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.



Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2023

Note 3 – Cash and Investments (Continued)

Investments Authorized by the California Government Code and 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%	\$75 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

**Local Agency Investment Fund**

The District is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District's investments in LAIF at June 30, 2023 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

**Structured Notes** are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

**Asset-Backed Securities**, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2023**

---

**Note 3 – Cash and Investments (Continued)**

**Local Agency Investment Fund (Continued)**

As of June 30, 2023, the District had \$1,548,154 invested in LAIF, which had invested 1.46% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines market value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The District's investment in LAIF is reported at amortized cost at June 30, 2023. 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.

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:

<u>Investment Type</u>	<u>Total</u>	<u>12 months or less</u>	<u>12 months or more</u>
Local Agency Investment Fund	\$ 1,548,154	\$ 1,548,154	\$ -

**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.

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Year End</u>
Local Agency Investment Fund	\$ 1,548,154	N/A	Not rated

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2023

---

#### Note 3 – Cash and Investments (Continued)

##### 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 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 California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. 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.

The District's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name. California law also allows institutions to secure the District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total cash deposits. The District may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The District did not waive the collateralization requirements.

##### Fair Value of Investments

GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position/balance sheet, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date

Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liability at the measurement date.

Investments in the Local District Investment Fund (LAIF) are not subject to classification in the fair value hierarchy.

Rossmoor Community Services District

Notes to Basic Financial Statements  
For the Year Ended June 30, 2023

Note 4 – Capital Assets

A summary of changes in capital assets activity for the District’s governmental activities for the year ended June 30, 2023 is as follows.

	Balance at June 30, 2022	Increases	Decreases	Balance at June 30, 2023
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,861,158	\$ -	\$ -	\$ 2,861,158
Construction in progress	5,250	-	-	5,250
<b>Total capital assets, not being depreciated</b>	<b>2,866,408</b>	<b>-</b>	<b>-</b>	<b>2,866,408</b>
Capital assets, being depreciated:				
Buildings and structures	4,512,273	-	-	4,512,273
Equipment	44,234	-	-	44,234
Motorized vehicles	59,703	-	-	59,703
<b>Total capital assets, being depreciated</b>	<b>4,616,210</b>	<b>-</b>	<b>-</b>	<b>4,616,210</b>
Less accumulated depreciation for:				
Buildings and structures	(3,295,126)	(152,120)	-	(3,447,246)
Equipment	(6,477)	(4,509)	-	(10,986)
Motorized vehicles	(40,364)	(6,320)	-	(46,684)
<b>Total accumulated depreciation</b>	<b>(3,341,967)</b>	<b>(162,949)</b>	<b>-</b>	<b>(3,504,916)</b>
<b>Total capital assets, being depreciated, net</b>	<b>1,274,243</b>	<b>(162,949)</b>	<b>-</b>	<b>1,111,294</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 4,140,651</b>	<b>\$ (162,949)</b>	<b>\$ -</b>	<b>\$ 3,977,702</b>

Depreciation expense was charged to the following functions/programs in the statement of activities.

General government	\$ 4,509
Parks and recreation	158,440
	<u>\$ 162,949</u>

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2023**

---

**Note 5 – Long-Term Liabilities**

A summary of changes in long-term liabilities for the District's governmental activities for the year ended June 30, 2023 is as follows.

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023	Due Within One Year
Compensated absences	\$ 36,283	\$ 40,616	\$ (42,516)	\$ 34,383	\$ 26,475

**Note 6 – Risk Management**

Liability coverage for the District is provided through the California Joint Powers Insurance Authority (California JPIA). In addition to liability coverage, the California JPIA offers other coverage programs. The various coverage programs shown below apply to the District. Pollution legal liability insurance, all risk property insurance, and crime insurance are purchased from commercial insurance companies on behalf of the District. Claims administration for the liability program is provided by Carl Warren & Company. Workers' Compensation liability is covered through State Fund Insurance.

**Comprehensive General and Automobile Liability Coverage**

Period: July 1, 2022 to July 1, 2023

Limit: \$50 million combined single limit per occurrence

**Workers' Compensation Coverage**

Period: July 1, 2022 to July 1, 2023

Limit: Statutory benefits, and \$10 million employer's liability

**Pollution Legal Liability Insurance**

Period: July 1, 2022 to July 1, 2023

Limit: \$5 million per member, \$250,000 per occurrence self-insured retention

**All Risk Property Insurance**

Period: July 1, 2022 to July 1, 2023

Deductibles: (a) \$10,000 for Building and Contents, (b) 5% for optional Earthquake and Flood, and (c) \$5,000 for optional Mechanical Breakdown

**Crime Insurance**

Period: July 1, 2022 to July 1, 2023

Deductible: \$5,000 Faithful Performance, Depositor's Forgery, Theft, and Computer Fraud

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2023**

---

**Note 6 – Risk Management (Continued)**

**Adequacy of Protection**

All claims are investigated, valued, reserved, defended and/or settled in accordance with generally accepted insurance industry practices. There are no existing claims known to the District which would exceed its applicable coverage. For the past three years, no claim has exceeded coverage limits for any of the programs indicated above. Contributions made for pooled self-insurance programs include amounts for claims which may have been incurred but not reported. Management believes the coverage as stated above is adequate and reasonable for the District.

**Note 7 – Commitment and Contingencies**

**Grants and Contracts**

The District has grants and contracts with government agencies which are subject to audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits would not be material.

**Claims and Contingencies**

The District is subject to claims and contingencies related to lawsuits and other matters arising out of the normal course of business. Management believes the ultimate liabilities associated with such claims and contingencies, if any, is not likely to have material adverse effect on the financial position or results of the District.



**Rossmoor Community Services District**

**Required Supplementary Information  
General Fund – Budgetary Comparison Schedule  
For the Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,159,000	\$ 1,288,000	\$ 1,244,715	\$ (43,285)
Special assessments	390,600	390,600	435,119	44,519
Intergovernmental	150,000	150,000	158,222	8,222
Charges for services	214,300	214,300	193,870	(20,430)
Investment income	3,000	3,000	7,514	4,514
Other	35,000	35,000	49,495	14,495
Total revenues	<u>1,951,900</u>	<u>2,080,900</u>	<u>2,088,935</u>	<u>8,035</u>
<b>EXPENDITURES</b>				
General government	1,045,406	1,045,406	982,693	62,713
Public services	315,000	315,000	317,481	(2,481)
Parks and recreation	394,000	428,550	399,119	29,431
Capital outlay	177,000	177,000	97,711	79,289
Total expenditures	<u>1,931,406</u>	<u>1,965,956</u>	<u>1,797,004</u>	<u>168,952</u>
Net change in fund balance	<u>\$ 20,494</u>	<u>\$ 114,944</u>	291,931	<u>\$ 176,987</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>1,417,511</u>	
End of year			<u>\$ 1,709,442</u>	



Scan for full agenda

**AGENDA**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AUDIT COMMITTEE MEETING**

**RUSH PARK  
WEST ROOM  
3021 Blume Drive  
Rossmoor, California 90720**

**Wednesday, October 16, 2024  
7:00 p.m.**

---

**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Maynard and Shade
3. PLEDGE OF ALLEGIANCE

**B. PUBLIC FORUM**

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

**C. REGULAR CALENDAR**

1. DISCUSSION WITH THE GENERAL MANAGER AND DISTRICT AUDITOR REGARDING THE FY 2023-2024 ANNUAL AUDIT REPORT

**D. ADJOURNMENT**

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the October 16, 2024, 7:00 p.m., Audit Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

\_\_\_\_\_  
JOE MENDOZA  
General Manager

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

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** October 16, 2024

**To:** Audit Committee  
Michael Maynard, Chair  
Jo Shade

**From:** General Manager Joe Mendoza

**Subject:** DISCUSSION WITH GENERAL MANAGER AND DISTRICT AUDITORS  
REGARDING FY 2023-2024 ANNUAL AUDIT REPORT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Audit Committee review and approve the FY 2023-2024 Annual Audit Report and forward the document to the RCSD Board of Directors for approval at their November 12, 2024 regular meeting.

**INFORMATION**

Your agenda package for this meeting includes the DRAFT *Financial Statements and Independent Auditor's report for the year ended June 30, 2024* (Attachment 1). Audited by Rogers, Anderson, Malody & Scott LLP (RAMS), the District Auditor. Also included for your information are the FINAL *Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2023* (Attachment 2) for reference.

**Financial Highlights**

- For the FY 2023-2024 the combined fund balance increased \$225,839 from \$1,709,442 to \$1,935,281.
- Total Revenues recognized was \$2,216,473 for FY 2023-2024 and \$2,088,935 for FY 2022-2023, an increase of \$127,538 compared to FY 2022-2023.
- Total Expenditures incurred was \$1,990,634 for FY 2023-2024 and \$1,797,004 for FY 2022-2023, an increase of \$193,630 compared to FY 2022-2023.

## **ATTACHMENTS**

1. DRAFT – Rossmoor Community Services District Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2024.
2. FINAL – Rossmoor Community Services District Financial Statements and Independent Auditor’s Report for the Year Ended June 30, 2023.

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 in accordance with the provisions of California Government Code Section 12410.6(b).

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

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

**3025.03 Auditing Bidding Process:** The District may, in its discretion, reengage the public accounting firm that provides audit services after six consecutive fiscal years if the firm has complied with the provisions of Section 3025.02 or if the Office of the Controller has made a finding that another eligible accounting firm is not available to perform the audit.

**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

Amended: February 13, 2018



## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM G-2**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza

**Subject:** REVIEW AND APPROVAL OF ROSSMOOR COMMUNITY SERVICES DISTRICT PROGRAM & SERVICES SATISFACTION SURVEY 2024

#### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review the draft RCSD Programs & Services Satisfaction Survey 2024 and approve the content for distribution.

#### **INFORMATION**

The plan is to use the Survey Monkey application for distribution using the District email database, availability of a QR code on the District website, social media sites, and a postcard that will be mailed to each Rossmoor household.

Upon approval by the RCSD Board, the survey will be made available December 1 through December 31, 2024. To control multiple responses by the same individual, Survey Monkey will be set up to allow only one response per device. That is the best method available to control repeated submissions.

#### **ATTACHMENTS**

1. DRAFT Rossmoor Community Services District Programs & Services Satisfaction Survey 2024

# Rossmoor Community Services District 2024 Satisfaction Survey

1. Are you a Rossmoor resident?

Yes

No

If Yes, please enter street name

2. What brings you to the parks or facilities? (check all that apply)

Baseball/Softball

Basketball

Horseshoes

Pickleball

Tennis

Volleyball

Exercise

Farmers Market

Family Festivals

Movies in the Park

Senior Programs

Shakespeare in the Park

Other (please specify)

3. How would you rate the quality and maintenance of our parks?

Rating

Rossmoor Park

Rush Park

Comments/Suggestions

4. How would you rate the quality and maintenance of our rental facilities?

Rating

Rossmoor Park

Community Center

Rossmoor Park Picnic  
Sites

Rush Park Auditorium

Rush Park Picnic Sites

Montecito Center

Comments/Suggestions

5. How satisfied or are you with community events and programming?

Satisfied

Dissatisfied

Please list programming suggestions here:

6. How satisfied are you with the street sweeping service ?

Satisfied

Dissatisfied

Comments/Suggestions:

7. How satisfied are you with the trash pick up service ?

Satisfied

Dissatisfied

Comments/Suggestions:

8. How satisfied are you with community safety?

Satisfied

Dissatisfied

Comments/Suggestions:

9. Please enter your email to join our mailing list

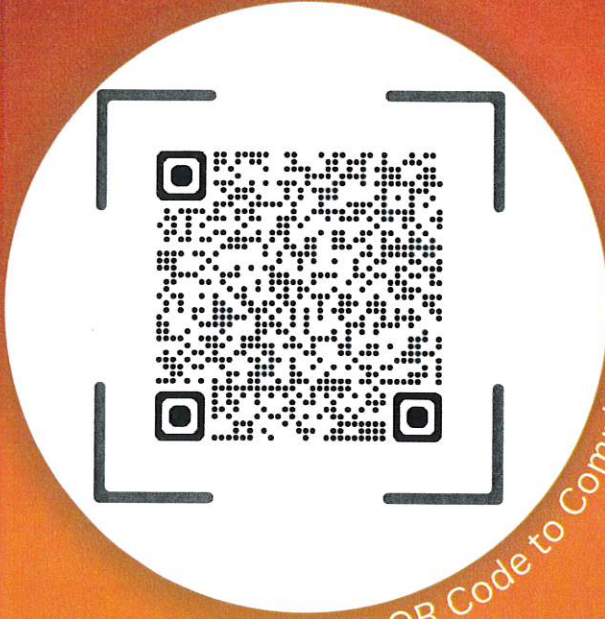
Done

**Rossmoor Residents:**

**WE WANT TO  
HEAR FROM  
YOU!**

**Please participate in our 2024  
Rossmoor Community Services  
Satisfaction Survey**

**December 1st thru December 31st**



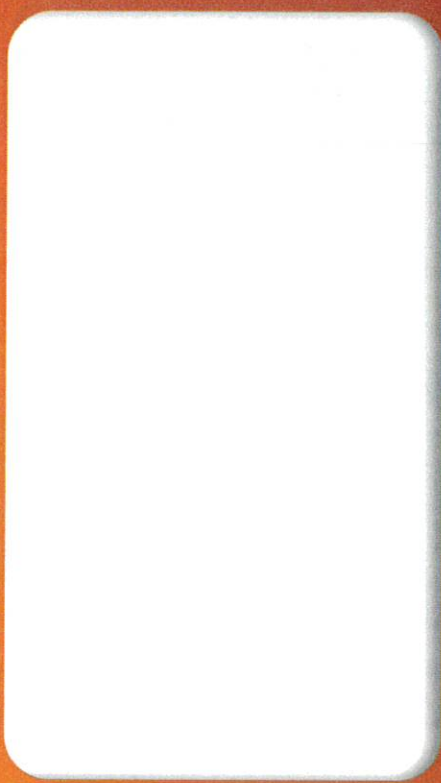
Scan QR Code to Complete Survey







**WE WANT TO HEAR FROM YOU!**





## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM G-3**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza

**Subject:** REVIEW AND APPROVE EXTENSION AND RATE INCREASE REQUEST FROM STREET SWEEPING CORP OF AMERICA

#### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and approve a one-year contract extension with Street Sweeping Corp of America, effective January 1, 2025 – December 31, 2025 with a 3.5% CPI/renewal increase.

#### **BACKGROUND**

Currently in effect is a contract between Rossmoor Community Services District (RCSD) and Sunset Property Services, dated December 14, 2021, with a term of three (3) years with three (3) 1-year extensions. In February 2022, Sunset Property Services merged with Sweeping Corporation of America (SCA). The first 1-year extension was granted for calendar year 2024. SCA has requested the second 1-year extension for calendar year 2025 with a CPI/Renewal increase of 3.5%. The contract currently expires January 1, 2025.

#### **FISCAL IMPACT**

See the attached letter from SCA dated September 16, 2024, outlining the 3.5% COLA increase that SCA has requested beginning January 2025. The current contract is for \$6,538.14 monthly and \$78,457.68 annually. The approved street sweeping budget for FY 24-25 is \$81,360. With the increase the amounts would be:

- A 3.5% increase, the new contract will be \$81,203.70 annually.
- The monthly 2025 charge will be \$6,766.97.

Both the current and proposed fee includes the alternating sweeping schedule of four (4) times per month (twice for the even addresses side of the streets and twice for the odd addresses side of the streets).

Currently the county reimburses the District up to \$82,000 annually, as well as cost of living increases through 2099.

## **ATTACHMENTS**

1. September 16, 2024, Letter from SCA requesting a 3.5% Renewal/CPI increase for FY 2025.
2. Amendment #2 of Agreement MA-080-19011372 Between the County of Orange and Rossmoor Community Services District for Street Sweeping Services
3. February 16, 2022, Letter from Sunset Property Services announcing their partnership with Street Sweeping Corporation of America
4. December 14, 2021 Contract with Sunset Property Services (subsequently assumed by Street Sweeping Corporation of America).

September 16, 2024

Mr. Joe Mendoza  
General Manager  
City of Rossmoor  
3001 Blume Drive  
Rossmoor, C.A. 90720

Re: Extension and CPI adjustment.

Dear Joe,

We are respectfully requesting our renewal and CPI increase for FY 2025. With the continued increases on additional costs of labor, healthcare and other operative costs we are asking for a 3.5% CPI adjustment to our contract.

Joe, we would appreciate yours, and the City Council's support in granting our request. Should you have any questions, or if we can help in any way, please do not hesitate to contact us.

Sincerely,

*Jose Brito*

Jose Brito  
Branch Manager

Amendment 2  
Agreement No. MA-080-19011372

**AMENDMENT #2 OF AGREEMENT MA-080-19011372**  
**BETWEEN THE COUNTY OF ORANGE AND**  
**THE ROSSMOOR COMMUNITY SERVICES DISTRICT**  
**FOR STREET SWEEPING SERVICES**

THIS AMENDMENT #2 TO AGREEMENT MA-080-19011372 IS MADE AND ENTERED INTO EFFECTIVE 2/15/24, is by and between County of Orange, a political subdivision of the State of California, (referred to herein as "County"), and the Rossmoor Community Services District ("District") hereinafter sometimes referred to individually known as "party" and collectively known as the "parties."

**RECITALS**

WHEREAS, County has unincorporated road segment within the District that fall within the District's sphere of influence; and

WHEREAS, County and District entered into Agreement MA-080-19011372 ("Agreement") on May 7, 2019 for Street Sweeping Services in the amount not to exceed \$60,000; and

WHEREAS, County and District agreed to Amendment #1 on October 5, 2021 to change the frequency of the street sweeping per month and increase the amount not to exceed to \$80,000;

WHEREAS, the County Board of Supervisors delegated authority to amend the Agreement so long as any future amendments does not increase compensation by more than 10 percent;

WHEREAS, the parties with to amend the Agreement to increase the amount paid to the District to \$82,000.00.


NOW, THEREFORE, it is mutually understood and agreed by County and District that the Agreement is amended as follows:

**AMENDMENT #2**

1. Exhibit B of the Agreement is deleted in its entirety and replaced with the Exhibit B attached to this Amendment #2
2. All other terms and conditions of the Agreement and Amendment #1 shall remain in full force and effect.

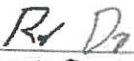
IN WITNESS WHEREOF, the Parties hereto have caused this Amendment #2 to be executed as of the date of the final signature below.

COUNTY OF ORANGE

By:   
James Treadaway  
Director Orange County Public Works

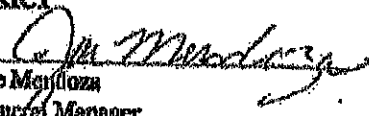
Date: 2/15/24

APPROVED AS TO FORM:  
Office of the County Counsel

By:   
Deputy County Counsel  
County of Orange, California

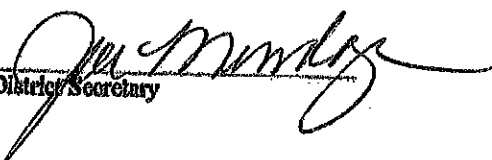
Date: 12/14/2023

**ROSSMOOR COMMUNITY SERVICES  
DISTRICT**

By:   
Joe Manfioza  
General Manager

Date: 11/21/2023

**SIGNED AND CERTIFIED THAT A COPY  
OF THIS DOCUMENT HAS BEEN  
DELIVERED TO THE MANAGER OF  
ROSSMOOR COMMUNITY SERVICES  
DISTRICT**

By:   
District Secretary



ATTACHMENT: EXHIBIT B  
ATTACHMENT: EXHIBIT B - PRICING

STREET SWEEPING SERVICES  
ROSSMOOR COMMUNITY SERVICES DISTRICT

TOTAL CURB MILES	NUMBER OF SWEEPS PER YEAR (ESTIMATED)	TOTAL ANNUAL COST (NOT TO EXCEED)
67	48	\$82,000.00



February 16, 2022

Dear Valued Customer,

Sunset Property Services is excited to announce they are now a part of Sweeping Corporation of America. You can expect the same great service you received in the past from the same local team.

Sunset Property Services in combination with Sweeping Corporation of America brings significant resources in continuing to provide our customers the highest quality service in the industry. SCA is the largest power sweeping company in the United States with over 600 sweepers across 55 locations, covering 17 states. Our nearly 1,700 safety conscious employees look forward to guaranteeing your satisfaction and exceeding your expectations!

As we start to integrate, we wanted to make you aware of our new address for remitting payments.

Please update your systems.

For Checks:

SCA of CA, LLC  
PO Box 84533  
Seattle, WA 98124-5833

For ACH:

Key Bank  
Account #: 359681612693  
Routing #: 041001039  
Account Name: SCA of CA, LLC

Thank you for your business and we look forward to continuing to be your first choice for all your sweeping needs!

If you have any questions about SCA, the transition or our services, please do not hesitate to contact me at [ahowhannesian@sweepingcorp.com](mailto:ahowhannesian@sweepingcorp.com) or 949-551-5151

Sincerely,

Andi Howhannesian

Site Manager

16251 Construction Circle West

Irvine, CA 92606

PAID MAR 18 2022

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
CONTRACT SERVICES AGREEMENT FOR STREET SWEEPING**

1. **Parties and Date.**

This CONTRACT SERVICES AGREEMENT FOR STREET SWEEPING ("Agreement") is made and entered into this 14<sup>th</sup> day of December 2021, by and between the Rossmoor Community Services District, a public agency ("District") and Jonset LLC, a California limited liability company dba Sunset Property Services ("Contractor"). District and Contractor are sometimes individually referred to as a "Party" and collectively as "Parties."

2. **Recitals.**

2.1 **Contractor.** Contractor desires to perform and assume responsibility for the provision of contract services in connection with street sweeping on the terms and conditions set forth in this Agreement. Contractor represents that it is experienced in providing such services, and is familiar with policies and requirements of the District.

2.3 **Project.** District desires to engage Contractor to provide contract services in connection with street sweeping ("Project") on the terms and conditions set forth in this Agreement.

3. **Term.**

3.1 **Scope of Services and Term.**

3.1.1 **Scope of Services.** Contractor promises and agrees to furnish to the District all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the contract services necessary for the Project ("Services"). The Services are more particularly described in Exhibit "A" (Scope of Services) and Exhibit "C" (Performance Standards) attached hereto and incorporated herein by reference. In the event of a conflict between the provisions of this Agreement and any exhibit hereto, the provisions of this Agreement shall control. All Services shall be subject to and performed in accordance with this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 **Term.** The term of this Agreement shall be for an initial period not exceeding two (2) years from the effective date of this Agreement, which is January 1, 2022, unless earlier terminated as provided herein. District may elect, in its sole and absolute discretion, to extend the Initial Term of this Agreement for three (3) one (1) year extended terms, provided District gives Contractor written notice of such election prior to the expiration of the Initial or Extended Term, as applicable. Contractor shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines.

3.2 **Responsibilities of Contractor.**

3.2.1 **Control and Payment of Subordinates; Independent Contractor.** The Services shall be performed by Contractor. Contractor will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. District retains

Contractor on an independent contractor basis and not as an employee. Contractor retains the right to perform similar or different services for others during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Contractor shall also not be employees of District and shall at all times be under Contractor's exclusive direction and control. Contractor shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Contractor shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and Workers' Compensation insurance. Contractor shall not contract with any entity to perform in whole or in part the Services without the express written approval of the District, as determined in the District's sole discretion.

**3.2.2 Schedule of Services.** Contractor shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the schedule of services as set forth in Exhibit "A." Contractor represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions.

In the event of a holiday observed by the District, Contractor will push that scheduled service day to the following Wednesday or mutually agreed upon rescheduled date. In the event of inclement weather or if District requests Contractor not to sweep on a regularly scheduled street sweeping day, there will be no deduction from the monthly invoice. Following inclement weather, Contractor crews will spend additional time to handle the excessive debris and associated costs caused by a change in the weather.

**3.2.3 Standard of Care; Performance of Contractor.** Contractor shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Contractor shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA requirements, and shall give all notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Contractor's performance of Services. Contractor shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations.

**3.2.4 Representatives of District and Contractor.** Andrea Howhannesian is hereby designated as being the principal and representative of Contractor authorized to act in its behalf with respect to the Services and to make all decisions in connection therewith. The District's General Manager, or his/her designee, is hereby designated as being the representative of the District authorized to act in its behalf with respect to the Services and to make all decisions in connection therewith.

**3.2.5 Insurance.**

**3.2.5.1 Minimum Requirements.** Contractor shall, at its expense, procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Agreement by the Contractor. Such insurance shall meet at least the following minimum levels of coverage:

(A) Minimum Scope of Insurance. Coverage shall be at least as broad as the latest version of the following: (1) General Liability: Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001); (2) Automobile Liability: Insurance Services Office Business Auto Coverage form number CA 0001, code 1 (any auto).

(B) Minimum Limits of Insurance. Contractor shall maintain limits no less than: (1) General Liability: A policy of comprehensive general liability insurance written on a per occurrence basis in an amount not less than either (i) a combined single limit of \$2,000,000.00 or (ii) bodily injury limits of \$1,000,000.00 per person, \$1,000,000.00 per occurrence and \$2,000,000.00 products and completed operations and property damage limits of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate; (2) Workers Compensation Insurance: A policy of worker's compensation insurance in such amount as will fully comply with the laws of the State of California and which shall indemnify, insure and provide legal defense for the Contractor and the District against any loss, claim, or damage arising from any injuries or occupational diseases occurring to any worker employed by or any persons retained by the Contractor in the course of carrying out the work or service contemplated in this Agreement; and (3) Automobile Liability: a policy of comprehensive vehicle liability insurance written on a per occurrence basis in an amount not less than either (i) bodily injury liability limits of \$1,000,000.00 per person and \$2,000,000.00 per occurrence and property damage liability limits of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate to cover the operation of all automobiles, trucks, street sweeping vehicles or other motorized vehicles utilized by Contractor. Said policy shall include coverage for owned, non-owned, leased and hired vehicles.

3.2.5.2 Insurance Provisions. All of the above policies of insurance shall be primary insurance and shall name the District, its officers, employees and agents as additional insureds. The insurer shall waive all rights of subrogation and contribution it may have against the District, its officers, employees and agents and their respective insurers. All of said policies of insurance shall provide that said insurance may not be amended or canceled without providing thirty (30) days prior written notice by registered mail to the District. In the event any said policies or insurance are canceled, the Contractor shall, prior to the cancellation date, submit new evidence of insurance in conformance with this Section to the General Manager. No work or Services under this Agreement shall commence until the Contractor has provided the District with Certificates of Insurance or appropriate insurance binders evidencing the above insurance coverages and said Certificates of Insurance or binders are approved by the District. The Contractor agrees that the provisions of this Section shall not be construed as limiting in any way the extent to which the Contractor may be held responsible for the payment of damages to any persons or property resulting from the Contractor's activities or the activities of any person or persons for which the Contractor is otherwise responsible. The insurance required by this Agreement shall be satisfactory only if issued by companies qualified to do business in California, rated "A" or better in the most recent edition of Best Rating Guide, The Key Rating Guide or in the Federal Register, and only if they are of a financial category Class VII or better, unless such requirements are waived by the Risk Manager of the District due to unique circumstances.

### 3.3 Fees and Payments.

3.3.1 Compensation. Contractor shall receive compensation for all Services rendered under this Agreement at the rates set forth in Exhibit "B" attached hereto and incorporated herein by reference.

3.3.2 Payment of Compensation. Contractor shall submit to District in the form approved by District, a monthly statement for Services rendered prior to the date of the statement. District shall, within thirty (30) days of receiving such statement, review the statement and pay all approved charges thereon. The statement shall include the dates of sweeping, the curb miles swept, and the fee for such services.

3.3.3 Prevailing Wages Contractor is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., as well as California Code of Regulations Title 8, Section 16000 et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects. To the extent permitted by law, Contractor shall defend, indemnify and hold the District, its elected officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws.

3.4 General Provisions.

3.4.1 Termination of Agreement.

3.4.1.1 Grounds for Termination. District may, by written notice to Contractor, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Contractor of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Contractor shall be compensated only for those services which have been adequately rendered to District, and Contractor shall be entitled to no further compensation.

3.4.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

<p>Contractor:  Sunset Property Services  16251 Construction Circle West  Irvine, CA 92606  Attn: Andrea Howhannesian, Site Manager</p>	<p>District:  Rossmoor Community Services District  3001 Blume Dr.  Rossmoor, CA 90720  Attn: Joe Mendoza, General Manager</p>
---	--

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the Party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.4.3 Attorney's Fees. If either Party commences an action against the other Party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.4.4 Indemnification. Contractor agrees to defend, with attorney of the District's choosing, indemnify, hold free and harmless the District, its elected officials, officers, agents and employees, at Contractor's sole expense, from and against any and all claims, actions,



suits or other legal proceedings brought against the District, its elected officials, officers, agents and employees arising out of the performance of the Contractor, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Contractor, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Contractor, its employees, and/or authorized subcontractors, and/or whenever any claim, action, complaint or suit asserts liability against the District, its elected officials, officers, agents and employees based upon the work performed by the Contractor, its employees, and/or authorized subcontractors under this Agreement, whether or not the Contractor, its employees, and/or authorized subcontractors are specifically named or otherwise asserted to be liable. Notwithstanding the foregoing, the Contractor shall not be liable for the defense or indemnification of the District for claims, actions, complaints or suits arising out of the sole active negligence or willful misconduct of the District. This provision shall supersede and replace all other indemnity provisions contained either in the District's specifications or Contractor's Proposal, which shall be of no force and effect.

3.4.5 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Orange County, California.

3.4.6 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.4.7 Labor Certification. By its signature hereunder, Contractor certifies that it is aware of the provisions of Section 3700 of the California Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

3.4.8 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.4.9 Successors and Assigns. The terms and conditions of this Agreement shall be binding upon, and inure to the benefit of, the successors and assigns of the District. This Agreement may not be assigned by Contractor without the prior written consent of the District.


3.4.10 Incorporation of Recitals. The Recitals set forth above are incorporated herein and made an operative part of this Agreement.

3.4.11 Corporate Authority. The persons executing this Agreement on behalf of the Parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said Parties and that by doing so the Parties hereto are formally bound to the provisions of this Agreement.

[SIGNATURES ON FOLLOWING PAGE]

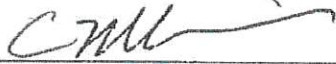
IN WITNESS WHEREOF, the parties hereto have executed and entered into this Contract Services Agreement for Street Sweeping as of the date first written above.

ROSSMOOR COMMUNITY SERVICES  
DISTRICT

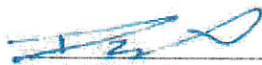
  
\_\_\_\_\_  
Joe Mendoza, General Manager

Dated: 12/28/2021

JONSET LLC  
DBA SUNSET PROPERTY SERVICES

  
\_\_\_\_\_  
Christopher M. Valerian  
CEO

Date: 12/28/2021

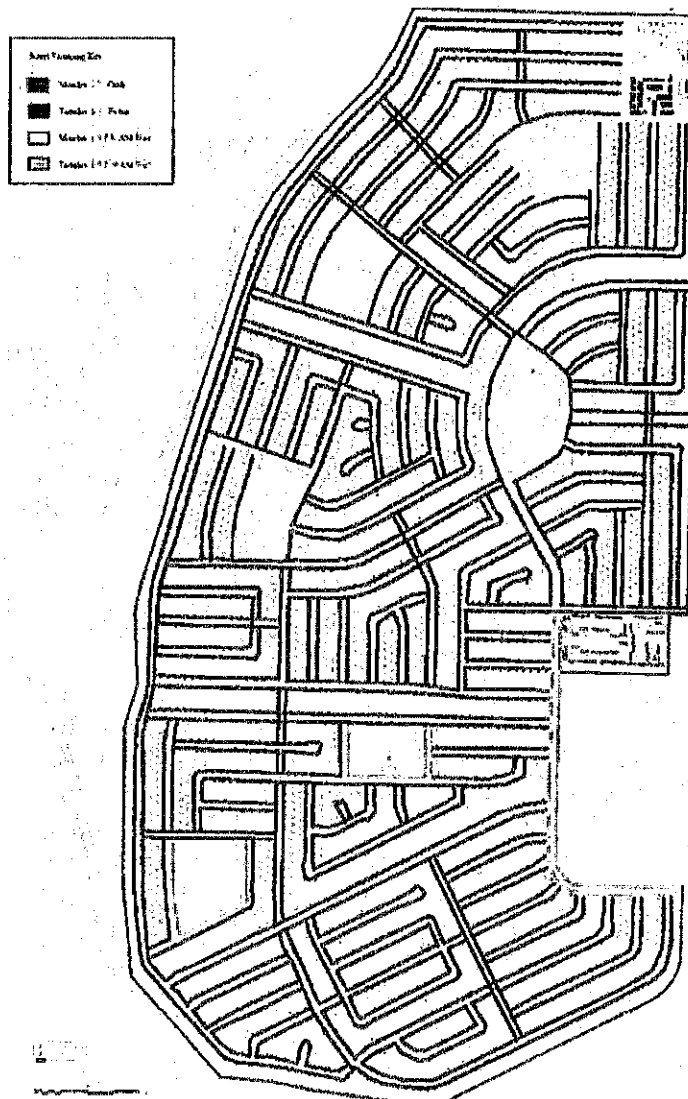
  
\_\_\_\_\_  
Daniel Nauert  
Member

Date: 12/28/21

## EXHIBIT "A"

### Scope of Services

Contractor shall sweep the gutter, and curb areas in proximity to the gutter, in the public right-of-way of all streets within the geographic boundaries of District, consisting of approximately sixty-three (63) curb miles as generally set forth in the District map attached hereto and/or provided by the District from time to time, so as to be free of all debris, leaves, soil, litter, and other materials. Contractor shall perform such sweeping services four times a month. Sweeping shall be done on the first (1st) and third (3rd) Mondays and the first (1st) and third (3rd) Tuesdays, between the hours of 8:30 a.m. and 4:30 p.m., Pacific time (the "regular sweeping"), or on such additional date(s) as the District may, from time to time, request in writing. Street sweeping shall be done on alternating sides of the street based on a split schedule such that each side of a street will be swept twice a month and shall conform to posted parking prohibitions. The map attached hereto indicates the days and times which the street sweeping will take place in each neighborhood.



## **EXHIBIT "B"**

### **Schedule of Compensation**

**Contractor shall be compensated at the rate of \$51.89 per curb mile per sweep covering each side of the street, equaling a total of approximately 126 curb miles per month for a total annual amount not to exceed \$78,458.32, without prior written approval by District.**

EXHIBIT "C"  
Performance Standards

Sunset Property Services  
District of Rossmore  
Proposal  
STREET SWEEPING SERVICES 2021



Respectfully submitted by

Jonsset Corporation  
dba Sunset Property Services  
16251 Construction Circle West  
Irvine, CA 92606  
(949) 551-5151  
AHowhannesian@SunsetPropertyServices.com

Meeting the Standards  
Since 1987

## Table of Contents

1. DISTRICT OF ROSSMOOR.....	2
A. COVER LETTER.....	3
B. QUALIFICATIONS OF COMPANY.....	5
C. QUALIFICATIONS OF THE MANAGEMENT STAFF.....	8
D. COMPANY EXPERIENCE.....	10
E. SCHEDULE OF PERFORMANCE.....	11
F. COSTS.....	12



May 13, 2021



City of Orange  
Seal 1977

Joe Mendoza  
General Manager  
Special District of Rossmoor  
Rush Park, 3001 Blume Drive  
Rossmoor, CA 90720

**Subject: Residential Sweeping and Roadway Cleaning Maintenance Services**

Mr. Mendoza:

We are pleased to provide the District of Rossmoor with our proposal for street sweeping services. Sunset Property Services is a local, family owned and operated MBE & DVBE business that has been proud to be a part of the Orange County community for over 43 years.

Sunset offers more than 54 years of experience and a substantial amount of comparable knowledge from our existing work on this contract and comparable municipality relationships. We are a proven provider of quality street sweeping services to many surrounding Orange County municipalities. We uphold our pledge of excellence to our clients through constant communication and reporting to ensure that we can proactively handle a variety of needs in a timely, cost effective manner. These reports have been submitted to your city to help identify landscaping, sloping, safety and service issues.

Our veteran team is eager for the partnership opportunity with your staff. Sunset goes unparalleled, not only in the proximity of our fleet and personnel headquarters to Rossmoor, but also in the variety and extent of services we can effectively and efficiently mobilize being a native Orange County based company. Additionally, we have a pride and focus being so invested and engrained in the OC community. No other competitor can match us in the vast services that can be at your disposal. Our headquarters and fleet, with limited notice, can perform any service task to the highest quality with little to no limitation on fleet availability or distance/time constraints. This proximity also equates to a lower response cost for any emergency needs or services; this includes a quicker execution and greater public safety.

We are proud to offer the latest technology with our modern fleet. For this contract we would utilize our state-of-the-art TYMCO 600 regenerative air sweepers. As an added benefit, Sunset's sweepers are also equipped with broom assist head (BAH) for added efficiency. This allows for a better cleaning and more thorough removal of heavy debris through our investment in this option. Our sweepers are AQMD approved as well as PM10 certified for the cleanest level of removing debris that also mitigates airborne particulates. Sunset was first in the nation to introduce the TYMCO Alternative Fuel 600 sweepers, in 1993, ten years before it was mandated.

City of Orange  
Finance Department  
City Hall  
1400 N. CA 8230-4412  
Orange, CA 92668  
(714) 251-2111  
(714) 951-3777

We are best qualified as Sunset provides the highest value and competitive pricing with the delivery of the highest quality service. Through our familiarity with and focus in the Orange County area, we have proven our performance with neighboring cities and with County Unincorporated areas. Additionally, during the uncertainty and additional troubles in 2020 brought on by COVID-19 we demonstrated with our current municipal and commercial clients we could continue to provide services safely and without alterations or delay.

Most substantial will be that we are willing to work through the split schedule being reviewed by your district. We understand the pressure on residents with posted streets and applaud that this is being reviewed to make their parking easier. Sunset has demonstrated our ability to work through and execute these more advanced schedules. Rancho Santa Margarita was the most recent city we helped provide a study and execute different posted sections. We also helped Aliso Viejo and Niguel transition or bring on split posted streets. In addition to other areas and cities we work with to ticket, we have also been working with the County on their street posted sections with great success for over nine years.

We are hopeful we can help you in your district's changes and would like to thank you for your consideration of our proposal and look forward to the opportunity to providing service to Rossmore.

Sincerely,

  
Andrea Howhannesian  
Site Manager

### Qualification of the Company

Sunset Property Services is a family owned and operated business that has been proud to be headquartered in Irvine since 1978. For over 54 years Sunset has grown in California to become one of the premier providers for all service needs.

#### Project Onboarding

Our expert operations team works to keep you actively informed of your sites status while functioning to provide innovative and precautionary measures to ensure the utmost level of safety, health and service. Our management team places an emphasis on being in the field, not just behind a desk. We save our clients' money by being the first line of communication for facility issues and are unequalled in our response time to any emergency or special needs.

Not only do we rely on the sharpened ears and eyes of our crews, but we have placed an emphasis on our reporting and the data we establish for every client. Our experienced team provides routine quality checks of our services daily, through reporting and through consistent site visits. Our continuous safety, training and certification meetings are also strictly adhered to, so that the locations of service are being maintained at the optimum feasible level of efficiency. Due to our high standards, as well as the benefit of our headquarters being based less than twenty miles away from the District of Rossmore, you can expect that all concerns can be addressed proactively and that they are being consistently monitored by our experienced and highly trained staff. In case of emergencies, our location allows quick and direct access to our expansive and diversified services.

We utilize electronic work order reporting to document all aspects of a service from customer calls to special concerns. This detailed history keeps a progressive synopsis of our projects readily available to any personnel involved from the top down. Our method of reporting provides an invaluable culmination of records on a per service level which can also be used to emphasize a larger picture of the areas of service. We are also able to provide complementary services instantaneously based on our wide range of services and centrally located fleet & crew.

#### Service Request

All service requests are channeled through our 24/7/365 office which is tracked on a proprietary system to ensure execution, efficiency and tracking. Additionally, a client log is simultaneously kept to keep record of hotspots and client needs. Due to our proximity and consummate knowledge, service requests are created as they come in through our Contracts Manager and can be scheduled in short notice (under 1 hour) if emergency services are needed.

In addition to our timely response, we have a wide range of in house services that can be readily used by the district.

Sunset provides a wide array of complementary services available with a locally centralized crew and complete scheduling flexibility. Our range is inclusive of but not limited to:

- |                                |                                 |
|--------------------------------|---------------------------------|
| ◆ GRAFFITI REMOVAL             | ◆ RD-2000 OIL ABSORBENT         |
| ◆ SEALING                      | ◆ CUSTODIAL /DAYPORTER          |
| ◆ AWNING CLEANING              | ◆ PARKING LOT SWEEPING          |
| ◆ HAULING                      | ◆ STREET SWEEPING               |
| ◆ HYDROWASH/RECLAMATION        | ◆ SPECIAL EVENTS                |
| ◆ PRESSURE WASHING/RECLAMATION | ◆ CONSTRUCTION SITE CLEAN-UP    |
| ◆ WINDOW WASHING               | ◆ PARK BENCH/BUS BENCH CLEANING |

### Equipment

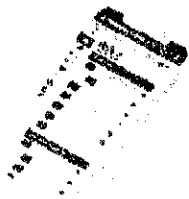
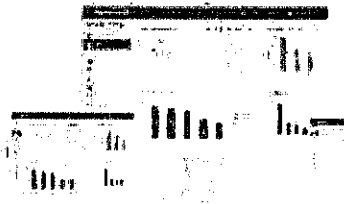
We are proud to be able to provide the latest technology with our ever evolving and current fleet. For this contract we would utilize our state-of-the-art diverse fleet of TYMCO 210, TYMCO 435 and TYMCO 600 sweepers. This enables our team to handle all manner of roadways, narrow streets and parking lots to maximize efficiency and minimize asphalt damage as well as safety concerns. Our sweepers are PM10 certified for the cleanest level of removing debris that also mitigates airborne particulates and has proven effective for the alleys in the past.

### GPS Utilization

For over 13 years we have provided the benefit and accountability of GPS tracking on our entire fleet of vehicles to our clients. We recently invested in new equipment to give second by second reporting in real-time on our entire fleet. Sunset pairs physical quality checks with technological advances and in depth on demand reporting capabilities. Through our GPS we enable our customers to have access to real-time data and assurance of vehicle location. Our system also includes features that monitor everything from the speed to equipment activity. With this advanced supervising enabled through any internet connection, we can assert that our vehicles maintain the appropriate speed for optimum cleaning and can provide hard reporting to substantiate our affirmation.

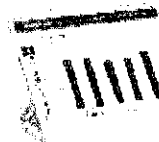
Through our GPS, site and city transitions are easily obtained and real-time monitoring can be affirmed so that the learning curve of new work is nearly non-existent. The other features of the GPS system provide a quick analysis to pinpoint inefficiencies on new accounts so that through our transition we can propose more effective ways to serve our clients.

Real-time second by second quick mapping lets us see our fleet at a glance and dispatch according. We also know at all times where these vehicles are, what speed and direction they are traveling, the route they have taken and much more. Historical routing of each vehicle and the location at a specific time can also be retrieved and used for analysis. When Sunset promises a vehicle at a certain time and location, we can guarantee our prompt response and completion, even at obscure hours.



Our GPS system allows business rules to be entered so that we can immediately receive notifications of violations even outside of normal business hours. These alerts can even be received by phone or tablet to maintain full around the clock accountability and makes our ability to react to situations instantaneous. Alerts can be defined on: vehicle idle time, hard braking, hard swerving, fuel & oil level, engine data, speeding against posted speed limit, maintenance and much more so that we can back our commitment to safety and performance with hard data.

Flexible reporting with a full suite of reports, ranging from very detailed to high level, are also processed quickly and automatically from the system. Run reports by vehicle, fleet, driver or team. All are generated in an easy-to-read format that can be printed, saved or set to send automatically to one or more recipients. Reporting is easy to use, but can be set up internally for our clients hassle free.



**Work Plan**

Sunset Property Services as a company has approximately 75-85 employees that work mostly full time with about 10 employees working part time. This combination allows us to easily cover absenteeism and needed vacation or time requested off for our employees. We have the ability to provide on-site leadership during both the day and night shifts. We have mobile supervisors that can respond to emergencies when necessary to support any special needs of the crews working at any of our locations. Our trained supervisors also provide quality control checks to ensure the highest level of service is provided to each and every client. Our Site Manager and our Asst. Operations Manager interface directly with clients on a routine basis to obtain feedback on service while allowing the client direct contact with our management team.

Below are the guidelines and reporting highlights that have allowed us to be a seamless success when taking on large and expansive projects and have been utilized for your district:

- Maximize our labor potential by assigning key roles based on experience and skills
- Maintain daily reporting to guarantee all services are met
- Utilize our Quality Control program to locate areas with special needs or areas of concern
- Provide site walks by veteran management for better control
- Conserve energy through management of procedures and key personnel
- Report and analyze all aspects of the work performed and actively come up with new ways to better our services
- Constant communication with the client to follow up on needs and keep all needed personnel informed and minimizing learning curve while continuing to gather and address feedback
- Utilize technology for identifying all aspects of the project implementations to manage and assign tasks accordingly to design an efficient infrastructure

## Qualifications of Management Staff

### Quality Assurance/QC Program

We offer a customized set of processes for each scope of work, implemented seamlessly and reported consistently for quality assurance. Effective communication and fleet/vehicle monitoring and scheduling via GPS is an essential part of our success and the pervasive tool throughout our service integration and continuation. Utilizing technology, we adhere to a strict and thorough integration plan that has enabled us to become adaptive and successful when transitioning projects. The following actions are observed for new accounts:

- **Area/Site Analysis** – identify individual needs and highlight any potential areas that may require special attention
- **Pre-Service Team Brief/Assignment** – assess and communicate to teams directly assigned to the project any areas of special care and assign crew with strengths best suited for the needs of the project to guarantee accountability, stability and exceptional work
- **Establish History and Quality Control** – meet regularly to go over performance, initial feedback as well as review current methods and execution to ensure that each project is receiving specialized attention and that all crew members are fully aware of changes or modifications as necessary
- **Report** – as the eyes and ears of our clients, report back any potential problems or suspicious/irregular activity and recommend additional services as necessary according to the needs of the property
- **Familiarize and Nurture Growth** – reliability is key but continuing to analyze and discover fresh approaches or needs is the cornerstone to progress

### Crews

Sunset takes pride in its accomplishments as a team and the dedication, as well as experience, of our crews. We value loyalty and consider all employees a part of the Sunset family. Sunset strives to maintain exceptional quality in our work as well as in our relationships with our crews and staff, evidenced by the average 10-year tenure of our employees. This is a direct result of our commitment to supporting our crews, implementing exceptional project strategy and our ability to pair quality with loyalty. Their training and experience is an essential part of how Sunset seamlessly transitions new contracts.

Our crew cross training and focus has been a proven benefit during the difficulties of COVID-19.

### Employee Benefit Program

Another pivotal point to the success of our business has been to create an incentive program for our crews. Part of quality assurance means proactively giving our crew the tools and encouragements to excel. Our program gives greater accountability to translate into a more effective workforce with greater benefits and a happier working environment. This positively impacts employees' conduct and performance to give greater value, savings and quality for our clients.

### Corrective Action Plan

Sunset's procedure for corrective action currently utilizes our electronic Q.A. reporting system which is documented and communicated through our encompassing proprietary electronic Work Order



system. Sunset's supervisors and Q.A. personnel are trained to fill out an inspection report which is then delivered back to our main office and input electronically. If the reported results does not meet our high level of standards or there is a unique issue, a work order is opened and immediate action is taken. This simultaneously archives the report and creates an action plan accompanied with completion dates and a new inspection date. We are able to report and monitor the historical data in order to identify potential trends.

This process is multipurpose and carefully documents areas that need special care and are notes them for future reference. This can also integrate with our scheduling system to assert better controls and easily identifiable service history. Our experience in other accounts allows for a cross check between new locations and veteran locations that already have an accumulation of data so we can distinguish areas to closely monitor before we even commence services. We can provide polls to residents to actively search for their feedback to confirm we are providing services to the best of our abilities and with resident high approval. Correspondence logs are also maintained and communicated to staff to keep a transparent log of any calls from residents. Our internal systems ensure that we comply with the contract time frames on all levels.

#### Accountability & Customer Service

At Sunset, we hold our work to the highest standards and we know that accountability is of the utmost importance. Our goal is to provide the highest quality service possible. In order to maintain accountability and quality we have a dedicated contract manager as well as a client services representative, that handles any requests or concerns that our clients may have. Additionally, we have an operations team that meets daily, headed by our director of operations, to discuss any issues, new requirements or concerns to ensure that everything is running smoothly. Service and direct contact to our team is available 24 hours a day, 7 days a week.

Our proprietary work order system designed in house, creates electronic work orders to ensure that any special notes as well as basic information can be kept for reference. Client information is meticulously maintained to ensure that all documentation for the client is kept up to date and ready at any time for any potential needs or verification. Our accounting provides a customized and exhaustive breakdown of the city and the billing for each invoice cycle for fully disclosed communication and 100% accuracy. We want to ensure that accurate accounts are kept and recorded and that past information can be accessed at a moment's notice.

If special services or requests are made, outside of the scope of work, Sunset crews are prepared to handle any needs at any time. We believe we offer the best of both worlds being an involved small local business; providing big company solutions with distinct personal touches.

**Company Experience**

**Recent Experience**

Sunset is pleased to provide street, lot and bike trail sweeping to many neighboring entities in and around Rossmore including Fountain Valley, Unincorporated areas of Midway City and Anaheim. Most recently, the City of Fountain Valley and Newport Beach were successfully transitioned mid 2020 for city-wide street sweeping. Additionally, over the past couple of years, we were awarded by SCMSDC through our longstanding relationship with Disneyland with a 2019 Supplier of the Year Award. We continue to show our city contracts and commercial partners our commitment to excellence, safety and reliability.

**References**

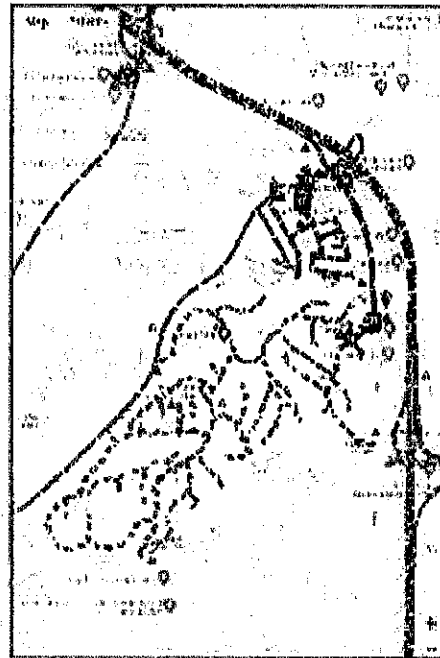
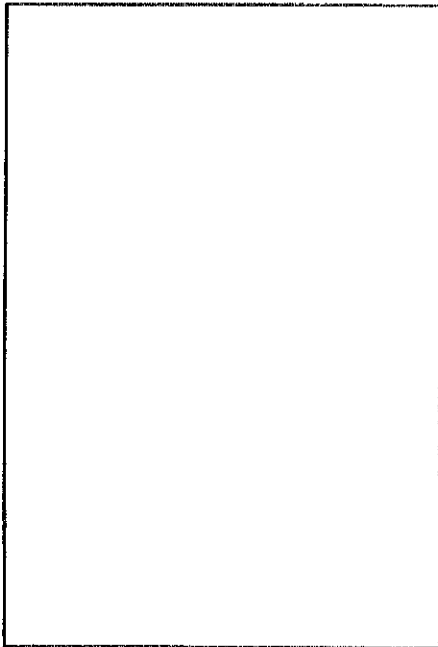
<b><u>Date Value</u></b>	<b><u>Name &amp; Address</u></b>	<b><u>Contact</u></b>	<b><u>Description</u></b>
Current +\$400K	City of Mission Viejo 27204 E. La Paz Road Mission Viejo, CA 92692	Corey Gonyea <a href="mailto:cgonyea@cityofmissionviejo.org">cgonyea@cityofmissionviejo.org</a> (949) 362-4341	City-wide street sweeping services including parking lots & bike trails.
Current +\$450K	City of Irvine 6427 Oak Canyon Irvine, CA 92618-5202	John Dupont <a href="mailto:JDupont@cityofirvine.org">JDupont@cityofirvine.org</a> (949) 724-7617	City-wide street sweeping services including parking lots & bike trails.
Current +750K	City of Newport Beach 100 Civic Center Drive Newport Beach, CA 92660	Casey Parks <a href="mailto:CParks@newportbeachca.gov">CParks@newportbeachca.gov</a> (949) 718-3481	City-wide street sweeping services including parking lots & bike trails
Current +\$120K	City of Rancho Santa Margarita 22112 El Paseo Rancho Santa Margarita, CA 92688-2824	Brendan Dugan <a href="mailto:BDugan@cityofism.org">BDugan@cityofism.org</a> (949) 635-1805	City-wide street sweeping services including parking lots.
Current +700K	Disneyland Resort 700 W Ball Rd Anaheim, CA 92802	Karla Kingma <a href="mailto:Karla.Kingma@disney.com">Karla.Kingma@disney.com</a> (714) 781-7752	Open parking lots and parking structures (6 <sup>th</sup> largest in the world)

All references listed above have been successfully transitioned and managed by the proposed team for the District of Rossmore.

**Schedule of Performance**

Through our historical routing, current use of knowledgeable sweeper operators and our management team that has been with the company for an average of over 25 years, we are well versed with you city and the routes. We will be able to rollout the changes being proposed while upholding our indoctrinated routing.

Our current GPS mapping confirms start points and properly divides scheduled days, including those requiring multiple sweepers outside of the primary. This is only achieved effieatly due to our expansive understanding being that we are based in Orange County and we have a presence here with our other contracts and through our teams that live in Orange County. Below includes a sampling of our current mapping including points of interest:



Costs
-------

With our current understanding of the plan for 63 curb miles of residential streets being swept in its entirety twice per month and in the direction being taken regarding the split posting, we are proposing the below costs:

Cost Per Curb Mile:	\$ 51.89/CM
Annual Cost:	\$78,458.32/Yr

## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM G-4**

**Date:** November 12, 2024

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza

**Subject:** SECOND READING FOR PROPOSED POLICY NO. 2215 RE: WORKPLACE VIOLENCE PREVENTION PROGRAM

### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board Of Directors give the second reading and approve proposed Policy No. 2215.

### **INFORMATION**

California Senate Bill 553 (SB 553) was signed into law on September 30, 2023. SB 553 amended Labor Code section 6401.7 to require employers to develop and implement a workplace violence prevention plan in accordance with newly codified Labor Code section 6401.9, which sets out the requirements for the plan. Starting July 1, 2024, the majority of employers in California are required to establish, implement, and maintain a Workplace Violence Prevention Plan that includes:

- Prohibiting employee retaliation.
- Accepting and responding to reports of workplace violence.
- Employee workplace violence training and communication.
- Emergency response.
- Workplace violence hazard assessments.
- Other requirements, such as maintaining a Violent Incident Log.

### **ATTACHMENTS**

1. Proposed Policy No. 2215 Workplace Violence Prevention
2. Proposed Workplace Violence Prevention Plan

Rossmoor Community Services District

Policy

No. 2215

**WORKPLACE VIOLENCE PREVENTION PROGRAM**

---

- 2215.00 Policy: It shall be the policy of the Rossmoor Community Services District to: provide all employees and members of the public with a safe and healthful work environment; to take appropriate actions to protect, as fully as possible, District employees and members of the public from acts of violence, threats, intimidation and harassment which may occur at District workplaces, and during the performance of District duties; and the District shall also take action, including involving state or local law enforcement, in pursuing prosecution through judicial or other appropriate administrative remedies when such incidents occur.
- 2215.10 Purpose: The purpose of the Workplace Violence Prevention Program is to ensure that the District provides employees and members of the public with a place to conduct the business of the District free of threats, intimidation, harassment, and acts of violence.
- 2215.20 Legal Authority
- 2215.21 California Labor Code Section 6400: Requires every employer as defined to furnish a safe and healthful place of employment.
- 2215.22 California Labor Code Section 6401.7: Requires every employer to establish, implement, and maintain an effective injury prevention program.
- 2215.23 California Labor Code Section 6401.9: Requires every employer to implement and maintain an effective workplace violence prevention plan.
- 2215.24 California Government Code Section 19572: Prohibits workplace violence, discourteous treatment, negligence and/or recklessness, and constitutes cause for discipline.
- 2215.25 California Penal Code section 171(b): Prohibits any person from bringing or possessing within any state or local public building firearms and other weapons as described in this section. Any person who brings or possesses any of these items is guilty of a public offense punishable by imprisonment in a county jail for not more than one year, or in the state prison.
- 2215.26 California Penal Code Section 71: Prohibits any person from threatening or inflicting unlawful injury upon any public officer or employee, which would cause the public officer, or employee to refrain from doing any act in the performance of his/her duties.
- 2215.30 Program: The Workplace Violence Prevention Program, attached hereto, is hereby adopted by the District pursuant to the requirements of Senate Bill 553.

Proposed 1<sup>st</sup> reading: October xx 2024

**WORKPLACE**

**VIOLENCE**

**PREVENTION**

**PROGRAM**





## Rossmoor Community Services District Workplace Violence Prevention Program

### **I. POLICY**

It shall be the policy of the Rossmoor Community Services District (“the District”) to provide all employees and members of the public with a safe and healthful work environment.

It shall be the policy of the District to take appropriate actions to protect, as fully as possible, District employees and members of the public from acts of violence, threats, intimidation and harassment which may occur at District workplaces, and during the performance of District duties.

The District shall also take action, including involving state or local law enforcement, in pursuing prosecution through judicial or other appropriate administrative remedies when such incidents occur.

### **II. PURPOSE**

The purpose of the Workplace Violence Prevention Program is to ensure that the District provides employees and members of the public with a place to conduct the business of the District free of threats, intimidation, harassment, and acts of violence.

### **III. LEGAL AUTHORITY**

1. California Labor Code section 6400: Requires every employer to furnish a safe and healthful place of employment.
2. California Labor Code section 6401.7: Requires every employer to establish, implement, and maintain an effective injury prevention program.
3. California Labor Code section 6401.9: Requires every employer to implement and maintain an effective workplace violence prevention plan.
4. California Government Code section 19572: Prohibits workplace violence, discourteous treatment, negligence and/or recklessness, and constitutes cause for discipline.
5. California Penal Code section 171(b): Prohibits any person from bringing or possessing within any state or local public building firearms and other weapons as

Established September 2024

described in this section. Any person who brings or possesses any of these items is guilty of a public offense punishable by imprisonment in a county jail for not more than one year, or in the state prison.

6. California Penal Code section 71: Prohibits any person from threatening or inflicting unlawful injury upon any public officer or employee, which would cause the public officer, or employee to refrain from doing any act in the performance of his/her duties.

#### **IV. DEFINITIONS**

*Act of Violence* - An act of violence is the attempt (coupled with the ability), or actual use of force of violence with the intent to threaten, harass, intimidate, commit a violent injury, or damage/destroy property.

*Threat* - A threat is a statement (verbal, written or physical) which is intended to intimidate by expressing the intent to either harass, hurt, take the life of another person, or damage/destroy property. This includes threats made in jest but which others could perceive as serious.

*Harassment* - The creation of a hostile work environment through unwelcome words, actions, or physical contact not resulting in physical harm. Verbal harassment may include disparaging or derogatory comments or slurs, unreasonable or excessive criticism, overly personal comments, or name calling.

*Intimidate* - To make afraid, to frighten, alarm, annoy, or scare. To force a person into, or deter them from, some action by inducing fear by, or as if by, threats.

*Stalking* - Stalking occurs when any person willfully engages in a pattern of repeated and unwanted attention, harassment, contact, or any other course of conduct directed at a specific person that would cause a reasonable person to feel fear, follows or harasses another and makes a credible threat with the intent to place that person in reasonable fear for his/her safety or the safety of his/her immediate family.

*District Workplace* - A District workplace shall be any District facility or job site where a District employee is conducting authorized District business or is enroute to and from (excluding normal commute) a location where District business is, will be, or has been, conducted. A District Workplace does not include any telecommuting District employees.

*Workplace Violence* - The three major types of workplace violence are:

Established September 2024



*Type I* - The aggressor has no legitimate business relationship to the workplace and usually enters the affected workplace to commit a robbery or other criminal act such as robbery.

*Type II* - The aggressor is either the recipient or the object of a service provided by the affected workplace or the victim, such as a current or former client, patient, customer, passenger, criminal suspect, inmate or prisoner.

*Type III* - The aggressor has some employment-related involvement with the affected workplace such as a current or former employee, supervisor, manager; a current/former spouse or significant other, a relative, friend; or some other person who has a dispute with an employee of the affected workplace.

#### **V. RESPONSIBILITY**

All District work sites are required to maintain a Workplace Violence Prevention Program, which may in some cases be included as part of the Injury and Illness Prevention Plan (IIPP). The IIPP is required by Cal/OSHA Title 8.

*Crime/Workplace Violence Prevention Coordinators* - For the names of those individuals responsible for the administration of this facility's Workplace Violence Prevention Program and/or IIPP, please see Attachment A to this policy. This form should be posted in your work area. This form includes emergency contacts and phone numbers.

*Manager/Supervisor* - Managers and supervisors are responsible for ensuring compliance with the provisions of the Workplace Violence Prevention Program.

*Employee* - District employees are expected to act professionally, courteously, and responsibly at all times, which ensures compliance with the District's personnel rules and state and federal law. It is the responsibility of each and every employee to immediately report any and all acts of workplace violence to their supervisor or manager without fear of reprisal. All reports must be taken seriously. The initial verbal report must be followed up with written documentation which should include the following critical information:

- *Names of the involved parties* (i.e. perpetrator, victim and witnesses)
- Exactly what occurred
- When the incident occurred
- Where the event took place
- If known, why it happened

Established September 2024

## **VI. COMPLIANCE**

The District is committed to ensuring that all safety and health policies and procedures involving workplace violence prevention are clearly communicated and understood by all employees. All employees are responsible for using safe work practices, for following all directives, policies and procedures, and for assisting in maintaining a safe, healthy and secure work environment. Our system of ensuring that all employees, including supervisors and managers, comply with work practices that are designed to make the workplace more secure, and do not engage in threats or physical actions which create a security hazard for others in the workplace, include:

1. Training employees, supervisors, and managers of the provisions of the District's Workplace Violence Prevention Program (WVPP) when they are hired and periodically through memos, electronic mail, staff meetings, and training.)
2. Evaluating employees to ensure compliance with the District's WVPP.
3. Recognizing employees who demonstrate work practices that promote the WVPP in the workplace.
4. Providing training and/or Employee Assistance Program services to employees whose compliance is deficient with the WVPP.
5. Disciplining employees for failure to comply with WVPP.
6. Ensuring proper public notice of WVPP.

## **VII. COMMUNICATION**

The District recognizes that to maintain a safe, healthy and secure workplace we must communicate to all employees, including managers and supervisors, all workplace safety, health and security issues. We have a communication system designed to encourage a continuous flow of safety, health and security information between management and our employees without fear of reprisal and in a form that is readily understandable. We will communicate the WVPP policies and procedures through:

1. New employee orientation or onboarding.
2. Periodic (designate weekly, monthly, quarterly, yearly based on the frequency and severity of workplace violence incidents) review of our WVPP with all employees.

Established September 2024



3. Training programs designed to address specific aspects of workplace violence prevention and security unique to our location. You can call your Crime/Workplace Violence Prevention Coordinator for more information.
4. Posting and distributing workplace violence prevention information.
5. Reporting workplace violence/security hazards or threats of violence, to your supervisors, Crime/Workplace Violence Prevention Coordinator or the Human Resources Division.
6. Protecting employees who report incidents of workplace violence from retaliation by the person making the threats. Employees who report incidents of workplace violence will be protected from the person making the threats by the Department immediately taking the appropriate actions such as removing the person making the threats from the work area until the situation is resolved. For serious threats or acts of violence, the local law enforcement agency will be called.
7. Addressing security issues at our workplace violence prevention/safety team meetings. Security issues will be discussed at safety/workplace violence/joint Labor Management safety committee meetings. The committee will recommend solutions to management. The Crime/Workplace Violence Prevention Coordinator will implement approved solutions.
8. Ensuring proper public notice of WVPP.

#### **VIII. Incident Reporting Procedures**

1. Call 911 if there is a conflict or emergency situation or if someone has been seriously injured.
2. Report all threats or acts of workplace violence to your supervisor or manager. If that's not possible, report incidents to the **Human Resources Division**.
3. The supervisor or manager should complete an **Incident Report Form and give it to Human Resources. You can get these forms on the District's intranet.**

#### **IX. HAZARD ASSESSMENT**

The **District will perform workplace hazard assessment for workplace violence prevention/security in the form of periodic inspections.** Periodic inspections to identify and evaluate workplace violence/security hazards and threats of workplace violence are

Established September 2024

performed by: (area/location specific person's name). Periodic inspections are performed according to the following schedule:

1. No less than once a quarter.
2. When the Workplace Violence Prevention Program is implemented.
3. When new, previously unidentified workplace violence/security hazards are recognized.
4. When occupational injuries or threats of injury occur.
5. Whenever workplace conditions warrant an inspection.
6. Within 30 days of the reported incident a follow-up inspection is warranted.

Periodic inspections for violence prevention/security hazards involve identifying and evaluating workplace hazards and changes in business practices, and may require a further assessment for more than one type of workplace violence. The District performs inspections for each type of workplace violence by using the methods specified below to identify and evaluate workplace hazards.

Inspections for *Type I* workplace security hazards include assessing:

1. The exterior and interior of the workplace for its attractiveness to robbery or other criminal acts.
2. The need for security surveillance measures, such as mirrors or cameras.
3. Procedures for employee response during a robbery or other criminal act.
4. Procedures for reporting suspicious persons or activities.
5. Posting of emergency telephone numbers for law enforcement, fire and medical services where employees have access to a telephone with an outside line.
6. Building alarm systems and Crime Prevention through Environmental Design.
7. Other: Including landscaping, lighting, etc.

Inspections for *Type II* workplace security hazards include assessing:

1. Access to and freedom of movement within the workplace.
2. Adequacy of workplace security systems, such as door locks, security windows, physical barriers, and restraint systems.

Established September 2024



3. Frequency and severity of threatening or hostile situations that may lead to violent acts by persons who are service recipients of our facilities.
4. Employees' skill in safely handling threatening or hostile service recipients.
5. Effectiveness of systems and procedures to warn others of a security danger or to summon assistance, e.g., alarms or panic buttons.
6. The use of work practices such as "buddy" systems for specified emergency events.
7. The availability of employee's posted escape routes.

Inspections for *Type III* workplace security hazards include assessing:

1. How well the District's workplace violence prevention policy has been communicated to employees, supervisors, or managers.
2. How well the District's management and employees communicate with each other.
3. Our employees', supervisors' and managers' knowledge of the warning signs of potential workplace violence.
4. Access to and freedom of movement within the workplace by non-employees, including former employees or persons with whom one of our employees is having a dispute.
5. Frequency and severity of worker reports of incidents of physical or verbal abuse by managers, supervisors or other employees.
6. Any prior violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace.
7. District progressive disciplinary procedures.

#### **X. INCIDENT INVESTIGATIONS**

We have established the following policy for investigating incidents of workplace violence. Our procedures for investigating incidents of workplace violence, which includes threats and acts of violence, include:

1. Reviewing all previous incidents.
2. Visiting the scene of an incident as soon as possible.
3. Interviewing involved employees and witnesses.

Established September 2024



4. Examining the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator.
5. Determining the cause of the incident.
6. Taking corrective action to prevent similar incidents from occurring.
7. Recording the findings and ensuring corrective actions are taken.
8. Obtain any reports completed by law enforcement.

**XI. HAZARD CORRECTION**

Hazards, which threaten the security of employees, shall be corrected based on severity when they are first observed or discovered. Corrective measures for *Type I* workplace security hazards can include:

1. Making the workplace unattractive to robbers and other criminal acts.
2. Utilizing security guards and surveillance measures, such as cameras or mirrors, to provide information as to what is going on outside and inside the workplace.
3. Reporting procedures for notifying designated employees of suspicious persons or activities.
4. Posting emergency telephone numbers for law enforcement, fire and medical services where employees have access to a telephone with an outside line.
5. Training on emergency action procedures for employees, supervisors and managers.
6. Using alarm systems and access control systems.
7. Applying Crime Prevention through Environmental Design practices.

Corrective measures for *Type II* workplace security hazards include:

1. Controlling access to the workplace and freedom of movement within it, consistent with business necessity.
2. Ensuring adequate workplace security/access control systems, such as door locks, security windows, physical barriers, and restraint systems.

Established September 2024

3. Providing worker training in recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are service recipients of the District.
4. Placing effective systems to warn others of a security danger or to summon assistance, e.g., alarms or panic buttons.
5. Providing procedures for a "buddy" system for specified emergency events.
6. Ensuring adequate emergency escape routes.

Corrective measures for *Type III* workplace security hazards include:

1. Communicating effectively our District's Workplace Violence Prevention Program to all employees, supervisors, and managers.
2. Improving how well management and employees communicate with each other.
3. Increasing employees, supervisors', and managers' awareness of the warning signs of potential workplace violence.
4. Controlling access to, and freedom of movement within, the workplace by non-employees, including recently discharged employees or persons with whom one of our employees is having a dispute.
5. Providing counseling to employees, supervisors or managers who exhibit behavior that represents strain or pressure which may lead to physical or verbal abuse of coworkers.
6. Ensuring all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the aggressor.
7. Ensuring worker disciplinary and discharge procedures address the potential for workplace violence.
8. Applying crime prevention measures through environmental design and administrative measures that may include but not limited to:
  - A. Well lit areas.
  - B. Security/controlled access to work area.

Established September 2024

- C. Employees must visibly display employee ID badge at all times while in a District facility.
- D. Code word recognized by coworkers to indicate you need help.
- E. Visitor sign-in.
- F. Visitor badges.
- G. Well lit parking lots and area surrounding the building.
- H. Buddy system for walking to car or locations away from the building.
- I. Security cameras.
- J. Mounted area mirrors.
- K. Onsite security guards/police officers.
- L. Identify and evaluate hiding places in areas surrounding the building (e.g. overgrown shrubs, dark areas).
- M. Panic buttons.
- N. Locks on restroom doors.
- O. Remove sharp objects from view that could be used as a weapon in offices open to the public.
- P. Caller ID on phones.
- Q. Field staff check in (cell phones).
- R. Cash locked in vault.

## **XII. TRAINING AND INSTRUCTION**

We have established the following policy with respect to training all employees on workplace security. **All employees, including managers and supervisors, shall have training and instruction on general and job-specific workplace security practices.** Training and instruction shall be provided when the Workplace Violence Prevention Program (WVPP) is first established and periodically thereafter. Training shall also be provided to all new employees, to other employees for whom training has not previously been provided and to all employees, supervisors, and managers given new job assignments for which specific workplace security training for that job assignment has not previously been provided.

Established September 2024



Additional training and instruction will be provided to all personnel whenever the employer is made aware of new or previously unrecognized security hazards.

General workplace security training and instruction includes, but is not limited to, the following:

1. Specific WVPP and crime prevention training for the Department Crime/Workplace Violence Prevention Coordinator to develop and maintain the workplace violence/crime prevention program.
2. Explanation of the WVPP including measures for reporting any violent acts or threats of violence.
3. Recognition of workplace security hazards including the risk factors associated with the three types of workplace violence.
4. Measures to prevent workplace violence, including procedures for reporting workplace security hazards or threats to managers and supervisors.
5. Ways to defuse hostile or threatening situations.
6. Measures to summon others for assistance.
7. Routes of escape.
8. Notification of law enforcement authorities when a criminal act may have occurred.
9. Emergency medical care to be provided to a victim of any violent act.
10. Post-event trauma counseling for those employees desiring such assistance.
11. California Victim Compensation and Government Claims Board.
12. Personnel Rules.

~~13. Union Contracts/MOUs.~~

**XIII. EMPLOYEE QUESTIONS:**

Employees shall refer any questions regarding their rights and obligations under this policy to the **Human Resources Division**.

Formatted: Highlight

Established September 2024

**Workplace Violence Prevention Program**

**Acknowledgement**

---

By signing below, it is understood that I have received, read and understand the District's WVPP.

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Established September 2024

## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM H**

**Date:** November 12, 2024  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** GENERAL MANAGER ITEMS

#### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

#### **INFORMATION**

In addition to the day-to-day operations of the Rossmoor Community Services District (RCSD), the General Manager would like to highlight the following:

- Rossmoor Park Canopy Project – The project is in Architectural Design phase. The plans will be submitted to the County of Orange in mid-November.
- Traffic Update the next meeting of the Traffic Safety Committee meeting is set for the week of November 18<sup>th</sup>.
- The Memo of Understanding with the Los Alamitos Girls Softball League will be on the December board meeting agenda. To date LAGSL has committed to scheduling less practices as well as reserving ballfields from the City of Los Alamitos to lessen the impact of park use in the Spring/Summer 2025 season. The LAGSL also will be scheduling community clean-up day at Rossmoor Park and coordinating an Easter Special Event for the community as a public service to Rossmoor.
- East Room at Rush Park will be outfitted with sound absorption material for users to enjoy the room. The room is currently being utilized for religious classes, meetings, dance classes, YOGA and special needs programs.
- The turf at Rossmoor, Rush and Montecito will be fertilized and treated with herbicides (weed abatement) on November 19, 2024. To make the community aware of the treatments, information will be disseminated via mailers to the surrounding residents, social media and signage at the parks. The parks will be closed for approximately 3 hours for application and drying time. This is an environmentally responsible application that is non-restrictive and considered safe for the community.

#### **ATTACHMENTS**

None.