

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board
Agenda Package

February 13, 2024

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

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, February 13, 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. 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
President Maynard |
| 3. PLEDGE OF ALLEGIANCE | Boy Scout Troop 642 |

4. PRESENTATIONS:

- a) Recognition of Sponsors for the 2023 Winter Festival
- b) Orange County Sheriff's Department Captain AJ Patella presents Quarterly Crime Statistics

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. PARKS/FACILITIES MAINTENANCE REPORT – OMERO PEREZ

E. CONSENT CALENDAR

1. MINUTES:

- a. Regular RCSD Board Meeting of January 9, 2024
- b. Regular PIFC Meeting of January 9, 2024

2. DECEMBER 2023 REVENUE AND EXPENDITURE REPORTS

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. FINAL READING OF FY 2022-2023 AUDIT RESULTS
2. RENEWAL OF ROSSMOOR COMMUNITY SERVICES DISTRICT COOPERATIVE PROGRAMMING AGREEMENT WITH THE YOUTH CENTER
3. RESOLUTION NO. 24-02-13-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2023-2024
4. RESOLUTION NO. 24-02-13-02 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING THE CONSUMPTION OF ALCOHOL AT THE YOUTH CENTER'S ANNUAL CASINO NIGHT EVENT TO BE HELD ON MARCH 23, 2024 FROM 4:00 P.M. TO 11:00 P.M. IN THE RUSH PARK AUDITORIUM.

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

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.

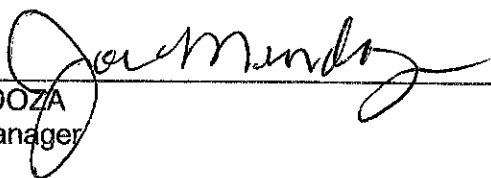
Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the 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.

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the February 13, 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 2/8/2024

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4(a)

Date: February 13, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: RECOGNITION OF SPONSORS FOR THE 2023 WINTER FESTIVAL

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors recognize the sponsors who generously contributed to the District's 2023 Winter Festival.

INFORMATION

On December 9, 2023, the RCSD held the annual Winter Festival. This event included tree lighting, and entertainment by local schools. The Festival also included a petting zoo, snow zone, Santa's Village, food trucks, vendor booths, and a kid's zone complete with a variety of bounce houses. Among the hundreds of people in attendance were honored guests Orange County Supervisor Andrew Do and Senator Janet Nguyen.

There were a number of generous contributors that helped make the Winter Festival possible. The Board will recognize the following sponsors:

Sponsor	Sponsorship Level	Contribution
Memorial Care	Title	\$5,000
The Simon Law Group	Title	\$5,000
Friday Night Lights	Gold	\$2,500
Tomblin Team Real Estate	Silver	\$1,000
RHA	Silver	\$1,000
Anonymous	Silver	\$1,000
Braithwaite Chiropractic	Bronze	\$500
CR&R Environmental Services	Bronze	\$500
Anonymous	Community	\$250
Anonymous	Community	\$250

ATTACHMENTS

None.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4b

Date: February 13, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: ORANGE COUNTY SHERIFF'S DEPARTMENT CAPTAIN AJ PATELLA
PRESENTS COMMUNITY SAFETY UPDATE

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and discuss the information provided by Orange County Sheriff Captain AJ Patella.

ATTACHMENTS

None.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: February 13, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Initiated by Park Superintendent Omero Perez

Subject: PARKS/FACILITIES MAINTENANCE REPORT

RECOMMENDATION

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

INFORMATION

The Park Maintenance and Facility Report is intended to provide the Rossmoor Community Services District (RCSD) Board of Directors with the status of activities and programs being performed to further the District's Parks and Facilities Maintenance Program.

ATTACHMENTS

1. Parks and Facilities Maintenance Report

ROSSMOOR COMMUNITY SERVICES DISTRICT
PARK MAINTENANCE AND FACILITIES DEPARTMENT

QUARTERLY REPORT

FEBRUARY 2024

SUMMARY

Inspection of District Properties – The facilities at Rossmoor Park, Rush Park and Montecito Center are fully operational with no significant issues.

Significant Activity This Quarter – The following projects and activities should be noted.

These were performed beyond the regularly scheduled parks and facilities maintenance tasks.

- Landscaping contractor aerated and fertilized turf areas at Rossmoor and Rush Park.
- District staff re-seeded brown turf areas at Rush Park with annual rye grass seed.
- District staff replaced NO OVERNIGHT PARKING signs around Rossmoor park.
- District staff installed a memorial park bench at Rush park.
- Plumbing company hydro blasted sewer lines at Rush Park to unclog blockage.
- Same contractor did mapping of the sewer lines to determine pricing for repairs.
- All the playground's sand pits were rototilled by the RCSD's landscaping contractor.
- A section of new fencing was installed in the pickle ball court at Rossmoor park.
- Fencing company repaired damaged fencing from 2 backstops at Rush park.
- District staff trimmed overhanging debris from the signature wall.
- Rush Park office and storage were treated for termites and installed rodent bait traps.
- Repaired Rush Park ice machine.
- Yearly backflow testing service was completed at all facilities.
- Serviced all the FIRE EXTINGUISHERS at all facilities.
- Serviced HVAC system units in all the facilities.
- Yearly Fire inspection was completed (RCSD is in compliance with the Fire Department).

Regular Maintenance Performed - District staff continues to inspect District properties and is performing maintenance as follows:

DAILY

- Facility safety check
- Restrooms and trash – two times per day
- Wipe down rails and swings of playgrounds
- Wipe down and clean picnic tables in shelters and around the park
- Wipe down exercise machines and repair as needed
- Clean doorknobs around main entrances of buildings
- Vacuum offices
- Blow off walkway to Rossmoor Park entrance

- Clean and disinfect the kitchen at all parks
- Monitor landscape contractor
- Clean and inspect drinking fountains
- Check and mop floors at Montecito Center
- Pick up papers around the parks

WEEKLY

- Deep clean Rossmoor and Montecito restrooms every other week with versa machine
- Deep clean Rush Park restrooms every other week with versa machine
- Wash, clean and gas up RCSD vehicles once per week
- Wash windows at Rossmoor every other week
- Blow off tennis courts three times per month
- Weed and scarify infields at Rush Park
- Deep clean the refrigerator at all parks
- Disinfect the main office and all the facilities with fog machine
- Inspect and service cleaning vacuums in all the facilities
- Set up and take down for the Farmers Market
- Complete the high frequency playground inspection list
- Meet up with irrigation technician during irrigation system inspection
- Check emergency defibrillators in all the facilities

MONTHLY

- Spot clean carpets
- Clean all blinds at parks
- Dust ceilings in all rooms at all parks for cobwebs and dust
- Wipe down all ventilation outlets
- Trim the Rossmoor wall the first week of each month
- Inventory of all supplies by the first week of each month
- Post and take down Board Meeting banners
- Power wash playgrounds once per month
- Power wash tennis courts once per month to save water
- Power wash canopy shelters
- Check lights at all the facilities and replace as needed
- Set up and take down Board Meeting set up
- Inspect Fire Extinguishers once per month

Respectfully Submitted By:

Omero Perez, Park Superintendent

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a, 1b

Date: February 13, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Administrative Assistant Carolyn Whang

Subject: MINUTES REGULAR RCSD BOARD MEETING OF JANUARY 9, 2024 AND
REGULAR PIFC MEETING OF JANUARY 9, 2024

RECOMMENDATION

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

- a. Regular RCSD Board Meeting of January 9, 2024
- b. Regular RCSD PIFC Meeting of January 9, 2024

INFORMATION

The Minutes reflect the actions of the RCSD at their meetings of January 9, 2024.

ATTACHMENTS

- 1. Minutes – Regular RCSD Board Meeting of January 9, 2024
- 2. Minutes – Regular RCSD PIFC Meeting of January 9, 2024



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

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, January 9, 2024

A. ORGANIZATION

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

2. ROLL CALL:

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

3. PLEDGE OF ALLEGIANCE: Boy Scout Troop 642

4. PRESENTATIONS:

- a. Presentation by and Discussion with Senior Civil Engineer Wei Zhu, Orange County Public Works Traffic Investigations and Studies

Orange County Public Works Senior Civil Engineer Wei Zhu presented a report regarding traffic investigations and studies; discussed primary concerns initiating the study, working with a consultant to develop alternatives and community outreach and urged residents to complete the County survey.

President DeMarco spoke about the town hall meeting held earlier today; thanked Senior Civil Engineer Zhu for her work in support of Rossmoor and encouraged residents to complete the survey distributed by the County.

President DeMarco invited public comments on this item.

Helen, commented favorably regarding the town hall, thanked Senior Civil Engineer Zhu for her research; spoke in opposition to making any changes along Montecito because of public safety concerns; referenced the Rossmoor Master Plan noting it was not built with bicycle lanes and asserted that many residents do not feel their voices are heard.

Peggy Wilkins noted problems with parking on Montecito by residents living in the apartment buildings on the north end; expressed concerns when exiting Rossmoor at Orangewood; opposed reducing the number of lanes on Montecito and installing round-abouts; discussed lack of enforcement and advised against limiting the possibilities where students can enter and exit schools and how parents can drop them off.

Administrative Assistant Whang read two emails received from members of the public regarding this item.

Members of the Board thanked Orange County Public Works Senior Civil Engineer Zhu for her attendance and presentation.

PRESENTATION FROM SENATOR JANET NGUYEN BY DEPUTY JOE PENA

District Representative for Senator Janet Nguyen Joe Pena presented a Certificate of Recognition to Outgoing Board President Tony DeMarco for his leadership, service and dedication to the community.

b. 2023 State of the District Address presented by President Tony DeMarco

RCSD Board President DeMarco presented the 2023 State of the District; addressed accomplishments and challenges and expressed his appreciation to Board Colleagues, staff and the community for the opportunity to serve.

5. ELECTION OF OFFICERS

President DeMarco nominated Director Maynard as the RCSD Board's next president and Director Barke seconded the nomination. Director Maynard was declared President of the Board, unanimously, by roll call vote.

President Maynard took leadership of the meeting.

President Maynard commented on President DeMarco's class, leadership and accomplishments and thanked him for his service.

President Maynard called for nominations for the office of First Vice President of the RCSD Board of Directors.

President Maynard nominated Director DeMarco for First Vice President and Director Barke seconded the nomination.

Director Searles nominated Director Shade for First Vice President. There was no second, and the nomination died.

There were no other nominations and Director DeMarco was declared First Vice President, unanimously, by roll call vote.

President Maynard called for nominations for Second Vice President of the RCSD Board and nominated Director Shade. Director Barke seconded the nomination.

There were no other nominations and Director Shade was declared Second Vice President unanimously, by roll call vote.

B. ADDITIONS TO AGENDA - None

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD

1. UPDATE ON WEBSITE REFRESH PROJECT

Administrative Assistant Whang provided an update on the RCSD website refresh project.

Director Shade felt having another meeting on the subject would be beneficial.

Director DeMarco agreed with Director Shade in terms of monitoring and logging calls for service to ensure they are addressed and followed up and commented favorably about the new website.

2. UPDATE ON LANDSCAPING REQUESTS FOR PROPOSALS

General Manager Mendoza presented details of the report; discussed distribution of RFPs and individual vendor walks and reported consideration of a contract will be presented at the Board's February meeting.

Discussion followed regarding including irrigation and repairs in the contract, but not plumbing, the required scope of services, the performance schedule and having the Board review individual bids and communications with vendors or having the Contract Committee review the bids and return with recommendations to the Board.

3. UPDATE ON THE FY 2022/2023 AUDIT

General Manager Mendoza presented an update on the FY 2022/2023 audit noting a Management Discussion and Analysis (MDAA) has been added.

In reply to President Maynard's question, Legal Counsel Tarquin Preziosi confirmed this will be a new first reading of the audit.

President Maynard asked for another update on the Board's meeting in February.

Motion by Director Searles, seconded by Director Shade, to accept the first reading of the RCSD FY 2022/2023 Audit.

Motion passed 5-0, by the following roll call vote:

AYES: Directors Barke, DeMarco, Searles, Shade and President Maynard
NOES: None
ABSTAIN: None
ABSENT: None

4. UPDATE ON NEGOTIATIONS WITH THE YOUTH CENTER

General Manager Mendoza presented details of the report; highlighted areas in the new agreement and stated the Committee will meet again prior to bringing the matter back to the Board in February or March.

President Maynard recommended having a signed contract by March 1, 2024.

General Manager Mendoza offered to finalize the terms, forward the contract to Legal Counsel for review and return to the Board with a final contract consideration in February.

E. CONSENT CALENDAR

1. MINUTES:

a. Regular RCSD Board Meeting of December 12, 2023

2. NOVEMBER 2023 REVENUE AND EXPENDITURE REPORTS AND CURRENT LAIF AND US BANK BALANCE THROUGH DECEMBER 31, 2023

3. ADOPTION OF FISCAL YEAR 2024-2025 BUDGET CALENDAR

4. 2024 RCSD BOARD COMMITTEE ASSIGNMENTS

General Manager Mendoza expanded on Items No. E.3. and E.4.; reported that adoption of the FY 2024-2025 Budget Calendar has been moved up for a month in order to have a budget approved by July 1, 2024; stated staff will return with the new policy and an amended budget and noted the need to solidify changes in the 2024 RCSD Board Committee Assignments.

President Maynard spoke about the importance of continuity and in support of retaining the current committee assignments.

Director Barke commented on the practice of having the Board President make committee assignments.

General Manager Mendoza noted he will pressure President Maynard to provide his recommended committee assignments within the next few days.

President Maynard reiterated his belief that the assignments should remain the same unless there are Members who wish otherwise; urged the First and Second Vice Presidents to keep themselves as alternates and supported keeping on a tighter schedule and a more disciplined administrative calendar.

Motion by Director Searles, seconded by Director DeMarco, to approve the Consent Calendar, as presented. Motion passed 5-0.

F. PUBLIC HEARING – None

G. REGULAR CALENDAR

1. SECOND READING OF AN AMENDMENT TO POLICY NO. 6050 TO UPDATE THE FACILITIES – TENNIS COURTS POLICY TO INCLUDE PICKLEBALL

General Manager Mendoza presented details of the report and highlighted changes to the policy.

Motion by Director Searles, seconded by Director Shade, to approve the second reading of an Amendment to Policy 6050 to update the Facilities – Tennis Courts Policy to include Pickleball.

Motion passed 5-0, by the following roll call vote:

AYES: Directors Barke, DeMarco, Searles, Shade and President Maynard
NOES: None
ABSTAIN: None
ABSENT: None

2. RESOLUTION NO. 24-01-09-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT’S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS

General Manager Mendoza presented details of the report.

Motion by President Maynard, seconded by Director Searles, to approve RESOLUTION NO. 24-01-09-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT’S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS.

Motion passed 5-0, by the following roll call vote:

AYES: Directors Barke, DeMarco, Searles, Shade and President Maynard
NOES: None
ABSTAIN: None
ABSENT: None

H. GENERAL MANAGER ITEMS

General Manager President updates on recent achievements, future projects and upcoming programs including Rush Park Auditorium flooring, renovation of and resurfacing of Rossmoor Park tennis and pickleball courts, negotiations with the Los Alamitos Girls Softball and the landscape maintenance RFP deadline.

I. BOARD MEMBER ITEMS

Director Searles thanked Director DeMarco for his service as Board President; thanked staff, community partners, sponsors and residents and commented on statements made regarding alleged bias and the County's study.

Director Shade thanked Director DeMarco for his service as Board President, Boy Scout Troop 642 for participating in tonight's meeting and residents for their input.

Director Barke thanked Director DeMarco for his service as Board President and wished everyone a Happy New Year.

President Maynard thanked everyone for attending; commented on traffic challenges in Rossmoor and thanked Director DeMarco for service as Board President.

Director DeMarco discussed alleged bias; thanked the public for participating in tonight's meetings; noted the Board listens to resident concerns; spoke about the traffic study and understanding the data and addressed the County's involvement and the possibility of having a dedicated CHP Officer in Rossmoor.

J. GENERAL COUNSEL ITEMS - None

K. ADJOURNMENT

Outgoing President DeMarco adjourned the meeting at 8:44 p.m.

ATTEST:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Michael Maynard, President

Joe Mendoza, Secretary
Rossmoor Community Services District

APPROVED:



**MINUTES
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION**

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, January 9, 2024

A. ORGANIZATION

1. CALL TO ORDER: 9:00 P.M.

2. ROLL CALL:

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

3. MINUTES

a. PIFC Meeting of January 10, 2023 (Information Only)

4. ELECTION OF OFFICERS:

General Manager Mendoza called for nominations for President of the PIFC for the calendar year 2024.

Motion by Director Barke, seconded by Director Shade, to nominate RCSD President Maynard as President of PIFC, First Vice President DeMarco as Vice President of PIFC, continue with General Manager Mendoza as Secretary and CFO, and continue with Jones and Mayer as General Counsel.

The motion carried 5-0, with the following vote:

AYES:	Directors Barke, DeMarco, Searles, Shade and President Maynard.
NOES:	None
ABSTAIN:	None
ABSENT:	None

B. ADDITIONS TO AGENDA - None

C. PUBLIC FORUM:

There were no public comments.

D. REPORTS TO THE BOARD - None

E. CONSENT CALENDAR - None

F. PUBLIC HEARING - None

G. RESOLUTIONS:

RESOLUTION NO. 24-01-09-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS FINANCING CORPORATION ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF FINANCIAL OFFICER OF THE CORPORATION AND DESIGNATING THE TIME AND PLACE FOR THE HOLDING OF REGULAR MEETINGS OF THE BOARD.

Approved by roll call vote, Resolution No. 24-01-09-01 by reading the title only and waiving further reading as follows:

RESOLUTION NO. 24-01-09-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS FINANCING CORPORATION ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF FINANCIAL OFFICER OF THE CORPORATION AND DESIGNATING THE TIME AND PLACE FOR THE HOLDING OF REGULAR MEETINGS OF THE BOARD.

Motion by President Maynard, seconded by Director Barke to approve Resolution No. 24-01-09-01. The resolution was unanimously approved by roll call vote, 5-0.

ORDINANCES - None

H. BIDS, CONTRACTS AND AGREEMENT – None

I. ADMINISTRATIVE ITEMS:

The General Manager informed the Board that the PIFC is currently out of good standing with the California Franchise Tax Board due to the lack of filing tax forms specific to non-profit organizations. He indicated that he is working with the Franchise Tax Board to remedy the situation which dates back to 2017 and will report back on progress.

J. INFORMATIONAL ITEMS – None

K. BOARD MEMBER ITEMS – None

L. CLOSED SESSION – None

M. ADJOURNMENT

Motion by Director DeMarco, seconded by Director Shade to adjourn the regular meeting at 9:37 p.m. Motion passed 5-0.

ATTEST:

DISTRICT

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES

Michael Maynard, President

Joe Mendoza, Secretary
Rossmoor Community Services District

APPROVED: February 13, 2024

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: February 13, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: DECEMBER 2023 REVENUE AND EXPENDITURE REPORTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for December 2023.

INFORMATION

The Revenue and Expenditure Report is submitted monthly, as an indication of the District's unaudited year-to-date revenue and expenses.

ATTACHMENTS

1. Revenue and Expenditure Report for the month of December 2023
2. Explanation of Significant Variances from budgeted amounts

01/24/24
14:53:31

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 12 / 23

Page: 1 of 2
Report ID: B110C

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	%
10 General Fund						
3000 Property Tax						
	3001 Current Secure Property Tax	415,753.95	654,890.48	1,242,000.00	587,109.52	53 %
	3002 Current Unsecured Prop Tax	0.00	15,173.67	36,900.00	21,726.33	41 %
	3003 Prior Secured property Tax	466.03	5,800.81	15,200.00	9,399.19	38 %
	3004 Prior Unsecured Property Tax	0.00	0.00	3,300.00	3,300.00	0 %
	3005 Delinquent Propert Taxes	112.66	1,403.93	1,100.00	-303.93	128 %
	3006 Current Supplemental Assessment	2,234.69	8,998.93	19,600.00	10,601.07	46 %
	3008 Public Utility Tax	0.00	0.07	10,900.00	10,899.93	0 %
	3009 State Homeowners prop. Tax Relief	742.24	742.24	4,100.00	3,357.76	18 %
	Account Group Total:	419,309.57	687,010.13	1,333,100.00	646,089.87	52 %
3100						
	3101 Street light assessments	145,760.78	238,673.68	404,300.00	165,626.32	59 %
	Account Group Total:	145,760.78	238,673.68	404,300.00	165,626.32	59 %
3200						
	3201 Interest on Investments	0.00	12,170.05	30,000.00	17,829.95	41 %
	Account Group Total:	0.00	12,170.05	30,000.00	17,829.95	41 %
3300 INTERGOVERNMENTAL REVENUE						
	3301 Prop 68 Grant Funding	0.00	0.00	56,000.00	56,000.00	0 %
	3304 County street sweep reimbursement	0.00	0.00	80,000.00	80,000.00	0 %
	Account Group Total:	0.00	0.00	136,000.00	136,000.00	0 %
3400 RENTAL & PERMITS						
	3401 Tennis Courts Reservations	1,215.00	9,269.00	41,000.00	31,731.00	23 %
	3402 Tennis Instructor Private Lessons	1,581.00	9,966.75	38,000.00	28,033.25	26 %
	3403 Basketball Court Reservations	80.00	920.00	0.00	-920.00	%
	3404 Sand Volleyball Court Reservations	0.00	36.00	0.00	-36.00	%
	3405 Rossmoor Park Ball Field Reservations	0.00	3,218.00	12,500.00	9,282.00	26 %
	3406 Rush Park Ball field reservations	96.00	8,665.27	12,500.00	3,834.73	69 %
	3407 Pickleball Reservation	1,130.00	5,832.00	0.00	-5,832.00	%
	3411 Signature Wall Banner Rental	0.00	220.00	300.00	80.00	73 %
	3421 Tree Revenue	110.00	871.60	5,000.00	4,128.40	17 %
	3422 Tree Violation Fines	0.00	900.00	0.00	-900.00	%
	3431 Rossmoor Building Rental	0.00	2,930.00	2,500.00	-430.00	117 %
	3432 Rossmoor Park Picnic Site	120.00	1,561.00	2,500.00	939.00	62 %
	3441 Montecito Building Rental	260.00	11,389.52	25,000.00	13,610.48	46 %
	3451 Rush Building Rental	7,181.19	35,627.74	67,000.00	31,372.26	53 %
	3452 Rush Park Picnic Site	360.00	3,401.48	7,000.00	3,598.52	49 %
	3453 Rush Park Kitchen	258.00	602.00	1,000.00	398.00	60 %
	Account Group Total:	12,391.19	95,410.36	214,300.00	118,889.64	45 %
3500						
	3501 MISC REVENUE	9,157.37	14,410.41	10,000.00	-4,410.41	144 %
	3502 Sponsorships	11,250.00	19,000.00	25,000.00	6,000.00	76 %
	Account Group Total:	20,407.37	33,410.41	35,000.00	1,589.59	95 %
	Fund Total:	597,868.91	1,066,674.63	2,152,700.00	1,086,025.37	50 %

Grand Total:	597,868.91	1,066,674.63	2,152,700.00	1,086,025.37	50 %
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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 12 / 23

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	400.00	2,900.00	11,000.00	11,000.00	8,100.00	26%
4002	Salaries - Part-time	2,569.59	15,396.49	82,100.00	82,100.00	66,703.51	19%
4003	Overtime	2,275.51	9,303.73	10,500.00	10,500.00	1,196.27	89%
4006	SALARIES - ADMINISTRATION	24,751.99	128,980.77	255,800.00	255,800.00	126,819.23	50%
4007	VEHICLE ALLOWANCE (MILEAGE)	179.40	990.46	2,100.00	2,100.00	1,109.54	47%
4008	SALARIES - PARK AND RECREATION	18,587.22	98,796.59	166,100.00	166,100.00	67,303.41	59%
4009	SALARIES - Park /TREE MAINTENANCE	6,031.24	30,997.18	59,700.00	59,700.00	28,702.82	52%
4010	Workers Compensation Insurance	0.00	12,000.00	15,000.00	15,000.00	3,000.00	80%
4011	Medical Insurance	0.00	38,365.06	84,000.00	84,000.00	45,634.94	46%
4015	Federal Payroll Tax -FICA	4,256.75	22,849.16	56,390.00	56,390.00	33,540.84	41%
5002	Insurance - Liability	0.00	38,722.00	41,000.00	41,000.00	2,278.00	94%
5004	Memberships and Dues	897.00	10,349.59	9,980.00	9,980.00	-369.59	104%
5006	Travel & Meetings	0.00	605.84	2,630.00	2,630.00	2,024.16	23%
5007	Televised Meeting Costs	2,450.45	9,610.29	23,100.00	23,100.00	13,489.71	42%
5008	Gasoline	244.94	1,726.86	5,250.00	5,250.00	3,523.14	33%
5010	Publications & Legal Notices	984.24	5,276.97	7,880.00	7,880.00	2,603.03	67%
5012	Printing	865.45	2,485.31	4,200.00	4,200.00	1,714.69	59%
5014	Postage	74.57	727.84	2,100.00	2,100.00	1,372.16	35%
5016	Office & Meeting Supplies	1,209.42	3,200.87	15,750.00	15,750.00	12,549.13	20%
5018	Janitorial Supplies	0.00	3,972.41	20,790.00	20,790.00	16,817.59	19%
5020	Telephone	1,682.05	5,450.45	10,500.00	10,500.00	5,049.55	52%
5021	Computer/Email/Server Costs	580.04	5,968.18	5,250.00	5,250.00	-718.18	114%
5030	Vehicle Maintenance	0.00	719.28	10,500.00	10,500.00	9,780.72	7%
5032	Building & Grounds-Maintenance	4,965.66	35,882.94	85,050.00	85,050.00	49,167.06	42%
5045	Miscellaneous Expenditures	2,714.12	12,949.39	21,000.00	21,000.00	8,050.61	62%
5046	Bank Service Charge	172.25	1,439.64	4,200.00	4,200.00	2,760.36	34%
5610	Legal Services	1,806.00	14,057.50	65,520.00	65,520.00	51,462.50	21%
5615	Financial Audit-Consulting	19,000.00	19,000.00	19,950.00	19,950.00	950.00	95%
5620	Outsource Financial Consultant	6,000.00	30,000.00	72,450.00	72,450.00	42,450.00	41%
5670	Other Professional Services	4,751.62	19,855.28	42,000.00	42,000.00	22,144.72	47%
6010	Equipment	125.65	551.56	2,100.00	2,100.00	1,548.44	26%
6025	Software	0.00	1,079.00	10,500.00	10,500.00	9,421.00	10%
	Account Total:	107,575.16	584,210.64	1,224,390.00	1,224,390.00	640,179.36	48%
5020 Recreation							
5017	Community Events	19,464.66	53,060.14	63,000.00	63,000.00	9,939.86	84%
	Account Total:	19,464.66	53,060.14	63,000.00	63,000.00	9,939.86	84%
5030 Rossmoor Park							
5022	Utilities	1,117.98	7,477.39	13,130.00	13,130.00	5,652.61	57%
5023	Water	4,129.26	30,519.71	63,000.00	63,000.00	32,480.29	48%
5025	SECURED PROP TAX	0.00	1,089.58	1,260.00	1,260.00	170.42	86%
5034	Alarm Systems/Security	123.00	246.00	1,050.00	1,050.00	804.00	23%
5045	Miscellaneous Expenditures	0.00	413.87	4,730.00	4,730.00	4,316.13	9%
5051	Equipment Rental	0.00	0.00	530.00	530.00	530.00	0%
5052	Minor Facility Repairs /Tools	0.00	0.00	1,050.00	1,050.00	1,050.00	0%
5655	Landscape Maintenance / Janitorial	2,287.50	22,216.96	34,500.00	34,500.00	12,283.04	64%
6005	Buildings and Improvements	0.00	5,626.92	90,000.00	90,000.00	84,373.08	6%

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 12 / 23

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 General Fund							
	Account Total:	7,657.74	67,590.43	209,250.00	209,250.00	141,659.57	32%
5040 Montecito Center							
	5022 Utilities	147.50	1,091.58	2,100.00	2,100.00	1,008.42	52%
	5023 Water	391.11	1,962.80	4,730.00	4,730.00	2,767.20	41%
	5025 SECURED PROP TAX	0.00	915.04	1,050.00	1,050.00	134.96	87%
	5034 Alarm Systems/Security	0.00	252.00	680.00	680.00	428.00	37%
	5045 Miscellaneous Expenditures	0.00	31.23	530.00	530.00	498.77	6%
	5052 Minor Facility Repairs /Tools	0.00	0.00	530.00	530.00	530.00	0%
	5655 Landscape Maintenance / Janitorial	368.66	1,617.98	3,830.00	3,830.00	2,212.02	42%
	Account Total:	907.27	5,870.63	13,450.00	13,450.00	7,579.37	44%
5050 Rush Park							
	5022 Utilities	1,944.39	17,316.05	33,180.00	33,180.00	15,863.95	52%
	5023 Water	3,084.03	20,609.90	52,500.00	52,500.00	31,890.10	39%
	5025 SECURED PROP TAX	0.00	4,169.92	4,410.00	4,410.00	240.08	95%
	5034 Alarm Systems/Security	0.00	252.00	840.00	840.00	588.00	30%
	5045 Miscellaneous Expenditures	0.00	0.00	530.00	530.00	530.00	0%
	5051 Equipment Rental	0.00	0.00	1,580.00	1,580.00	1,580.00	0%
	5052 Minor Facility Repairs /Tools	0.00	0.00	530.00	530.00	530.00	0%
	5655 Landscape Maintenance / Janitorial	2,287.51	17,948.34	34,500.00	34,500.00	16,551.66	52%
	6005 Buildings and Improvements	0.00	0.00	65,000.00	65,000.00	65,000.00	0%
	Account Total:	7,315.93	60,296.21	193,070.00	193,070.00	132,773.79	31%
5060 Street Lighting							
	5650 Street Lighting and Maintenance	9,806.84	58,815.52	113,100.00	113,100.00	54,284.48	52%
	Account Total:	9,806.84	58,815.52	113,100.00	113,100.00	54,284.48	52%
5070 Street Sweeping							
	5642 Street Sweeping	0.00	32,690.70	83,100.00	83,100.00	50,409.30	39%
	Account Total:	0.00	32,690.70	83,100.00	83,100.00	50,409.30	39%
5080 Parkway Trees							
	5017 Community Events	0.00	0.00	1,580.00	1,580.00	1,580.00	0%
	5656 Tree Trimming	66,518.50	103,897.30	137,030.00	137,030.00	33,132.70	76%
	5660 TREE REMOVAL	0.00	4,904.80	3,150.00	3,150.00	-1,754.80	156%
	6015 Trees	10,647.20	16,983.20	47,250.00	47,250.00	30,266.80	36%
	Account Total:	77,165.70	125,785.30	189,010.00	189,010.00	63,224.70	67%
5090 Mini-Parks and Medians							
	5022 Utilities	0.00	113.35	530.00	530.00	416.65	21%
	5023 Water	758.87	5,497.53	10,500.00	10,500.00	5,002.47	52%
	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	368.66	1,617.99	3,830.00	3,830.00	2,212.01	42%
	Account Total:	1,127.53	7,228.87	15,190.00	15,190.00	7,961.13	48%
	Account Group Total:	231,020.83	995,548.44	2,103,560.00	2,103,560.00	1,108,011.56	47%

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ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 12 / 23

Page: 3 of 3
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	Fund Total:	231,020.83	995,548.44	2,103,560.00	2,103,560.00	1,108,011.56	47%
	Grand Total:	231,020.83	995,548.44	2,103,560.00	2,103,560.00	1,108,011.56	47%

**EXPLANATION OF SIGNIFICANT VARIANCES FROM BUDGETED AMOUNTS
DECEMBER 2023**

Revenue Accounts

Account Code	Item	Explanation
3401	Tennis Courts	Tennis reservations are lagging, however pickleball is supplementing some
3402	Tennis Instructor Private Lessons	Revenues are low. Currently down an instructor
3405	Rossmoor Park Ball Field Reservation	Girls Softball is just beginning and can expect revenue to start increasing
3421	Tree Revenue	Income will be sporadic throughout the year
3431	Rossmoor Building Rental	End of Summer camps and other rental events
3501	Misc Revenue	Winter Festival registration exceeded expectation
3502	Sponsorships	Sponsorships will be about 80% due to Winterfest

Expenditure Accounts

Account Code	Item	Explanation
5010-4002	Salaries - Part-time	Unanticipated amount of vacancies
5010-4003	Overtime	Additional hours worked during the the Summer Festivals. At mid-year, staff will request an increase.
5010-4010	Administration - Worker's Compensation Insurance	Annual premium has been paid for FY
5010-5002	Administration - Insurance Liability	Annual premium has been paid for FY
5010-5004	Memberships and Dues	On target. Dues are paid
5010-5006	Travel and Meeting	Cannot anticipate expenditures
5010-5010	Publications & Legal Notices	Advertising for traffic meetings

5010-5016	Office & Meeting Supplies	Will be ordering additional supplies throughout the year
5010-5018	Janitorial Supplies	Will be ordering additional supplies throughout the year
5010-5021	Computer/Email/ Sever Cost	All payments have been made. No additional expenditures anticipated
5010-5030	Vehicle Maintenance	Cannot anticipate expenditures. Will stay within budget.
5010-5615	Financial Audit-Consulting	Audit season is over. Will stay within budget.
5010-5670	Other Professional Services	Cannot anticipate expenditures
5010-6010	Equipment	Cannot anticipate expenditures
5020-5017	Community Events	Don't anticipate going over budget
5030-5025 5040-5025 5050-5025	Secured Property Taxes	Property Taxes have been paid for 1st and 2nd installments
5080-5660	Tree Removal	Seasonal project. Do not foresee any additional tree removals

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: February 13, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Michael Matsumoto
Auditors Terry Shea and Sean Schmidt

Subject: FINAL READING OF FY 2022-2023 AUDIT RESULTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board Of Directors receive and approve the Final FY 2022-2023 Annual Audit with the addition of "Management's Discussion and Analysis".

INFORMATION

Following the presentation to the Board of Directors at their November 14, 2023 meeting, the Board requested that the District Auditor and District Accountant confer on the need for the inclusion of the "Management's Discussion and Analysis" in the FY 2022-2023 final audit. Both the District Auditor and District Accountant agreed to amend the final audit by including the "Management's Discussion and Analysis". This addition does not represent any changes to the financials outlined in the Final FY 2022-2023 Annual Audit that was approved at the November 14, 2023 Board of Directors meeting.

ATTACHMENTS

1. FINAL – Rossmoor Community Services District Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2023.
2. Policy No. 3025 – Annual Financial Audit

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**

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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, 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.

PARTNERS

Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
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for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants



**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
Assets:				
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	<u>5,776,129</u>	<u>5,653,757</u>		
Liabilities:				
Current	115,460	48,533	137.90%	66,927
Due in more than one year	7,908	8,345	5.24%	(437)
Total liabilities	<u>123,368</u>	<u>56,878</u>		
Net position:				
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	<u>\$ 5,652,761</u>	<u>\$ 5,596,879</u>		

**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 postion, beginning	<u>5,596,879</u>	<u>5,495,628</u>		
Net postion, 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:

	2023	2022	% Change	\$ Change
Capital assets	\$ 7,482,618	\$ 7,482,618	0.00%	\$ -
Less: accumulated depreciation	(3,504,916)	(3,341,967)	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:

	2023	2022	% Change	\$ Change
Compensated absences	\$ 34,383	\$ 36,283	5.24%	\$ (1,900)
Less: current portion	(26,475)	(27,938)	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>
ASSETS	
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>
LIABILITIES	
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>
NET POSITION	
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**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
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				49,495
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>
ASSETS	
Cash and investments	\$ 1,681,426
Receivables:	
Accounts	78,456
Taxes	27,138
Interest	<u>11,407</u>
Total assets	<u>\$ 1,798,427</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 83,640
Deposits	<u>5,345</u>
Total liabilities	<u>88,985</u>
Fund balance:	
Unassigned	<u>1,709,442</u>
Total fund balance	<u>1,709,442</u>
Total liabilities and fund balance	<u>\$ 1,798,427</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**

Fund balance of governmental fund **\$ 1,709,442**

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 (34,383)

Net position of governmental activities **\$ 5,652,761**

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>
REVENUES	
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>
EXPENDITURES	
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
FUND BALANCE	
Beginning of year	<u>1,417,511</u>
End of year	<u><u>\$ 1,709,442</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, 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 1st. The unsecured and secured property tax lien date is January 1st. Unsecured property taxes become delinquent on August 31st. Secured property taxes are payable in two installments, on November 1st and February 1st of each year, become delinquent on December 10th and April 10th, 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
 Total capital assets, not being depreciated	 2,866,408	 -	 -	 2,866,408
Capital assets, being depreciated:				
Buildings and structures	4,512,273	-	-	4,512,273
Equipment	44,234	-	-	44,234
Motorized vehicles	59,703	-	-	59,703
 Total capital assets, being depreciated	 4,616,210	 -	 -	 4,616,210
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)
 Total accumulated depreciation	 (3,341,967)	 (162,949)	 -	 (3,504,916)
 Total capital assets, being depreciated, net	 1,274,243	 (162,949)	 -	 1,111,294
 Governmental activities capital assets, net	 <u>\$ 4,140,651</u>	 <u>\$ (162,949)</u>	 <u>\$ -</u>	 <u>\$ 3,977,702</u>

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.

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

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		
REVENUES				
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>
EXPENDITURES				
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>
FUND BALANCE				
Beginning of year			<u>1,417,511</u>	
End of year			<u>\$ 1,709,442</u>	

Rossmoor Community Services District

Policy

No. 3025

ANNUAL FINANCIAL AUDIT

3025.00 Policy: The integrity of the financial records of the Rossmoor Community Services District constitutes a non-delegable duty of its elected Board of Directors. To assure accuracy of these records and to insure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract 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: February 13, 2024
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: RENEWAL OF ROSSMOOR COMMUNITY SERVICES DISTRICT
COOPERATIVE PROGRAMMING AGREEMENT WITH THE YOUTH CENTER

RECOMMENDATION

The Personnel and Contract Administration Committee directed the RCSD General Manager to work with Lina Lumme, Executive Director of the Youth Center, to continue a partnering relationship between the Youth Center and RCSD in providing the annual Camp S.H.A.R.K. Summer Day Camp Program and R.A.S.C.A.L.S. After School Program at Rossmoor Park.

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors direct staff to enter into a new 3-year agreement with Youth Center effective March 1, 2024.

BACKGROUND

On November 29, 2023 the Personnel and Contract Administration Committee (Directors DeMarco and Maynard) along with Joe Mendoza and Carolyn Whang, met with Linda Lumme and Eric Frankenberg from the Youth Center to discuss the 2024-2027 Cooperative Programming Agreement.

The current Cooperative Programming Agreement between the Rossmoor Community Services District and the Los Alamitos Youth Center from 2021-2024 expires March 9, 2024. The new agreement has been reviewed by the Youth Center, RCSD and RCSD Legal Counsel. Since the Contract Committee has given direction to move forward and liability insurance is current, the agreement will be presented to the RCSD Board for approval at the February 13, 2024, meeting.

SUMMARY

The Personnel and Contract Administration Committee has reviewed a new three (3) year cooperative Agreement that will include the following items:

- The annual fee for the use of Rossmoor Park will be \$3,000 due September 1st of each year.
- The Youth Center (YC) will include the Rossmoor Community Services District (RCSD) as a partner and add the RCSD logo on all flyers, social media, publications, banners, mailers and online marketing.
- The YC will provide staff and volunteers at the following events for crafts and general set up and tear down – Four Summer Family Festivals, Two Health and Wellness Fairs, One Harvest (Halloween) Festival, One Arbor Day Event, Weekly Farmers Market (Thursdays Nov, Dec, Jan) Crafts for two hours, One Winter Festival. Again, the Youth Center will provide staff supervision, volunteers and share in the arts and crafts supplies as needed.
- The YC will provide an annual report to the RCSD Board at the November meeting. The report will include a residency breakdown, participation and overall evaluation of the Summer Day Camp Program and R.A.S.C.A.L.S After School Programs.
- The YC will meet annually with the RCSD staff to determine a co-sponsored fund-raising event to offset the cost associated with maintenance, supplies and utilities at Rossmoor Park. The goal is to raise \$5,000 annually by working together to secure sponsors, establish registration and event themes and fund-raising opportunities.
- The YC and RCSD will meet in February of each year to review possible grants that can be applied for to enhance the Rossmoor Park facility. Joint efforts will include grant recognition, grant writing and submission.
- The YC and RCSD will meet and confer to establish intergenerational opportunities.

The agreement outlines updated maintenance items for the YC that includes – A daily indoor and outdoor daily maintenance checklist, restroom usage and supervision, turf management and programming and end of the summer deep cleaning of the floors, storage area and power washing of the surrounding building and picnic areas.

Again, the RSCD recognizes the positive impact the Youth Center has on the health of the community in providing an outlet for youth and a safe place for parents to enroll their children in an after-school program and summer camp environment. The RSCD also recognizes that the economy and ongoing costs to the District must be considered and consistently monitored/adjusted.

ATTACHMENTS

1. Draft – Cooperative Programming Agreement between RCSD and Youth Center.

COOPERATIVE PROGRAMMING AGREEMENT

BETWEEN

ROSSMOOR COMMUNITY SERVICES DISTRICT AND

YOUTH CENTER

(2024-2027)

This Agreement ("Agreement") is made and entered into this day of March 10, 2024 by and between Rossmoor Community Services District ("District"), and Los Alamitos Youth Center ("Youth Center"), a non-profit organization. The District and Youth Center are sometimes referred to in this Agreement, each individually as a "Party," or collectively, as the "Parties."

RECITALS

WHEREAS, the District owns the property located at 3232 Hedwig Road, Rossmoor ("Community Center");

WHEREAS, The parties desire to make available to the residents of Rossmoor and other individuals a Rossmoor Park Summer Day Camp program and After School Program in an economical and efficient manner;

WHEREAS, Youth Center has operated the Day Camp at the Rossmoor Park Community Center since 1988;

WHEREAS, the District and Youth Center have the mutual interest in providing the Rossmoor Park Summer Day Camp and After School Program at the Rossmoor Park Community Center and Rush Park Auditorium;

NOW, THEREFORE, DISTRICT AND YOUTH CENTER AGREE AS FOLLOWS:

1. THE PROGRAM

- 1.1 The Rossmoor Park Summer Day Camp and After School Program (collectively, the "Joint Program") shall be coordinated jointly by the Recreation Department of the District and Youth Center.

2. AGREEMENT

- 2.1 District grants Youth Center a non-exclusive license ("License") to utilize the Community Center, and Community Center patio, the kitchen, the Rush Park Auditorium and Picnic Site C for its summer day camp program for the term of the Agreement. The District also grants the use of the Community Center and Community Center patio by use of the Youth Center for its After School Program for the term of the License. The spaces Youth Center is authorized to use pursuant to

this license are collectively referred to herein as "Premises." The License shall be used in accordance with the Scope of Services indicated on Exhibit A, attached hereto and incorporated by this reference and the terms and conditions set forth herein below. Youth Center shall not use the Premises in any manner contrary to the terms of this Agreement without District's prior written consent.

- 2.2 No Leasehold. No legal title or leasehold interest in the Premises is created or vested in Youth Center by the grant of this License.

3. FEE WAIVER AND OPERATING COST

- 3.1 District grants use on a co-sponsorship basis waiving all fees associated with use of the Community Center and kitchen during the hours depicted in Schedule of Use indicated on Exhibit B, attached hereto and incorporated by this reference.
- 3.2 Operating Costs. Youth Center shall pay to the District Three Thousand Dollars (\$3,000.00) per year to meet its obligation to defray the District's operating costs, as referred to in Sections 8.2 and 9.8 herein, which shall be due on September 1st of each year.

4. TERM AND TERMINATION

- 4.1 The operating term of this Agreement and the License shall be from March 9, 2024 to March 8, 2027. This Agreement, and the License granted hereunder, may be terminated by District at any time upon giving 90 days written notice to Youth Center. Youth Center may terminate this Agreement upon giving 90 days written notice to District. This Agreement, and the License granted hereunder, are not transferable or assignable by Youth Center to any other person or entity without the prior written consent of District.
- 4.2 This Agreement, and the License granted hereunder, may be terminated by the District immediately based upon a breach by Youth Center of any of the terms and conditions of this Agreement.

5. MUTUAL RESPONSIBILITIES

- 5.1 Approval of the Joint Program between the District and the Youth Center shall be by mutual agreement of the District and the Youth Center.
- 5.2 The District and Youth Center shall each be responsible for the ongoing maintenance and upkeep of their respective facilities used for the Joint Program.

6. USE OF PREMISES

- 6.1 Schedule of Use. Youth Center shall comply with the Schedule of Use. District reserves the right to use, sublease, or license the Premises to third parties. Youth Center is aware and acknowledges that the Schedule of Use is subject to change to meet the scheduling and maintenance needs of the District and agrees to indemnify and hold District harmless for any such changes to the Schedule of Use.
- 6.2 Permissible Uses. Youth Center shall only be permitted to use the Premises for day camp and after school activities and programs. Youth Center shall not use the Premises for any other purposes without first obtaining District's written consent. Youth Center agrees not to use the Premises for any immoral or unlawful purpose.
- 6.3 Preservation of Insurance. Youth Center shall not commit any acts on the Premises, nor use the Premises in any manner that will cause the cancellation of any fire, liability, or other insurance policy insuring the Premises or the improvements on the Premises.
- 6.4 Vacating Premises. On or before the effective date of termination of this Agreement and/or License, Youth Center shall vacate the Premises, remove all of Youth Center's personal property from the Premises, and leave the Premises in good order and repair, subject to the satisfaction of District.
- 6.5 No Waste or Nuisance. Youth Center shall not commit any waste or any public or private nuisance upon the Premises.
- 6.6 Legal Compliance. Youth Center shall not violate any federal, state, or District law, rule, regulation or order of court that may be applicable to the use the Premises.
- 6.7 Water Preservation. Youth Center shall make every effort to conserve water use in times of drought.

- 6.8 Appropriate Attire. Youth Center shall maintain appropriate dress code for providing recreation activities.

7. HOURS OF USE

- 7.1 Youth Center agrees to use the facility in accordance with Schedule of Use.
- 7.2 Requests for additional hours of use for volunteer trainings/activities may be granted with written approval from the District within 30 days of scheduled of scheduled event.

8. RESPONSIBILITY OF THE DISTRICT:

The responsibility of the District shall be as follows:

- 8.1 The District agrees to share the financial cost of maintaining the facilities.
- 8.2 The District shall be responsible for sharing the costs of utilities, janitorial services, and turf repair for the Premises, based on an annual negotiated amount.
- 8.3 The District agrees to repair, or schedule repair for the cost of repairing damage to the Premises during period of use by Youth Center, where such damage may be attributed to ordinary or reasonable use of the Premises.
- 8.4 District agrees to provide carpet cleaning supplies for Youth Center's utilization.
- 8.5 District agrees to review proposed monthly calendar of activities submitted by Youth Center After School program volunteers and staff.
- 8.6 District agrees to review monthly program evaluations submitted by Youth Center to determine if responsibilities of Youth Center are met as outlined in Agreement.
- 8.7 District agrees to cooperate with Youth Center in the distribution of informational materials about Joint Programs.
- 8.8 District agrees to coordinate a dumpster rental for the last day of Day Camp for Youth Center to dispose of additional trash items.

9. RESPONSIBILITIES OF YOUTH CENTER:

The responsibilities of Youth Center shall be as follows:

- 9.1 Youth Center agrees to provide staff and volunteers for day camp and after school activities and programs and pay all costs associated with employment of staff. A minimum of two staff members shall be provided and compensated daily for the After School program. A minimum ratio of one staff for every ten children shall be required for Day Camp.
- 9.2 Youth Center agrees to clean facility and patio areas daily or as needed as outlined in the Scope of Services indicated on Exhibit A.
- 9.3 Youth Center agrees to provide the District with a proposed after school program activity calendar by the 15th of every month
- 9.4 Operate the Facility during posted hours of operation.
- 9.5 On a monthly basis, Youth Center agrees to provide the District with a monthly summary of activities and programs offered the previous calendar month including number of attendees.
- 9.6 Youth Center agrees to adopt the principles of a sound risk management program. Whenever possible, risk shall be avoided. All Youth Center officers, and employees exercising rights granted by this License on behalf of Youth Center or pursuant to this License shall have background checks, and CPR/AED certified at the sole expense of Youth Center.
- 9.7 Youth Center agrees to properly train and supervise staff and volunteers and pay for any additional off-site recreation trainings that would benefit staff and/or volunteers.
- 9.8 Youth Center agrees, at its sole cost and expense, to repair any damage that occurs to the Premises during period of use by Youth Center, except where such damage may be attributed to ordinary or reasonable use of the facility. Youth Center also agrees to reimburse the District for an agreed upon annual negotiated operating cost, pursuant to Sections 3.2 and 8.2 herein.
- 9.9 Youth Center agrees to defend, indemnify and hold the District harmless as more fully set forth in Section 10, below.

- 9.10 Commencing with the November 2024 RCSD Board of Directors meeting and continuing every November for the duration of this Agreement, Youth Center shall provide to the District an annual report that tallies the number of students residing each in Rossmoor, Los Alamitos, Seal Beach or any other city or other political subdivision, that are enrolled in any summer day camp or after school program authorized under this Agreement.
- 9.11 Youth Center will include the Rossmoor Community Services District (RCSD) as a partner and add the RCSD logo on all flyers, social media, publications, banners mailers and online marketing.
- 9.12 Youth Center will provide volunteers at the following events for crafts and general set up and tear down: Four (4) Summer Family Festivals, Two (2) Health and Wellness Fairs, One (1) Harvest (Halloween) Festival, One (1) Arbor Day Event, Weekly Farmers Market (Thursdays in November, December and January) - crafts for two hours, and One (1) Winter Festival in December.
- 9.13 Youth Center will meet annually with the RCSD staff to determine a co-sponsored fund-raising event to offset the cost associated with maintenance, supplies and utilities at Rossmoor Park. The goal is to raise \$5,000.00 annually by working together to secure sponsors, establish registration and event themes and fund-raising opportunities.
- 9.14 Youth Center and RCSD staff will meet in February of each year to review possible grants that can be applied for to enhance the Rossmoor Park facility. Joint efforts will include grant recognition, grant writing and submission.
- 9.15 Youth Center and RCSD staff will meet and confer to establish intergenerational opportunities and work with the Orange County Office on Aging.

10. INDEMNITY

- 10.1 Youth Center shall indemnify, defend with counsel approved by District, and hold harmless District, its officers, officials, employees and volunteers from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorneys' fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in any way connected with the Youth Center's use of District property hereunder or Youth Center's failure to comply with any of its obligations set forth in this Agreement, regardless of District's passive negligence, but excepting such loss or damage which is caused by the sole active negligence or willful misconduct of the District. Should District in its sole discretion find Youth Center's legal counsel

unacceptable, then Youth Center shall reimburse the District its costs of defense, including without limitation reasonable attorneys' fees, expert fees and all other costs and fees of litigation. Youth Center shall promptly pay any final judgment rendered against the District (and its officers, officials, employees and volunteers) covered by this indemnity obligation. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.

- 10.2 The requirements as to the types and limits of insurance coverage to be maintained by Youth Center as required by Section 11, below and any approval of said insurance by District are not intended to and will not in any manner limit or qualify the liabilities and obligations otherwise assumed by Youth Center pursuant to this Agreement, including, without limitation, to the provisions concerning indemnification.

11. INSURANCE

Youth Center, at its own expense, shall obtain and maintain in effect at all times during the term of this License the following insurance policies:

- 11.1 Workers' Compensation Insurance as required by law. Any notice of cancellation or non-renewal of all Workers' Compensation policies must be received by the District at least thirty (30) days prior to such change. The insurer shall agree to waive all rights of subrogation against the District, its officers, agents, employees, and volunteers for losses arising from work performed by Youth Center pursuant to this Agreement.
- 11.2 Commercial or Comprehensive General Liability Coverage. Youth Center shall maintain commercial or comprehensive general liability insurance in an amount of not less than two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury, and property damage. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the activities covered under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.
- 11.3 Automobile Liability Coverage. The Youth Center shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Youth Center arising out of or in connection with this Agreement, including coverage for owned, hired, and non-owned vehicles, in an amount of not less than one million dollars (\$1,000,000) combined single limit for each occurrence.

11.4 Endorsements. Each commercial or general liability and automobile liability insurance policy shall be issued by a financially responsible insurance company or companies admitted and authorized to do business in the State of California, or which is approved in writing by District, and shall be endorsed as follows. Youth Center also agrees to require all contractors, and subcontractors to do likewise.

11.4.1 The District, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds with respect to liability arising out of the operations by or on behalf of the named insured in connection with the Agreement between Rossmoor Community Services District and the Youth Center.

11.4.2 This policy shall be considered primary insurance as respects the District, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by the District, including any self-insured retention the District may have, shall be considered excess insurance only and shall not contribute with this policy.

11.4.3 This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.

11.4.4 The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees, or agents.

11.4.5 Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the District, its elected or appointed officers, officials, employees, agents, or volunteers.

11.4.6 The insurance provided by this policy shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days' written notice has been received by the District.

11.5 Youth Center agrees to provide immediate notice to District of any claim or loss against Youth Center and/or District arising out of the use of District property under this Agreement. District assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve District.

- 11.6 Any deductibles or self-insured retentions must be declared to and approved by the District. At the District's option, the Youth Center shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
- 11.7 The Youth Center shall provide certificates of insurance with original endorsements to the District as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the District on or before commencement of performance of this Agreement. Current certification of insurance shall be kept on file with the District at all times during the term of this Agreement.
- 11.8 Failure on the part of the Youth Center to procure or maintain required insurance shall constitute a material breach of this Agreement under which the District may terminate this Agreement and the License pursuant to Section 4, above.

12. MISCELLANEOUS

- 12.1 Entire Agreement. This Agreement, dated March 9, 2024 contains the entire agreement between the parties hereto with respect to the subject matter hereof, and any other purported agreement made shall be ineffective to change, modify, discharge or effect an abandonment of this License in whole or in part unless such purported agreement is in writing and signed by the party against whom enforcement is sought.
- 12.2 Notices. All notices permitted or required under this Agreement shall be given to the respective parties may provide in writing for this purpose.

District: District General Manager of RCSD
3001 Blume Drive
Rossmoor, CA 90720

Youth Center: Youth Center
10761 Los Alamitos Boulevard
Los Alamitos, CA 90720

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.

- 12.3 Applicable Law. This Agreement shall be governed and interpreted in accordance with the laws of the State of California.

- 12.4 **No Brokers.** Each party represents to the other that it has not engaged or used the services of any broker, finder, or salesperson in connection with this Agreement.
- 12.5 **Counterparts.** This License may be executed in multiple counterparts each of which shall be deemed an original for all purposes.
- 12.6 **Binding Authority.** The individuals signing this Agreement represent and warrant that they have the right, power, and authorization to bind their respective entities to the terms of the Agreement.

DRAFT

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

District: District General Manager of RCSD
3001 Blume Drive
Rossmoor, CA 90720

Youth Center: Youth Center
10761 Los Alamitos Boulevard
Los Alamitos, CA 90720

Rossmoor Community Services District

By: _____

Date: _____

Joe Mendoza
General Manager

Youth Center

By: _____

Date: _____

Lina Lumme
Chief Executive Officer

APPROVED AS TO FORM FOR DISTRICT:

By: _____

Date: _____

Tarquin Preziosi, General Counsel

Exhibit A-1: Scope of Services

Use of Rossmoor Park for Youth Center's Summer Day Camp & Rossmoor Park and Rush Park After School Programs

I. RECREATIONAL OFFERINGS

- A. Youth Center staff shall be responsible for implementing planned Recreation activities with program participants while maintaining a safe play environment and promoting health and physical fitness.
- B. The ages for program participants shall be age five (5) to twelve (12). Volunteers must be aged fourteen (14).
- C. Youth Center may offer pre-planned drop-in activities for toddlers as part of their program offerings.

II. PREVENTATIVE MAINTENANCE

- A. Youth Center shall be responsible for cleaning Community Room, Auditorium, kitchen and patio area daily as follows:
 - Cover picnic tables daily
 - No glitter or paint used inside Community Room or Auditorium
 - No food or drink allowed inside the Community Room
 - Trash pick-up hourly or as needed
 - Vacuum daily
 - Windex windows/doors daily
 - Empty trash daily
 - Clean kitchen daily
- B. It is required restrooms are cleaned daily and deep cleaned on Fridays.
- C. On Fridays the patio area shall be hosed down.
- D. Following the conclusion of Day Camp, Youth Center agrees to schedule and pay for the patio area to be pressure washed and the carpet professionally cleaned.

III. ELECTRONIC DEVICES

- A. Youth Center shall implement appropriate electronic device policies for employees and to use sound judgement.

Exhibit B-1: Schedule of Use

Use of Rossmoor Park for Youth Center's Summer Day Camp & Rossmoor Park After School Programs

I. HOURS OF USE - ROSSMOOR PARK SUMMER DAY CAMP

- A.** Youth Center will have use of the Rossmoor Park Community Room (Community Room) for up to 11 weeks of the summer from 7:00am to 7:00pm. Setup may begin up to 5 days prior to the commencement of Summer Day Camp.
- B.** Youth Center will utilize the Community Room on a Saturday for their annual staff training not to conflict with the Annual LAGSL Tournament.
- C.** On the 3rd Tuesday of each month, Youth Center agrees to vacate the Community Room by 6:00pm for the Rossmoor Homeowner's Association's regularly scheduled Board meetings.
- D.** Requests for additional dates and/or hours of use shall be submitted within 30 days of request. Additional requests may include staff meetings/trainings/program events or special activities.
- E.** Youth Center will utilize inside facility from 7:00am to 9:00am and 5:00pm to 7:00pm daily. An addition 1 ½ to 2 hours of use will be jointly agreed to by Youth Center Directors and RCSD staff prior to commencement of Day Camp.

II. HOURS OF USE - ROSSMOOR PARK AFTER SCHOOL PROGRAMS

- A.** Youth Center will have use of the Community Room to coincide with the Los Alamitos Unified School District (LAUSD) Elementary School schedule.
- B.** On the 2nd Tuesday of each month, Youth Center agrees to vacate the Auditorium by 6:00pm for the Rossmoor Community Services District's regularly scheduled Board meetings.
- C.** Program must adapt to another room or location based on availability when there are reservations or events in the Auditorium.
- D.** Program must be adapted to open early on Minimum days and conclude by 6:00pm Monday thru Friday.
- E.** Requests for additional dates and/or hours of use shall be submitted within 30 days of request.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-3

Date: February 13, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Michael Matsumoto

Subject: RESOLUTION NO. 24-02-13-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2023-2024

RECOMMENDATION

Approve by roll call vote, Resolution No. 24-02-13-01 by reading the title only and waiving further reading as follows:

RESOLUTION NO. 24-02-13-01 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2023-2024

BACKGROUND

In accordance with Policy No. 3020, the Budget Committee shall review the Mid-Year budget prepared by the Accountant prior to the March Board meeting. In addition, it is customary for the CIP Committee to review the Capital Improvement Program (CIP) to determine any reordering of project priorities and subsequent budget implications.

INFORMATION

CIP Committee Meeting

The CIP Committee (Directors Maynard and Shade) met on January 16, 2024 to review completed projects and make recommendations for the remainder of FY 2023-2024. The CIP Committee recommended the following:

- Move forward with the approved canopy project at Rossmoor Park
- Obtain bids for Rush Park Auditorium flooring replacement
- Installation of 'Tree City USA' plaques at the corners of the parks

All projects that are reimbursable through Prop 68 are scheduled to be submitted during FY 2024-2025, however, the grant performance period was recently extended from June 30, 2024 to June 30, 2028.

The CIP Committee will meet again on March 13, 2024 to determine final recommendations for possible FY 2024-2025 capital improvement projects. The final recommendations of the Committee will be presented to the Budget Committee at their March 20, 2024 meeting for the FY 2024-2025 budget.

Budget Committee Meeting

The Budget Committee (Directors DeMarco and Maynard) met on February 5, 2024. They reviewed the proposed mid-year budget adjustments for FY 2023-2024. Upon discussion with the General Manager and Accountant, the Committee made the following recommendations that are reflected in the attached summary:

- Increase in overtime to infill vacancies and provide staff coverage for special events.
- Salary enhancement for Administrative Assistant, \$5,000 annually prorated to \$1,700 for the fiscal year 2023-2024, to account for added responsibilities, and for Parks/Facilities Assistant an increase of \$2.00/hour – an additional \$1,400 for fiscal year 2023-2024 to account for promotion to full-time status and assumption of a leadership role.
- Increase in Membership and Dues to cover unforeseen expenses.
- Increase in Computer/Email/Server to cover unforeseen expenses.

ATTACHMENTS

1. FY-2023-2024 Amended Mid-Year Budget Adjustments
2. Explanation of Significant Variances from Budgeted Amounts
3. Adopted 2023-2024 Budget
4. Draft Resolution 24-02-13-01
5. Policy No. 3020

Rossmoor Community Services District

Amended Mid-Year Budget Adjustments

FY 23-24

	Account #	Actual At 12/31/23	Budget	Budget Adjustment	Revised Estimates
Estimated Revenues					
Tennis Court Reservations	10-3401	8,885	41,000	(20,000)	21,000
Tennis Instructor Private Lessons	10-3402	9,967	38,000	(22,000)	16,000
Pickleball Reservations	10-3407	5,300	0	12,000	12,000
Pickleball Instructor Private Lessons	10-3408	0	0	3,000	3,000
Appropriations					
Administration (5010)					
Overtime	10-5010-4003	9,304	10,500	1,500	12,000
Salaries Administration	10-5010-4006	128,981	255,800	1,700	257,500
Salaries Park and Recreation	10-5010-4008	98,797	166,100	1,400	167,500
Memberships and Dues	10-5010-5004	10,350	9,980	520	10,500
Computer/Email/Server	10-5010-5021	5,968	5,250	3,750	9,000
Budget Summary					
Estimated Revenues			2,152,700	(27,000)	2,125,700
Appropriations			<u>(2,103,560)</u>	(8,870)	<u>(2,112,430)</u>
Net Surplus/(Deficit)			<u>49,140</u>		<u>13,270</u> *

* Does not include an increase in property taxes. Property taxes in 22/23 were 8% higher than in 21/22. The 23/24 budget is only about 3.4% higher than the 22/23 revenues.

**Rossmoor Community Services District
Employee Salary Plan - Effective 3/1/24
For the Fiscal Year 2023-2024**

SALARY PLAN FY 2023-2024							
Position	2023-2024 Current Salary		Revised Salaries		2023-2024 Recommended Salary		
	Annually	Hourly	Midpoint	Hourly Increase	Annually	Hourly Increase	Hourly
General Manager	\$ 92,500.00	n/a	\$ 92,500.00	n/a	\$ 92,500.00	n/a	n/a
Administrative Assistant	\$ 64,272.00	\$ 30.90	\$ 69,272.00	\$ 2.40	\$ 69,272.00	\$ 2.40	\$ 33.30
General Clerk	\$ 53,084.28	\$ 25.52	\$ 53,084.28	\$ -	\$ 53,084.28	\$ -	\$ 25.52
*Office Assistant	\$ 20,352.80	\$ 20.60	\$ 20,352.80	\$ -	\$ 20,352.80	\$ -	\$ 20.60
*Account Clerk	\$ 22,388.08	\$ 22.66	\$ 22,388.08	\$ -	\$ 22,388.08	\$ -	\$ 22.66
Park Superintendent	\$ 66,902.19	\$ 32.16	\$ 66,902.19	\$ -	\$ 66,902.19	\$ -	\$ 32.16
Recreation Superintendent	\$ 61,035.44	\$ 29.34	\$ 61,035.44	\$ -	\$ 61,035.44	\$ -	\$ 29.34
District Arborist	\$ 59,644.42	\$ 28.68	\$ 59,644.42	\$ -	\$ 59,644.42	\$ -	\$ 28.68
Maintenance/Rec Assistant	\$ 38,111.51	\$ 18.32	\$ 42,265.60	\$ 2.00	\$ 42,265.60	\$ 2.00	\$ 20.32
**Maintenance/Rec Assistant	\$ 27,632.14	\$ 18.32	\$ 27,632.14	\$ -	\$ 27,632.14	\$ -	\$ 18.32
*Maintenance/Rec Assistant	\$ 18,107.99	\$ 18.33	\$ 18,107.99	\$ -	\$ 18,107.99	\$ -	\$ 18.33
*Maintenance/Rec Assistant	\$ 17,422.00	\$ 17.63	\$ 17,422.00	\$ -	\$ 17,422.00	\$ -	\$ 17.63
Event/Facility Attendant	n/a	\$ 16.00		\$ 0.50			\$ 16.50

* 1/2 Time 19 hrs. per week/988 hrs. per year

** Part-Time 29 hrs. per week/1.508 hrs. per year

Totals	\$ 558,752.72	\$ 567,906.82	Difference \$ 9,154.09
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**Rossmoor Community Services District
 Adopted Budget
 For the Fiscal Year 2023-2024**

	2022-2023		2023-2024	
	Original Budget	Amended Budget	12-Month Projected Estimates to Close	Adopted Budget
Revenues:				
Property taxes	\$ 1,159,000	\$ 1,288,000	\$ 1,278,600	\$ 1,333,100
Street light assessments	390,600	390,600	400,000	404,300
Interest on investments	3,000	3,000	20,860	30,000
From Other Governmental Agencies (*)	150,000	150,000	147,274	136,000
Permit and Rental Fees	214,300	214,300	214,300	214,300
Miscellaneous	35,000	35,000	37,000	35,000
Total Revenues	1,951,900	2,080,900	2,098,034	2,152,700
Expenditures:				
Administrative	1,057,406	1,057,406	1,077,465	1,224,390
Recreation	60,000	60,000	60,000	63,000
Rossmoor Park	195,800	220,800	150,800	209,250
Montecito Center	28,000	30,250	30,250	13,450
Rush Park	214,400	220,700	200,700	193,070
Street Lighting	100,000	100,000	107,670	113,100
Rossmoor Wall	1,000	1,000	1,000	-
Street Sweeping	80,000	80,000	75,274	83,100
Parkway Tree	180,000	180,000	180,000	189,010
Mini-Parks and Median	14,800	15,800	15,800	15,190
Total Expenditures	1,931,406	1,965,956	1,898,959	2,103,560
Changes in Fund Balance	20,494	114,944	199,075	\$ 49,140
Fund Balance:				
Beginning of Period	1,417,511	1,417,511		
End of Period	\$ 1,438,005	\$ 1,532,455		

(*) From Other Governmental Agencies			
Prop 68 Grant		72,000	56,000
County Street Sweeping		75,274	80,000
Total From Other Governmental Agencies		147,274	136,000

Total revenue budgeted includes a 3.5% increase in property tax and street light assessments.

Expenditures for Prop 68 are coded in 10-30-6005, and is budgeted \$70,000 for FY2022-2023.

**Rossmoor Community Services District
 Adopted Budget
 Revenues
 For the Fiscal Year 2023-2024**

Black Mountain	Description	2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
		Original Budget	Amended Budget		
Property Taxes					
10-3001	Current secured property tax	\$ 1,071,000	\$ 1,200,000	\$ 1,187,500	\$ 1,242,000
10-3002	Current unsecured property tax	35,700	35,700	35,700	36,900
10-3003	Prior secured property tax	14,700	14,700	8,700	15,200
10-3004	Prior unsecured property tax	3,150	3,150	3,150	3,300
10-3005	Delinquent property taxes	1,050	1,050	1,050	1,100
10-3006	Current supplemental assessment	18,900	18,900	28,000	19,600
10-3008	Public utility	10,500	10,500	10,500	10,900
10-3009	State-Homeowners Prop. Tax Relief	4,000	4,000	4,000	4,100
Total property taxes		1,159,000	1,288,000	1,278,600	1,333,100
Street Light Assessment					
10-3101	Street light assessment	390,600	390,600	400,000	404,300
Interest on investments					
10-3201	Interest	3,000	3,000	20,860	30,000
From Other Governmental Agencies					
10-3301	Prop 68 Grant Funding*	70,000	70,000	72,000	56,000
10-3302	Senior Meal Gap Program	-	-	-	-
10-3303	FEMA Grant - COVID 19	-	-	-	-
10-3304	County-Street Sweep Reimbursement *	80,000	80,000	75,274	80,000
Total other governmental agencies		150,000	150,000	147,274	136,000
Permit and Rental Fees					
* 10-3401	Tennis Court Reservations	41,000	41,000	41,000	41,000
10-3402	Tennis Instructor Private Lessons	38,000	38,000	38,000	38,000
10-3403	Basketball Court Reservations	-	-	-	-
10-3404	Sand Volleyball Court Reservations	-	-	-	-
10-3405	Rossmoor Park Ball Field Reservations	12,500	12,500	12,500	12,500
10-3406	Rush Park Ball Field Reservations	12,500	12,500	12,500	12,500
10-3411	Signature Wall Banner Rental	300	300	300	300
10-3421	Tree Trim Permit	5,000	5,000	5,000	5,000
10-3422	Tree Violation Fines	-	-	-	-
10-3431	Rossmoor Building Rental	2,500	2,500	2,500	2,500
10-3432	Rossmoor Park Picnic Site	2,500	2,500	2,500	2,500
10-3433	Rossmoor Park Horseshoe Rentals	-	-	-	-
10-3441	Montecito Building Rental	25,000	25,000	25,000	25,000
10-3451	Rush Building Rental	67,000	67,000	67,000	67,000
10-3452	Rush Park Picnic Site	7,000	7,000	7,000	7,000
10-3454	Rush Park Kitchen	1,000	1,000	1,000	1,000
Total permit and rental fees		214,300	214,300	214,300	214,300
Miscellaneous Revenues					
10-3501	Miscellaneous	10,000	10,000	12,000	10,000
N/A	Admin Fees	-	-	-	-
10-3502	Sponsorship	25,000	25,000	25,000	25,000
Total miscellaneous revenues		35,000	35,000	37,000	35,000
Total revenues		\$ 1,951,900	\$ 2,080,900	\$ 2,098,034	\$ 2,152,700

* Prop 68 grant of \$70,000 is for CIP – Rossmoor Park Picnic Shelters (in #5030) & Rush Park Aud Carpet (in #5050).

* This budget includes Street Sweeping costs in excess of the County Reimbursement.

Rossmoor Community Services District
Adopted Budget
Department 10 - Administrative Services
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Salaries and Benefits					
10-5010-4000	Board of Directors' Compensation	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
10-5010-4002	Part-time	68,990	68,990	68,990	82,100
10-5010-4003	Overtime	10,000	10,000	10,000	10,500
10-5010-4005	Event Attendant	-	-	-	-
10-5010-4006	Salaries - Administrative	244,698	244,698	244,698	255,800
10-5010-4008	Salaries - Parks and Recreation	161,213	161,213	161,213	166,100
10-5010-4009	Salaries - Tree	57,907	57,907	57,907	59,700
10-5010-4007	Mileage Reimbursement	2,000	2,000	2,000	2,100
10-5010-4010	Workers' Compensation Insurance	20,000	20,000	60,790	15,000
10-5010-4011	Medical Insurance	80,000	80,000	80,000	84,000
10-5010-4015	Payroll Taxes	53,698	53,698	53,698	56,390
Total salaries and benefits		709,506	709,506	750,296	742,690
Operations and Maintenances					
10-5010-5002	Insurance - Liability	35,000	35,000	500	41,000
10-5010-5004	Membership & Dues	9,500	9,500	9,500	9,980
10-5010-5006	Travel & Meetings	2,500	2,500	2,500	2,630
10-5010-5007	Televised Meeting Costs	22,000	22,000	22,000	23,100
10-5010-5008	Gasoline	5,000	5,000	5,000	5,250
10-5010-5010	Publications & Legal Notice	7,500	7,500	7,500	7,880
10-5010-5012	Printing	4,000	4,000	4,000	4,200
10-5010-5014	Postage	2,000	2,000	2,000	2,100
10-5010-5016	Office & Meeting Supplies	15,000	15,000	15,000	15,750
10-5010-5018	Janitorial Supplies	-	-	-	20,790
10-5010-5020	Telephone	10,000	10,000	10,000	10,500
10-5010-5021	Computer/Email/Server Costs	5,000	5,000	5,000	5,250
10-5010-5030	Vehicle Maintenance	5,000	5,000	5,000	10,500
10-5010-5032	Buildings & Grounds-Maintenance	-	-	-	85,050
10-5010-5045	Miscellaneous Expenditures	20,000	20,000	20,000	21,000
10-5010-5046	Bank Service Charges	4,000	4,000	4,000	4,200
10-5010-5050	Elections	8,000	8,000	12,800	-
Total operations and maintenance		154,500	154,500	124,800	269,180
Contract Services					
10-5010-5610	Legal Services	62,400	62,400	62,400	65,520
10-5010-5615	Financial Audit - Consulting	19,000	19,000	19,000	19,950
10-5010-5620	Outsourced Financial Consultant	60,000	60,000	68,969	72,450
10-5010-5670	Other Professional Services	40,000	40,000	40,000	42,000
Total Contract Services		181,400	181,400	190,369	199,920
Capital Expenditures					
10-5010-6010	Equipment	2,000	2,000	2,000	2,100
10-5010-6025	Software	10,000	10,000	10,000	10,500
Total Capital Expenditures		12,000	12,000	12,000	12,600
Total Expenditures		\$ 1,057,406	\$ 1,057,406	\$ 1,077,465	\$ 1,224,390

* assuming 5% increase on Salaries

Rossmoor Community Services District
Adopted Budget
Department 20 - Recreation
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5020-5017	Community Events	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000
Total operations and maintenance		60,000	60,000	60,000	63,000
Total Expenditures		\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000

Rossmoor Community Services District
Adopted Budget
Department 30 - Rossmoor Park
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5030-5018	Janitorial Supplies	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
10-5030-5022	Utilities	12,500	12,500	12,500	13,130
10-5030-5023	Water	35,000	60,000	60,000	63,000
10-5030-5025	Secured Property Tax	1,200	1,200	1,200	1,260
10-5030-5030	Vehicle Maintenance	1,500	1,500	1,500	-
10-5030-5032	Buildings & Grounds-Maintenance	30,000	30,000	30,000	-
10-5030-5034	Alarm Systems/Security	1,000	1,000	1,000	1,050
10-5030-5045	Miscellaneous Expenditures	4,500	4,500	4,500	4,730
10-5030-5051	Equipment Rental	500	500	500	530
10-5030-5032	Minor Facility Repairs/Tools	1,000	1,000	1,000	1,050
Total operations and maintenance		93,800	118,800	118,800	84,750
Contract Services					
10-5030-5655	Landscape Maintenance/Janitorial Services	32,000	32,000	32,000	34,500
Total Contract Services		32,000	32,000	32,000	34,500
Capital Expenditures					
10-5030-6005	Buildings and improvements	70,000	70,000	-	90,000
Total Capital Expenditures		70,000	70,000	-	90,000
Total Expenditures		\$ 195,800	\$ 220,800	\$ 150,800	\$ 209,250
Capital expenditures breakdown:					
	Picnic Shelter - Rossmoor Park (Grant)			-	40,000
	Resurface basketball and tennis courts			-	50,000
				-	90,000

Rossmoor Community Services District
Adopted Budget
Department 40 - Montecito Center
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023			2023-2024 Adopted Budget
		Original Budget	Amended Budget	12-Month Projected Estimates to Close	
Operations and Maintenances					
10-5040-5018	Janitorial Supplies	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
10-5040-5022	Utilities	2,000	2,000	2,000	2,100
10-5040-5023	Water	2,250	4,500	4,500	4,730
10-5040-5025	Secured Property Tax	1,000	1,000	1,000	1,050
10-5040-5030	Vehicle Maintenance	1,500	1,500	1,500	-
10-5040-5032	Buildings & Grounds-Maintenance	8,000	8,000	8,000	-
10-5040-5034	Alarm Systems/Security	650	650	650	680
10-5040-5045	Miscellaneous Expenditures	500	500	500	530
10-5040-5052	Minor Facility Repairs/Tools	500	500	500	530
Total operations and maintenance		23,000	25,250	25,250	9,620
Contract Services					
10-5040-5655	Landscape Maintenance/Janitorial Services	5,000	5,000	5,000	3,830
Total Contract Services		5,000	5,000	5,000	3,830
Total Expenditures		\$ 28,000	\$ 30,250	\$ 30,250	\$ 13,450

Rossmoor Community Services District
Adopted Budget
Department 50 - Rush Park
For the Fiscal Year 2023-2024

Black Mountain	Description	2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
		Original Budget	Amended Budget		
Operations and Maintenances					
10-5050-5018	Janitorial Supplies	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
10-5050-5022	Utilities	25,300	31,600	31,600	33,180
10-5050-5023	Water	50,000	50,000	50,000	52,500
10-5050-5025	Secured Property Tax	4,200	4,200	4,200	4,410
10-5050-5030	Vehicle Maintenance	2,000	2,000	2,000	-
10-5050-5032	Buildings & Grounds-Maintenance	40,000	40,000	40,000	-
10-5050-5034	Alarm Systems/Security	800	800	800	840
10-5050-5045	Miscellaneous Expenditures	500	500	500	530
10-5050-5051	Equipment Rental	1,500	1,500	1,500	1,580
10-5050-5052	Minor Facility Repairs/Tools	500	500	500	530
Total operations and maintenance		131,400	137,700	137,700	93,570
Contract Services					
10-50-5655	Landscape Maintenance/Janitorial Services	33,000	33,000	33,000	34,500
Total Contract Services		33,000	33,000	33,000	34,500
Capital Expenditures					
10-50-6005	Building and Improvements	40,000	40,000	20,000	65,000
10-50-6010	Equipment	10,000	10,000	10,000	-
Total Capital Expenditures		50,000	50,000	30,000	65,000
Total Expenditures		\$ 214,400	\$ 220,700	\$ 200,700	\$ 193,070

Capital expenditures breakdown:

Flooring for the Auditorium (Grant)			30,000
Electrical Upgrade		20,000	-
Rush Park Auditorium roof repair		-	35,000
		<u>20,000</u>	<u>65,000</u>

* Brightview Landscape Services

April 1, 2022 - March 31, 2023: \$5,059.37/month

April 1, 2023 - March 31, 2024: \$ 5,312.33 /month

Allocation:

45.0%	Rossmoor Park
45.0%	Rush Park
5.0%	Montecito Center
5.0%	Mini-Parks

**Rossmoor Community Services District
 Adopted Budget
 Department 60 -Street Lighting
 For the Fiscal Year 2023-2024**

	Black Mountain	Description	2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
			Original Budget	Amended Budget		
Contract Services						
	10-5060-5650	Street Lighting and Maintenance	\$ 100,000	\$ 100,000	\$ 107,670	\$ 113,100
Total Contract Services			<u>100,000</u>	<u>100,000</u>	<u>107,670</u>	<u>113,100</u>
Total Expenditures			<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 107,670</u>	<u>\$ 113,100</u>

**Rossmoor Community Services District
 Adopted Budget
 Department 65 - Rossmoor Wall
 For the Fiscal Year 2023-2024**

		2022-2023			2023-2024
Black Mountain	Description	Original Budget	Amended Budget	12-Month Projected Estimates to Close	Adopted Budget
Operations and Maintenances					
10-5085-5032	Buildings & Grounds-Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Total operations and maintenance		1,000	1,000	1,000	-
Total expenditures		\$ 1,000	\$ 1,000	\$ 1,000	\$ -

**Rossmoor Community Services District
 Adopted Budget
 Department 70 - Street Sweeping
 For the Fiscal Year 2023-2024**

			2022-2023		12-Month Projected Estimates to Close	2023-2024 Adopted Budget
	Black Mountain	Description	Original Budget	Amended Budget		
Contract Services						
	10-5070-5642	Street Sweeping	\$ 80,000	\$ 80,000	\$ 75,274	\$ 83,100
Total Contract Services			<u>80,000</u>	<u>80,000</u>	<u>75,274</u>	<u>83,100</u>
Total expenditures			<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 75,274</u>	<u>\$ 83,100</u>

RESOLUTION 24-02-13-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUES AND EXPENDITURES TOTAL AMOUNTS FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District’s Fiscal Year 2023-2024 Amended Budget at its Committee Meeting on February 5, 2024;

WHEREAS, the Rossmoor Community Services District Board of Directors did discuss and approve the District’s Fiscal Year 2023-2024 Mid-Year Amended Budget at its Regular Meeting;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Amended Budget Revenues and Expenditure Totals, by Fund, in the amounts specified in Attachment A for the Fiscal Year 2023-2024.

PASSED, APPROVED AND ADOPTED this 13th day of February 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Michael Maynard, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

Attachment A to Resolution No. 24-02-13-01
ANNUAL FISCAL YEAR 2023-2024 AMENDED BUDGET REVENUES
AND EXPENDITURES TOTAL AMOUNTS SUMMARY

	Current Budget	Budget Adjustment	Revised Budget
TOTAL FUND REVENUES			
Fund 10	\$ 2,152,700	\$ (27,000)	\$ 2,125,700
TOTAL ALL FUNDS	\$ 2,152,700	\$ (27,000)	\$ 2,125,700
 TOTAL FUND EXPENDITURES			
5010 Administration	\$ 1,224,390	\$ 8,870	\$ 1,233,260
5020 Recreation	63,000	-	63,000
5030 Rossmoor Park	209,250	-	209,250
5040 Montecito Center	13,450	-	13,450
5050 Rush Park	193,070	-	193,070
5060 Street Lighting	113,100	-	113,100
5070 Street Sweeping	83,100	-	83,100
5080 Parkway Trees	189,010	-	189,010
5090 Mini-Parks & Medians	15,190	-	15,190
 TOTAL ALL FUNDS	\$ 2,103,560	\$ 8,870	\$ 2,112,430

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Amended: November 9, 2004
Amended: January 11, 2005
Amended: April 10, 2007
Amended: October 9, 2007
Amended: January 13, 2009
Amended: January 10, 2012
Amended: February 14, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-4

Date: February 13, 2024

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Michael Matsumoto

Subject: RESOLUTION NO. 24-02-13-02 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING THE CONSUMPTION OF ALCOHOL AT THE YOUTH CENTER'S ANNUAL CASINO NIGHT EVENT TO BE HELD ON MARCH 23, 2024 FROM 4:00 P.M. TO 11:00 P.M. IN THE RUSH PARK AUDITORIUM

RECOMMENDATION

Approve by roll call vote, Resolution No. 24-02-13-02 by reading the title only and waiving further reading as follows:

RESOLUTION NO. 24-02-13-02 – A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING THE CONSUMPTION OF ALCOHOL AT THE YOUTH CENTER'S ANNUAL CASINO NIGHT EVENT TO BE HELD ON MARCH 23, 2024 FROM 4:00 P.M. TO 11:00 P.M. IN THE RUSH PARK AUDITORIUM

INFORMATION

The Youth Center has reserved the Rush Park Auditorium for their annual casino night to be held March 23, 2024 from 4:00 p.m. to 11:00 p.m. This will be a joint fundraising event in cooperation with the Rossmoor Community Services District. The group size is estimated to be approximately 250 people. Most of the guests attending are Rossmoor and Los Alamitos residents. The application has been received at least 90 days prior to the event. A detailed outline of the event has requirements has been provided. A \$50.00 non-refundable alcohol filing fee has been received.

ATTACHMENTS

1. Draft Resolution 24-02-13-02
2. Policy No. 6011

RESOLUTION 24-02-13-02

RESOLUTION NO. 24-02-13-02 A RESOLUTION OF THE BOARD OF DIRECTORS OF ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING THE CONSUMPTION OF ALCOHOL AT THE YOUTH CENTER'S ANNUAL CASINO NIGHT EVENT TO BE HELD ON MARCH 23, 2024 FROM 4:00 P.M. TO 11:00 P.M. IN THE RUSH PARK AUDITORIUM.

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

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

WHEREAS, in accordance with Policy No. 6011, the Youth Center has requested approval for the possession and consumption of beer and wine at their 2024 Annual Casino Night at the Rush Park Auditorium.

WHEREAS, the Board of Directors desires to approve this request subject the applicable provisions of Policy No. 6011 and to the conditions stated herein.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District, that the possession, consumption and dispensing of beer and wine at the Youth Center's 2024 Annual Casino Night held in the Rush Park Auditorium is hereby authorized, provided, however, that the Youth Center first obtain any all required licenses from the Alcohol Beverage Control Board and present the same to the General manager at least 30 days prior to March 23, 2024, and thereafter comply with all applicable laws, rules, regulations, policies and ordinances regarding alcoholic beverages and the use of District Property, and maintain in full force and effect general liability insurance naming the District as additional insured in an amount of not less than \$1,000,000.00

PASSED AND ADOPTED this 13th day of February 2024.

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

Michael Maynard, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

ROSSMOOR COMMUNITY SERVICES DISTRICT

Policy

No. 6011

RULES AND REGULATIONS FOR USE OF DISTRICT PROPERTY

6011.00 Purpose: The purpose of this policy is to provide for the orderly administration and control of District property within the District and establish rules and regulations to provide a safe and enjoyable environment for those using these facilities.

6011.10 Definitions: For the purpose of this policy the following terms shall have the respective meanings set forth herein, unless the context in which they are used clearly indicates to the contrary:

6011.11 Alcoholic Beverage: Alcohol, spirits, liquor, wine, beer and every liquid or solid containing one-half of one (0.5) per cent or more of alcohol by volume and which is fit for beverage purposes either alone or when diluted, mixed or combined with other substances.

6011.12 Board: The Board of Directors of the Rossmoor Community Services District.

6011.13 District: The Rossmoor Community Services District

6011.14 District Property: Every park and mini-park, building, facility, court, field or vehicle parking area owned, managed or controlled by the District.

6011.15 Facility: May include any or all of the following: Rush Park Auditorium, East Room, West Room, Administration Building, kitchens, Rossmoor Park Community Center, Montecito Center, picnic site, court or field.

6011.16 General Manager: The General Manager of the District.

6011.17 Group "Group" means all Persons subject to the same permit.

6011.18 Person: Person means every individual, corporation, partnership, limited liability company, joint venture, association, social club, fraternal organization or any other Group or combination of individuals including spectators.

6011.19 User Permit: District approved written permission for event, activity or function to take place on District property issued by the General Manager of the District pursuant to Policy No. 6010.

6011.20 Mobile Food Vending Cart: A mobile motorized or non-motorized cart, hand truck, stand or similar device that is used for preparation, vending and/or dispensing of food and/or beverages, other than a motor vehicle as defined in Vehicle Code § 415.

6011.20 Management of District Property: The General Manager shall administer this policy or other related policies in such a manner as to achieve the maximum benefit to the residents of Rossmoor and visitors. This policy shall be enforced by the General Manager and such of his/her agents as he/she may designate to perform said duty, and/or shall be enforced by any peace officer, who has authority within the District pursuant to Penal Code section 830.1. For other than casual use of a court or field by less than 10 persons, a User Permit is required for the use of District facilities. Casual use shall be limited to a non-recurring, non-commercial or unscheduled activity.

6011.30 Compliance: The privilege of any Person to use District property is expressly conditioned upon compliance by that Person with the provisions of this policy as they apply to such use

6011.40 Hours of Operation: All parks shall be open to the public during the hours of 7:00 a.m. to 10:00 p.m. No person or group shall enter or remain in any of the parks at any time other than during such hours as the park is open to the public except for emergency maintenance or by the District, its employees and contractors, or law enforcement officers or for District sponsored events except as otherwise limited by Policy No. 6010—General Manager Authority and Ordinance No. 2014-03. District buildings shall be open to the public with a proper permit during the same hours of operation.

6011.50 Commercial/Non-Profit Use of District Property; User Permit Required: A User Permit is required for the commercial or non-profit use of District property. Commercial use is governed by Policy No. 6022 Commercial Use of District Property and non-profit use is governed by Policy No. 6021 Non-Profit Use of District Property. These classifications differentiate routine uses by residents and non-residents.

6011.60 Parks & Facilities Committee: The Parks & Facilities Committee is comprised of two Board members and the General Manager. The President appoints the members of the Committee.

6011.70 Prohibited Activities: Following are activities specifically prohibited on District property.

6011.71 Unauthorized Motor Vehicles: No Person shall operate an unauthorized motor vehicle, four-wheel drive vehicle, motorcycle, motorbike, motor dirt bike, all-terrain vehicle, off highway vehicle or any other motorized vehicle within District property except as authorized by the General Manager.

6011.72 Skateboards: No Person shall ride a skateboard propelled by human power to roll or coast within District property.

6011.73 Alcoholic Beverages: No Person shall, within the limits of District property, possess or consume any alcoholic beverage. This prohibition shall not apply to beer and or wine during specific times and locations in connection with a District approved or sponsored event where consumption and or possession of beer and or wine is specifically approved in advance by resolution of the Board and where such consumption and or possession is otherwise lawful.

6011.74 Firearms, Weapons, Fireworks, Replica Firearms: No Person shall have any fireworks, firearms, replica firearms, air gun, paint ball gun, BB gun, slingshot or bow or hunting arrow or any weapon in his/her possession on District property, nor shall any person discharge any firearm, fireworks or weapon or display any replica firearm on District property.

6011.75 Controlling Domestic Animals:

Leash Required. No Person shall allow a dog or other domestic animal in any park unless the animal is restrained at all times by a substantial leash not to exceed six (6) feet in length and in the control of a person competent to restrain the animal, or unless the animal is restrained and enclosed in a cage, crate or similar enclosure.

Animal Wastes. All Persons shall remove and properly dispose of animal excreta from any park.

Dog Shows. Nothing in this section shall prevent the District from holding supervised public events on District property in which domestic animals participate, nor shall it prohibit the General Manager from issuing permits for group activities wherein dogs will be under the responsible care of a person while not restrained by a leash or enclosed in a cage or similar enclosure while participating in a permitted canine event.

Approvals for events in which animals other than dogs and cats participate are subject to specific approvals and conditions as determined by the General Manager.

6011.76 Golfing: No Person shall use a golf club or similar device to strike, hit, or similarly propel a golf ball within the boundaries of any park.

6011.77 Unsafe Activity: No Person shall engage in any activity in any park which may endanger the health, safety or welfare of any other person in a park.

6011.78 Disorderly Conduct and Noise: No Person shall fight or challenge another person to fight or maliciously and willfully disturb another person by loud and unreasonable noise or who uses offensive language that is inherently likely to provoke an immediate violent reaction within District property.

6011.79 Electrical Outlets: No person shall use any outdoor electrical outlets in District parks. This prohibition shall not apply to District employees or contractors acting within the scope of employment, or persons authorized to do so under a User Permit.

6011.80 Violation of laws, rules, or ordinance: No person shall use any District park in violation of any District policy, rule, regulation, or ordinance; nor shall any person use any District park in violation of any state or federal law.

6011.90 Rental Fees and Charges: See Policy No. 6015 Establishment of Fees and Charges for Use of District Property.

6011.100 Amplified Sound System, Music and Live Music-Permit Required: No Person or Group shall setup, use, operate or maintain an amplified sound system, music and live music within any park without first obtaining a User Permit which specifies such is permitted. The General Manager or staff are expressly given the authority to determine the maximum amplification permissible in areas designated consistent with other persons' enjoyment of District property.

6011.110 Fire Regulation:

6011.111 Smoking: Smoking of any substance by any means, including cigarettes, cigars, pipes, vaping, electronic cigarettes as defined in Health & Safety Code § 11405, or other similar electronic smoking devices, is not permitted on District property. The General Manager shall post smoking regulations at conspicuous locations.

6011.112 Barbecues: Use of barbecues at parks and mini parks is permitted in designated cemented areas clear of trees and buildings with prior General Manager authorization. Smokers are prohibited. Hot coals may not be disposed of in any parks.

6011.113 Building Capacity: The occupancy of any District building shall not exceed the posted capacity of persons as determined by the Orange County Fire Marshall.

6011.120 Inflatable Devices: Devices which require inflation by mechanical means or compressed gas containers, commonly called "bouncers" "jumpers" or "laser tag", are not permitted on District property unless the Group has paid required fees and provided to the District a valid certificate of insurance for at least \$1,000,000, naming the District as an additional insured. "Bouncers" or "jumpers" which require the use of water are not permitted. Helium filled balloons are not permitted in the Rush Park Auditorium.

6011.130 Mobile Food Vending Carts: Mobile Food Vending Carts that serve, dispense or contain heated foods are not permitted on District property in connection with a Group and/or a User Permit unless the Group has paid required fees and provided to the District a valid certificate of insurance for at least \$1,000,000, naming the District as an additional insured.

Adopted: Resolution 94-4, April 13, 1994
Approved renumbering & format: October 8, 2002
Reaffirmed: June 10, 2003
Amended: August 12, 2008
Amended: September 8, 2009
Amended: October 13, 2009
Amended: July 10, 2012
Readopted by Ordinance 2014-01: January 14, 2014
Amended: February 10, 2015
Readopted by Ordinance: February 10, 2015

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H

Date: February 13, 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

Below is a brief overview of recent achievements, future projects, and upcoming programs:

- The Rush Park Auditorium Flooring request for proposals have been mailed to local vendors. The deadline for bids is March 8, 2024. The goal is to submit the most qualified bids to the Board for approval at the March 12, 2024, meeting.
- The General Manager will provide an update regarding the Rossmoor Park court resurfacing and pickleball court transition.
- The Landscape Maintenance proposals have been received. Proposals are being reviewed and interviews are being scheduled with the top two service providers. The current agreement expires on March 31, 2024. A new contract will be reviewed with the Personnel and Contract Administration Committee at their meeting on February 29, 2024 and presented to the Board for approval at their meeting on March 12, 2024.
- Personnel and Contract Administration Committee meeting has been scheduled for February 29, 2024.
- Shakespeare in the Park – Fees are currently being negotiated. Last year's performances were free to the community.
- Summer Family Festivals – Bands for 3 of the 4 events have been signed. The contract with Elite Special Events is being drafted for all four of the summer festivals. The new contract will be reviewed with the Personnel and Contract Administration Committee at

their meeting on February 29, 2024 and presented to the Board for approval at their meeting on March 12, 2024.

- RCSD/CRR Shredding Event is scheduled for March 2, 2024 in the Rush Park parking lot.
- Health and Wellness Festival with Elite is scheduled for May 11, 2024 at Rush Park.
- Street Sweeping – In light of recent storm activity, street sweeping was postponed from February 5th and 6th to Wednesday February 7th, when both sides of the street were swept.
- Storm Fallout – Rossmoor fared well during the recent storms. There was very little fallout from tree branches and debris, and drainage did not become an issue.
- Easter Egg Hunt in cooperation with the Farmer’s Market is scheduled for Thursday, March 28, 2024.
- Arbor Day Celebration in cooperation with Youth Center volunteers and local vendors will be held on Friday, April 5, 2024.

ATTACHMENTS

None