

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board

Agenda Package

**November 13, 2012**

PUBLIC COPY

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

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, November 13, 2012  
7:00 p.m.**

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**A. ORGANIZATION**

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

**B. ADDITIONS TO AGENDA - None**

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

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

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

**C. PUBLIC FORUM**

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

**D. REPORTS TO THE BOARD**

1. AUDIT COMMITTEE REPORT ON FY 2011-2012 AUDIT REPORT.
2. GENERAL MANAGER REPORT ON STATUS OF COVERED PARKWAYS/PARKWAY TREES.
3. GENERAL MANAGER REPORT ON GOVERNANCE.

**E. CONSENT CALENDAR**

1. MINUTES:

- a. Regular Board Meeting of October 9, 2012.
- b. Special Board Meeting of October 23, 2012.

- 2. SEPTEMBER REVENUE AND EXPENDITURE REPORT.
- 3. QUARTERLY STATUS REPORT.
- 4. ANNUAL/QUARTERLY RECREATION REPORT.
- 5. QUARTERLY TREE REPORT.

*Consent items are expected to be routine and non-controversial, to be acted upon by the Board of Directors at one time. If any Board member requests that an item be removed from the Consent Calendar, it shall be removed by the President so that it may be acted upon separately.*

**F. PUBLIC HEARING-None**

**G. RESOLUTIONS**

**H. REGULAR CALENDAR**

- 1. APPOINTMENT OF TREE PROGRAM ASSISTANT.
- 2. PROFESSIONAL SERVICES AGREEMENT- PLAYGROUND CONSULTANT.
- 3. FIRST AMENDMENT TO AGREEMENT WITH VALLEYCREST CO. FOR LANDSCAPING SERVICES.

**I. GENERAL MANAGER ITEMS**

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

**J. BOARD MEMBER ITEMS**

*This part of the Agenda is reserved Board members to discuss issues that are not on the Agenda, and/or to request that specific items be placed on a future Agenda. No Board action may be taken on these items that are not on the Agenda.*

**K. CLOSED SESSION**

- 1. PUBLIC EMPLOYMENT APPOINTMENT  
Pursuant to Government Code Section 54957  
Title: District General Manager.
- 2. CONFERENCE WITH LABOR NEGOTIATORS  
Pursuant to Government Code 54957.6  
Agency Designated Representatives: Alfred Codetta and Michael Maynard.  
Unrepresented Employed: Prospective General Manager.

**L. ADJOURNMENT**

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

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


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

*Any such writing will be available for public inspection at the District offices located at 3001 Blume Drive, Rossmoor, CA 90720. In addition, any such writing may also be posted on the District's web site at [www.rossmoor-csd.org](http://www.rossmoor-csd.org).*

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the November 13, 2012, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:



**HENRY TABOADA**  
Consulting General Manager

Date 11-09-12

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Audit Committee  
**Via:** Consulting General Manager  
**Subject:** AUDIT COMMITTEE REPORT-DISTRICT'S FY 2011-2012 ANNUAL AUDIT REPORT

**RECOMMENDATION:**

Receive the report of the Audit Committee, approve the FY 2011-2012 Annual Audit Report and approve the recommendations contained in the Management Letter.

**BACKGROUND:**

In accordance with Policy No. 3025, the Audit Committee met October 29, 2012 with the District's Auditor and staff to review a draft of the District's FY 2011-2012 Annual Audit Report. The Committee reviewed the report in detail and also reviewed the Management Letter. The Committee was apprised by the Auditor that the District had received an unqualified audit, the highest rating possible. The Committee voted to recommend Board approval of the FY 2011-2012 Audit Report.

The Committee also reviewed the Management Letter and it recommends implementation of the Auditor's proposed adjustments to the District's operating budget (Fund 10) and Agency Fund (Fund50). The Consulting General Manager also recommends approval of the Auditor's recommended actions.

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

**ATTACHMENTS:**

1. Draft FY 2011-2012 Annual Audit Report.
2. Letter dated October 29, 2012 from Rogers, Anderson, Malody & Scott, LLP re: Conduct of the Audit.
3. Letter dated October 29, 2012 from Rogers, Anderson, Malody & Scott, LLP re: Management Letter.
4. Letter dated October 29, 2012 from General Manager re: Conduct of the Audit.
5. Policy No. 3025 Annual Financial Audit.

**ROSSMOOR COMMUNITY  
SERVICES DISTRICT**

**REPORT ON AUDIT**

**JUNE 30, 2012**



**Rossmoor Community Services District  
Report on Audit  
June 30, 2012**

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Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rossmoor Community Services District (the District), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the State Controller's Minimum Audit Requirement for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity 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.

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (page 27) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The accompanying major fund budgetary comparison schedules and the Statement of Changes in Fiduciary Assets and Liabilities - Agency Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Rogers, Anderson, Malady & Scott, LLP*

October 29, 2012

**Rossmoor Community Services District**  
**Statement of Net Assets**  
**June 30, 2012**

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 1,182,819
Investments held by fiscal agents	47,000
Accounts receivable	52,000
Taxes receivable	83,437
Interest receivable	2,624
Capital assets not being depreciated	2,893,658
Capital assets being depreciated, net	2,260,570
Total assets	6,522,108
<b>LIABILITIES</b>	
Accounts payable	59,338
Deposits	3,981
Interest payable	10,029
Noncurrent liabilities:	
Due within one year	80,000
Due in more than one year	362,339
Total liabilities	515,687
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	4,739,228
Restricted for debt service	220,145
Unrestricted	1,047,048
Total net assets	\$ 6,006,421

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

**Rossmoor Community Services District  
Statement of Activities  
For the Year Ended June 30, 2012**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental activities:			
General government	\$ 348,845	\$ -	\$ -
Public services	259,012	52,000	-
Parks and recreation	740,187	129,205	-
Interest and fiscal charges	<u>26,866</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>\$ 1,374,910</u>	<u>\$ 181,205</u>	<u>\$ -</u>

General revenues:

    Taxes:

        Property

        Special assessments

    Investment income

    Other income

Total general revenues

Change in net assets

Net assets, beginning of year

Net assets, end of year

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

<u>Capital Grants and Contributions</u>	<u>Net Governmental Activities</u>
\$ -	\$ (348,845)
-	(207,012)
-	(610,982)
-	(26,866)
<u>\$ -</u>	<u>(1,193,705)</u>

685,612
326,423
7,068
<u>126,773</u>
<u>1,145,876</u>
(47,829)
<u>6,054,250</u>
<u><u>\$ 6,006,421</u></u>

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

**Rossmoor Community Services District  
Balance Sheet  
Governmental Funds  
June 30, 2012**

	Debt Service		
	General	PIFC	PIFC
		Rossmoor	Rossmoor
	Wall	Wall Reserve	
	<u>Fund 10</u>	<u>Fund 30</u>	<u>Fund 45</u>
<b>ASSETS</b>			
Cash and investments	\$ 617,872	\$ 172,029	\$ -
Investments held by fiscal agents	-	-	47,000
Receivables:			
Taxes	82,321	1,116	-
Accounts	52,000	-	-
Interest	2,624	-	-
Total assets	<u>\$ 754,817</u>	<u>\$ 173,145</u>	<u>\$ 47,000</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 59,338	\$ -	\$ -
Deposits	3,981	-	-
Total liabilities	<u>63,319</u>	<u>-</u>	<u>-</u>
Fund balances:			
Restricted for:			
Debt service	-	173,145	47,000
Assigned to:			
Capital projects	-	-	-
Unassigned	691,498	-	-
Total fund balances	<u>691,498</u>	<u>173,145</u>	<u>47,000</u>
Total liabilities and fund balances	<u>\$ 754,817</u>	<u>\$ 173,145</u>	<u>\$ 47,000</u>

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

<u>Capital Projects</u>		
<u>Capital Improvements</u>	<u>Capital Projects Contributions</u>	<u>Total Governmental Funds</u>
<i>Fund 20</i>	<i>Fund 40</i>	
\$ 203,129	\$ 189,789	\$ 1,182,819
-	-	47,000
-	-	83,437
-	-	52,000
-	-	2,624
<u>\$ 203,129</u>	<u>\$ 189,789</u>	<u>\$ 1,367,880</u>
\$ -	\$ -	\$ 59,338
-	-	3,981
-	-	63,319
-	-	220,145
203,129	189,789	392,918
-	-	691,498
<u>203,129</u>	<u>189,789</u>	<u>1,304,561</u>
<u>\$ 203,129</u>	<u>\$ 189,789</u>	<u>\$ 1,367,880</u>

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



**Rossmoor Community Services District  
 Reconciliation of the Balance Sheet of  
 Governmental Funds to the Statement of Net Assets  
 June 30, 2012**

**Fund balances of governmental funds** \$ 1,304,561

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 5,154,228

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

Certificates of participation payable	\$ (415,000)	
Compensated absences	(27,339)	
Interest payable	(10,029)	(452,368)

**Net assets of governmental activities** \$ 6,006,421

**Rossmoor Community Services District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2012**

	Debt Service		
	General	PIFC	PIFC
		Rossmoor	Rossmoor
	Wall	Wall Reserve	
	<u>Fund 10</u>	<u>Fund 30</u>	<u>Fund 45</u>
<b>REVENUES</b>			
Taxes	\$ 685,612	\$ -	\$ -
Special assessments	239,533	86,890	-
Intergovernmental	52,000	-	-
Charges for services	129,205	-	-
Investment income	7,068	-	-
Other	10,798	-	-
	<u>1,124,216</u>	<u>86,890</u>	<u>-</u>
Total revenues			
<b>EXPENDITURES</b>			
Current:			
General government	345,012	-	-
Public services	259,012	-	-
Parks and recreation	546,455	-	-
Capital outlay	28,587	-	-
Debt Service:			
Principal retirement	-	55,000	-
Interest and fiscal charges	-	28,195	-
	<u>1,179,066</u>	<u>83,195</u>	<u>-</u>
Total expenditures			
Excess of revenues over (under) expenditures	(54,850)	3,695	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	<u>20,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(34,850)	3,695	-
Fund balances, beginning of year	<u>726,348</u>	<u>169,450</u>	<u>47,000</u>
Fund balances, end of year	<u>\$ 691,498</u>	<u>\$ 173,145</u>	<u>\$ 47,000</u>

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

<u>Capital Projects</u>		
<u>Capital Improvements</u>	<u>Capital Projects Contributions</u>	<u>Total Governmental Funds</u>
<i>Fund 20</i>	<i>Fund 40</i>	
\$ -	\$ -	\$ 685,612
-	-	326,423
-	-	52,000
-	-	129,205
-	-	7,068
<u>115,975</u>	<u>-</u>	<u>126,773</u>
<u>115,975</u>	<u>-</u>	<u>1,327,081</u>
-	-	345,012
-	-	259,012
-	4,920	551,375
-	53,130	81,717
-	-	55,000
-	-	28,195
<u>-</u>	<u>58,050</u>	<u>1,320,311</u>
115,975	(58,050)	6,770
<u>(120,000)</u>	<u>100,000</u>	<u>-</u>
(4,025)	41,950	6,770
<u>207,154</u>	<u>147,839</u>	<u>1,297,791</u>
<u>\$ 203,129</u>	<u>\$ 189,789</u>	<u>\$ 1,304,561</u>

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

**Rossmoor Community Services District  
Reconciliation of the Statement of Revenues,  
Expenditures and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2012**

**Net change in fund balances - total governmental funds** \$ 6,770

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 (\$152,198) exceeded capitalized capital outlay (\$45,103) in the current period. (107,095)

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

Principal payments on bonds 55,000

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

Increase in compensated absences	\$ (3,833)	
Decrease in accrued interest on Certificates of Participation	1,329	(2,504)

**Change in net assets of governmental activities** \$ (47,829)

**Rossmoor Community Services District  
Statement of Fiduciary Assets and Liabilities  
Agency Fund  
June 30, 2012**

	Special Assessment
	<i>Fund 50</i>
<b>ASSETS</b>	
Investments held by fiscal agents	\$ 362,349
Assessments receivable	4,833
Total assets	\$ 367,182
<b>LIABILITIES</b>	
Due to bondholders	\$ 367,182

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

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

Blended Component Unit

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

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

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

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

The fund financial statements provide information about the District's funds, including its fiduciary fund and blended component unit. Separate statements for each fund category – governmental and fiduciary – are presented. The fiduciary fund is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

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

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

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

The Capital Improvements Capital Projects Fund is the Improvement Fund related to the series 1993 park improvement bonds, and is used for project costs for the bonds. This fund correlates with Fund 20 in the District's annual budget.

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

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Additionally, the District reports the following fund types:

Fiduciary Fund:

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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



**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

D. Assets, Liabilities and Net Assets

1. Cash and Cash Equivalents

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

2. Capital Assets

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

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Long-Term Liabilities

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

4. Property Taxes

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

5. Investments

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

6. Compensated Leave Benefits

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

7. Appropriations and Encumbrances

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

8. Use of Estimates

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

**Rossmoor Community Services District  
Notes to Financial Statements  
June 30, 2012**

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data

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

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2012, expenditures exceeded appropriations in individual funds as follows:

Fund	Expenditures	Appropriations	Excess
General Fund	\$ 1,179,066	\$ 1,157,229	\$ 21,837

The excess expenditures were funded from existing unassigned fund balance.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2012 consist of the following:

Deposits with financial institutions	\$ 33,661
Cash on hand	400
Investments	1,558,107
Total cash and investments	\$ 1,592,168

**Rossmoor Community Services District  
Notes to Financial Statements  
June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

Cash and investments as of June 30, 2012 are classified in the accompanying financial statements as follows:

Statement of net assets:	
Cash and investments	\$ 1,182,819
Investments held by fiscal agents	47,000
Statement of fiduciary assets and liabilities:	
Investments held by fiscal agents	362,349
Total cash and investments	\$ 1,592,168

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

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

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Securities, Notes and Bonds	5 Years	25%	\$250,000
Federal Agency or U.S. Government Securities	5 Years	25%	\$250,000
California State Bonds, Warrants and Treasury Notes	5 Years	25%	\$250,000
California Local Agency Investment Fund	N/A	100%	\$50 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

**Rossmoor Community Services District  
Notes to Financial Statements  
June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

**Investments authorized by debt agreements**

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

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

**Investment in State Investment Pool**

The Agency is a voluntary participant in the Local Agency Investment Fund (LAIF), which is part of the Pooled Money Investment Account that is regulated by the California Government Code under the oversight of the State Treasurer, Director of Finance and State Controller. The Agency may invest up to \$50 million in the LAIF fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. All investments with LAIF are secured by the full faith and credit of the State of California. Separate LAIF financial statements are available from the California State Treasurer's Office on the Internet at <http://www.treasurer.ca.gov>.

**Disclosures relating to 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.

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

**Disclosures relating to interest rate risk (continued)**

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

Investment Type	Total	12 months or less	12 months or more
State investment pool	\$ 1,046,177	\$ 1,046,177	\$ -
Corporate notes	102,581	102,581	-
Held by fiscal agents:			
Money market	50,739	50,739	-
Federal agency securities	358,610	177,041	181,569
	<u>\$ 1,558,107</u>	<u>\$ 1,376,538</u>	<u>\$ 181,569</u>

**Disclosures relating to credit risk**

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

Investment Type	Total	Minimum Legal Rating	Rating as of Year End
State investment pool	\$ 1,046,177	N/A	Not rated
Corporate notes	102,581	A	AA
Held by fiscal agents:			
Money market	50,739	N/A	Not rated
Federal agency securities	358,610	N/A	AAA
	<u>\$ 1,558,107</u>		

**Rossmoor Community Services District  
Notes to Financial Statements  
June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

**Concentration of credit risk**

The investment policy of the District limits investments to \$250,000 in any one issuer, except in the state investment pool. Investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments are as follows:

Issuer	Investment Type	Reported Amount
Federal Home Loan Mortgage Corporation (FHLMC)	Federal Agency Securities	\$ 177,041
Federal Farm Credit Banks	Federal Agency Securities	181,569
General Electric	Corporate Notes	102,581
		\$ 461,191

**Custodial credit risk**

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

As of June 30, 2012, the District did not have deposits with financial institutions that were in excess of federal depository insurance limits.

**Fair value of investments**

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

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

B. Capital Assets

A summary of changes in capital assets activity for the District's governmental activities for the year ended June 30, 2012 is as follows.

	<u>Balance at June 30, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2012</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,861,158	\$ -	\$ -	\$ 2,861,158
Construction in progress	<u>28,472</u>	<u>45,103</u>	<u>(41,075)</u>	<u>32,500</u>
Total capital assets, not being depreciated	<u>2,889,630</u>	<u>45,103</u>	<u>(41,075)</u>	<u>2,893,658</u>
Capital assets, being depreciated:				
Buildings and structures	3,951,745	41,075	-	3,992,820
Motorized vehicles	<u>27,608</u>	<u>-</u>	<u>-</u>	<u>27,608</u>
Total capital assets, being depreciated	<u>3,979,353</u>	<u>41,075</u>	<u>-</u>	<u>4,020,428</u>
Less accumulated depreciation for:				
Buildings and structures	(1,592,855)	(148,784)	-	(1,741,639)
Motorized vehicles	<u>(14,805)</u>	<u>(3,414)</u>	<u>-</u>	<u>(18,219)</u>
Total accumulated depreciation	<u>(1,607,660)</u>	<u>(152,198)</u>	<u>-</u>	<u>(1,759,858)</u>
Total capital assets, being depreciated, net	<u>2,371,693</u>	<u>(111,123)</u>	<u>-</u>	<u>2,260,570</u>
Governmental activities capital assets, net	<u>\$ 5,261,323</u>	<u>\$ (66,020)</u>	<u>\$ (41,075)</u>	<u>\$ 5,154,228</u>

Depreciation expense of \$152,198 was charged to Parks and Recreation.



**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

C. Summary of Changes in Long-term Liabilities

	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012	Due within One Year
Compensated absences	\$ 23,506	\$ 24,327	\$ 20,494	\$ 27,339	\$ 20,000
Certificates of Participation	470,000	-	55,000	415,000	60,000
Total	<u>\$ 493,506</u>	<u>\$ 24,327</u>	<u>\$ 75,494</u>	<u>\$ 442,339</u>	<u>\$ 80,000</u>

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

The 1998 Certificates of Participation issued by the Rossmoor Community Services District Public Improvements Financing Corporation and outstanding at June 30, 2012, bear interest at 5.8% a year and mature serially in increasing amounts on each August 1, through 2017. Annual debt service payments are as follows:

Fiscal Year	Principal Amount	Interest Amount	Total
2013	\$ 60,000	\$ 24,070	\$ 84,070
2014	65,000	20,590	85,590
2015	65,000	16,820	81,820
2016	70,000	13,050	83,050
2017	75,000	8,990	83,990
2018	80,000	4,640	84,640
	<u>\$ 415,000</u>	<u>\$ 88,160</u>	<u>\$ 503,160</u>

**Rossmoor Community Services District  
Notes to Financial Statements  
June 30, 2012**

NOTE 3: DETAILED NOTES ON ALL FUNDS (continued)

Special Assessment District Bonds

On June 10, 1993, the District issued \$5,000,000 of Series 1993 Limited Obligation Improvement Bonds for Landscaping and Lighting Assessment District No. 1991-1 (Rush School Site Acquisition Project) in accordance with the provisions of the Municipal Improvement Act 1915. The bonds are the liability of the property owners and are secured by liens against the assessed properties. The District acts as agent for collection of principal and interest payments by the property owners and remittance of such monies to the bondholders. Neither the faith and credit nor the general taxing power of the District have been pledged to the payment of the bonds. The bonds bear interest at 6.2% a year and mature on September 2, 2021. The balance of the bonds outstanding at June 30, 2012 was \$2,290,000.

D. Revenues

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

Intergovernmental revenue for the year ended June 30, 2012 consists of County street sweeping reimbursements of \$52,000. These intergovernmental revenues are presented as program revenues under the public services function/program in the statement of activities.

E. Transfers To/From Other Funds

	Transfer in:		
<u>Transfer out:</u>	General Fund <i>(Fund 10)</i>	Capital Projects Contributions <i>(Fund 40)</i>	Total
Capital Improvements <i>(Fund 20)</i>	\$ 20,000 [a]	\$ 100,000 [b]	\$ 120,000

[a] Transfer annual administrative fee in accordance with Series 1993 Rush Park bonds.

[b] Transfer prior years' administrative fees not previously transferred in accordance with Series 1993 Rush Park bonds.

**Rossmoor Community Services District**  
**Notes to Financial Statements**  
**June 30, 2012**

NOTE 4: OTHER INFORMATION

A. Risk Management

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

The following audited financial data is presented as of and for the fiscal year ended June 30, 2011 for SDRMA (most recent data available):

Total assets	\$ 98,259,108
Total liabilities	<u>47,376,526</u>
Net assets	<u><u>\$ 50,882,582</u></u>
Total revenues	\$ 42,640,720
Total expenses	<u>36,844,462</u>
Change in net assets	<u><u>\$ 5,796,258</u></u>

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

Adequacy of Protection

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

## **Required Supplementary Information**

**Rossmoor Community Services District  
Required Supplementary Information  
General Fund (Fund 10)  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 742,700	\$ 717,400	\$ 685,612	\$ (31,788)
Special assessments	260,000	260,000	239,533	(20,467)
Intergovernmental	56,400	57,200	52,000	(5,200)
Charges for services	117,000	133,000	129,205	(3,795)
Investment income	20,000	10,000	7,068	(2,932)
Other	2,000	10,264	10,798	534
	<u>1,198,100</u>	<u>1,187,864</u>	<u>1,124,216</u>	<u>(63,648)</u>
<b>EXPENDITURES</b>				
Current:				
General government	303,240	316,168	345,012	(28,844)
Public services	265,980	265,980	259,012	6,968
Parks and recreation	542,324	550,331	546,455	3,876
Capital outlay	23,250	24,750	28,587	(3,837)
	<u>1,134,794</u>	<u>1,157,229</u>	<u>1,179,066</u>	<u>(21,837)</u>
Excess of revenues over (under) expenditures	63,306	30,635	(54,850)	(85,485)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	<u>(10,000)</u>	<u>(10,000)</u>	<u>20,000</u>	<u>30,000</u>
Net change in fund balance	53,306	20,635	(34,850)	(55,485)
Fund balance, beginning of year	<u>726,348</u>	<u>726,348</u>	<u>726,348</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 779,654</u></u>	<u><u>\$ 746,983</u></u>	<u><u>\$ 691,498</u></u>	<u><u>\$ (55,485)</u></u>

**Rossmoor Community Services District**  
**Notes to Required Supplementary Information**  
**June 30, 2012**

Budgets and Budgetary Accounting

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

## Supplementary Information

**Rossmoor Community Services District  
Public Improvements Financing Corporation  
Rossmoor Wall Debt Service Fund (*Fund 30*)  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Special assessments	\$ 88,000	\$ 88,000	\$ 86,890	\$ (1,110)
Investment income	1,000	1,000	-	(1,000)
 Total revenues	 <u>89,000</u>	 <u>89,000</u>	 <u>86,890</u>	 <u>(2,110)</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal retirement	55,000	55,000	55,000	-
Interest and fiscal charges	25,665	25,665	28,195	(2,530)
 Total expenditures	 <u>80,665</u>	 <u>80,665</u>	 <u>83,195</u>	 <u>(2,530)</u>
 Excess of revenues over (under) expenditures	 8,335	 8,335	 3,695	 (4,640)
<b>OTHER FINANCING SOURCES</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	 8,335	 8,335	 3,695	 (4,640)
 Fund balance, beginning of year	 <u>169,450</u>	 <u>169,450</u>	 <u>169,450</u>	 <u>-</u>
 Fund balance, end of year	 <u><u>\$ 177,785</u></u>	 <u><u>\$ 177,785</u></u>	 <u><u>\$ 173,145</u></u>	 <u><u>\$ (4,640)</u></u>



**Rossmoor Community Services District  
Capital Projects Contributions Capital Projects Fund (Fund 40)  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance – Budget and Actual  
For the Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Parks and recreation	-	-	4,920	(4,920)
Capital outlay	<u>214,695</u>	<u>226,406</u>	<u>53,130</u>	<u>173,276</u>
Total expenditures	<u>214,695</u>	<u>226,406</u>	<u>58,050</u>	<u>168,356</u>
Excess of revenues over (under) expenditures	(214,695)	(226,406)	(58,050)	168,356
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>100,000</u>	<u>(30,000)</u>
Net change in fund balance	(84,695)	(96,406)	41,950	138,356
Fund balance, beginning of year	<u>147,839</u>	<u>147,839</u>	<u>147,839</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 63,144</u></u>	<u><u>\$ 51,433</u></u>	<u><u>\$ 189,789</u></u>	<u><u>\$ 138,356</u></u>

**Rossmoor Community Services District  
Statement of Changes in Fiduciary  
Assets and Liabilities – Agency Fund (Fund 50)  
For the Year Ended June 30, 2012**

<b>Special Assessment Fund</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Assets</b>				
Cash and investments	\$ -	\$ 381,353	\$ 381,353	\$ -
Investments held by fiscal agents	397,118	404,763	439,532	362,349
Assessments receivable	4,350	4,833	4,350	4,833
Total assets	<u>\$ 401,468</u>	<u>\$ 790,949</u>	<u>\$ 825,235</u>	<u>\$ 367,182</u>
<b>Liabilities</b>				
Due to bondholders	<u>\$ 401,468</u>	<u>\$ 790,949</u>	<u>\$ 825,235</u>	<u>\$ 367,182</u>



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

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

October 29, 2012

To the Board of Directors  
Rossmoor Community Services District

PARTNERS

Brenda L. Odle, CPA, MST  
Terry P. Shea, CPA  
Kirk A. Franks, CPA  
Matthew B. Wilson, CPA, MSA  
Scott W. Manno, CPA  
Leena Shanbhag, CPA, MST  
Jay H. Zercher, CPA (Retired)  
Phillip H. Waller, CPA (Retired)

MANAGERS / STAFF

Nancy O'Rafferty, CPA, MBA  
Bradferd A. Welebir, CPA, MBA  
Jenny Liu, CPA, MST  
Katie L. Millsom, CPA  
Papa Matar Thiaw, CPA, MBA  
Maya S. Ivanova, CPA, MBA  
Danielle E. Odgers, CPA  
William C. Clayton, CPA  
Peter E. Murray, CPA  
Genivive Schwarzkopf, CPA  
Megan Hackney, CPA  
Seong-Hyea Lee, CPA, MBA  
Charles De Simoni, CPA

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Rossmoor Community Services District (the District) for the year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 25, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rossmoor Community Services District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the depreciation expense and related accumulated depreciation is based on estimated useful lives of the depreciable capital assets. We evaluated the key factors and assumptions used to determine the useful lives of the capital assets in determining that depreciation and accumulated depreciation is reasonable in relation to the financial statements taken as a whole.

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*Governmental Audit  
Quality Center*

California Society of  
Certified Public Accountants

*Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 29, 2012.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

ROGERS, ANDERSON, MALODY & SCOTT, LLP

*Rogers Anderson Malody & Scott, LLP*



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CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

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October 29, 2012

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Megan Hackney, CPA  
Seong-Hyea Lee, CPA, MBA  
Charles De Simoni, CPA

To the Management and Board of Directors  
Rossmoor Community Services District

In planning and performing our audit of the financial statements of Rossmoor Community Services District (the District) for the year ended June 30, 2012, we considered the District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

During our audit, we noted a certain matter that is presented for your consideration. This letter does not affect our report dated October 29, 2012 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, or assist you in implementing the recommendations. Our comments are summarized as follows:

(1)

Administrative Fees Related to Series 1993 Rush Park Bonds

**Background** – In 2009, we were engaged to perform agree-upon procedures related to the Series 1993 Rush Park Bonds, and we issued our report on January 14, 2010. During that engagement, it was noted that according to Bond advisors and Bond documents, the District should remit special assessments received in excess of the required annual debt service payments, less an appropriate administrative fee not to exceed \$20,000 per year ("excess special assessments") to the Bond Reserve Fund held by the fiscal agent (Article V Section 5.02(a) of the Bond document). Based on our procedures, it was determined that the District had not recovered any administrative fees from the beginning of the Bonds in 1994 through the date of our report. We also noted that the District did not remit excess special assessments to the fiscal agent annually, but rather, accumulated any excess special assessments in a separate fund in its accounting system. It appeared that the excess special assessments had been adequately segregated from other funds in the District.

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The District recovered \$20,000 from accumulated excess special assessments for each fiscal year 2010, 2011, and 2012 through authorized budget transfers from Fund 20 to the General Fund (Fund 10). In addition, the District transferred \$100,000 in accumulated excess special assessments in 2012, which represented the uncollected administrative fees for no more than 5 of the years during the period from 1994 to 2009. The maximum total of administrative fees that could have been collected from 1994 to 2012 is \$380,000. As of June 30, 2012, the District has recovered \$160,000 in administrative fees, leaving a maximum of \$220,000 that may be collected representing prior years.

As a result of the District using excess Bond Reserves to pay down some of the outstanding Series 1993 Bonds early, the District has a reduced debt service requirement in 2013. We have projected that the District will end the 2013 fiscal year with excess special assessments of approximately \$439,000 before administrative fees.

**Recommendation** – Our understanding is that it is the District’s intent to collect the maximum administrative fees allowed by the Bond documents. For 2013, this would be \$240,000, which is \$220,000 to catch up all the prior years, and \$20,000 for year 2013. This would yield an excess special assessments balance of approximately \$199,000 after administrative fees, which should be transferred to the Bond Reserve Fund. We recommend that the District perform a transfer from Fund 20 to the General Fund (Fund 10) in 2013 for all remaining uncollected administrative fees from the period 1994 to 2009. This District would benefit as follows: (1) The matter of uncollected prior year administrative fees would be resolved in one year, (2) the matter could be resolved prior to future changes in management, personnel, auditors, or advisors, who are familiar with the matter, (3) restricted resources would be freed for other District uses, (4) future excess special assessments would be more easily segregated for remittance to the Bond Reserve Fund held with the fiscal agent. We also recommend that the District remit excess special assessments to the Bond Reserve Fund held by the fiscal agent once annually. The amount could be determined after each annual audit. Excess special assessments maintained by the District (i.e. not remitted to the fiscal agent) should be transferred to the Agency Fund (Fund 50) at the end of each year to appropriately reflect the restricted nature of the funds.

**Management’s Response** – Management concurs with the Auditor’s recommendations. The recommendations are deemed consistent with sound fiscal management and proper internal controls. Management will make the following recommendations to the Board of Directors:

1. Transfer \$240,000 from Fund 20 to Fund 10 in 2013 in order to complete the catch up of allowable administrative fees as provided for by Bond documents.
2. Transfer approximately \$199,000 in excess special assessments to the Bond Reserve Fund.
3. Remit excess special assessments to the Bond Fund held by the fiscal agent once annually.
4. Excess special assessments maintained by the District (i.e. not remitted to the fiscal agent) be transferred to the Agency Fund (Fund 50) at the end of each year.

To the Management and Board of Directors  
Rossmoor Community Services District

Page 3  
October 29, 2012

This Management Response is based primarily on the rationale stated in the Auditor's Recommendation, but also on management's responsibility to maintain the fiscal integrity of the District's financial resources.

ROGERS, ANDERSON, MALODY & SCOTT, LLP

*Rogers Anderson Malody & Scott, LLP*





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

October 29, 2012

Rogers, Anderson, Malody & Scott, LLP  
735 E. Carnegie Drive, Suite 100  
San Bernardino, CA 92408

We are providing this letter in connection with your audit of the financial statements of Rossmoor Community Services District (District) as of June 30, 2012 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.


We confirm, to the best of our knowledge and belief, as of October 29, 2012, the following representations made to you during your audit.

- 1) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 2) We have made available to you all –
  - a) Financial records and related data.
  - b) Minutes of the meetings of the District Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

- 5) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 6) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 7) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 8) We have a process to track the status of audit findings and recommendations.
- 9) We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.
- 10) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 11) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 12) The following, if any, have been properly recorded or disclosed in the financial statements:
  - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b) Guarantees, whether written or oral, under which the District is contingently liable.
  - c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.

- 13) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 14) There are no –
  - a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
  - b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with generally accepted accounting principles.
  - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles.
- 15) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 16) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 17) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 18) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 19) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 20) The financial statements properly classify all funds and activities.

- 21) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 22) Components of net asset (invested in capital assets, net of related debt; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 23) Provisions for uncollectible receivables have been properly identified and recorded.
- 24) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 25) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 26) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 27) Deposits and investment securities are properly classified as to risk, and investments are properly valued.
- 28) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 29) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 30) We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.



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Henry Taboada  
General Manager



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

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**ANNUAL FINANCIAL AUDIT**

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

**3025.10** Audit Committee: The Audit Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

**3025.20** Audit Term: An independent financial audit shall be performed annually as soon as practicable after the end of the fiscal year.

**3025.30** Audit Approval: Audit findings will first be reviewed by the General Manager who shall then request a meeting of the Audit Committee. The Committee will review the Draft Audit Report with the Auditor and make recommendations, if needed. The findings of the Audit Committee regarding the Draft Audit will be reported to the Board for its review and approval. The Board will also consider findings, if any, which may be contained in a Management Letter and direct the General Manager to take appropriate action. Relevant financial information contained in the Final Audit, showing Fund Balances and tying them to the budget, will be integrated into the Final Budget document for publication and distribution as the District's operating budget.

Converted from Resolutions 93-2 & 95-1  
Amended: February 11, 2003  
Amended: September 14, 2004  
Amended: October 9, 2007  
Amended: January 13, 2009

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-2**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** REPORT ON STATUS OF COVERED PARKWAYS/PARKWAY TREES

**RECOMMENDATION:**

Receive the report and provide direction to General Manager and/or General Counsel.

**BACKGROUND:**

During a survey of the District's urban forest, it was noted that there were 21 residential sites where a parkway tree could not be planted due to cement, bricks or shrubs in the parkway. The District attempted to develop an MOU with County Public Works (OCPW) to share responsibility for the maintenance of parkways. That proposal was rejected by the County.

OCPW did, however, agree to work with the District in the removal of obstacles for the planting of a tree at those 21 locations. The District's Tree Consultant, Ms. Mary Kingman, has inspected all of the sites and has updated the status list which is attached.

Attached is a communication from OCPW stating their intentions to proceed with a majority of the sites. Remaining are four sites where the resident has not agreed to the planting of a tree. Each of these residents has appealed the matter to Board and their appeal has been denied. Nonetheless, the District has been told by OCPW that they will not proceed without residents' approval. General Counsel may advise the Board on options available to the Board in those instances.

Based on all of this, it is recommended that we proceed with clearing the majority of the sites, plant trees as soon as possible and deal with the remaining sites after consultation with General Counsel.

**ATTACHMENTS:**

1. Current Covered Parkway List Status Prepared by the District's Tree Consultant.
2. Email dated November 1, 2012 from AJ Jaime, OCPW Inspection Chief re: Clearing of Parkway Sites for Tree Planting in RCSD.

Status of Rossmoor Covered Parkways - No Trees, as of Oct. 3, 2012

SITE	ADDRESS	PARKWAY COVERAGE	RESIDENT STATUS	COUNTY STATUS
1	2932 YELLOWTAIL	River Rock/Junipers covering front & side	Reluctantly Agreed	Waiting for RCSD approval
2	X 2992 YELLOWTAIL	Concrete and 2' brick planter	Lightpost in pkway, not room for tree	
3	X 3112 YELLOWTAIL	Concrete covering parkway	H2O Pump House location - no parkway	
4	3316 DRUID	Three existing squares cut-out - vacant site	Unknown at this time, letter being sent	Cut-outs already in place
5	2822 BRIMHALL	TREE PLANTED - LOOKS GOOD		
6	2702 COPA DE ORO	Parkway covered in pavers	Appeal denied - see below*	Waiting for RCSD approval
7	2642 COPA DE ORO	TREE PLANTED - LOOKS GOOD		
8	2691 TUCKER	TREE PLANTED - LOOKS GOOD		
9	11962 MARTHA ANN	Side parkway is all concrete	Reluctantly Agreed	Waiting for RCSD approval
10	3271 QUAIL RUN	Junipers and Concrete covering parkway	Agreed	Waiting for RCSD approval
11	3102 RUTH ELAINE	Junipers covering parkway	Agreed	Waiting for RCSD approval
12	11351 WALLINGSFORD	Junipers and Concrete covering parkway	Appeal denied - see below**	Waiting for RCSD approval
13	11621 MONTECITO	Brick and concrete covering parkway	Appeal denied - see below***	Waiting for RCSD approval
14	11631 MONTECITO	TREE PLANTED - LOOKS GOOD		
15	11661 MONTECITO	Concrete and pavers covering parkway	Agreed	Waiting for RCSD approval
16	2932 INVERNESS	Brick and Juniper covering parkway	Appeal denied - see below****	Waiting for RCSD approval
17	X 3212 WENDY	Ivy covering parkway	Large trees in yard, would interfere w/ pkwy tree	
18	11451 MARTHA ANN	TREE PLANTED - NOT HEALTHY	See below *****	
19	11152 WEMBLEY	Juniper and river rock covering parkway	Agreed	Waiting for RCSD approval
20	11401 WEATHERBY	Side parkway is covered in gravel	Agreed	Waiting for RCSD approval
21	11971 WEATHERBY	Junipers and Concrete covering parkway	Agreed	Waiting for RCSD approval

**\*2702 Copa De Oro**  
 Resident failed to appear at board meeting, Feb 14, 2012. Appeal regarding her request not to plant tree was denied by board. Motion passed 5-0

**\*\*11351 Wallingsford**  
 At board meeting, Feb. 14, 2012 the district agreed to care for resident Rosalile Simpson's parkway tree, the selection to be approved by her.

**\*\*\*11621 Montecito**  
 Resident failed to appear at board meeting, Feb 14, 2012. Appeal regarding her request not to plant tree was denied by board. Motion passed 5-0

**\*\*\*\*2932 Inverness**  
 Appeal regarding her request not to plant tree was denied by board, Feb. 14, 2012. Motion passed 5-0

**\*\*\*\*\*11451 Martha Ann - Tree was planted but unhealthy and dried out. Looks like cut-out (2X2) made by resident. Not district planted tree.**  
 Will be removed and replaced with district tree

**X - Site removed from original list**





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

November 15, 2012

Richard Sanchez  
Code Enforcement  
OC Public Works  
2301 N. Glassell St.  
Orange, CA 92865

Dear Mr. Sanchez:

I am requesting that 3'X3' squares be cut out of the parkways at the addresses listed below in order for the District to plant a tree in those parkway locations. The area where the cut is to be made has been marked by the District with silver spray paint. We would appreciate if this work can be completed by Nov. 15, 2012. If not, please let us know when the work can be completed.

2932 Yellowtail Dr.	Front Parkway
2932 Yellowtail Dr.	Side Parkway
11962 Martha Ann Dr.	Side Parkway
3271 Quail Run Rd.	Front Parkway
3102 Ruth Elaine Dr.	Front Parkway
11661 Montecito Rd.	Front Parkway
11451 Martha Ann Dr.	Front Parkway (note: cut-out made by resident is too small)
11152 Wembley Rd.	Front Parkway
11401 Weatherby Rd.	Front Parkway
11971 Weatherby Rd.	Front Parkway

This list does not include sites where it is not suitable for tree, where a tree has already been planted or where a resident has objected to the planting of a tree. We do ask that we receive a determination from OCPW on whether you will clear those sites where the resident appealed to the Board and the appeal was denied. Attached is a revised list and status of each property which was originally identified as a site without a tree. Please let our Tree Consultant, Mary Kingman if you require additional information or if you have questions. Thank you for your assistance with this matter.

Cordially,

  
Henry Taboada  
RCSD General Manager



Henry Taboada

---

**From:** Jaime, AJ [AJ.Jaime@ocpw.ocgov.com]  
**Sent:** Thursday, November 01, 2012 7:31 AM  
**To:** Henry Taboada  
**Cc:** Ochoa, Ignacio; Valdovinos, Victor; Harris, John; Sanchez, Richard  
**Subject:** Clearing of Parkway Sites for Tree Planting in RCSD  
**Attachments:** RCSD Letter & Tree List Update.pdf; County Response Letter 11-01-12.pdf; County Work Order 311227.pdf

Henry,  
Thank you for your patience on this project, attached is the response letter for your Board. Our crews will have encroachments removed by November 15<sup>th</sup>, please let me know if you need any further assistance.

Note:  
Please ensure RCSD notifies Underground Service Alert (USA) before digging and that locations will not affect surrounding utilities.  
Call – 811 or [www.digalert.org](http://www.digalert.org)

Thanks,

**AJ Jaime**

Inspection Chief

 Operations & Maintenance  
714-955-0338

---

**From:** Henry Taboada [<mailto:htaboada@rossmoor-csd.org>]  
**Sent:** Monday, October 29, 2012 11:06 AM  
**To:** Jaime, AJ  
**Subject:** Clearing of Parkway Sites for Tree Planting


A.J.: Richard Sanchez has told me that you will not be clearing those sites where the homeowner has protested to my Board. I asked Richard to ask you that I be sent your Department’s position in writing on this matter. Please let me know when I might be receiving the letter so that I can communicate your official position to my Board. We look forward to the clearing of those sites where there was no protest. Thanks.

Henry Taboada  
RCSD General Manager  
562.430.3707  
[www.rossmoor-csd.org](http://www.rossmoor-csd.org)

Rossmoor Community Services District is located in the Community of Rossmoor in Orange County, California. Approximately 10,500 residents make their home in this unincorporated bedroom community located behind a signature brick wall situated between the cities of Seal Beach and Los Alamitos. The Special District of Rossmoor is governed by a five member Board of Directors, who are elected by the residents of Rossmoor and operates under the supervision of a General Manager. Rossmoor is known for its splendid urban forest, beautiful homes and strong family values.  
3001 Blume Drive  
Rossmoor, CA 90720

### Equipment Operations

Created By RICHARD SANCHEZ

 <b>W/O #</b> R00311227A	<b>Mgmt Unit</b> 0000113	<b>Activity</b> 109	<b>Priority</b> 2
<b>Issued</b> 11/01/12 00:00	<b>Due Date</b> 11/08/12 00:00	<b>Supervisor</b> 3089	<b>Scheduler</b> 2701
<b>Closed</b> 00/00/00 00:00	<b>W/O Type</b> CM	DAVIS ROBERT W	HARRIS JERMAINE

<b>Job No</b> ER19202	<b>Proj. No.</b>
-----------------------	------------------

Customer Info			
<b>First Name</b>	<b>Last Name</b>	<b>Phone1</b> - - -	<b>Phone2</b> - - -
<b>Cross Street</b>		<b>Comments</b>	
<b>Complaint</b>			
<input type="text"/>		<input type="text"/>	
<b>Problem Address</b>	<b>Cross Street</b>	<b>WReq. #</b>	
<input type="text"/>			

**Action Taken:** 109 - (3) LOCATIONS LISTED BELOW

SAWCUT 3'X 3' AND REMOVE CUT OUT OF PARKWAY - LOCATION ARE MARKED WITH SILVER DOT ON CURB FACE

SOME LOCATIONS NEED VEGETATION AND ENCROACHMENTS REMOVED TO MAINTAIN A 3'X3' SQUARE.

- 1) 11962 MARTHA ANN - SIDE PARKWAY
- 2) 11661 MONTECITO - FRONT PARKWAY
- 3&4) 2932 YELLOWTAIL DR. - FRONT PARKWAY AND SIDE PARKWAY
- 5) 3271 QUAIL RUN RD. - FRONT PARKWAY
- 6) 3102 RUTH ELAINE - FRONT PARKWAY
- 7) 11451 MARTHA ANN - FRONT PARKWAY (CUT-OUT MADE BY RESIDENT IS TOO SMALL)
- 8) 11152 WEMBLEY RD. - FRONT PARKWAY
- 9) 11401 WEATHERBY RD. - FRONT PARKWAY
- 10) 11971 WEATHERBY RD. - FRONT PARKWAY

THIS TREE PLANTING PROGRAM IS BEING CONDUCTED ON A JOINT EFFORT BETWEEN THE COUNTY & RCSD. THE COUNTY WILL BE RESPONSIBLE FOR REMOVING ENCROACHMENTS & CUTTING OUT 3'x3' AREAS & RCSD WILL BE RESPONSIBLE FOR TREE PLANTING. THIS ASSIGNMENT NEEDS TO BE COMPLETED BY NOV 15TH. AJ

11-1-12 SCHLD JGH

<b>Claim Filed</b> <input type="checkbox"/>	<b>Futher Action</b> <input type="checkbox"/>	<b>County Problem</b> <input type="checkbox"/>	<b>Customer Problem</b> <input type="checkbox"/>
UDF1 796		UDF2	

<b>Labor Cost</b>	<b>Material Cost</b>	<b>Equipment Cost</b>
<b>Contractors Cost</b>	<b>Misc. Cost</b>	<b>Total W/O Cost</b>

Compl By \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_



November 1, 2012

Henry Taboada  
RCSD General Manager  
Rossmoor Community Service District  
3001 Blume Drive  
Rossmoor, CA 90720

Dear Mr. Taboada,

This letter is to inform you that we will be able to accommodate your request and have all ten locations listed on your letter, removed by November 15, 2012. Our construction crews will begin removing the 3'x3' concrete area in order to allow room for the Rossmoor Community Service District (RCSD) to plant their designated trees.

As we discussed, at this time we will not be removing the four locations (highlighted in red), where the residents have appealed and shown their displeasure with having these trees installed in front of their properties. Our management team may review and explore this decision at a later date, but do not want to prolong this project. We appreciate your concerns and it was a pleasure working with RCSD and coordinating this tree planting program that will enhance your community. Please let me know if you have any questions or need any further assistance.

Respectfully,



AJ Jaime  
Inspection Chief  
Orange County Public Works  
Operations & Maintenance  
714-955-0338

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-3**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** REPORT ON GOVERNANCE

**RECOMMENDATION:**

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

**BACKGROUND:**

This report is an update to the General Manager's Memorandum of October 9<sup>th</sup> regarding the District activities relating to governance.

**COST OF SERVICE PROPOSAL-POLICE SERVICES**

District staff met with representatives of the OC Sheriff and reviewed a preliminary cost proposal for providing police services on a contract basis. Staff has asked for a refinement of the proposal based on calls for service and statements on corresponding benefits derived therefrom. A log of 2008-2011 calls for service has been provided and is attached. The revised cost proposal should be finalized in a week or so and will be based the Sheriff's Department assessment of coverage suited to the needs of Rossmoor.

**PUBLIC RECORDS ACT REQUESTS-COUNTY FINANCIAL DATA**

The District has not yet received an analysis of the financial data provided by the County. The analysis is being conducted by the Mr. Fred Brousseau of the Harvey Rose Co. The conclusions reached by Mr. Brousseau will be presented at future Board meeting.

**ENFORCEMENT OF THE DISTRICT'S TREE POLICY**

This matter is discussed more fully in Agenda Item D-2.

**ATTACHMENTS:**

1. Memorandum date October 9, 2012 to Board of Directors re: Governance Update.
2. Orange County Sheriffs Log of 2008-2011 Calls for Service for Rossmoor.



## MEMORANDUM

**Date:** October 9, 2012  
**To:** Honorable Board of Directors  
**From:** Henry Taboada, Consulting General Manager  
**Subject:** Governance Update

Questions have arisen about the status and cost of the Board's governance initiatives. This is an update on this subject.

First, the Board commissioned a community poll to assess the sentiments of the community before actively pursuing governance initiatives on behalf of the residents of Rossmoor. That poll serves as the backbone of the District's involvement with governance.

Second, it is appropriate to identify what topics are covered under the umbrella of governance. These include:

1. Legislative Proposals/Attorney General Opinions
2. District/County Tree Policies/Procedures
3. \*Public Records Act Requests for County Financial Data
4. \*Requests for County Sheriffs Proposal for Providing Police Services
5. Rossmoor Signage
6. County Grand Jury Requests for Transparency and Benefit/Pension Cost Responses.

### \* Latent Powers

Some months ago, the emphasis was on the possible annexation of Rossmoor's business district. The Board proposed some legislative proposals, but instead initiated an Attorney General Opinion which was carried by State Assemblymember Silva. This was a modest investment of District resources which resulted in a favorable opinion which settled the question of the annexation of a portion of Rossmoor as opposed the whole of Rossmoor, but did not alter the opinions of County Supervisor Moorlach regarding the annexation of Rossmoor.

Second, the District engaged in a dialogue with Orange County Public Works (OCPW) in an attempt to better define the respective authority and responsibilities for the maintenance of Rossmoor's urban forest. The first issue dealt with a number of sites in our parkways where a tree could not be planted due to cement, bricks or shrubs. This matter is mostly resolved and is a part of this evening's Agenda.

The other matter under discussion is the respective authority for the removal of parkway trees which are deemed by OCPW to pose a safety hazard. Progress has been made in coming to a workable solution which would be satisfactory to both parties. This activity is clearly within the scope of the District's responsibility.



Items No. 3 and 4 fall into the category of latent powers. Before the District can petition the Local Agency Formation Commission (LAFCO) for the power to provide additional services, it must be able to provide LAFCO with the following:

1. The management wherewithal to provide the service.
2. The financial resources to pay for the service.

The District through its management of current services has demonstrated its ability to manage a number of services to the community with little or no complaint from the community. Moreover, the request for County financial data is necessary to prove that Rossmoor is a financial donor to the County and not a drain as has been suggested by Supervisor Moorlach. The cost of the financial and legal consultants in pursuit of the data has been underwritten by a private grant.

Once the data has been analyzed, the District will engage in a dialogue with the County's management for an agreement leading to a transfer of funds from the County to pay for these new services. Currently, the District has only approached the Sheriff for a cost proposal for making our case with the County. We already have an unofficial cost estimate for Animal Care and Refuse Collection is a franchise operation which would not require a transfer of funds.

The Rossmoor Signage project is a District initiative to better identify the Rossmoor Shopping Village as a part of Rossmoor. What is little understood is that when LAFCO placed Rossmoor in the Los Alamitos Sphere of Influence, it did not eliminate the RCSD Sphere of Influence which includes the business district. This is important because it makes the district an inclusive part of Rossmoor which cannot be carved out for annexation. Nonetheless, prior to the proposed annexation, there was no clear evidence of the preferences of businesses in the district regarding their status as a part of an unincorporated community or becoming a part of Los Alamitos.

We now believe that a majority of the property owners prefer to stay a part of Rossmoor. However, the Signage Project is intended to strengthen the identity of the business district as a part of Rossmoor, unlike the Shops at Rossmoor which are in Seal Beach, but often confused as being a part of Rossmoor. It is also in keeping with the sentiments of the community as expressed in the opinion poll that residents opposed the taking of the shopping district by Los Alamitos. Costs for this project are estimated at \$24,000 and are covered within the current budget of the District with no cost to the shopping district or the community.

The Grand Jury Reports and Responses are considered to be within the umbrella of governance. This activity is an example of the myriad of requirements placed upon the District which are not called out in its list of current latent powers. The District is often required to participate in a number of activities which are common to all local governments and which often require staffing and financial resources.

The RCSD does not exist in a vacuum; rather it is part of the fabric of local government which is closest to the people served. Moreover, the District is often called upon by the community to take on issues such as refuse collection, coyote control, annexation, sewers, traffic, neighboring city relations, environment, crime, and a whole host of other issues. The District may take on a direct role or a supportive role, but it does not ignore the needs of the community because it does not have the direct authority. It would be irresponsible to do otherwise.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
			Forecasted Values								Positive Forecasted Values								
			2008	2009	2010	2011	2012	2013	2014	2015	2008	2009	2010	2011	2012	2013	2014	2015	
4	CAD Codes	CAD Categories																	
5	11350	11350 - NARCOTIC VIOLATION	1	2	0	3						1	2	0	3	0	0	0	0
6	11357	11357 - NARCOTIC VIOLATION MISDEMEANOR	1									1	0	0	0	0	0	0	0
7	11550	11550 - UNDER THE INFLUENCE DRUGS		1	2	1						0	1	2	1	0	0	0	0
8	148	148 - RESISTING ARREST	1	2	1							1	2	1	0	0	0	0	0
9	148.9	148.9 - FALSE INFORMATION TO POLICE OFFICER										0	0	0	0	0	0	0	0
10	166	166 - COURT ORDER VIOLATION	6	11	14	12						6	11	14	12	0	0	0	0
11	187	187 - HOMICIDE										0	0	0	0	0	0	0	0
12	187A	187A - ATTEMPT MURDER										0	0	0	0	0	0	0	0
13	207	207 - KIDNAPPING										0	0	0	0	0	0	0	0
14	207A	207A - ATTEMPT KIDNAPPING										0	0	0	0	0	0	0	0
15	211	211 - ROBBERY IN PROGRESS				1						0	0	0	1	0	0	0	0
16	211A	211A - ROBBERY ALARM-AUDIBLE	3	2	7	2						3	2	7	2	0	0	0	0
17	211R	211R - ROBBERY REPORT	1			1						1	0	0	1	0	0	0	0
18	211S	211S - ROBBERY ALARM-SILENT	24	19	15	12						24	19	15	12	0	0	0	0
19	215	215 - CARJACKING IN PROGRESS										0	0	0	0	0	0	0	0
20	215R	215R - CARJACKING REPORT										0	0	0	0	0	0	0	0
21	240	240 - ASSAULT		2	3	1						0	2	3	1	0	0	0	0
22	240R	240R - ASSAULT REPORT		3	3	4						0	3	3	4	0	0	0	0
23	241	241 - ASSAULT ON POLICE OFFICER			1							0	0	1	0	0	0	0	0
24	242	242 - BATTERY	3	3	2							3	3	2	0	0	0	0	0
25	242R	242R - BATTERY REPORT	3	2	1	3						3	2	1	3	0	0	0	0
26	243	243 - SEXUAL ASSAULT		1								0	1	0	0	0	0	0	0
27	243E1	243E1 - NON COHABITANT DOMESTIC VIOLENCE	2	2	3	6						2	2	3	6	0	0	0	0
28	243R	243R - SEXUAL ASSAULT REPORT										0	0	0	0	0	0	0	0
29	244	244 - ASSAULT WITH CAUSTIC CHEMICAL										0	0	0	0	0	0	0	0
30	245	245 - ASSAULT WITH DEADLY WEAPON		1		1						0	1	0	1	0	0	0	0
31	245R	245R - ASSAULT WITH DEADLY WEAPON REPORT	2	2	1							2	2	1	0	0	0	0	0
32	246	246 - SHOOTING AT INHABITED DWELLING IN PROGRESS										0	0	0	0	0	0	0	0
33	261	261 - RAPE IN PROGRESS										0	0	0	0	0	0	0	0
34	261.5	261.5 - SEXUAL INTERCOURSE WITH MINOR										0	0	0	0	0	0	0	0
35	261R	261R - RAPE REPORT										0	0	0	0	0	0	0	0
36	270	270 - CHILD NEGLECT										0	0	0	0	0	0	0	0
37	273.5	273.5 - DOMESTIC VIOLENCE	3	5	6	4						3	5	6	4	0	0	0	0
38	273A	273A - CHILD ABUSE		2								0	2	0	0	0	0	0	0
39	278	278 - CHILD CONCEALMENT										0	0	0	0	0	0	0	0
40	288	288 - LEWD CONDUCT-CHILD ABUSE										0	0	0	0	0	0	0	0
41	288R	288R - LEWD CONDUCT-CHILD ABUSE REPORT			1	1						0	0	1	1	0	0	0	0
42	314	314 - INDECENT EXPOSURE		1		2						0	1	0	2	0	0	0	0
43	314R	314R - INDECENT EXPOSURE REPORT										0	0	0	0	0	0	0	0
44	368	368 - ELDERLY ABUSE										0	0	0	0	0	0	0	0
45	390	390 - DRUNK IN PUBLIC	4	3	4	4						4	3	4	4	0	0	0	0
46	390C	390C - DRUNK IN CAR				1						0	0	0	1	0	0	0	0
47	390D	390D - DRUNK DOWN		1								0	1	0	0	0	0	0	0
48	415	415 - DISTURBANCE	104	121	141	104						104	121	141	104	0	0	0	0
49	415A	415A - DISTURBANCE-AUTO INVOLVED	5	8	4	6						5	8	4	6	0	0	0	0
50	415E	415E - DISTURBANCE-MUSIC OR PARTY	65	71	62	82						65	71	62	82	0	0	0	0
51	415F	415F - DISTURBANCE-FAMILY DISPUTE	18	19	33	17						18	19	33	17	0	0	0	0
52	415G	415G - DISTURBANCE-GANG										0	0	0	0	0	0	0	0
53	415M	415M - DISTURBANCE-MECHANICAL	5	5	5	13						5	5	5	13	0	0	0	0
54	417	417 - BRANDISHING A WEAPON	2	1	1	1						2	1	1	1	0	0	0	0
55	417R	417R - BRANDISHING A WEAPON REPORT										0	0	0	0	0	0	0	0
56	422	422 - TERRORIST THREATS	5	2	1	1						5	2	1	1	0	0	0	0
57	422R	422R - TERRORIST THREATS REPORT	5	3	3	6						5	3	3	6	0	0	0	0
58	451	451 - ARSON										0	0	0	0	0	0	0	0
59	459	459 - BURGLARY IN PROGRESS	9	8	6	11						9	8	6	11	0	0	0	0
60	459A	459A - BURGLARY ALARM-AUDIBLE	229	212	212	231						229	212	212	231	0	0	0	0
61	459R	459R - BURGLARY REPORT	61	80	70	65						61	80	70	65	0	0	0	0
62	459S	459S - BURGLARY ALARM-SILENT		1	1	1						0	1	1	1	0	0	0	0
63	470	470 - FORGERY IN PROGRESS										0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
64	470R	470R - FORGERY REPORT										0	0	0	0	0	0	0	0
65	476A	476A - CHECK REPORT	1									1	0	0	0	0	0	0	0
66	480	480 - HIT AND RUN FELONY										0	0	0	0	0	0	0	0
67	480R	480R - HIT AND RUN FELONY REPORT										0	0	0	0	0	0	0	0
68	481	481 - HIT AND RUN MISDEMEANOR										0	0	0	0	0	0	0	0
69	481R	481R - HIT AND RUN MISDEMEANOR REPORT										0	0	0	0	0	0	0	0
70	483	483 - HIT AND RUN PARKED CAR				1						0	0	0	1	0	0	0	0
71	483R	483R - HIT AND RUN PARKED CAR REPORT										0	0	0	0	0	0	0	0
72	487	487 - GRAND THEFT										0	0	0	0	0	0	0	0
73	487R	487R - GRAND THEFT REPORT	26	18	19	21						26	18	19	21	0	0	0	0
74	488	488 - PETTY THEFT		1								0	1	0	1	0	0	0	0
75	488R	488R - PETTY THEFT REPORT	34	43	39	39						34	43	39	39	0	0	0	0
76	496	496 - RECEIVING STOLEN PROPERTY	1		1							1	0	1	0	0	0	0	0
77	502	502 - DRUNK DRIVING	1			1						1	0	0	1	0	0	0	0
78	503	503 - STOLEN VEHICLE	11	10	21	9						11	10	21	9	0	0	0	0
79	503L	503L - STOLEN VEHICLE LOCATED		2		2						0	2	0	2	0	0	0	0
80	505A	505A - RECKLESS DRIVING		1	1	1						0	1	1	1	0	0	0	0
81	530.5	530.5 - ID THEFT	22	24	21	27						22	24	21	27	0	0	0	0
82	537	537 - DEFRAUDING AN INNKEEPER	1	1	1							1	1	1	0	0	0	0	0
83	586	586 - ILLEGAL PARKED VEHICLE	57	46	49	42						57	46	49	42	0	0	0	0
84	594	594 - VANDALISM IN PROGRESS	4	2	7	5						4	2	7	5	0	0	0	0
85	594R	594R - VANDALISM REPORT	31	35	31	28						31	35	31	28	0	0	0	0
86	597	597 - CRUELTY TO ANIMALS										0	0	0	0	0	0	0	0
87	602	602 - TRESPASSING	4	5	5	2						4	5	5	2	0	0	0	0
88	646	646 - STALKING										0	0	0	0	0	0	0	0
89	646R	646R - STALKING REPORT	1									1	0	0	0	0	0	0	0
90	647B	647B - DISORDERLY CONDUCT-PROSTITUTION		1								0	1	0	0	0	0	0	0
91	647F	647F - DRUNK IN PUBLIC		1	1							0	1	1	0	0	0	0	0
92	653M	653M - ANNOYING PHONE CALL	12	22	18	8						12	22	18	8	0	0	0	0
93	901	901 - TRAFFIC ACCIDENT-UNKNOWN INJURIES		0								0	0	0	0	0	0	0	0
94	901T	901T - TRAFFIC ACCIDENT-INJURIES		1								0	1	0	0	0	0	0	0
95	902M	902M - MEDICAL AID	5	4	7	6						5	4	7	6	0	0	0	0
96	902T	902T - TRAFFIC ACCIDENT-NON INJURY										0	0	0	0	0	0	0	0
97	904C	904C - CAR FIRE			2							0	0	2	0	0	0	0	0
98	904S	904S - STRUCTURE FIRE										0	0	0	0	0	0	0	0
99	909C	909C - TRAFFIC CONTROL										0	0	0	0	0	0	0	0
100	909T	909T - TRAFFIC HAZARD	8	3	6	5						8	3	6	5	0	0	0	0
101	914A	914A - ATTEMPT SUICIDE		2	5	1						0	2	5	1	0	0	0	0
102	914S	914S - SUICIDE				2						0	0	0	2	0	0	0	0
103	917A	917A - ABANDONED VEHICLE	58	49	40	36						58	49	40	36	0	0	0	0
104	918	918 - MENTAL CASE	1	3	5	2						1	3	5	2	0	0	0	0
105	918V	918V - VIOLENT MENTAL CASE			1							0	0	1	0	0	0	0	0
106	919	919 - KEEP THE PEACE	16	24	20	20						16	24	20	20	0	0	0	0
107	920A	920A - MISSING ADULT	7	10	9	9						7	10	9	9	0	0	0	0
108	920C	920C - MISSING CHILD	5	4	3	3						5	4	3	3	0	0	0	0
109	920F	920F - FOUND CHILD			3	2						0	0	3	2	0	0	0	0
110	920J	920J - MISSING JUVENILE	5	9	2	1						5	9	2	1	0	0	0	0
111	920L	920L - MISSING ADULT/CHILD LOCATED			1							0	0	1	0	0	0	0	0
112	921	921 - PROWLER	5	11	12	8						5	11	12	8	0	0	0	0
113	921R	921R - PROWLER REPORT		1								0	1	0	0	0	0	0	0
114	922	922 - ILLEGAL PEDDLING	13	10	19	26						13	10	19	26	0	0	0	0
115	925	925 - SUSPICIOUS PERSON/CIRCS	154	197	185	206						154	197	185	206	0	0	0	0
116	925C	925C - SUSPICIOUS PERSON IN VEH	54	85	60	106						54	85	60	106	0	0	0	0
117	925V	925V - SUSPICIOUS VEHICLE	14	15	13	25						14	15	13	25	0	0	0	0
118	926	926 - TOW TRUCK		1								0	1	0	0	0	0	0	0
119	927	927 - UNKNOWN TROUBLE	2	3	4	4						2	3	4	4	0	0	0	0
120	927D	927D - INVESTIGATE DEAD BODY	10	12	8	10						10	12	8	10	0	0	0	0
121	927H	927H - 9-1-1 HANGUP	40	42	35	29						40	42	35	29	0	0	0	0
122	927HW	927HW - 911 HANGUP-WIRELESS	3	1		2						3	1	0	2	0	0	0	0
123	928	928 - FOUND PROPERTY	4	4	8	6						4	4	8	6	0	0	0	0
124	928B	928B - FOUND BICYCLE	2	2	1	3						2	2	1	3	0	0	0	0
125	928D	928D - PROPERTY FOR DESTRUCTION	4	3		2						4	3	0	2	0	0	0	0
126	929	929 - INVESTIGATE PERSON DOWN	2	3	3	3						2	3	3	3	0	0	0	0



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
127	932	932 - OPEN DOOR	8	6	7	7						8	6	7	7	0	0	0	0
128	933	933 - OPEN WINDOW				1						0	0	0	1	0	0	0	0
129	960	960 - CAR STOP-REQUEST FOLLOW UP										0	0	0	0	0	0	0	0
130	960X	960X - CAR STOP-EXPEDITE FOLLOW UP										0	0	0	0	0	0	0	0
131	966	966 - SNIPER ACTIVITY										0	0	0	0	0	0	0	0
132	966A	966A - SHOTS HEARD-NO SUSPECT INFORMATION	5	4	8	1						5	4	8	1	0	0	0	0
133	982	982 - BOMB THREAT										0	0	0	0	0	0	0	0
134	983	983 - EXPLOSION HAZARD-NO FURTHER INFORMATION										0	0	0	0	0	0	0	0
135	997	997 - OFFICER NEEDS ASSISTANCE FROM OWN AGENCY										0	0	0	0	0	0	0	0
136	AOA	AOA - ASSIST OUTSIDE AGENCY	60	47	63	47													
137	ASST	ASST - CITIZEN ASSIST	56	53	64	92													
138	BP	BP - BUSINESS & PROFESSIONS VIOLATION	1		1														
139	CVC	CVC - VEHICLE CODE VIOLATION	6	3	6	3													
140	DAMAGE	DAMAGE - DAMAGE TO COUNTY PROPERTY																	
141	EVENT	EVENT - SPECIAL EVENT	2																
142	FPAT	FPAT - FOOT PATROL																	
143	FRAUD	FRAUD - FRAUD REPORT	9	16	14	18													
144	FWRK	FWRK - FIREWORK VIOLATION	11	10	7	6													
145	FWUP	FWUP - FOLLOW UP REPORT	18	13	8	18													
146	GB	GB - GENERAL BROADCAST	1	2	1	4													
147	INFO	INFO - INFORMATION REPORT	21	22	12	26													
148	LOST	LOST - LOST PROPERTY	6	5	7	1													
149	LOSTID	LOSTID - LOST ID																	
150	MUNI	MUNI - MUNICIPAL CODE VIOLATIONS	5	1	5	4													
151	OG	OG - OPEN GATE																	
152	PED	PED - PEDESTRIAN CHECK																	
153	PLTE	PLTE - LOST OR STOLEN PLATE		1		3													
154	PTCK	PTCK - PATROL CHECK	9	10	10	23													
155	SAFE	SAFE - SAFE KEEPING																	
156	TRAFFIC	TRAFFIC STOP - TRAFFIC STOP																	
157	WI	WI - WELFARE & INSTITUTIONS VIOLATION		1	1	1													
158	WLFR	WLFR - WELFARE CHECK	14	30	29	49													
159	WPNS	WPNS - WEAPONS VIOLATION		1															
160	WRNT	WRNT - WARRANT ARREST	5	1	4	1						5	1	4	1	0	0	0	0
161																			
162			1417	1533	1516	1606	0	0	0	0		1198	1318	1288	1311	0	0	0	0
163																			

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** MINUTES: REGULAR MEETING OF OCTOBER 9, 2012

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of October 9, 2012 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their meeting of October 9, 2012 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of October 9, 2012 Prepared by the Board's Secretary/General Manager.



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

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, October 9, 2012**

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**A. ORGANIZATION**

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

**2. ROLL CALL: Directors Casey, Kahlert, Rips, Maynard,  
President Coletta**

**3. PLEDGE OF ALLEGIANCE**

**4. PRESENTATIONS—None**

**B. ADDITIONS TO AGENDA—None**

**C. PUBLIC FORUM:**

Jeffrey King introduced himself to the Board as the new Rossmoor Homeowner's Association Community Festival Coordinator.

Joyce Bloom announced that in response to complaints and criticisms about the title of her editorial column in the Seal Beach Sun Newspaper, Editor Charles Kelley had decided to publish future contributions in the *Letters to the Editor* section. Ms. Bloom opined relative to the District's desire to have a law enforcement presence at the board meetings and speaker time limits.

Dave Burgess had comments relative to email correspondence.

**D. REPORTS TO THE BOARD**

**1. GENERAL MANAGER REPORT ON STATUS OF COVERED  
PARKWAYS/PARKWAY TREES**

The General Manager reported that the District's Tree Consultant, Ms. Mary Kingman had inspected all of the covered parkway sites and had updated the status list supplied by Orange County Public Works. Remaining are several sites where the resident has agreed or reluctantly agreed to the planting of a tree, but where the sites have not been cleared by OCPW or sites where residents have told OCPW that they will not consent to the removal

of the respective obstructions. Moreover, OCPW has stated that they will not proceed without residents' approval. General Counsel may advise the Board on options available to the Board in those instances. Recommendation to receive the report and provide direction to General Manager and/or General Counsel. Discussion ensued relative to the major progress that had been made planting trees in these areas. The General Manager stated that the next step was to notify the County by letter of the District's intention to proceed with the process. The report was received and filed.

## **2. PUBLIC WORKS/CIP COMMITTEE REPORT ON THE REFURBISHMENT OF RUSH PARK FIELD NO. 1**

Review and make recommendations to the Board to authorize the General Manager to proceed with the refurbishment of Rush Park Field No. 1. Discussion ensued relative to possible reasons for the sudden increase from the vendor's initial quote to the final quote. It was explained that the vendor who provided the quote was dependent upon a third party for the infield mix.

The General Manager and CIP Committee reported the results of the recent CIP Committee meeting and outlined the reasons for their recommendation to postpone the project to another fiscal year. Further discussion ensued relative to cost factors, project options and impact on surrounding residents.

It was the consensus of the Board that the project be postponed until a later fiscal year. President Coletta requested that the CIP Committee reach out to the Rush Park neighbors and involve them in the project planning and discussion. The report was received and filed.

### **E. CONSENT CALENDAR**

#### **1a. MINUTES-REGULAR BOARD MEETING OF SEPTEMBER 11, 2012**

#### **2. AUGUST 2012 REVENUE AND EXPENDITURE REPORT**

The Consent Calendar was unanimously approved as submitted. Motion passed, 4-1. Director Maynard abstained as he was absent for the September 11<sup>th</sup> meeting.

### **F. PUBLIC HEARING—None**

### **G. RESOLUTIONS**

#### **1. RESOLUTION NO. 12-10-09-01**

Approve by roll call vote, Resolution No.12-10-09-01 by reading the title only and waiving further reading as follows:

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

Discussion ensued relative to the nature of the claim. Resolution No.12-10-09-01 was unanimously approved by roll call vote 5-0.

## **2. RESOLUTION NO. 12-10-09-02**

Approve Resolution No.12-10-09-02 by reading the title only and waiving further reading as follows:

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT AUTHORIZING DISTRICT EMPLOYEE ENROLLMENT IN THE STATE OF CALIFORNIA'S STATE DISABILITY INSURANCE/ ELECTIVE COVERAGE OF DISABILITY INSURANCE (SDI/ECDI)**

Discussion ensued relative to whether or not employees could opt out of the State Disability Insurance, once they had elected to receive it. Kathy Bell replied that it was a State requirement that 100% of employees agree to the deduction prior to implementation. She stated that all District employees had agreed to the deduction; however once agreed to, there was no way to opt out later on. Resolution No.12-10-09-02 was unanimously approved by roll call vote 5-0.

## **H. REGULAR CALENDAR**

### **1. RHA COMMUNITY FESTIVAL**

Recommendation to consider the request of the RHA for cosponsorship of the Rossmoor Community Festival event. Festival Coordinator, Jeffrey King stated that although County permitting requirements had become more stringent for local food vendors and coordinating events had become more of a challenge it was worth the effort. Last year's festival was the first one that had actually made a profit.

Motion by Director Kahlert, seconded by Director Maynard to agree to cosponsor the May 2013 Rossmoor Community Festival with the Rossmoor Homeowner's Association. Motion passed 5-0.

## **I. GENERAL MANAGER ITEMS—None**

## **J. BOARD MEMBER ITEMS**

Director Rips requested staff to promote Rossmoor's recent honor as the number one suburb in California by creating a logo, branding and banners.

Director Maynard agreed that branding was a great idea and suggested posting banners at the major entrances to the community.

Director Casey opined relative to the fact that Rossmoor didn't have an actual vote in

OCTA projects. The General Manager added that, as a Special District, Rossmoor could only act in an advisory capacity on Orange County Transit Authority Projects; the actual voting privileges resided with Orange County Supervisor John Moorlach. From a fiscal standpoint, Moorlach was strongly in favor of the Alternative 3 toll option which the majority of his constituents opposed. He suggested citizens mobilize and loudly oppose the toll lane if there was going to be any hope at all of impacting the Supervisor's vote.

President Coletta requested that the CIP/PW Committee reach out to the Rush Park neighbors and include them in the discussion regarding the Rush Park Field 1 Project. He also opined that the only way to obtain a voice for Rossmoor and future votes on OCTA projects, which were not dependent on Supervisor Moorlach, was to change legislation. He encouraged the General Manager and Director Casey to reach out to Senator Harmon and Assemblymember Silva.

**K. CLOSED SESSION—None**

**L. ADJOURNMENT**

Motion by Director Casey seconded by Director Rips to adjourn the regular meeting at 8:25 p.m. Motion passed 5-0.

**SUBMITTED BY:**

**Henry Taboada**  
**Consulting General Manager**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1b.**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** RCSD, General Manager  
**Subject:** MINUTES: SPECIAL MEETING OF OCTOBER 23, 2012

**RECOMMENDATION:**

Approve the Minutes of the Special Meeting of October 23, 2012 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their Special of October 23, 2012 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Special Meeting of October 23, 2012 Prepared by the Board's Secretary/General Manager.



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

**SPECIAL MEETING**

RUSH PARK  
Auditorium  
3021 Blume Drive  
Rossmoor, California

**Tuesday, October 23, 2012**

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**A. ORGANIZATION**

1. CALL TO ORDER: 6:05 P.M.
2. ROLL CALL: Directors Casey, Kahlert, Maynard, Rips,  
President Coletta
3. PLEDGE OF ALLEGIANCE

**B. PUBLIC FORUM –None**

AT 6:15 P.M. THE BOARD ADJOURNED TO CLOSED SESSION TO DISCUSS AGENDA ITEM C-1.

**C. CLOSED SESSION**

1. PUBLIC EMPLOYMENT  
Pursuant to Government Code Section 54957  
Title: District General Manager

The Closed Session concluded at 9:30 p.m. and Board President Coletta stated that there was no reportable action.

**D. CONSENT CALENDAR**

**1a. MINUTES OF THE SPECIAL MEETING OF SEPTEMBER 8, 2012**

**a. Minutes of the Special Meeting of September 8, 2012**

Motion by Director Maynard, seconded by Director Casey to approve the minutes as submitted. The minutes were unanimously approved as submitted.

**E. ADJOURNMENT**

Motion by Director Rips, seconded by Director Kahlert to adjourn the Special Meeting at 9:45 p.m. Motion passed 5-0.

**SUBMITTED BY:**

Henry Taboada  
Consulting General Manager



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2**

**Date** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** REVENUE & EXPENDITURE REPORT-SEPTEMBER, 2012

**RECOMMENDATION:**

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

**BACKGROUND:**

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

**ATTACHMENTS:**

1. Revenue & Expenditure Report for the month of September, 2012.

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 September 2012 @ 25%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
Budget Beginning Fund Balance	36,988.00	36,988.00	0.00	0.00	36,988.00	0.0
PROPERTY TAXES	699,400.00	699,400.00	22,409.95	18,870.37	676,990.05	3.2
ASSESSMENTS	250,000.00	250,000.00	10,141.92	6,590.34	239,858.08	4.1
USE OF MONEY AND PROPERTY	10,000.00	10,000.00	3,248.71	0.00	6,751.29	32.5
OTHER GOVERNMENT AGENCIES	128,000.00	128,000.00	52,000.00	0.00	76,000.00	40.6
FEES AND SERVICES 1	133,000.00	133,000.00	31,166.35	8,988.85	101,833.65	23.4
OTHER REVENUE 2, 3	23,000.00	23,000.00	19,179.10	10,985.18	3,820.90	83.4
<b>Total Revenues</b>	<b>1,280,388.00</b>	<b>1,280,388.00</b>	<b>138,146.03</b>	<b>45,434.74</b>	<b>1,142,241.97</b>	<b>10.8</b>
<b>Expenditures</b>						
ADMINISTRATION 1, 2, 3, 4, 5,6,7	367,792.00	367,792.00	121,228.58	25,174.54	246,563.42	33.0
RECREATION 1, 8	107,600.00	107,600.00	28,804.22	7,489.68	78,795.78	26.8
ROSSMOOR PARK 1, 9	169,020.00	169,020.00	47,286.31	14,652.75	121,733.69	28.0
MONTECITO CENTER 1, 9	69,310.00	69,310.00	16,511.59	4,505.97	52,798.41	23.8
RUSH PARK 1,9	196,425.00	196,425.00	52,839.47	16,767.99	143,585.53	26.9
STREET LIGHTING	102,480.00	102,480.00	26,325.90	8,794.54	76,154.10	25.7
ROSSMOOR WALL 2	2,300.00	2,300.00	2,500.00	0.00	-200.00	108.7
STREET SWEEPING	51,600.00	51,600.00	13,290.67	4,463.24	38,309.33	25.8
PARKWAY TREES 10, 11, 12	131,000.00	131,000.00	11,611.76	1,792.85	119,388.24	8.9
MINI-PARKS, MEDIANS & TRIANGLE 1	16,035.00	16,035.00	3,861.76	459.78	12,173.24	24.1
<b>Expenditures</b>	<b>1,213,562.00</b>	<b>1,213,562.00</b>	<b>324,260.26</b>	<b>84,101.34</b>	<b>889,301.74</b>	<b>26.7</b>

Audited Fund Balance (Reserves)  
 at June 30, 2011

726,348.00

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012

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

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Revenues							
Dept: 00							
PROPERTY TAXES	101,388.00	101,388.00	22,409.95	18,870.37	0.00	78,978.05	22.1
ASSESSMENTS	250,000.00	250,000.00	10,141.92	6,590.34	0.00	239,858.08	4.1
USE OF MONEY AND PROPERTY	10,000.00	10,000.00	3,248.71	0.00	0.00	6,751.29	32.5
OTHER GOVERNMENT AGENCIES	57,200.00	57,200.00	52,000.00	0.00	0.00	5,200.00	90.9
FEES AND SERVICES <i>1</i>	133,000.00	133,000.00	31,166.35	8,988.85	0.00	101,833.65	23.4
OTHER REVENUE <i>2, 3</i>	708,800.00	708,800.00	19,179.10	10,985.18	0.00	689,620.90	2.7
OTHER FINANCING SOURCES	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 00	1,280,388.00	1,280,388.00	138,146.03	45,434.74	0.00	1,142,241.97	10.8
Revenues	1,280,388.00	1,280,388.00	138,146.03	45,434.74	0.00	1,142,241.97	10.8
Grand Total Net Effect:	1,280,388.00	1,280,388.00	138,146.03	45,434.74	0.00	1,142,241.97	

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012

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

Fund: 10 - GENERAL FUND

Expenditures								
Dept: 10 ADMINISTRATION								
SALARIES AND BENEFITS	1	202,078.00	202,078.00	36,948.30	11,247.23	0.00	165,129.70	18.3
OPERATIONS AND MAINTENANCE	2,3,4	53,504.00	53,504.00	23,609.24	1,713.01	0.00	29,894.76	44.1
CONTRACT SERVICES	5,6	106,210.00	106,210.00	56,533.32	12,214.30	0.00	49,676.68	53.2
CAPITAL EXPENDITURES	7	6,000.00	6,000.00	4,137.72	0.00	0.00	1,862.28	69.0
ADMINISTRATION		367,792.00	367,792.00	121,228.58	25,174.54	0.00	246,563.42	33.0
Dept: 20 RECREATION								
SALARIES AND BENEFITS	1	86,300.00	86,300.00	21,518.24	6,817.69	0.00	64,781.76	24.9
OPERATIONS AND MAINTENANCE		13,800.00	13,800.00	3,625.85	-366.13	0.00	10,174.15	26.3
CONTRACT SERVICES		5,500.00	5,500.00	1,242.10	273.89	0.00	4,257.90	22.6
CAPITAL EXPENDITURES	8	2,000.00	2,000.00	2,418.03	764.23	0.00	-418.03	120.9
RECREATION		107,600.00	107,600.00	28,804.22	7,489.68	0.00	78,795.78	26.8
Dept: 30 ROSSMOOR PARK								
SALARIES AND BENEFITS	1	52,020.00	52,020.00	14,784.54	4,248.38	0.00	37,235.46	28.4
OPERATIONS AND MAINTENANCE	9	74,100.00	74,100.00	23,327.04	7,487.66	0.00	50,772.96	31.5
CONTRACT SERVICES		41,900.00	41,900.00	9,174.73	2,916.71	0.00	32,725.27	21.9
CAPITAL EXPENDITURES		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
ROSSMOOR PARK		169,020.00	169,020.00	47,286.31	14,652.75	0.00	121,733.69	28.0
Dept: 40 MONTECITO CENTER								
SALARIES AND BENEFITS	1	42,210.00	42,210.00	10,718.17	3,056.75	0.00	31,491.83	25.4
OPERATIONS AND MAINTENANCE	9	16,300.00	16,300.00	3,698.69	892.51	0.00	12,601.31	22.7
CONTRACT SERVICES		10,200.00	10,200.00	2,094.73	556.71	0.00	8,105.27	20.5
CAPITAL EXPENDITURES		600.00	600.00	0.00	0.00	0.00	600.00	0.0
MONTECITO CENTER		69,310.00	69,310.00	16,511.59	4,505.97	0.00	52,798.41	23.8
Dept: 50 RUSH PARK								
SALARIES AND BENEFITS	1	54,875.00	54,875.00	15,357.16	4,383.84	0.00	39,517.84	28.0
OPERATIONS AND MAINTENANCE	9	98,650.00	98,650.00	28,307.58	9,467.44	0.00	70,342.42	28.7
CONTRACT SERVICES		41,900.00	41,900.00	9,174.73	2,916.71	0.00	32,725.27	21.9
CAPITAL EXPENDITURES		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RUSH PARK		196,425.00	196,425.00	52,839.47	16,767.99	0.00	143,585.53	26.9

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	480.00	480.00	117.16	19.01	0.00	362.84	24.4
CONTRACT SERVICES	102,000.00	102,000.00	26,208.74	8,775.53	0.00	75,791.26	25.7
STREET LIGHTING	102,480.00	102,480.00	26,325.90	8,794.54	0.00	76,154.10	25.7
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE 2	2,300.00	2,300.00	2,500.00	0.00	0.00	-200.00	108.7
ROSSMOOR WALL	2,300.00	2,300.00	2,500.00	0.00	0.00	-200.00	108.7
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	600.00	600.00	117.16	19.01	0.00	482.84	19.5
CONTRACT SERVICES	51,000.00	51,000.00	13,173.51	4,444.23	0.00	37,826.49	25.8
STREET SWEEPING	51,600.00	51,600.00	13,290.67	4,463.24	0.00	38,309.33	25.8
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS 10	0.00	0.00	2,073.33	1,026.98	0.00	-2,073.33	0.0
OPERATIONS AND MAINTENANCE 11, 12	2,300.00	2,300.00	302.81	88.51	0.00	1,997.19	13.2
CONTRACT SERVICES	113,700.00	113,700.00	7,978.42	677.36	0.00	105,721.58	7.0
CAPITAL EXPENDITURES	15,000.00	15,000.00	1,257.20	0.00	0.00	13,742.80	8.4
PARKWAY TREES	131,000.00	131,000.00	11,611.76	1,792.85	0.00	119,388.24	8.9
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS 1	1,385.00	1,385.00	267.52	65.07	0.00	1,117.48	19.3
OPERATIONS AND MAINTENANCE	9,600.00	9,600.00	2,691.66	93.49	0.00	6,908.34	28.0
CONTRACT SERVICES	4,800.00	4,800.00	902.58	301.22	0.00	3,897.42	18.8
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
MINI-PARKS AND MEDIANS	16,035.00	16,035.00	3,861.76	459.78	0.00	12,173.24	24.1
Expenditures	1,213,562.00	1,213,562.00	324,260.26	84,101.34	0.00	889,301.74	26.7
Grand Total Net Effect:	-1,213,562.00	-1,213,562.00	-324,260.26	-84,101.34	0.00	-889,301.74	

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	36,988.00	36,988.00	0.00	0.00	0.00	36,988.00	0.0
3001	Current unsecured prop tax	26,000.00	26,000.00	15,802.85	15,802.85	0.00	10,197.15	60.8
3002	Prior secured property taxes	18,800.00	18,800.00	4,722.93	2,144.56	0.00	14,077.07	25.1
3003	Prior unsecured prop taxes	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
3004	Delinquent property taxes	1,200.00	1,200.00	303.43	0.00	0.00	896.57	25.3
3010	Current supplemental assessmnt	6,000.00	6,000.00	1,580.74	922.96	0.00	4,419.26	26.3
3020	Public utility tax	11,400.00	11,400.00	0.00	0.00	0.00	11,400.00	0.0
PROPERTY TAXES		101,388.00	101,388.00	22,409.95	18,870.37	0.00	78,978.05	22.1
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	250,000.00	250,000.00	10,141.92	6,590.34	0.00	239,858.08	4.1
ASSESSMENTS		250,000.00	250,000.00	10,141.92	6,590.34	0.00	239,858.08	4.1
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	10,000.00	10,000.00	3,248.71	0.00	0.00	6,751.29	32.5
USE OF MONEY AND PROPERTY		10,000.00	10,000.00	3,248.71	0.00	0.00	6,751.29	32.5
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	4,800.00	4,800.00	0.00	0.00	0.00	4,800.00	0.0
3302	State Mandated Cost Reimb	500.00	500.00	0.00	0.00	0.00	500.00	0.0
3305	County street sweep reimburse	51,900.00	51,900.00	52,000.00	0.00	0.00	-100.00	100.2
OTHER GOVERNMENT AGENCIES		57,200.00	57,200.00	52,000.00	0.00	0.00	5,200.00	90.9
Acct Class: 34 FEES AND SERVICES								
3402	Park way tree permits	1,500.00	1,500.00	358.60	179.60	0.00	1,141.40	23.9
3404	Court reservations	11,500.00	11,500.00	2,855.75	1,583.75	0.00	8,644.25	24.8
3405	Wall Rental ①	0.00	0.00	60.00	0.00	0.00	-60.00	0.0
3406	Ball field reservations	22,000.00	22,000.00	7,258.50	126.00	0.00	14,741.50	33.0
3410	Rossmoor building rental	10,000.00	10,000.00	1,085.00	785.00	0.00	8,915.00	10.9
3412	Montecito building rental	23,000.00	23,000.00	3,977.50	2,486.00	0.00	19,022.50	17.3
3414	Rush Park Building Rental	65,000.00	65,000.00	15,571.00	3,828.50	0.00	49,429.00	24.0
FEES AND SERVICES		133,000.00	133,000.00	31,166.35	8,988.85	0.00	101,833.65	23.4
Acct Class: 35 OTHER REVENUE								
3000	Current Secured Property Taxes	635,000.00	635,000.00	6,633.26	0.00	0.00	628,366.74	1.0
3500	Other miscellaneous revenue ②	3,000.00	3,000.00	1,562.06	1.40	0.00	1,437.94	52.1
3501	Funding/Misc. Studies ③	0.00	0.00	10,983.78	10,983.78	0.00	-10,983.78	0.0
3611	PROP 1A STATE REPAY	70,800.00	70,800.00	0.00	0.00	0.00	70,800.00	0.0
OTHER REVENUE		708,800.00	708,800.00	19,179.10	10,985.18	0.00	689,620.90	2.7
Acct Class: 36 OTHER FINANCING SOURCES								
3600	TRANSFER IN/OUT OTHER FUNDS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER FINANCING SOURCES		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 00		1,280,388.00	1,280,388.00	138,146.03	45,434.74	0.00	1,142,241.97	10.8
Revenues		1,280,388.00	1,280,388.00	138,146.03	45,434.74	0.00	1,142,241.97	10.8
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn	10,000.00	10,000.00	3,069.80	1,000.00	0.00	6,930.20	30.7
4001	Salaries - Full-time	139,253.00	139,253.00	23,307.93	7,156.54	0.00	115,945.07	16.7
4003	Salaries - Overtime	1,600.00	1,600.00	208.60	17.74	0.00	1,391.40	13.0
4007	Vehicle Allowance	750.00	750.00	172.20	0.00	0.00	577.80	23.0
4010	Workers Compensation Insurance ①	3,500.00	3,500.00	1,701.15	294.22	0.00	1,798.85	48.6
4011	Medical Insurance	35,175.00	35,175.00	6,721.98	2,240.66	0.00	28,453.02	19.1
4015	Federal Payroll Tax -FICA	10,200.00	10,200.00	1,766.64	538.07	0.00	8,433.36	17.3



Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4018	State Payroll Taxes	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.0
SALARIES AND BENEFITS		202,078.00	202,078.00	36,948.30	11,247.23	0.00	165,129.70	18.3
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability (2)	9,704.00	9,704.00	13,459.10	0.00	0.00	-3,755.10	138.7
5004	Memberships and Dues (3)	6,000.00	6,000.00	2,558.92	60.00	0.00	3,441.08	42.6
5006	Travel & Meetings	3,000.00	3,000.00	-185.56	-185.56	0.00	3,185.56	-6.2
5010	Publications & Legal Notices (4)	4,500.00	4,500.00	4,015.14	1,300.00	0.00	484.86	89.2
5012	Printing	500.00	500.00	-92.84	-109.33	0.00	592.84	-18.6
5014	Postage	4,000.00	4,000.00	953.08	224.81	0.00	3,046.92	23.8
5016	Office Supplies	8,300.00	8,300.00	1,100.31	268.43	0.00	7,199.69	13.3
5020	Telephone	1,500.00	1,500.00	351.47	57.03	0.00	1,148.53	23.4
5045	Miscellaneous Expenditures	5,500.00	5,500.00	1,147.18	10.00	0.00	4,352.82	20.9
5046	Bank Service Charge	1,000.00	1,000.00	302.44	87.63	0.00	697.56	30.2
5050	Elections	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		53,504.00	53,504.00	23,609.24	1,713.01	0.00	29,894.76	44.1
Acct Class: 56 CONTRACT SERVICES								
5610	Legal Counsel (5)	40,000.00	40,000.00	23,320.06	5,396.38	0.00	16,679.94	58.3
5615	Financial Audit-Consulting	8,460.00	8,460.00	0.00	0.00	0.00	8,460.00	0.0
5620	Miscellaneous Studies (6)	0.00	0.00	11,727.57	884.52	0.00	-11,727.57	0.0
5670	Other Professional Services	57,750.00	57,750.00	21,485.69	5,933.40	0.00	36,264.31	37.2
CONTRACT SERVICES		106,210.00	106,210.00	56,533.32	12,214.30	0.00	49,676.68	53.2
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment (7)	6,000.00	6,000.00	4,137.72	0.00	0.00	1,862.28	69.0
CAPITAL EXPENDITURES		6,000.00	6,000.00	4,137.72	0.00	0.00	1,862.28	69.0
ADMINISTRATION		367,792.00	367,792.00	121,228.58	25,174.54	0.00	246,563.42	33.0
Dept: 20 RECREATION								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	40,000.00	40,000.00	10,749.77	3,273.90	0.00	29,250.23	26.9
4002	Salaries - Part-time	25,500.00	25,500.00	6,211.40	2,100.32	0.00	19,288.60	24.4
4003	Salaries - Overtime	1,950.00	1,950.00	447.36	269.81	0.00	1,502.64	22.9
4005	Salaries - Event Attendant	300.00	300.00	49.50	19.50	0.00	250.50	16.5
4007	Vehicle Allowance	750.00	750.00	257.37	0.00	0.00	492.63	34.3
4010	Workers Compensation Insurance (1)	1,350.00	1,350.00	687.69	118.94	0.00	662.31	50.9
4011	Medical Insurance	10,500.00	10,500.00	1,709.22	569.74	0.00	8,790.78	16.3
4015	Federal Payroll Tax -FICA	4,500.00	4,500.00	1,335.09	433.12	0.00	3,164.91	29.7
4018	State Payroll Taxes	1,450.00	1,450.00	70.84	32.36	0.00	1,379.16	4.9
SALARIES AND BENEFITS		86,300.00	86,300.00	21,518.24	6,817.69	0.00	64,781.76	24.9
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	800.00	800.00	0.00	0.00	0.00	800.00	0.0
5010	Publications & Legal Notices	150.00	150.00	85.32	0.00	0.00	64.68	56.9
5012	Printing	500.00	500.00	48.52	48.52	0.00	451.48	9.7
5014	Postage	300.00	300.00	68.20	17.00	0.00	231.80	22.7
5016	Office Supplies	1,250.00	1,250.00	164.04	53.85	0.00	1,085.96	13.1
5017	Community Events	8,000.00	8,000.00	2,908.30	-542.53	0.00	5,091.70	36.4
5020	Telephone	1,800.00	1,800.00	351.47	57.03	0.00	1,448.53	19.5
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		13,800.00	13,800.00	3,625.85	-366.13	0.00	10,174.15	26.3
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	5,500.00	5,500.00	1,242.10	273.89	0.00	4,257.90	22.6

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 20 RECREATION								
CONTRACT SERVICES		5,500.00	5,500.00	1,242.10	273.89	0.00	4,257.90	22.6
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment (8)	2,000.00	2,000.00	2,418.03	764.23	0.00	-418.03	120.9
CAPITAL EXPENDITURES		2,000.00	2,000.00	2,418.03	764.23	0.00	-418.03	120.9
RECREATION		107,600.00	107,600.00	28,804.22	7,489.68	0.00	78,795.78	26.8
Dept: 30 ROSSMOOR PARK								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	29,200.00	29,200.00	7,673.82	2,254.31	0.00	21,526.18	26.3
4002	Salaries - Part-time	7,400.00	7,400.00	1,901.36	665.12	0.00	5,498.64	25.7
4003	Salaries - Overtime	1,150.00	1,150.00	444.22	47.39	0.00	705.78	38.6
4005	Salaries - Event Attendant	500.00	500.00	108.90	42.90	0.00	391.10	21.8
4010	Workers Compensation Insurance (1)	2,700.00	2,700.00	1,701.15	294.22	0.00	998.85	63.0
4011	Medical Insurance	7,800.00	7,800.00	2,111.40	703.80	0.00	5,688.60	27.1
4015	Federal Payroll Tax -FICA	2,700.00	2,700.00	772.89	229.60	0.00	1,927.11	28.6
4018	State Payroll Taxes	570.00	570.00	70.80	11.04	0.00	499.20	12.4
SALARIES AND BENEFITS		52,020.00	52,020.00	14,784.54	4,248.38	0.00	37,235.46	28.4
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5010	Publications & Legal Notices	300.00	300.00	85.32	0.00	0.00	214.68	28.4
5012	Printing	300.00	300.00	24.26	24.26	0.00	275.74	8.1
5014	Postage	100.00	100.00	23.35	5.75	0.00	76.65	23.4
5016	Office Supplies	700.00	700.00	82.02	26.92	0.00	617.98	11.7
5018	Janitorial Supplies	2,500.00	2,500.00	588.89	0.00	0.00	1,911.11	23.6
5020	Telephone	1,600.00	1,600.00	351.47	57.03	0.00	1,248.53	22.0
5022	Utilities	39,000.00	39,000.00	19,861.31	7,069.97	0.00	19,138.69	50.9
5025	Sewer Tax (9)	750.00	750.00	0.00	0.00	0.00	750.00	0.0
5030	Vehicle Maintenance	1,500.00	1,500.00	596.72	59.57	0.00	903.28	39.8
5032	Building & Grounds-Maintenance	25,000.00	25,000.00	1,526.05	231.62	0.00	23,473.95	6.1
5034	Alarm Systems	650.00	650.00	187.65	12.54	0.00	462.35	28.9
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	700.00	700.00	0.00	0.00	0.00	700.00	0.0
5052	Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE		74,100.00	74,100.00	23,327.04	7,487.66	0.00	50,772.96	31.5
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	35,500.00	35,500.00	7,965.00	2,655.00	0.00	27,535.00	22.4
5656	Tree Trimming	1,000.00	1,000.00	6.35	1.87	0.00	993.65	0.6
5670	Other Professional Services	5,400.00	5,400.00	1,203.38	259.84	0.00	4,196.62	22.3
CONTRACT SERVICES		41,900.00	41,900.00	9,174.73	2,916.71	0.00	32,725.27	21.9
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
CAPITAL EXPENDITURES		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
ROSSMOOR PARK		169,020.00	169,020.00	47,286.31	14,652.75	0.00	121,733.69	28.0
Dept: 40 MONTECITO CENTER								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	23,900.00	23,900.00	6,373.82	1,883.58	0.00	17,526.18	26.7
4002	Salaries - Part-time	3,370.00	3,370.00	0.00	0.00	0.00	3,370.00	0.0
4003	Salaries - Overtime	770.00	770.00	292.94	36.97	0.00	477.06	38.0
4005	Salaries - Event Attendant	2,500.00	2,500.00	415.80	163.80	0.00	2,084.20	16.6
4010	Workers Compensation Insurance (1)	1,950.00	1,950.00	1,368.17	236.63	0.00	581.83	70.2
4011	Medical Insurance	6,950.00	6,950.00	1,709.22	569.74	0.00	5,240.78	24.6
4015	Federal Payroll Tax -FICA	2,250.00	2,250.00	539.90	158.81	0.00	1,710.10	24.0
4018	State Payroll Taxes	520.00	520.00	18.32	7.22	0.00	501.68	3.5



Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 40 MONTECITO CENTER								
SALARIES AND BENEFITS		42,210.00	42,210.00	10,718.17	3,056.75	0.00	31,491.83	25.4
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5010	Publications & Legal Notices	150.00	150.00	85.32	0.00	0.00	64.68	56.9
5012	Printing	150.00	150.00	24.26	24.26	0.00	125.74	16.2
5014	Postage	200.00	200.00	23.35	5.75	0.00	176.65	11.7
5016	Office Supplies	900.00	900.00	82.02	26.92	0.00	817.98	9.1
5018	Janitorial Supplies	2,500.00	2,500.00	588.89	0.00	0.00	1,911.11	23.6
5020	Telephone	1,650.00	1,650.00	351.47	57.03	0.00	1,298.53	21.3
5022	Utilities	3,500.00	3,500.00	581.58	228.68	0.00	2,918.42	16.6
5025	Sewer Tax	650.00	650.00	0.00	0.00	0.00	650.00	0.0
5030	Vehicle Maintenance (9)	1,000.00	1,000.00	596.72	59.57	0.00	403.28	59.7
5032	Building & Grounds-Maintenance	4,000.00	4,000.00	1,253.63	478.13	0.00	2,746.37	31.3
5034	Alarm Systems	500.00	500.00	111.45	12.17	0.00	388.55	22.3
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052	Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		16,300.00	16,300.00	3,698.69	892.51	0.00	12,601.31	22.7
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	3,800.00	3,800.00	885.00	295.00	0.00	2,915.00	23.3
5656	Tree Trimming	1,000.00	1,000.00	6.35	1.87	0.00	993.65	0.6
5670	Other Professional Services	5,400.00	5,400.00	1,203.38	259.84	0.00	4,196.62	22.3
CONTRACT SERVICES		10,200.00	10,200.00	2,094.73	556.71	0.00	8,105.27	20.5
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	600.00	600.00	0.00	0.00	0.00	600.00	0.0
CAPITAL EXPENDITURES		600.00	600.00	0.00	0.00	0.00	600.00	0.0
MONTECITO CENTER								
Dept: 50 RUSH PARK								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	29,200.00	29,200.00	7,673.82	2,254.31	0.00	21,526.18	26.3
4002	Salaries - Part-time	8,050.00	8,050.00	1,901.36	665.12	0.00	6,148.64	23.6
4003	Salaries - Overtime	1,150.00	1,150.00	453.40	47.39	0.00	696.60	39.4
4005	Salaries - Event Attendant	2,500.00	2,500.00	610.80	163.80	0.00	1,889.20	24.4
4010	Workers Compensation Insurance (1)	2,700.00	2,700.00	1,701.15	294.22	0.00	998.85	63.0
4011	Medical Insurance	7,800.00	7,800.00	2,111.37	703.79	0.00	5,688.63	27.1
4015	Federal Payroll Tax -FICA	2,700.00	2,700.00	812.01	238.84	0.00	1,887.99	30.1
4018	State Payroll Taxes	775.00	775.00	93.25	16.37	0.00	681.75	12.0
SALARIES AND BENEFITS		54,875.00	54,875.00	15,357.16	4,383.84	0.00	39,517.84	28.0
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5010	Publications & Legal Notices	500.00	500.00	85.31	0.00	0.00	414.69	17.1
5012	Printing	500.00	500.00	24.26	24.26	0.00	475.74	4.9
5014	Postage	100.00	100.00	23.35	5.75	0.00	76.65	23.4
5016	Office Supplies	900.00	900.00	82.02	26.92	0.00	817.98	9.1
5018	Janitorial Supplies	2,500.00	2,500.00	590.65	0.00	0.00	1,909.35	23.6
5020	Telephone	1,800.00	1,800.00	307.63	57.03	0.00	1,492.37	17.1
5022	Utilities	50,000.00	50,000.00	21,540.96	7,716.45	0.00	28,459.04	43.1
5025	Sewer Tax	2,900.00	2,900.00	0.00	0.00	0.00	2,900.00	0.0
5030	Vehicle Maintenance (9)	1,500.00	1,500.00	640.56	59.57	0.00	859.44	42.7
5032	Building & Grounds-Maintenance	30,000.00	30,000.00	4,973.40	1,565.30	0.00	25,026.60	16.6
5034	Alarm Systems	750.00	750.00	39.44	12.16	0.00	710.56	5.3
5045	Miscellaneous Expenditures	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.0
5051	Equipment Rental	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
5052	Minor Facility Repairs	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
OPERATIONS AND MAINTENANCE		98,650.00	98,650.00	28,307.58	9,467.44	0.00	70,342.42	28.7

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 50 RUSH PARK Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	35,500.00	35,500.00	7,965.00	2,655.00	0.00	27,535.00	22.4
5656 Tree Trimming	1,000.00	1,000.00	6.35	1.87	0.00	993.65	0.6
5670 Other Professional Services	5,400.00	5,400.00	1,203.38	259.84	0.00	4,196.62	22.3
<b>CONTRACT SERVICES</b>	<b>41,900.00</b>	<b>41,900.00</b>	<b>9,174.73</b>	<b>2,916.71</b>	<b>0.00</b>	<b>32,725.27</b>	<b>21.9</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
<b>CAPITAL EXPENDITURES</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.0</b>
<b>RUSH PARK</b>	<b>196,425.00</b>	<b>196,425.00</b>	<b>52,839.47</b>	<b>16,767.99</b>	<b>0.00</b>	<b>143,585.53</b>	<b>26.9</b>
Dept: 60 STREET LIGHTING Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	480.00	480.00	117.16	19.01	0.00	362.84	24.4
<b>OPERATIONS AND MAINTENANCE</b>	<b>480.00</b>	<b>480.00</b>	<b>117.16</b>	<b>19.01</b>	<b>0.00</b>	<b>362.84</b>	<b>24.4</b>
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	102,000.00	102,000.00	26,208.74	8,775.53	0.00	75,791.26	25.7
<b>CONTRACT SERVICES</b>	<b>102,000.00</b>	<b>102,000.00</b>	<b>26,208.74</b>	<b>8,775.53</b>	<b>0.00</b>	<b>75,791.26</b>	<b>25.7</b>
<b>STREET LIGHTING</b>	<b>102,480.00</b>	<b>102,480.00</b>	<b>26,325.90</b>	<b>8,794.54</b>	<b>0.00</b>	<b>76,154.10</b>	<b>25.7</b>
Dept: 65 ROSSMOOR WALL Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability (2)	2,200.00	2,200.00	2,500.00	0.00	0.00	-300.00	113.6
5032 Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>108.7</b>
<b>ROSSMOOR WALL</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-200.00</b>	<b>108.7</b>
Dept: 70 STREET SWEEPING Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	500.00	117.16	19.01	0.00	382.84	23.4
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>600.00</b>	<b>600.00</b>	<b>117.16</b>	<b>19.01</b>	<b>0.00</b>	<b>482.84</b>	<b>19.5</b>
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	51,000.00	51,000.00	13,173.51	4,444.23	0.00	37,826.49	25.8
<b>CONTRACT SERVICES</b>	<b>51,000.00</b>	<b>51,000.00</b>	<b>13,173.51</b>	<b>4,444.23</b>	<b>0.00</b>	<b>37,826.49</b>	<b>25.8</b>
<b>STREET SWEEPING</b>	<b>51,600.00</b>	<b>51,600.00</b>	<b>13,290.67</b>	<b>4,463.24</b>	<b>0.00</b>	<b>38,309.33</b>	<b>25.8</b>
Dept: 80 PARKWAY TREES Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time (10)	0.00	0.00	1,926.00	954.00	0.00	-1,926.00	0.0
4015 Federal Payroll Tax -FICA	0.00	0.00	147.33	72.98	0.00	-147.33	0.0
<b>SALARIES AND BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,073.33</b>	<b>1,026.98</b>	<b>0.00</b>	<b>-2,073.33</b>	<b>0.0</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	50.00	50.00	5.01	5.01	0.00	44.99	10.0
5014 Postage	600.00	600.00	10.34	2.34	0.00	589.66	1.7
5016 Office Supplies	200.00	200.00	14.91	4.91	0.00	185.09	7.5
5020 Telephone	900.00	900.00	234.32	38.02	0.00	665.68	26.0
5030 Vehicle Maintenance	300.00	300.00	38.23	38.23	0.00	261.77	12.7
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>302.81</b>	<b>88.51</b>	<b>0.00</b>	<b>1,997.19</b>	<b>13.2</b>
Acct Class: 56 CONTRACT SERVICES							

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 80 PARKWAY TREES								
Acct Class: 56 CONTRACT SERVICES								
5656	Tree Trimming	71,000.00	71,000.00	402.19	118.28	0.00	70,597.81	0.6
5660	TREE REMOVAL	3,700.00	3,700.00	2,864.32	0.00	0.00	835.68	77.4
5664	Tree Watering Program	1,000.00	1,000.00	1,270.86	0.00	0.00	-270.86	127.1
5670	Other Professional Services	38,000.00	38,000.00	3,441.05	559.08	0.00	34,558.95	9.1
CONTRACT SERVICES		113,700.00	113,700.00	7,978.42	677.36	0.00	105,721.58	7.0
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	15,000.00	15,000.00	1,257.20	0.00	0.00	13,742.80	8.4
CAPITAL EXPENDITURES		15,000.00	15,000.00	1,257.20	0.00	0.00	13,742.80	8.4
PARKWAY TREES		131,000.00	131,000.00	11,611.76	1,792.85	0.00	119,388.24	8.9
Dept: 90 MINI-PARKS AND MEDIANS								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	775.00	775.00	162.52	46.35	0.00	612.48	21.0
4002	Salaries - Part-time	365.00	365.00	0.00	0.00	0.00	365.00	0.0
4003	Salaries - Overtime	25.00	25.00	12.03	1.30	0.00	12.97	48.1
4010	Workers Compensation Insurance	135.00	135.00	79.63	13.77	0.00	55.37	59.0
4015	Federal Payroll Tax -FICA	70.00	70.00	13.34	3.65	0.00	56.66	19.1
4018	State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS		1,385.00	1,385.00	267.52	65.07	0.00	1,117.48	19.3
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	117.09	19.00	0.00	382.91	23.4
5022	Utilities	7,500.00	7,500.00	2,197.53	74.49	0.00	5,302.47	29.3
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032	Building & Grounds-Maintenance	1,000.00	1,000.00	377.04	0.00	0.00	622.96	37.7
5045	Miscellaneous Expenditures	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5051	Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052	Minor Facility Repairs	200.00	200.00	0.00	0.00	0.00	200.00	0.0
OPERATIONS AND MAINTENANCE		9,600.00	9,600.00	2,691.66	93.49	0.00	6,908.34	28.0
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	4,000.00	4,000.00	885.00	295.00	0.00	3,115.00	22.1
5656	Tree Trimming	500.00	500.00	2.11	0.61	0.00	497.89	0.4
5670	Other Professional Services	300.00	300.00	15.47	5.61	0.00	284.53	5.2
CONTRACT SERVICES		4,800.00	4,800.00	902.58	301.22	0.00	3,897.42	18.8
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
CAPITAL EXPENDITURES		250.00	250.00	0.00	0.00	0.00	250.00	0.0
MINI-PARKS AND MEDIANS		16,035.00	16,035.00	3,861.76	459.78	0.00	12,173.24	24.1
Expenditures		1,213,562.00	1,213,562.00	324,260.26	84,101.34	0.00	889,301.74	26.7
Net Effect for GENERAL FUND		66,826.00	66,826.00	-186,114.23	-38,666.60	0.00	252,940.23	-278.5
Change in Fund Balance:				-186,114.23				

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	39,198.00	39,198.00	0.00	0.00	0.00	39,198.00	0.0
PROPERTY TAXES		39,198.00	39,198.00	0.00	0.00	0.00	39,198.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	382,500.00	382,500.00	4,832.70	0.00	0.00	377,667.30	1.3
3101	Property assessments-prior yr	7,500.00	7,500.00	1,081.94	960.85	0.00	6,418.06	14.4
ASSESSMENTS		390,000.00	390,000.00	5,914.64	960.85	0.00	384,085.36	1.5
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
USE OF MONEY AND PROPERTY		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
Acct Class: 35 OTHER REVENUE								
3500	Other miscellaneous revenue	13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.0
OTHER REVENUE		13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.0
Dept: 00		447,998.00	447,998.00	5,914.64	960.85	0.00	442,083.36	1.3
Revenues		447,998.00	447,998.00	5,914.64	960.85	0.00	442,083.36	1.3
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5619	Bond Trustee	2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES		2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE								
5801	Interest	141,980.00	141,980.00	70,990.00	0.00	0.00	70,990.00	50.0
DEBT SERVICE		141,980.00	141,980.00	70,990.00	0.00	0.00	70,990.00	50.0
Acct Class: 66 OTHER FINANCING USES								
6600	Transfer out to other funds	120,000.00	120,000.00	0.00	0.00	0.00	120,000.00	0.0
OTHER FINANCING USES		120,000.00	120,000.00	0.00	0.00	0.00	120,000.00	0.0
RUSH PARK		264,855.00	264,855.00	73,865.00	0.00	0.00	190,990.00	27.9
Expenditures		264,855.00	264,855.00	73,865.00	0.00	0.00	190,990.00	27.9
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		183,143.00	183,143.00	-67,950.36	960.85	0.00	251,093.36	-37.1
Change in Fund Balance:				-67,950.36				

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	7,073.00	7,073.00	0.00	0.00	0.00	7,073.00	0.0
PROPERTY TAXES	7,073.00	7,073.00	0.00	0.00	0.00	7,073.00	0.0
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	85,700.00	85,700.00	1,116.00	0.00	0.00	84,584.00	1.3
3101 Property assessments-prior yr	2,300.00	2,300.00	253.28	226.52	0.00	2,046.72	11.0
ASSESSMENTS	88,000.00	88,000.00	1,369.28	226.52	0.00	86,630.72	1.6
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
USE OF MONEY AND PROPERTY	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 00	96,073.00	96,073.00	1,369.28	226.52	0.00	94,703.72	1.4
Revenues	96,073.00	96,073.00	1,369.28	226.52	0.00	94,703.72	1.4
Expenditures							
Dept: 65 ROSSMOOR WALL							
Acct Class: 56 CONTRACT SERVICES							
5619 Bond Trustee	2,530.00	2,530.00	2,530.00	2,530.00	0.00	0.00	100.0
CONTRACT SERVICES	2,530.00	2,530.00	2,530.00	2,530.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE							
5800 Principal	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00	100.0
5801 Interest	20,590.00	20,590.00	12,035.00	0.00	0.00	8,555.00	58.5
DEBT SERVICE	80,590.00	80,590.00	72,035.00	0.00	0.00	8,555.00	89.4
ROSSMOOR WALL	83,120.00	83,120.00	74,565.00	2,530.00	0.00	8,555.00	89.7
Expenditures	83,120.00	83,120.00	74,565.00	2,530.00	0.00	8,555.00	89.7
Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL	12,953.00	12,953.00	-73,195.72	-2,303.48	0.00	86,148.72	-565.1
Change in Fund Balance:			-73,195.72				

Rossmoor Community

For the Period: 7/1/2012 to 9/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS</b>								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	189,863.00	189,863.00	0.00	0.00	0.00	189,863.00	0.0
PROPERTY TAXES		189,863.00	189,863.00	0.00	0.00	0.00	189,863.00	0.0
Acct Class: 36 OTHER FINANCING SOURCES								
3600	TRANSFER IN/OUT OTHER FUNDS	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
OTHER FINANCING SOURCES		100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
Dept: 00		289,863.00	289,863.00	0.00	0.00	0.00	289,863.00	0.0
Revenues		289,863.00	289,863.00	0.00	0.00	0.00	289,863.00	0.0
Expenditures								
Dept: 40 MONTECITO CENTER								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
CAPITAL EXPENDITURES		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
MONTECITO CENTER		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 50 RUSH PARK								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
CAPITAL EXPENDITURES		140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
RUSH PARK		140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
Dept: 65 ROSSMOOR WALL								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
CAPITAL EXPENDITURES		34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
ROSSMOOR WALL		34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
Expenditures		195,161.00	195,161.00	0.00	0.00	0.00	195,161.00	0.0
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS		94,702.00	94,702.00	0.00	0.00	0.00	94,702.00	0.0
Change in Fund Balance:				-73,195.72				
Grand Total Net Effect:		357,624.00	357,624.00	-327,260.31	-40,009.23	0.00	684,884.31	



**ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT  
AUGUST 2012  
REVENUES**

<b>#1 Wall Rental</b> 10-00-3405	New account for sign wall rental. Amount will be adjusted in Amended Budget.
* <b>#2 Other Miscellaneous Revenue</b> 10-00-3500	\$1,500 grant received from Run Seal Beach to purchase Recreation Equipment as noted in #8 of Expenditure footnotes.
<b>#3 Miscellaneous Studies</b> 10-00-3501	Expenditures reimbursed as per 10-00-3501. Please see #6 of Expenditure footnotes

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

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

* <b>#1 Workers Compensation Insurance</b> 10-10-4010, 10-20-4010, 10-30-4010, 10-40-4010, 10-50-4010, 10-90-4010	Annual Deposit paid in July. Will be credited in following months.
* <b>#2 Insurance Liability</b> 10-10-5002, 10-65-5002	Annual Deposit paid in July. Will be credited in following months. Slight increase in premium. Amount will be adjusted in Amended Budget.
* <b>#3 Memberships and Dues</b> 10-10-5004	Annual LAFCO membership paid in July.
* <b>#4 Publications and Legal Notices</b> 10-10-5010, 10-30-5010, 10-50-5010,	Quarterly newsletter, FY Budget notice advertised and GM Job announcement paid for in July.
* <b>#5 Legal Counsel</b> 10-10-5610	Previous FY charges will be adjusted from this fiscal year when Audit is approved.
<b>#6 Miscellaneous Studies</b> 10-10-5620	Expenditures reimbursed as per 10-00-3501. Please see Revenue footnotes #3.
* <b>#7 Equipment</b> 10-10-6010	As budgeted for, new copier for office has been purchased.
* <b>#8 Equipment</b> 10-20-6010	Recreation equipment purchased with \$1,500 grant received from Run Seal Beach. Please see Revenues footnotes # 2.
<b>#9 Vehicle Maintenance</b> 10-30-5030, 10-40-5030, 10-50-5030	District truck needed mechanical work (clutch) in June. Charges will be moved to PFY when Audit is approved.
* <b>#10 Salaries - Part Time</b> 10-80-4002	Part time tree consultant hired to fill in previous contracted tree consultant. Amount to be adjusted in Amended Budget.
* <b>#11 Tree Removal</b> 10-80-5660	Scheduled tree removal done in June, paid in July. Payment will be moved into FY 2011-2012 by audit.
<b>#12 Tree Watering Program</b> 10-80-5664	Sprayer purchased to water parkway trees. Amount to be adjusted in Amended Budget.

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



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-3**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** QUARTERLY STATUS REPORT

**RECOMMENDATION:**

Receive and file.

**BACKGROUND:**

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

**ATTACHMENTS:**

1. First Quarter FY 2012-13 Status Report.
2. RCSD Mission Statement, Goals and Objectives.

# FIRST QUARTER FY 2012-2013 STATUS REPORT

## 1. RECREATION/FACILITIES REPORT

a. Montecito Center—this facility is fully operational with no significant issues. A modified facility upgrade is included in this year's CIP.

b. Rush Park—the Rush Park facility is fully operational.

c. Movies/Concerts in the Park—Movies and concerts for this year have been carried out by Recreation staff. Staff is planning a summer schedule of three movies, two concerts and a Shakespeare play for the summer.

d. Rossmoor Park—there are no current issues.

e. LAGSL—the Fall Ball season is underway and the All Star Tournament was completed with no neighborhood issues. The new MOU adopted by the Board is working as intended. The annual meeting of the MOU Committee resulted in no issues.

f. Tennis Courts—there are no major issues to report.

g. Grounds Maintenance—there are no significant issues. The renewal of the landscaping agreement is on this month's Agenda.

h. Tennis Pro—there are no issues to report. An extended one year agreement was approved by the Board.

i. Fields and Courts—the use of our courts and fields continues at a high level.

j. Reserved Picnic Sites—are being highly used. Reservations for summer and fall were maxed out even without rentals to non-residents.

**2. TREE PROGRAM**— with the passing of Tree Consultant Reynolds, tree work was mostly suspended. The hiring of a temporary employee has resulted in our ability to keep up with most residential tree issues. The hiring of a permanent replacement is on your Agenda. The matter of tree issues with the County is also on your Agenda

## 3. STREET SWEEPING

a. Street Sweeping —there are still occasional complaints about street sweeping violations issued or streets not swept due to parked cars not ticketed. The issue of overlap of street sweeping and refuse collection on the first and third

Monday of the month is dissipating. More containers are being placed on the parkway by residents, thus not being in the way of street sweeping.

#### 4. STREET LIGHTING

- a. Street Lighting—there are no reportable issues.

#### 5. COUNTY/CITIZEN MEETING OR REQUESTS

- a. Meetings with County Sheriff—meetings/phone calls were conducted on a regular basis with Lt. Robert Gunzel during the Quarter. Subjects at these meetings range from crime statistics to individual calls for service or information. Lt. Wren was reassigned and Lt. Robert Gunzel has taken over Patrol responsibility for Rossmoor. His quarterly crime statistics presentation is on your Agenda.

- b. Meetings with OCFA—meetings/phone calls are conducted on an as needed basis. There have not been any issues in the last year relating to fire/emergency issues other than preparation for the reconstruction of the I-405/Seal Beach Blvd overpass.

- c. Meetings with OCTA—meetings, public forums and phone calls are being conducted regularly with OCTA personnel and their consultants, as well as, constant emails regarding the status of the West County Connector and the I-405 Projects.

#### 6. DISTRICT'S FINANCIAL RESOURCES

- a. Investments and Fiscal Status— the District's investments continue to draw a low rate of return compared to previous years. The District closed the year with a balance of over one million dollars in cash and investments. Cash flow is still being closely monitored in ensure sound fiscal administration.

- b. Revenue and Expenditure Report—this item is covered in your Agenda.

- c. Grant Funds—there are no pending grant applications.

- d. FY 2012-2013 Final Budget —was approved by the Board in July.

- e. Annual Audit—the District's annual audit is a part of your Agenda.

#### 7. COMMUNICATION WITH THE PUBLIC

- a. Quarterly Newsletter—the Quarterly Newsletter was distributed in October. A growing number of residents are requesting that they receive the newsletter

electronically. With the addition of the RHA's email list, electronically sent newsletters should continue to increase.

b. Website—our website been upgraded in cooperation with BreaIT. The new Transparency Module addresses the issues raised by the OC Grand Jury.

c. Community Email Database-is still under development. The email data base from the RHA when combined it with ours greatly increases our list of email recipients. As we obtain new email addresses, they are being added to the current list. Staff will attempt to gain access to the RPMT database for transmittal of information from the District.

## **8. REFUSE COLLECTION**

a. There are no reportable issues.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**  
**MISSION STATEMENT, GOALS**  
**AND OBJECTIVES**

**MISSION STATEMENT:** The mission of the Rossmoor Community Services District is to provide parks and recreation services, plant parkway trees and oversee median landscaping, provide for street lighting and street sweeping, act as an intermediary for certain County functions and perform other services consistent with its role as a limited government for residents of Rossmoor and to do so in the most responsive and cost-effective manner.

**GOAL I.** Provide for a variety of active and passive recreational opportunities at its facilities in a cost-effective manner, and maintain those facilities in good order.

Objective: Conduct an annual citizen survey in the fourth quarter to determine community desires and suggestions.

Objective: Based on survey responses and ongoing citizen input, revise existing programs and develop new programs as appropriate to meet the needs of the community.

Objective: Conduct a monthly inspection of all facilities and promptly take corrective action to ensure that they remain safe, sanitary and in good working order.

Objective: Oversee private rental of facilities and parks as appropriate and enforce rules so as to minimize cleaning and repair costs imposed on the District and impacts on nearby residents.

Objective: Co-sponsor the annual Rossmoor picnic and the July 4 fireworks at JFTB, and conduct three Movies in the Park at Rush Park during the summer.

Objective: Regularly monitor maintenance contractor to assure that lawn, trees and plants at all parks are properly watered, trimmed and maintained in a healthy condition and walkways are cleaned.

Objective: Monitor all construction and renovation contracts and projects and report status quarterly to the Board

**GOAL II:** Promote a healthy urban forest in Rossmoor

Objective: Plant a diverse population of trees in all locations that are currently vacant and replace trees within sixty days after removal except for removals due to construction.

Objective: Manage the current inventory of parkway trees in Rossmoor to keep them properly trimmed so as to be aesthetically pleasing and not hazardous to people or other property.

Objective: Promptly report to County all injured or damaged trees and other trees in need of safety trimming and request the County to submit safety trimming lists on a quarterly basis.

Objective: Submit aesthetic tree trimming list promptly to contractor monthly and monitor to assess compliance.

Objective: Prepare and distribute a quarterly tree report to the Board in accordance with Policy 3080.

Objective: Keep computerized tree inventory updated.

**GOAL III:** Manage street lighting and street sweeping operations in accordance with Policy 3085 and Southern California Edison requirements.

Objective: Immediately report citizen complaints about street sweeping to the street sweeping contractor and about street lights to SCE.

Objective: Regularly obtain data from the Sheriff's Dept. and street sweeping contractor concerning citations issued and vehicles left on the streets on sweeping days and report to the Board quarterly.

**GOAL IV:** Respond promptly to County requests for information and act as official conduit to and for the community regarding County services.

Objective: Work with the Orange County Sheriff's Department for the provision of law enforcement services tailored to the needs of the community by meeting with the responsible commander monthly and maintain an office for the Sheriff's deputy at Rush Park to aid in the provision of services in the most responsive manner.

Objective: Meet with the Orange County Fire officials semi-annually to promote the dissemination of fire safety information to the community.

Objective: Coordinate with the County and CR&R to immediately report resident complaints.

**GOAL V:** Maximize the District's available resources and ensure financial stability by maintaining a balanced budget and adhering to all applicable financial policies.

Objective: Manage and staff District facilities so as to provide the most cost-effective services possible for the community.

Objective: Collect user fees and charges for use of the Montecito Center and Rossmoor and Rush Parks in accordance with the latest fee schedule approved by the Board.

Objective: Review user fees annually during the first quarter and recommend adjustments to the Board in May according to Policy 6015.

Objective: Pursue available grant funds whenever appropriate as a means of preserving its resources for other needed priorities.

Objective: Invest available funds in accordance with the District's investment policy and state law so as to safeguard District funds, meet District liquidity needs and achieve the highest prudent return on investment and report to the Board quarterly in January, April, July and October.

Objective: Prepare Revenue and Expenditures report and submit to the Board monthly.

**GOAL VI:** Communicate important information to the community in a timely and effective manner.

Objective: Update the District's website at least monthly to inform the community about current District activities including Board meetings and completed projects.

- Objective: Publish and distribute a newsletter each quarter to each household in the community to disseminate information about District programs, projects, District-sponsored events, and matters affecting the community.
- Objective: Regularly submit press releases to the print media on items of interest to the public and the community and respond to local newspapers, County representatives, community organizations and residents promptly after their request is received.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-4**

**Date:** November 13, 2012

**To:** Honorable Board of Directors

**From:** Consulting General Manager

**SUBJECT:** ANNUAL/QUARTERLY RECREATION REPORT

**RECOMMENDATION:**

Receive report.

**BACKGROUND:**

Attached is the Annual/Quarterly Recreation Report for the 1st quarter of the 2012-2013 Fiscal Year. The report prepared by Recreation Superintendent Emily Gingras describes the District's Recreation programs, goals and activities.

**ATTACHMENTS:**

1. Annual/Quarterly Recreation Report.



# RCSD RECREATION DEPARTMENT

## ANNUAL REPORT TO THE BOARD

November 2012  
Emily Gingras

---

### SUMMARY

As the seasons' begin the change, cooler temperatures and early wet weather have caused family picnic reservations to minimize. However, requests for large special events are on the rise. Rossmoor's parks offer a beautiful tree canopy that appeals to families and community organizations looking for the perfect location to hold their event.

The need for Recreation staff presence continues seven days a week as boot camps, youth sports organizations, picnics, and facility reservations continue to utilize Rossmoor's parks and facilities.

Some of the projects the Recreation Department has currently accomplished include:

- Coordinating the final events for the 2012 Concert and Movie in the Park series
- Overseeing the conclusion of the Youth Center's Rossmoor Park Summer Day Camp
- Collaborating with the County and a local resident to implement a 5k Run/Walk in Rossmoor
- Attending the quarterly fall Sports Board meeting

2012 marked the fourth summer of Movies in the Park and the third for Concerts in the Park under the direction of the current Recreation Department. Rossmoor's Movie in the Park attendance continues to grow as families gathered in Rush Park to see the final movie in the park of 2012. Recreation staff provided a bounce house, sports activities, water balloon toss and water relay races prior to the showing of *Puss in Boots*.

For the first summer, Rush Park was home three different Concerts in the Park. As in years prior, the locally famous Elm Street Band continues to boast the highest turnout for the summer concert series. To increase attendance, Recreation staff will reevaluate the summer concert series. Due to the popularity of the Elm Street Band, Recreation staff has already confirmed their 2013 performance in Rossmoor.

Even though summer camp participation numbers were down in neighboring cities, a struggling economy did not affect the Youth Center's attendance. In fact, the Youth Center's camp had an increase in attendance from 2011. An affordable weekly rate and field trip schedule allows parents the flexibility to choose which days or weeks they enroll their child(ren). In addition, the Youth Center's scholarship program ensures that all children are able to participate in the camp. Recreation staff will continue to work with the Youth Center Director and be available to camp staff throughout the summer.

This past Sunday marked the first annual School Ghou! 5k Run/Walk benefiting the LAUSD. 236 participants supported the LAUSD by either participating in the 5k or the 1k along with a costume contest. This was the first special event taking place in Rossmoor's Parks that required County approval and coordination. Recreation staff collaborated with the permittee and the County to discuss County requirements placed on Rossmoor's Parks. In addition, the event required approval from the CHP for the closure of Foster/Hedwig from Rush Park to Rossmoor Park to accommodate the race route. The

permittee submitted all written requests to the CHP, County and OCFA for approval. In addition, the County required the permittee to obtain 100 signatures from homeowners approving the road closure. Ultimately, their request was approved and the race successfully raised funds for the LAUSD. It is the permittee's hope that this event becomes an annual fundraiser benefiting the LAUSD.

Recreation staff recently attended the fall quarterly Sports Board meeting hosted by the City of Los Alamitos and the LAUSD. Other groups in attendance included representatives from Seal Beach, St. Hedwig Baseball, LAYB, AYSO, FNL, NJB and LAGSL. The Sports Board meets quarterly to discuss the upcoming sports seasons and any changes in fees, scheduling or construction that may affect the use of a park or school. The LAUSD shared their recent accomplishments using Measure K funds to modernize LAUSD schools and athletic fields. In the spring of 2013, the LAHS track will undergo a major renovation as it transforms into a 1,200 seat stadium. The all-weather track will be used for track meets, soccer matches and JV and Freshman football games complete w/ lighting for evening use.

The City of Los Alamitos also announces its generous contribution of \$300,000 to the School District for upgrades to the Oak field irrigation system, track and turf, outdoor restrooms and a gym renovation. The City and School District discussed the implementation of a 'wear factor' fee that would be added to their fee schedule for each participant utilizing their fields. This would ensure that the fields are maintained post renovation. Depending on the level of wear a certain sport causes on the field a play, a fee would be determined and added to the registration fee. The fee would then be placed in a maintenance fund that could only be utilized for the maintenance of the fields and no other capital improvement projects.

Subsequently, the City of Seal Beach Recreation Department is revisiting their Parks Master Plan. The Recreation Department is taking a comprehensive look and the current park system and creating a ten year plan to increase the level of service and meet the needs of the community. They are in the process of awarding the contract to a consultant. Focus groups will be created to maximize community input.

Recreation staff is currently working on the following projects:

- Organizing Holiday donations with the OCSD
- Researching sponsorship package options for summer events
- Coordinating with the City of Los Alamitos to provide Contract Classes in Rossmoor
- Continued research and coordination for a Senior Transportation Program
- Continued coordination of the Rush Park Tot Lot upgrade
- Coordinating notice distribution and responses for the potential Rush Park field 1 upgrade
- Coordinating special event requests with the County of Orange

In an effort to allow Rossmoor residents an opportunity to donate to those in need over the Holidays, the Sheriffs' Department will be utilizing Rossmoor's Parks as a donation center for purchased items. The Holiday drive, will allow residents to pick up a donation card from either Rush or Rossmoor Park, shop for that item and bring it back to their preferred park. Volunteers from the Sheriffs' Department will collect and distribute those items to the appropriate families. The RHA has also generously offered to distribute fliers to local businesses to promote the event. There are several organizations and/or businesses that collect toys for the Holidays but this event benefits all ages in need.

The Recreation Departments hopes to build on this event in the future and offer a snow day and pancake breakfast.

While coordinating 2012 summer events, Recreation staff was approached by a few local business owners who were interested in sponsoring a summer movie or concert. Recreation staff would greatly appreciate any contributions to cover the rising cost of permitting and inspection fees determined by the County. Recreation staff is in the process of creating a sponsorship package for approval in hopes of obtaining sponsors for the 2013 summer event series.

Recreation staff previously reported an idea to partner with the cities of Los Alamitos and Seal Beach to provide contract classes in Rossmoor. This would generate additional revenue for the District as facilities would be rented at non-peak hours for classes taught by well qualified, experienced instructors. Unfortunately, Seal Beach has limited staff time at the moment to revisit their contract class facility allocation schedule. The option is still available to partner solely with Los Alamitos, however, Recreation staff will need to gather more information and present at a later date.

Recreation staff is still continuing its efforts with the City of Los Alamitos to offer senior transportation services in Rossmoor. One idea is to piggyback off of a company currently providing such a service to Rossmoor and Los Alamitos residents strictly for medical appointments. A door-to-door service in which residents would be able to schedule a pickup for grocery, banking or health needs is the ultimate goal. Several meetings have taken place with potential service providers and Recreation staff hopes to have a cost estimate by the end of the year. Any quotes received would need to be covered by the allocation of funds available through the OCTA's Senior Mobility Program.

As previously reported, Recreation staff is coordinating the potential upgrade of the Rush Park Tot Lot to meet ADA requirements by January 2014. A wide range of quotes have been received from various companies complicating the ability to understand what is best for the District and community. An experienced playground design consultant has provided a contract to the District to help with those services.

In addition, RHA members, Lee Lindquist and Bev Houghton have graciously donated their time to offer a 'Tiles for Tot Lot' fundraiser to fix the existing broken tiles and offer the community the opportunity to create new tiles. The RHA has not specified an amount that would be donated to the District. To date, thirty completed registration forms have been received for the first tile painting date taking place on Sunday, November 18, 2012.

Recently, Recreation staff distributed nearly 100 notices to Rush Park area neighbors in an effort to gather comments or concerns regarding the potential upgrade to field 1 at Rush Park. The District received input from a few neighbors so far which reflects a 50/50 split decision on the upgrade. Recreation staff is fielding verbal and written comments and will report on the findings once ample time has passed from the date the notice was distributed.

The General Manager recently reported the County informed him of special permitting requirements required for any special events taking place in Rossmoor's Parks. In a time when liability concerns continue to rise within counties and cities, agencies are going to extremes to cover any liability issues that may become present. Due to the fact that Rossmoor's Parks are considered County property,

the County is able to legitimately determine which events can and cannot take place in those parks and what fees will be required to cover County costs.

Recreation staff has made contact with several different departments within the County including Building and Planning, County Property Permits, OCFA and the Health Department to inquire about the future of Rossmoor's events. The County is in the process of creating a tool-kit that will be distributed to Rossmoor (and potentially other unincorporated areas) outlining the various requirements, fees and on-site inspections that must take place prior to authorization of any permit. County representatives have been very helpful in helping Recreation staff understand the process and have been available to answer any questions or concerns. They have offered to work with the District to keep permitting and inspection fees to a minimum. However, overtime for on-site inspections may become very costly to the District and may possibly deter the RHA or the District from offering some events in the future.

The Recreation Department will continue to work on the following projects in hopes of implementing in the future:

- Offer a Snow Day and Pancake Breakfast in collaboration with the RHA in conjunction with the Sheriff's Department Holiday donation drive
- Offer a pre-movie or pre-concert magic or wildlife show held in the Auditorium
- Continued research- portable skate park ramps
- Provide drop-in senior activities including open table tennis games

As the winter approaches, Recreation staff will utilize this time to research ways in which the District can offer new and exciting events to the community and build to the excitement of existing events. By attending continued education training sessions provided by the California Park and Recreation Society (CPRS), Recreation staff is able to have access to the up and coming programs other communities are offering as well as those that are popular with participants. CPRS offers the opportunity to network with other Recreation professionals and provides the tools for implementing recreation into parks and facilities. Recreation staff will be attending several upcoming trainings geared to improving parks and recreation. The Recreation Department will take advantage of these trainings and looks forward to implementing new ideas in Rossmoor.

Respectfully Submitted By

Emily Gingras  
RCSD Recreation Superintendent



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-5**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** QUARTERLY TREE REPORT

**RECOMMENDATION:**

Receive report.

**BACKGROUND:**

Attached is the Quarterly Tree Report for the 1st quarter of the 2012-2013 fiscal year. This report is intended to provide the Board with the status of the work being performed in the maintenance and preservation of the community's urban forest. The report was prepared by the interim District Tree Consultant, Mary Kingman.

**ATTACHMENTS:**

1. Quarterly Tree Report.

## 2012/ 2013 WCA Tree Trimming, Planting and Removals

Month	Safety Trim	Small Trim	Medium Trim	Large Trim	Small Tree Removal	24" Box Plant	Sp 24" Box Plant	Tree & Stump Removal	In House S/Request
July-12	20				1	7		5	25
August-12	12	87	131	94	1			18	33
September-12	21	84	103	93	3			1	19
<b>1st Quarter Totals</b>	<b>53</b>	<b>171</b>	<b>234</b>	<b>187</b>	<b>5</b>	<b>7</b>		<b>24</b>	<b>77</b>
October-12									
November-12									
December-12									
<b>2nd Quarter Totals</b>									
January-13									
February-13									
March-13									
<b>3rd Quarter Totals</b>									
April-13									
May-13									
June-13									
<b>4th Quarter Totals</b>									
<b>FY 2011/2012 Totals</b>									

### CURRENT ACTIVITIES

Key: C=Complete I/P=In Progress On/G=Ongoing P=Pending

STATUS

#### WCA

GRID 2 TRIM /MID JULY	P
SPRING REMOVAL LIST	P
JUNE TRIM LIST	P
Covered parkway list / to be planted	P P

#### OCPW

JUNE TRIM LIST	P
SPRING REMOVAL LIST	P
JULY TRIM LIST	P
Covered parkway list OCPW has list	P

#### RCS D

Covered P/Way list Remval /plant	P
	P
JUNE TRIM LIST	P
SPRING REMOVAL LIST	P
In House tree related request	On/G

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** APPOINTMENT OF TREE PROGRAM ASSISTANT

**RECOMMENDATION:**

Authorize General Manager to select and the Board approve the appointment of a Tree Program Assistant (Part-time).

**BACKGROUND:**

As the Board has previously been informed, the General Manager hired an hourly rate Event Attendant to bridge the gap between the untimely death of the District's Tree Consultant and the appointment of a permanent individual. Ms. Mary King has been acting as the District's Tree Consultant since that time. Ms. Kingman possesses an Horticulture Certificate from Long Beach City College and has been gaining field experience both with the District and with private clients.

Further, a comparison has been made between the options of an employee and an independent contractor for permanently filling the position. You may recall the discussion with General Counsel about the use of an independent contractor filling what would normally be considered an employee position.

Ms. King has been found to be qualified to fulfill the role of overseer of the District's urban forest. Moreover, she has compared and contrasted the benefits of the two options and prefers to be an employee. Your General Manager concurs with this option. The salary range for the position has been established at \$14,560 (\$14.00 per hour) and \$22,880 (\$22.00 per hour). These figures are for a 20-hour position. Ms. Kingman will be appointed at \$14.50 per hour or 80% of mid-point and will serve a probationary 90-day period which is customary for new employees.

Policy No. 2000 authorizes the General Manager to hire staff. Because of the contractor status of your General Manager, it has been deemed advisable by General Counsel for the Board to also concur in the appointment of District staff.

It is requested that the Board approve the appointment of Mary Kingman. Attached is an Application for Ms. Kingman, who is judged to be qualified for this assignment.

**ATTACHMENTS:**

1. Job Description-Tree Program Assistant
2. Application for Employment-Mary Kingman.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**Job Description**

**TREE PROGRAM ASSISTANT**

**THE POSITION**

This position reports to the Park Superintendent and plans and monitors all work activities performed by the field crews and contract service crews in the maintenance of the District's Tree Program.

**ESSENTIAL JOB FUNCTIONS**

Under the general direction of the Park Superintendent, plans and schedules District work projects in the oversight of the District's parkway and park trees; provides input for the formulation of the tree budget; assists in the monitoring of contract service crews; follows up on work orders from residents to resolve problems and assures timely completion of schedules and assignments; coordinates work assignments with County personnel and contractors; promotes good public relations in the performance of District Tree Program; investigates citizen complaints or request for services; and performs other duties as assigned by the Park Superintendent and/or General Manager.

**DESIREABLE KNOWLEDGE, SKILLS AND ABILITIES**

Knowledge of arboriculture/horticulture theories and practices; ability to maintain accurate records; knowledge of growth characteristics of a variety of trees including their identification and status; knowledge of equipment used in tree programs; knowledge of various trees, their care, planting, removal and trimming procedures; knowledge of safe working procedures; ability to communicate clearly with citizens and employees.

**DESIREABLE EXPERIENCE AND TRAINING**

Education equivalent to graduation from a Community College with a Certificate in Arboriculture plus two years of work experience in landscape and/or tree maintenance.

**SPECIAL JOB RELATED REQUIREMENTS**

Valid California Driver's license, with evidence of liability insurance.



APPLICATION FOR EMPLOYMENT

ROSSMOOR COMMUNITY SERVICES DISTRICT

3001 Blume Dr.
Rossmoor, CA 90720

Telephone (562) 430-3707

Equal Opportunity Employer: The Rossmoor Community Services District (RCSD) considers all applicants for all positions without regard to race, sex, religion, sexual orientation, national origin, ancestry, color, creed, age, marital status, disability, or any other legally protected status.

Resumes may be attached but not accepted in lieu of the employment application. Failure to complete all items on this application may result in your disqualification.

- INSTRUCTIONS: 1. Print with black ink or use a typewriter; 2. Avoid any references to race, color, religion, national origin, sex, or age; 3. False statements are cause for rejection of application or dismissal from position.

(Tree Program Assistant) Date: 10-25-2012

1. POSITION APPLIED FOR: TREE CONSULTANT

2. NAME: KINGMAN MARY JANE
Last First Middle

3. ADDRESS: [Redacted]
Number Street
[Redacted] 90813
City State Zip Code

4. HOME PHONE [Redacted] CELL PHONE [Redacted]

5. DO YOU HAVE A CURRENT/VALID CALIFORNIA DRIVERS LICENSE? YES [X] NO [ ]
(NOTE: If hired, a DMV Report and proof of license and insurance may be required)

6. ARE YOU LEGALLY ELIGIBLE TO WORK IN THE UNITED STATES? YES [X] NO [ ]

7. WERE YOU EVER DISCHARGED OR ASKED TO RESIGN FROM ANY POSITION? YES [ ] NO [X]
IF YES, LIST THE CIRCUMSTANCES AND EMPLOYER ON A SEPARATE SHEET AND ATTACH.

8. HAVE YOU PREVIOUSLY BEEN EMPLOYED BY THE RCSD? YES [X] NO [ ]

9. ARE YOU RELATED TO ANYONE WORKING FOR THE RCSD? YES [ ] NO [X]
IF YES, IN WHAT CAPACITY? RELATIONSHIP

10. ARE YOU CAPABLE OF PERFORMING, WITH OR WITHOUT REASONABLE ACCOMMODATION, THE ACTIVITIES INVOLVED IN THE POSITION FOR WHICH YOU HAVE APPLIED? YES [X] NO [ ]

11. DO YOU HAVE A NEED FOR SPECIAL TESTING ACCOMMODATIONS DUE TO A DISABILITY? YES [ ] NO [X]
IF YES, EXPLAIN:

12. AS AN ADULT (AGE 18), HAVE YOU EVER BEEN CONVICTED OF A MISDEMEANOR OR FELONY? IF YES, LIST THE DATE, LOCATION OF CONVICTION AND THE PENAL CODE VIOLATION NUMBER ON A SEPARATE SHEET AND ATTACH. (Convictions are evaluated for each position and are not necessarily disqualifying.) YES [ ] NO [X]

13. LIST ANY PROFESSIONAL OR TECHNICAL ORGANIZATION OF WHICH YOU ARE A MEMBER.
[Blank lines for text entry]

**14. LIST ANY JOB RELATED EDUCATION OR TRAINING.**

Type of School	Name and Location	Attend From	To	Number of Units	Special Courses	Degree Diploma
High School	ORANGE HIGH SCHOOL ORANGE, CA					✓
College	LONG BEACH CITY - LB, CA			76	HORTICULTURE	✓
Graduate School						
Technical or Professional						
Others Trade/Military						

**15. EMPLOYMENT RECORD:** Provide a complete employment history beginning with your current or most recent job. If more space is needed, attach additional sheets. Include any job-related military assignments and volunteer activities. Only those jobs listed will be considered in determining your eligibility. This section must be fully completed.

From		To		Name of Company and Address	Salary	
Mo.	Yr.	Mo.	Yr.		Start	Final
9	2007	10	2010	INFINITY ENTERTAINMENT GROUP, INC (PART OF INFINITY RESOURCES, INC) 2300 E KATELLA AVE SUITE 370 ANAHEIM, CA 92806	20.00 HOURLY	23.00 HOURLY

Job Title LABEL AND PROJECT MANAGER

Supervisor's Name/Title ANTHONY CASTELLANA VICE PRESIDENT May we contact? Yes  No

Description of Duties and Accomplishments MANAGED 10,000 TITLE DATABASE FOR MUSIC DISTRIBUTION COMPANY, LIASON TO 50+ VENDORS. ORGANIZED CONTENT, WROTE COPY, CREATED PUBLICATIONS, MARKETING & SALES SHEETS. GENERATED SALES & FINANCIAL REPORTS

Reason for Leaving COMPANY SOLD TO SUPER D

From		To		Name of Company and Address	Salary	
Mo.	Yr.	Mo.	Yr.		Start	Final
2	1997	7	2004	HEP CAT DISTRIBUTION ANAHEIM, CA (NO LONGER IN BUSINESS)	12.00 HOURLY	20.00 HOURLY

Job Title MUSIC BUYER/PURCHASING, CUSTOMER SERVICE, DATA ENTRY

Supervisor's Name/Title ANTHONY CASTELLANA - OWNER May we contact? Yes  No

Description of Duties and Accomplishments STARTED OUT AS CUSTOMER SERVICE REP FOR MAIL ORDER CAT, MOVED TO DISTRIBUTION ORDER ENTRY. PROMOTED TO BUYER IN 1999.

Reason for Leaving COMPANY WAS SOLD TO INFINITY RESOURCES, INC.

**EMPLOYMENT RECORD CONTINUED:**

From		To		Name of Company and Address	Salary	
Mo.	Yr.	Mo.	Yr.		Start	Final

Job Title \_\_\_\_\_

Supervisor's Name/Title \_\_\_\_\_ May we contact? Yes  No

Description of Duties and Accomplishments \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Reason for Leaving \_\_\_\_\_

From		To		Name of Company and Address	Salary	
Mo.	Yr.	Mo.	Yr.		Start	Final

Job Title \_\_\_\_\_

Supervisor's Name/Title \_\_\_\_\_ May we contact? Yes  No

Description of Duties and Accomplishments \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Reason for Leaving \_\_\_\_\_

**16. OTHER COMMENTS ABOUT YOUR CAREER OBJECTIVES OR ABILITIES WHICH MAY PERTAIN TO THE POSITION.**

*Along with horticulture, and arboriculture knowledge, I also have strong people skills and organizational skills.*

**APPLICANT CERTIFICATION:** All answers and statements in this application are true and complete to the best of my knowledge and belief. I understand that untruthful or misleading answers are cause for rejection of this application, removal of name from an eligible list, or dismissal from district employment. I authorize investigation of all statements in this application for employment as may be necessary in arriving at an employment decision. I understand that I may be requested to submit proof of qualifications at a later date. If upon checking these you determine that I do not meet specific requirements, I understand that I will be disqualified.

In order that the District may verify the accuracy of the information contained in my application, I hereby authorize any former employer, its employees or representatives, or any person listed as a reference to provide any and all information they deem appropriate regarding my employment and job performance, references, education or training, and criminal history, including driving record to the RCSD, and any of its employees, representatives, and agents. I understand that the District has a right to obtain criminal history information. This information may be provided either verbally or in writing. In addition to authorizing the release of any information regarding my employment, I hereby fully waive any rights or claims I have or may have against any former employer, its employees and representatives, or any person listed as a reference, and release any former employer, its employees and representative, former educational institution, or any person listed as a reference from any an all liability, claims, or damages that may directly or indirectly result from the use, disclosure, or release of such information by any person or party, whether such information is favorable or unfavorable to me. I am aware that fingerprinting may be required after an offer of employment. In addition, I am aware that after an offer of employment has been extended, I may be required to submit to a medical examination that includes a drug and/or alcohol analysis. I also understand that failure to submit to or satisfactorily complete this examination may result in any offer of employment being withdrawn.

**APPLICANTS SIGNATURE** *[Signature]* **DATE** 10-25-2012

**ELECTION TO RECEIVE/NOT RECEIVE PUBLIC RECORDS**

**[California Civil Code section 1786.53]**

I am aware that the Rossmoor Community Services District may obtain public records regarding me for employment purposes, including but not limited to evaluation for employment, assignment, and/or promotion as well as conducting investigations into possible misconduct.

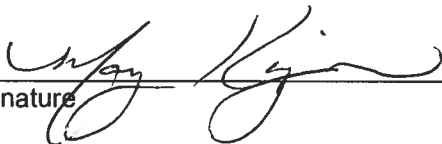
I acknowledge that the term public records as used herein are limited to records of: arrest, indictment, conviction, civil judicial action, tax lien, or outstanding judgment.

**Check one box only:**

- I hereby elect to receive any public records which may be obtained by the Rossmoor Community Services District for employment purposes under Civil Code section 1786.53.
- I hereby elect not to receive any public records which may be obtained by the Rossmoor Community Services District for employment purposes under Civil Code section 1786.53.

10-25-2012  
Date

MARY KINGMAN  
Name (Print)

  
Signature

**This form must be completed as part of the application packet.**

# Long Beach City College

*Program*



*Certificate*

Upon the recommendation of the Faculty,  
the Board of the Long Beach Community College District  
has granted

**Mary J. Kingman**

a Certificate of Achievement in

**Horticulture**

Given at Long Beach, California, this  
22nd day of May, 2012

  
\_\_\_\_\_  
Superintendent/President

  
\_\_\_\_\_  
President, Board of Trustees

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-2**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** APPOINTMENT OF PLAYGROUND CONSULTANT

**RECOMMENDATION:**

Authorize General Manager to execute agreement with Design For Play to serve as the District's playground consultant.

**BACKGROUND:**

As part of staff's due diligence in the formulation of recommendations to the Public Works/CIP Committee and the Board, it has been a common practice to utilize consultants to expand upon the staff's level of expertise.

With regard to the Rush Park Tot Lot project, staff has encountered a wide variance of design elements and costs. In order to bring thoroughly vetted projects, it is recommended that the services of an expert in these fields be hired to assist staff in this regard.

Attached is a proposal from Design For Play to perform the necessary services for the Tot Lot project. Further, the RHA is considering a contribution to the District which could lower the overall cost of the project. It is requested that the Board approve the engagement of Design For Play at a cost not to exceed \$2,000. Thereafter, staff will request that the Public Works/CIP Committee review and make recommendations to the Board regarding approval or modification of the project.

**ATTACHMENTS:**

1. Staff Report-Recreation Superintendent.
2. Professional Services Agreement with Design For Play.
3. Resume-JC Boushh-Consultant.

**Rossmoor Community Services District  
Playground Design Consultant**

**Date:** October 30, 2012  
**To:** Henry Taboada, General Manager  
**From:** Emily Gingras, Recreation Superintendent  
**Subject:** Agreement for Playground Design Consultant

**Background:**

Current ADA standards require that all playgrounds become ADA compliant by January 2014. In order for the Rush Park Tot Lot to become compliant, the current sand surface would need to be upgraded to an ADA accessible surface. In addition, current safety standards require that some playground components be updated as well.

There is currently \$28,736 in the FY 2013-2014 budget set aside for pour in place surfacing at Rush Park based on a quote received in October, 2011. Quotes received to date have ranged from approximately \$26,000 to \$98,000.

Recently, several equipment components have began to deteriorate causing the District to purchase costly replacement parts. In an effort to better understand compliance requirements and determine the average life span of tot lot equipment, the District hired J.C. Boushh, a certified playground consultant to inspect both the Rossmoor and Rush Park Tot Lots.

Mr. Boushh submitted a report which addressed ADA and safety compliance issues. The majority of issues arose from the Rush Park Tot Lot. His report estimated the current structure would need to be replaced in five to ten years. Mr. Boushh also indicated a more cost effective approach would be to install a new structure prior to installing ADA surfacing.

Mr. Boushh also provides playground design consulting for a nominal fee. Mr. Boushh has several years of playground experience and has an extensive resume. He is a highly qualified candidate who has established positive relationships in the field. He has submitted a proposal to the District in the amount of \$1,000.

**Attachments:**

1. Contract agreement
2. Resume—J.C. Boushh

**PROFESSIONAL SERVICES AGREEMENT BETWEEN THE ROSSMOOR COMMUNITY SERVICES DISTRICT AND J.C. BOUSHH DBA DESIGN FOR PLAY**

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This AGREEMENT is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2012, by and between the ROSSMOOR COMMUNITY SERVICES DISTRICT, a California special district (“DISTRICT”) and J.C. BOUSHH, dba DESIGN FOR PLAY (“CONSULTANT”).

**RECITALS**

- A. The DISTRICT does not have the personnel able and/or available to perform the design-related services required under this Agreement.
- B. Therefore, the DISTRICT desires to contract out for consulting services for certain projects relating to preparation of documents in connection with a design project.
- C. The CONSULTANT warrants to the DISTRICT that it has the qualifications, experience and facilities to perform properly and timely the services under this Agreement.
- D. The DISTRICT desires to contract with the CONSULTANT to perform the services as described in Exhibit A of this Agreement.

**NOW, THEREFORE**, based on the foregoing recitals, the DISTRICT and the CONSULTANT agree as follows:

**1. CONSIDERATION AND COMPENSATION**

- A. As partial consideration, CONSULTANT agrees to perform the work listed in the SCOPE OF SERVICES, attached as EXHIBIT A;
- B. As additional consideration, CONSULTANT and DISTRICT agree to abide by the terms and conditions contained in this Agreement;
- C. As additional consideration, DISTRICT agrees to pay CONSULTANT a total of \$1,000.00, for CONSULTANT’s services, unless otherwise specified by written amendment to this Agreement. CONSULTANT will send DISTRICT a retainer invoice in the amount of \$500.00 at retention, and a final invoice for \$500.00 upon completion of the project.
- D. As additional consideration, DISTRICT agrees to pay CONSULTANT a total of \$750.00, for PLAYGROUND AUDIT services, unless otherwise specified by written amendment to this Agreement. CONSULTANT will send DISTRICT a final invoice for \$750.00 upon completion of the playground audit.



- E. No additional compensation shall be paid for any other expenses incurred, unless first approved by the General Manager or his designee.
- F. CONSULTANT shall submit to DISTRICT invoices for all amounts due. The DISTRICT shall pay the CONSULTANT all uncontested amounts set forth in the Consultant's invoices within 30 days after they are received.

**2. SCOPE OF SERVICES.**

- A. CONSULTANT will perform the services and activities set forth in the SCOPE OF SERVICES attached hereto as Exhibit A and incorporated herein by this reference.
- B. Except as herein otherwise expressly specified to be furnished by DISTRICT, CONSULTANT will, in a professional manner, furnish all of the labor, technical, administrative, professional and other personnel, all supplies and materials, equipment, printing, vehicles, transportation, office space, and facilities necessary or proper to perform and complete the work and provide the professional services required of CONSULTANT by this Agreement.

**3. PAYMENTS.** For DISTRICT to pay CONSULTANT as specified by this Agreement, CONSULTANT must submit an invoice to DISTRICT as specified in Paragraph 1.

**4. TIME OF PERFORMANCE.** The services of the CONTRACTOR are to commence upon execution of this Agreement and shall continue until all authorized work is completed to the DISTRICT's reasonable satisfaction, in accordance with the schedule incorporated in "Exhibit A," unless extended in writing by the DISTRICT.

**5. FAMILIARITY WITH WORK.** By executing this Agreement, CONSULTANT represents that CONSULTANT has (a) thoroughly investigated and considered the scope of services to be performed; (b) carefully considered how the services should be performed; and (c) understands the facilities, difficulties, and restrictions attending performance of the services under this Agreement.

**6. KEY PERSONNEL.** CONSULTANT's key person assigned to perform work under this Agreement is J.C. Boushh. CONSULTANT shall not assign another person to be in charge of the work contemplated by this Agreement without the prior written authorization of the DISTRICT.

**7. TERM OF AGREEMENT.** The term of this Agreement shall commence upon execution by both parties and shall expire upon completion of the services contemplated by this Agreement unless earlier termination occurs under Section 11 of this Agreement, or extended in writing in advance by both parties.

**8. CHANGES.** DISTRICT may order changes in the services within the general scope of this Agreement, consisting of additions, deletions, or other revisions, and the contract sum and the contract time will be adjusted accordingly. All such changes must be authorized in writing, executed by CONSULTANT and DISTRICT. The cost or credit to DISTRICT resulting from changes in the services will be determined in accordance with written agreement between the parties.

**9. TAXPAYER IDENTIFICATION NUMBER.** CONSULTANT will provide DISTRICT with a Taxpayer Identification Number.

**10. PERMITS AND LICENSES.** CONTRACTOR will obtain and maintain during the term of this Agreement all necessary permits, licenses, and certificates that may be required in connection with the performance of services under this Agreement.

**11. TERMINATION.**

- A.** Except as otherwise provided, DISTRICT may terminate this Agreement at any time with or without cause. Notice of termination shall be in writing.
- B.** CONSULTANT may terminate this Agreement. Notice will be in writing at least 10 days before the effective termination date.
- C.** In the event of such termination, the CONTRACTOR shall cease services as of the date of termination, all finished or unfinished documents, data, drawings, maps, and other materials prepared by CONSULTANT shall, at DISTRICT's option, become DISTRICT's property, and CONSULTANT will receive just and equitable compensation for any work satisfactorily completed up to the effective date of notice of termination.
- D.** Should the Agreement be terminated pursuant to this Section, DISTRICT may procure on its own terms services similar to those terminated.

**12. ASSIGNABILITY.** This Agreement is for CONSULTANT's professional services. CONSULTANT's attempts to assign the benefits or burdens of this Agreement without DISTRICT's written approval are prohibited and will be null and void.

**13. INDEPENDENT CONTRACTOR.** DISTRICT and CONSULTANT agree that CONSULTANT will act as an independent contractor and will have control of all work and the manner in which it is performed. CONSULTANT will be free to contract for similar service to be performed for other employers while under contract with DISTRICT. CONSULTANT is not an agent or employee of DISTRICT and is not entitled to participate in any pension plan, insurance, bonus or similar benefits DISTRICT provides for its employees. Any provision in this Agreement that may appear to give DISTRICT the right to direct CONSULTANT as to the details of doing the work or to exercise a measure of control over the work means that CONSULTANT will follow the direction of the DISTRICT as to end results of the work only.

**14. USE OF OTHER CONSULTANTS.** CONSULTANT must obtain DISTRICT's prior written approval to use any consultants while performing any portion of this Agreement. Such approval must approve of the proposed consultant and the terms of compensation.

**15. FINAL PAYMENT ACCEPTANCE CONSTITUTES RELEASE.** The acceptance by the CONSULTANT of the final payment made under this Agreement shall operate as and be a release of the DISTRICT from all claims and liabilities for compensation to the CONSULTANT for anything done, furnished or relating to the CONSULTANT's work or services. Acceptance of payment shall be any negotiation of the DISTRICT'S check or the failure to make a written extra compensation claim within ten (10) calendar days of the receipt of that check. However, approval or payment by the DISTRICT shall not constitute, nor be deemed, a release of the responsibility and liability of the CONSULTANT, its employees, sub-consultants and agents for the accuracy and competency of the information provided and/or work performed; nor shall such approval or payment be deemed to be an assumption of such responsibility or liability by the DISTRICT for any defect or error in the work prepared by the CONSULTANT, its employees, sub-consultants and agents.

**16. NOTICES.** All communications to either party by the other party will be deemed made when received by such party at its respective name and address as follows:

DISTRICT	CONSULTANT
Rossmoor Community Services District 3001 Blume Drive Rossmoor, CA 90720	Design for Play 1079 Lyons Circle Banning, CA 92220
<u>ATTN: General Manager</u>	<u>ATTN: JC Boushh</u>

Any such written communications by mail will be conclusively deemed to have been received by the addressee upon deposit thereof in the United States Mail, postage prepaid and properly addressed as noted above. In all other instances, notices will be deemed given at the time of actual delivery. Changes may be made in the names or addresses of persons to whom notices are to be given by giving notice in the manner prescribed in this paragraph. Courtesy copies of notices may be sent via electronic mail, provided that the original notice is deposited in the U.S. mail or personally delivered as specified in this Section.

**17. SOLICITATION.** CONSULTANT maintains and warrants that it has not employed nor retained any company or person, other than CONSULTANT's bona fide employee, to solicit or secure this Agreement. Further, CONSULTANT warrants that it has not paid nor has it agreed to pay any company or person, other than CONSULTANT's bona fide employee, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. Should CONSULTANT breach or violate this warranty, DISTRICT may rescind this Agreement without liability.

**18. THIRD PARTY BENEFICIARIES.** This Agreement and every provision herein is generally for the exclusive benefit of CONSULTANT and DISTRICT and not for the benefit of any other party. There will be no incidental or other beneficiaries of any of CONSULTANT's or DISTRICT's obligations under this Agreement.

**19. INTERPRETATION.** This Agreement was drafted in, and will be construed in accordance with the laws of the State of California, and exclusive venue for any action involving this agreement will be in Orange County.

**20. ENTIRE AGREEMENT.** This Agreement, and its Attachments, sets forth the entire understanding of the parties. There are no other understandings, terms or other agreements expressed or implied, oral or written.

**21. RULES OF CONSTRUCTION.** Each Party had the opportunity to independently review this Agreement with legal counsel. Accordingly, this Agreement will be construed simply, as a whole, and in accordance with its fair meaning; it will not be interpreted strictly for or against either Party.

**22. AUTHORITY/MODIFICATION.** The Parties represent and warrant that all necessary action has been taken by the Parties to authorize the undersigned to execute this Agreement and to engage in the actions described herein. This Agreement may be modified by written amendment. DISTRICT's General Manager, or designee, may execute any such amendment on behalf of DISTRICT.

**23. ACCEPTANCE OF FACSIMILE OR ELECTRONIC SIGNATURES.** The Parties agree that this Agreement, agreements ancillary to this Agreement, and related documents to be entered into in connection with this Agreement will be considered signed when the signature of a party is delivered by facsimile transmission or scanned and delivered via electronic mail. Such facsimile or electronic mail copies will be treated in all respects as having the same effect as an original signature.

**24. FORCE MAJEURE.** Should performance of this Agreement be prevented due to fire, flood, explosion, war, embargo, government action, civil or military authority, the natural elements, or other similar causes beyond the Parties' control, then the Agreement will immediately terminate without obligation of either party to the other.

**25. TIME IS OF ESSENCE.** Time is of the essence to comply with dates and schedules to be provided.

**26. ATTORNEY'S FEES.** The parties hereto acknowledge and agree that each will bear his or its own costs, expenses and attorneys' fees arising out of and/or connected with the negotiation, drafting and execution of the Agreement, and all matters arising out of or connected therewith except that, in the event any action is brought by any party hereto to enforce this Agreement, the prevailing party in such action shall be entitled to reasonable attorneys' fees and costs in addition to all other relief to which that party or those parties may be entitled.

**27. STATEMENT OF EXPERIENCE.** By executing this Agreement, CONSULTANT represents that it has demonstrated trustworthiness and possesses the quality, fitness and capacity to perform the Agreement in a manner satisfactory to DISTRICT. CONSULTANT represents that its financial resources, surety and insurance experience, service experience, completion ability, personnel, current workload, experience in dealing with private consultants, and experience in dealing with public agencies all suggest that CONSULTANT is capable of performing the proposed

contract and has a demonstrated capacity to deal fairly and effectively with and to satisfy a public agency.

**28. DISCLOSURE REQUIRED.** (District and Consultant initials required at one of the following paragraphs)

By their respective initials next to this paragraph, DISTRICT and Consultant hereby acknowledge that Consultant is a “consultant” for the purposes of the California Political Reform Act because Consultant’s duties would require him or her to make one or more of the governmental decisions set forth in Fair Political Practices Commission Regulation 18701(a)(2) or otherwise serves in a staff capacity for which disclosure would otherwise be required were Consultant employed by the DISTRICT. Consultant hereby acknowledges his or her assuming-office, annual, and leaving-office financial reporting obligations under the California Political Reform Act and the DISTRICT’s Conflict of Interest Code and agrees to comply with those obligations at his or her expense. Prior to consultant commencing services hereunder, the General Manager shall prepare and deliver to consultant a memorandum detailing the extent of Consultant’s disclosure obligations in accordance with the DISTRICT’s Conflict of Interest Code.

District Initials \_\_\_\_\_

Consultant Initials \_\_\_\_\_

**OR**

By their initials next to this paragraph, DISTRICT and Consultant hereby acknowledge that Consultant is not a “consultant” for the purpose of the California Political Reform Act because Consultant’s duties and responsibilities are not within the scope of the definition of consultant in Fair Political Practice Commission Regulation 18701(a)(2)(A) and is otherwise not serving in staff capacity in accordance with the DISTRICT’s Conflict of Interest Code.

District Initials \_\_\_\_\_

Consultant Initials \_\_\_\_\_

**IN WITNESS WHEREOF** the parties hereto have executed this contract the day and year first hereinabove written.

ROSSMOOR COMMUNITY SERVICES  
DISTRICT

CONSULTANT

\_\_\_\_\_  
By: General Manager

\_\_\_\_\_  
J.C. Boushh, dba Design For Play

\_\_\_\_\_  
Taxpayer ID Number

Approved as to Form:

\_\_\_\_\_  
General Counsel

**J.C. BOUSHH DBA DESIGN FOR PLAY**

**Exhibit 'A'**

**SCOPE OF SERVICES**

Consultant agrees to perform the following services on Client's behalf:

**PLAYGROUND PLAN CONSULTING**

1. Provide plans for creating a play space that meets various development levels of play while meeting ADA and ASTM safety requirements
2. Obtain competitive quotes from several playground companies
3. Develop specifications for ADA surfacing
4. Coordinate a community design day with District staff
5. Give direction to District staff for U.S. Communities (or similar) registration to prevent bidding requirements for purchase of equipment or ADA surfacing
6. Attend Board meetings or consult meetings as necessary (up to ten)
7. Respond to unlimited inquiries regarding the scope of project
8. Coordinate the purchase of equipment with staff

**BID PHASE**

1. Provide bid packages for construction aspect
2. Award contract to lowest responsible bidder

**CONSTRUCTION PHASE**

1. Schedule and oversee project completion in a timely manner
2. Communicate all aspects of construction with District staff

**PLAYGROUND SAFETY AUDIT**

1. Will provide playground audit (required by State law) within 24 hours of equipment and surfacing installation

**TIME OF PERFORMANCE**

1. Project shall commence no later than January 1, 2014 and be complete by February 17, 2014 with the playground audit taking place no later than February 18, 2014 unless time of performance is extended in writing and approved by both parties
2. Playground audit report to be received by the District no later than 48 hours following the Audit.

**TERM OF AGREEMENT**

1. This agreement shall conclude following the submission of the playground audit report unless extended in writing and approved by both parties

## EXPENSES

1. Consultant shall present District with quotes for the following prior to work being performed. If approved, District shall reimburse Consultant for the following expenses that are directly attributable to work performed under this Agreement:
  - printing and reproduction if requested by client for presentations
  - computer services, and
  - other expenses resulting from the work performed under this Agreement if requested by client (with a change order only).
2. Consultant shall submit an itemized statement of Consultant's expenses. District shall pay Consultant within 30 days from the date of each statement.

# CURRICULUM VITAE

## JC BOUSHH

CPSI, Outdoor Play Environment Designer, & Play Consultant  
 NPCAI Playground Construction School Instructor  
 NPPS S.A.F.E. Certified  
 NPPS Early Childhood Outdoor Play Inspector  
 ECERS Certified  
 Kaplan Early Childhood Trainer  
 Certified Playground Safety Inspector Certification Committee  
 Head Start Body Start; Physical Activity Consultant and Grant & Provider Proposal Reviewer  
 Guest Blogger Peaceful Playgrounds Recess Blog  
 International Play Association/US Book Review Committee  
 Triax2010 Trained (ASTM F1292 Instrumentation)  
 I Am Moving, I Am Learning Trainer  
 Inclusive Play Environment Design Criteria Workgroup

## Design for Play

1079 Lyons Circle  
 Banning, CA 92220  
 Phone: (951) 922-3900  
 Fax: (951) 922-3939  
 Email: [info@jcboushhconsulting.com](mailto:info@jcboushhconsulting.com)  
 Web: [www.jcboushhconsulting.com](http://www.jcboushhconsulting.com)

## BOARD –COMMITTEE PARTICIPATION

International Playground Contractors Association, Past Board of Trustees Member  
 American Society for Testing and Materials International F15.29  
 NAEYC Play, Policy, & Practice Interest Forum, Technology Chair  
 Arrowhead Association for Education of Young Children, Past Board Member & Public Policy Chair  
 International Play Association, Board Member, Playground Liaison

## TRAINING (CPSI, DESIGN)

NRPA NPSI; National Playground Safety Institute Certification 2000-Current  
 NPPS; SAFE Certification  
 Boundless Playgrounds; Basic Training for the Playground Industry Professional  
 Boundless Playgrounds; Designing Play Environments for Children of All Abilities  
 NRPA 2002 Congress; Maintaining Child's Play  
 NRPA 2002 Congress; Playground Design  
 NRPA 2003 Congress; Beyond Access: Socially Inclusive Playgrounds  
 NRPA 2003 Congress; Relevance of Height, Child Development and Playground Safety  
 NRPA 2003 Congress; Planning Aquatic Playgrounds with Kids in Mind  
 CPRS District XI Educational Workshop 2003; Rubber Surfacing & the Latest in National Performance Equipment  
 Peaceful Playgrounds 2004; Peaceful Playgrounds Workshop  
 CPRS 2004 Training Conference; Playground Auditor Training  
 CPRS 2004 Training Conference; Playgrounds for Children of All Abilities  
 CPRS 2004 Training Conference; The Power of Outdoor Play  
 First 5 LA 2004; Creating the Outdoor Classroom  
 North Carolina State University 2004; Design for Active Childhoods



NHTSA 2004 Training Conference; [Planning Playgrounds to Support Educational Goals](#)  
 NHTSA 2004 Training Conference; [Creativity & the Whole Child at Play](#)  
 Dr. Lawrence Bruya 2004; [Lifelong Motor Development](#)  
 NRPA 2004 Congress; [Playgrounds & the ADA](#)  
 NRPA 2004 Congress; [Play Environments: Childhood Development vs. Regulation](#)  
 CHSA 2005; [Pacific Oaks College/Children's School, Early Childhood Environments Workshop](#)  
 CHSA 2005; [Putting the Passion Back in Outdoor Play](#)  
 CPRS 2005; [Tools to Address the "California Playground Conflict"](#)  
 Kaboom, [We Play, Workshop Entirely on Play](#)  
 CPRS 2006 Training Conference; [Got UAP? Universally Accessible Playground Designs](#)  
 CPRS 2006 Training Conference; [Good Moves for Today's Youth](#)  
 CPRS 2006 Training Conference; [Time for Playful Learning](#)  
 NPPS; [Playground Supervision Course](#)  
 CAEYC 2006; [Spaces for Children: Designing Classrooms, Play Yards, & Facilities that Promote Quality Care for Infants, Toddlers, & Preschoolers](#)  
 CAEYC 2006; [Inspirational Ideas to Encourage & Enhance the Outdoor Experience for Young Children](#)  
 National Center on Accessibility 2006; [Creating Accessible Play Areas](#)  
 Great Lakes ADA & Accessible IT Center 2006; [Playgrounds: Application of the ADA](#)  
 Great Lakes ADA & Accessible IT Center 2006; [Design Issues in Children's Environments](#)  
 American Enterprise Institute; [The Value of Play: A Forum on Risk, Recreation, & Children's Health](#)  
 NRPA 2006; [Outdoor Play Value: Realize the Power in Your Playground](#)  
 NRPA 2006; [ADA/ABA Accessibility Guidelines for Play Areas](#)  
 NRPA 2006; [Play Your Way to a Healthy Lifestyle](#)  
 NPPS; [Early Childhood Play Inspector's Course](#)  
 NAEYC 2006; [Building NAEYC-accredited Outdoor Learning Environments](#)  
 NAEYC 2006; [Innovative Outdoor Play Environments that Support Children of All Abilities](#)  
 NAEYC 2006; [Outdoor Spaces: More than Just Trike Paths, Climbers, & Sandboxes](#)  
 NAEYC 2006; [The Developmental Benefits of Play](#)  
 NAEYC 2006; [Expounding the Power of Play](#)  
 NPPS; [Playground Supervision Training for Elementary School](#)  
 NPPS; [Playground Maintenance for Front-Line Workers](#)  
 CPRS 2007; [Universally Accessible Playgrounds Yield Capitol](#)  
 CPRS 2007; [Playground Safety & the Law](#)  
 CPRS 2007; [The Developmental Benefits of Play](#)  
 CAEYC 2007; [Creating Natural Playscapes for the Soul](#)  
 IAP-US/TASP 2007; [How Big is the Pasture, Structuring Informal Environments to Facilitate Creative Play](#)  
 IAP-US/TASP 2007; [Burling Slip: An Innovative Public-Private Partnership & Paradigm](#)  
 IAP-US/TASP 2007; [Evolution and Diminution of Children's Play: On Saving Recess](#)  
 IAP-US/TASP 2007; [The Evolution of Play & Playgrounds in America & Their Relevance to Child Development](#)  
 IAP-US/TASP 2007; [Learning Through Play: Exploring Quality Play Environments](#)  
 IAP-US/TASP 2007; [Adventure Play Re-Imagined: Naturescapes, Hardscapes, or Both](#)  
 NRPA 2007; [Bringing Inclusive, Multigenerational Play to the Community](#)  
 NRPA 2007; [Designing Playgrounds for Enhanced Play Opportunities](#)  
 NRPA 2007; [Planning, Funding, & Building a New Playspace: The Community Build Approach](#)  
 NRPA 2007; [Playful City: How Can I Rally My Community](#)  
 NRPA 2007; [Integrating Art into Playgrounds](#)  
 IPA-Hong Kong 2008; [Managing Public Playgrounds: Strategies & Feelings](#)  
 IPA-Hong Kong 2008; [Evidence-Based Approaches to Teen Play Needs](#)  
 IPA-Hong Kong 2008; [Play for Health: Evidence-Based Approaches to Preschool Playgrounds](#)  
 IPA-Hong Kong 2008; [Physical & Sensory Development through Play at School](#)  
 IPA-Hong Kong 2008; [The Benefits of Improving School Grounds](#)

IPA-Hong Kong 2008; [Why & How Playground Safety Inspection are Done in Hong Kong](#)  
 IPA-Hong Kong 2008; [Impact Attenuation in Playground Surfacing](#)  
 IPA-Hong Kong 2008; [Sculptures for Play & Growth](#)  
 IPA-Hong Kong 2008; [Experimental Playgrounds](#)  
 IPA-Hong Kong 2008; [Natural Play Spaces](#)  
 IPA-Hong Kong 2008; [The Benefits of Risk in Children's Playgrounds](#)  
 IPA-Hong Kong 2008; [Children Need Risk](#)  
 IPA-Hong Kong 2008; [Designing for Preschool Play](#)  
 IPA-Hong Kong 2008; [Playground from a User's Perspective](#)  
 IPA-Hong Kong 2008; [Australian Primary School Playgrounds](#)  
 CPRS 2008; [Generation Play: The Future of Play, Play Equipment, & Parks](#)  
 CPRS 2008; [Growing Up Sedentary: Making Play Count](#)  
 CPRS 2008; [Creating Universally Accessible Outdoor Play Environments](#)  
 CAEYC 2008; [Building a Network of Outdoor Classroom Demonstration Centers](#)  
 NRPA 2008; [Laws, Risks, Fear and the Decline of Play](#)  
 NRPA 2008; [Imagination Playground: \(Re\)Introducing Loose Parts Into The Urban Play Experience](#)  
 NAEYC 2008; [Everybody Plays! Universal Designed Outdoor Play Environments](#)  
 NAEYC National Institute for Early Childhood Professional Development 2009; [Important Work at Play: How Stimulating Playground Design fires up Children's Brains & Their Communities](#)  
 NAEYC National Institute for Early Childhood Professional Development 2009; [Positive Effects of Natural Play & Nature](#)  
 NAEYC National Institute for Early Childhood Professional Development 2009; [Realizing the Power of Your Playground to Promote Physical Fitness & Overall Development of Young Children](#)  
 NAEYC National Institute for Early Childhood Professional Development 2009; [Implementing Best Practices of Designing Nature into Outdoor Play Environments](#)  
 Head Start Body Start 2009; [Enhancing Outdoor Playspaces](#)  
 NRPA 2009; [Where Do the Children Play?](#)  
 NRPA 2009; [Designing Natural Playgrounds: National Guidelines for Natural Play Areas](#)  
 NRPA 2009; [Play in the Urban Community](#)  
 NRPA 2009; [Maintaining Child's Play: The Importance of a Playground Maintenance Program](#)  
 CAEYC 2010; [Assessing & Transforming Play Yards into Outdoor Classrooms](#)  
 CAEYC 2010; [Before a Child is Hurt](#)  
 CPRS Region 4 Fall Mini-Conf; [Universal Playground Design: Everybody Play!](#)  
 NRPA 2010; [Impact Attenuation Standards & Practice Training](#)  
 NRPA 2010; [Playground Equipment Accessibility Standards & Guidelines: 2010 Update](#)  
 NAEYC 2010; [Natural Playgrounds: Creating Outdoor Spaces that Promote Child Development & Curriculum](#)  
 NAEYC 2010; [More Than Just Letting off Steam! Creating Quality Outdoor Play Environments](#)  
 Value of Play Conference 2011; [Fear of Liability & Safety Standards are Spoiling Play & Eliminating Play Opportunities Fact or Fiction](#)  
 CPRS 2011; [New Laws for Playgrounds & Spray Parks](#)  
 CPRS 2011; [Simplifying Playground Surfacing: Safety, Accessibility, Maintenance, & Play Value](#)  
 NAEYC 2011; [Strategies for Successful Development of Unique Play Spaces](#)  
 NAEYC 2011; [Creating Dynamic Outdoor Play Spaces for Preschoolers](#)  
 NAEYC 2011; [Does Your Outdoor Play Environment Match Your Goals of Your Indoor Classroom](#)

## **TRAINING (INSTALLATION)**

GameTime 2005; [GameTime Bonded Rubber Installer Training](#)  
 GameTime 2005; [GameTime Certified Installer Training Session](#)  
 NPCA 2005; [Playground Construction School](#)  
 Kompan 2005; [Kompan Installer Factory Certification Program](#)  
 NRPA 2007; [Demystifying the Playground Installation Matrix](#)

## **CHILD DEVELOPMENT/PLAY**

Chaffey College Spring 2006, *The Dynamics of Play*  
CAEYC 2006; *DAP, Play & the Brain-Explore how the Brain Really does Support DAP & Play*  
CAEYC 2006; *Documenting Children's Play with Developmental Profiles*  
CAEYC 2006; *Brain Development 101 for Early Childhood Educators*  
NAEYC 2006; *Yes, We are Playing in the Classroom: Making the Case for the Fundamental Link Between Play & Learning to Families & Administrators*  
NAEYC 2006; *Play, Development, & Early Education*  
Chaffey College Winter 2006; *Child Study and Observation*  
Care & Connections; *Early Childhood Environment Rating Scale Training*  
Chaffey College Spring 2007; *Curriculum Theory I*  
Chaffey College Spring 2007; *Brain Research and its Implications for Classroom Teaching*  
First Five Riverside; *Brain Development Workshop*  
CAEYC 2007; *Helping Minds Develop: Using Brain Research to Create Supportive Environments*  
CAEYC 2007; *Extending Play: An Examination of Useful Skills and a Teachers Thought Process*  
Pat Wolfe Ed.D.; *The Amazing Developing Brain*  
IAP-US/TASP 2007; *The Development of Potential Conflict in Play*  
IAP-US/TASP 2007; *Creative Play Props to Enhance Learning*  
IAP-US/TASP 2007; *Barriers to Playful Learning*  
IAP-US/TASP 2007; *Supporting Action with Research on the Status of Play in Early Childhood*  
IAP-US/TASP 2007; *National Campaign to Restore Play in Kindergarten & Preschool*  
IAP-US/TASP 2007; *Teacher Education to Foster Understanding Block Play*  
IAP-US/TASP 2007; *Current Use of Revised Knox Preschool Play Scale*  
IAP-US/TASP 2007; *Play as Emotional Survival*  
IAP-US/TASP 2007; *A Case Study of Recess Elimination in Texas*  
IAP-US/TASP 2007; *Toy Affordance, and Brain Development: Hints from Research*  
Pat Wolfe Ed.D.; *Training of Trainers Workshop, Brain Matters: Translating Research to Classroom Practice*  
Bev Bos; *Good Stuff for Kids*  
Children's Network Conference; *Dr. Bruce Perry*  
Punished By Rewards; *Alfie Kohn*  
Chaffey College Winter 2007; *Health & Safety of the Young Child*  
Chaffey College Winter 2007; *The Child in a Multicultural Society*  
IPA-Hong Kong 2008; *Play & Changing Lifestyles; Sue Palmer*  
IPA-Hong Kong 2008; *Play & Modernization; Prof.; Guat-tin Low*  
CAEYC 2008; *Brain Appropriate Practices*  
CAEYC 2008; *Revolution! Moving Hearts of Policy-Makers and Parents Towards Valuing Play*  
Chaffey College Spring 2008; *Curriculum Theory II*  
NAEYC 2008; *Advocating for Play*  
NAEYC 2008; *Let them be Kids: Parental Views of Play*  
NAEYC 2008; *Play Dialects: Teasing out Tension Points in the Research & Application of Play*  
NAEYC 2008; *Restoring Play: Lessons Learned from Professional Play Workers*  
NAEYC 2008; *Understanding Play Deprivation: the Causes, Consequences, & Remediation*  
Kaboom Webinar; *Why Play Matters*  
Kaboom Webinar; *Benefits of Nature Play*  
Alliance for Childhood; *Conversation on Playwork*  
NAEYC National Institute for Early Childhood Professional Development 2009; *Your Brain on Play, Dr. John Medina*  
NAEYC National Institute for Early Childhood Professional Development 2009; *From Plato to Play-Doh: Investigating the History of the Study of Play*  
Dr. David Elkind; *Playing to Learn: How Play Enhances Cognitive Development"*  
CAEYC 2010; *Caregiving with the Brain in Mind*  
NAEYC 2010; *Outdoor Play: Examples of Learning in Captivating Scandinavian & American Outdoor Child Care Environments*

NAEYC 2010; *Clearing Away Rubble from the Wellspring: Making Room for Play in the Lives of Children*  
HSBS 2011; *I Am Moving, I Am Learning Facilitator Trainer*  
Value of Play Conference 2011; *Young Children Learn Through Authentic Play in Play in a Natural Outdoor Classroom*  
NAEYC 2011; *Creating the Outdoor Classroom*

## AWARDS

California State Assembly; *Certificate of Recognition*  
CACM; *Certificate of Appreciation*  
CAI; *Certificate of Appreciation*  
Playgrounds for Palestine; *Certificate of Appreciation*  
NPCAI; *Trustee Service Recognition*

## PUBLICATIONS

*"Managing Playground Maintenance"* April, 2001 CAI Around Town  
*"Playground Safety for Preschoolers: Parts 1-3"* Spring 2001 ACSI Northern California/Hawaii Regional News, & PACE The Pacesetter  
*"Playground Safety & Maintenance"* August 2002 CACM Maintenance VI Recreational Facilities Equipment/Pools  
*"The Natural Play Environment: Fostering the Values of Play"* September 2005 ACSI Christian Early Education  
*"Travels Around the Playground"* The Playbook  
*"The Brain Value of Play"* Goric Play Times Vol. 2 Issue 1 March 2007  
*"The Natural Play Environment: Fostering the Values of Play"* ACSI Christian School Education Volume 11 Number 4 2007-2008  
*"Playgrounds in the Electronic Village: The Future of Play"* IPA/USA Quarterly Summer 2008  
*"Play Equipment – It's all in the Mind"* IPEMA E-Newsletter Volume 2, Issue 3  
*"The Climbing Trees of the Mind"* Kaboom Web Site ([www.kaboom.org](http://www.kaboom.org)); Campaign for Play September 2008  
*"Limitation on the Playground: Learning & Motor Skills"* Kaboom Web Site ([www.kaboom.org](http://www.kaboom.org)); Campaign for Play November 2008  
*"Designing Play Environments for the Whole Child"* Religious Products News, December 2008  
*"Perspectives of Play in a Palestine Refugee Camp"* IPA/US Quarterly Winter 2009  
*"Scientist on the Playground"* Kaboom Web Site ([www.kaboom.org](http://www.kaboom.org)); Campaign for Play July 2009  
*"Loose Parts the Key to Creativity on the Playground"* Head Start Body Start, HSBS Heads Up! July 2009  
*"The Neuroscience of Adventure Play"* Playwords Autumn 2010 Vol. 42, Common Threads  
*"Climbing on the Playground and its Links to the Brain"* The Playground Insider August 2010  
*"The Benefits of Risk on the Playground"* The Playground Insider July 2010  
*"Got Play? The Loss of Children's Free-Play in America"* The Playground Insider September 2010  
*"The Neuroscience of the Imagination Playground"* Kaboom Web Site ([www.kaboom.org](http://www.kaboom.org)) March 2010  
*"The Benefits of Risk on the Playground"* " Head Start Body Start, HSBS Heads Up! July 2010  
*"The Bumps & Bruises of Child's Play"* Peaceful Playground Recess Blog October 2010  
*"When I was Allowed to Play by My Parents"* Peaceful Playground Recess Blog October 2010  
*"Reflections on Goofing Off"* Peaceful Playground Recess Blog August 2010  
*"Failure the Foundation for Success"* Peaceful Playground Recess Blog August 2010  
*"Keeping Play Novel & Complex"* Peaceful Playground Recess Blog August 2010  
*"Do Kid's Need to be Taught How to Play?"* Peaceful Playground Recess Blog August 2010  
*"When Did Play Become A Crime?"* Peaceful Playground Recess Blog July 2010  
*"The Architecture of Recess"* Peaceful Playground Recess Blog July 2010

“**Recess: It's Role in Behavior and Academics**” Peaceful Playground Recess Blog July 2010  
“**Physical Activity: The Brain's Fuel**” Peaceful Playground Recess Blog July 2010  
“**Pushing the Envelope of Playground Design with Risk and Challenge**” IPEMA E-Newsletter Winter 2010

## **CONFERENCE PRESENTATIONS**

California Department of Social Services, Community Care Licensing Division  
Association of Christian School International  
Lutheran Educators Conference, Southern Region CA  
California Association for the Education of Young Children  
American Camping Association  
Growing Teachers to Grow Kids  
Tutor Times Learning Centers, LLC Franchises  
Community Associations Institute  
California Head Start Association  
The Professional Association of Childhood Education  
California Association of School Business Officials  
County of Orange, Regional Park Operations; Playground Maintenance  
Kids Included Together, San Diego  
Western College Physical Education Society  
San Diego Association for the Education of Young Children  
Child Action Inc.  
California Association of Private Special Education Schools  
Special Needs Advisory Project, “A Place for Every Child: Inclusive Child Care”  
National Association of Recreation Resource Planners  
National Association of State Outdoor Recreation Liaison Officers  
California Association of Community Managers  
First 5 Kern  
Madera Child Care Resources & Referral  
Northern California Early Childhood Education Conference  
CPRS Districts XI, XIII, & XIV  
NRPA; National Institute on Recreation Inclusion  
California Child Care Resource & Referral Network  
California Association of Private School Organizations  
Los Angeles City Housing Authority, Maintenance Staff Training  
Etiwanda Unified School District, Maintenance Staff Training  
California Landscape Contractors Association  
California & Pacific Southwest Recreation & Park Training Conference  
NPCAI Playground Construction School  
Chaffey College Child Development Department  
CPRS District X  
Celebrating the Creativity of Childhood Conference  
International Play Association-USA/Canada The Association for Study of Play 2007 Conference  
U.S. Virgin Islands Head Start (St. Thomas & St. Croix)  
Hemet USD State Preschools  
Georgia Smart Start Playground Symposium  
17<sup>th</sup> International Play Association World Conference 2008 Hong Kong  
The Association for the Study of Play International Conference  
The Community Build Association Conference  
California Early Childhood Mentor Program  
Pacific Oaks College  
Cal. Poly. Pomona  
California First 5 Association  
Bev Bos Good Stuff for Kids Conference 2008

California School Board Association  
National Association for the Education of Young Children  
Kaboom  
CPRS Region 5  
Playground for Palestine Gala Keynote  
University of La Verne  
First 5 Fresno County  
NAEYC National Institute for Early Childhood Professional Development  
Association for Childhood Education International  
Head Start Body Start  
San Diego County Offices of Education  
The Conference on the Value of Play  
I Am Moving, I Am Learning

### **CONFERENCE TRAINING TITLES**

“Playground Safety & Inspections”  
“Peaceful Playgrounds: How to Create Playgrounds that Really Work”  
“Planning, Design, & Fundraising for your New Playground”  
“The Last Steps in Finalizing your Playground”  
“Playground Liability, Planning, & Grant Writing”  
“Let’s Protect Children from Solar Assault”  
“Final Steps on Protecting your New Playground”  
“Playground Design: Designing for Children’s Core Play Values”  
“Inclusive Play; Going Beyond the ADA Playground Guidelines”  
“The Play Behavior Framework: Designing for Children’s Play”  
“Playground Maintenance”  
“The Developmental Benefits of Play”  
“Playground, Job Completion”  
“Is A Risk Free Playground Beneficial to A Child’s Developmental Needs?”  
“Designing Playgrounds to Meet the Needs of Today’s Wired Child”  
“Designing Innovative NAEYC Accredited Outdoor Play Environments”  
“Recess and it’s Effect on Brain Development”  
“Practical Strategies for Implementing a Play-Based Curriculum”  
“The Dynamics of Play”  
“Brain Development: Applications to the Classroom”  
“Playground Supervision and Maintenance”  
“Playground Safety SAFE Model”  
“Designing Playgrounds to Affect Brain Development”  
“Playground Safety Revisited”  
“Playgrounds in the Electronic Village: The Future of Play”  
“Play & Mental Health”  
“The Early Childhood Brain”  
“Mythbusters: Recess, Mental Health, & Brain Development”  
“Playground Construction: Putting all the Pieces Together”  
“The Value of Play”  
“The Value of Playgrounds”  
“Healthy Playgrounds, Healthy Brain Development”  
“Perspectives of Play in a Palestine Refugee Camp”  
“The Serious Need for Play”  
“Mythbusters: Play, Mental Health, & Brain Development”  
”Designing Early Childhood Environments”  
“Loose Parts on the Playground”  
“Play, Risk, & Learning”  
“Is Your Playground Surfacing Compliant?”



“Creating the Outdoor Classroom with Your Existing Play Area”  
“Risk-Taking on the Playground: It’s Role in Play, Development, & Liability”  
“Playground Safety Guidelines & Nature Playgrounds”

## **REFERENCES**

(Private Facility) Rise & Shine Preschool, Newhall, CA  
Michelle DuPrey, Director (661) 259-0407

(Public Park Agency) Orange County Harbors Beach & Parks, Irvine, CA  
Tom Klems, Park District Supervisor (714) 973-6862

(Public Housing Agency) Housing Authority of the City of Los Angeles, Los Angeles, CA  
Patrick Choy, Project Manager, (213) 252-4253

(Public School District) Santa Barbara Unified School District, Santa Barbara, CA  
Bruce Chavez, Facilities Maint. (805) 963-4331

## **PROFESSIONAL ORGANIZATIONS**

National Recreation and Park Association  
California Park and Recreation Society  
International Playground Contractors Association  
International Play Association/USA  
ASTM International  
National Association for the Education of Young Children  
International Playground Equipment Manufacturers Association

## **APPEARANCES & INTERVIEWS**

CBS News Special Assignment; “Playground Peril” April 2003  
Clear Channel Radio; “Fresno Outdoor Play Initiative” August 2008  
Kaboom Webinar; “Play & Children’s Health: The Value of Playgrounds” October 2008  
Kaboom Webinar; “Playgrounds, Mental Health, & Brain Development” December 2008  
Kaboom Webinar; “Designing Early Childhood Environments” July 2009  
Kaboom; “Play at Your Own Risk” January, 2010  
Peaceful Playgrounds; “The Value of Recess” October, 2010  
Peaceful Playgrounds; “The Neuroscience of Recess” August, 2010  
Head Start Body Start; “Loose Parts on the Playground” June, 2010  
Kaboom; “Recess: It’s Child’s Play” October, 2010

## **VOLUNTEER EXPERIENCE**

KABOOM; Community Playground Builds, Build Captain  
Editor, [The Playground Connection](#)  
Playgrounds for Palestine; Playground Build, Nahr el Bared, UN Refuge Camp, Lebanon

JC Boushh is a recognized expert in the field of playground safety, natural play environments and inclusive playground design. He has lectured worldwide as well as authored numerous articles on playground safety, developmental benefits of play, and has a deep commitment to preserving all children’s right to play. He is the head designer for Design for Play, and serves as an outdoor environment project manager, play consultant specializing in designing for children’s developmental needs through play, and a third-party playground inspector.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-3**

**Date:** November 13, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** FIRST AMENDMENT TO LANDSCAPING PROFESSIONAL SERVICES AGREEMENT

**RECOMMENDATION:**

Authorize General Manager to execute a first amendment to Professional Services Agreement with ValleyCrest Landscaping Services, Inc. to provide landscaping services for the District's parks and other facilities.

**BACKGROUND:**

Landscaping services for the District are currently provided by ValleyCrest Landscaping Maintenance. The current term of the Agreement is for two years with an option for three (3) one (1) year extended terms. The original term will expired in December, 2012.

Attached is an Extended Term Professional Services Agreement which contains the contractor's proposal providing landscaping services for an additional year. The service provided by ValleyCrest has been of good quality and the pricing has been competitive. The General Manager has met with ValleyCrest and they have agreed to maintain their original bid price of \$70,800 per annum. Their staff provides adequate work hours for a level of service commensurate with Rossmoor's community standards.

**ATTACHMENTS:**

1. First Amended Professional Services Agreement- ValleyCrest Landscaping Services, Inc.
2. Amendment No.1 to Professional Services Agreement- ValleyCrest Landscaping Services, Inc.





November 7, 2012

Henry Taboada  
Rossmoor Community Services  
3001 Blume Dr  
Rossmoor, CA 90720

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1960 South Yale Street  
Santa Ana, California 92704  
tel: 714.546.7843  
fax: 714.546.7295  
[www.valleycrest.com](http://www.valleycrest.com)

Dear Henry,

Per our discussion on Monday, November 5<sup>th</sup> regarding 2012-2013 service agreement, this letter is to confirm that the terms and conditions of our agreement will remain the same.

We appreciate your business and we look forward to providing you excellent service now, and in the years to come. Please feel free to contact our offices at 714-546-7843, with any questions or concerns. You may also reach me at 949-939-4392.

Please sign below as acknowledgement of 2012-2013 agreement, thank you.

\_\_\_\_\_  
Henry Taboada

\_\_\_\_\_  
Joseph Controneo

**AMENDMENT NO. 1 TO AGREEMENT FOR LANDSCAPE MAINTENANCE SERVICES BETWEEN ROSSMOOR COMMUNITY SERVICES DISTRICT AND VALLEY CREST LANDSCAPE MAINTENANCE, INC.**

This Amendment No. 1 (“Amendment”) to the Professional Services Agreement for landscape maintenance services is made and entered into this \_\_\_\_ day of November, 2012 by and between the Rossmoor Community Services District (“District”) and ValleyCrest Landscape Maintenance, Inc. (“Contractor”).

RECITALS

WHEREAS, on December 14, 2010, District and Contractor entered into Professional Services Agreement for landscape maintenance services (the “Agreement”);

WHEREAS, the Agreement is set to expire on December 13, 2012;

WHEREAS, District and Contractor desire to amend the Agreement to provide for a one year extension of the term;

WHEREAS, at the November 13, 2012 regular meeting of the District’s Board of Directors, the Board voted to authorize the General Manager to execute an amendment providing for a one-year extension of the Agreement;

NOW THEREFORE, in consideration of the mutual promises, covenants, and conditions set forth herein and in the Agreement amended hereby, the parties agree as follows:

1. The term of the Agreement is hereby extended to and through December 13, 2013.
2. All terms and conditions of the December 14, 2010 Agreement that have not been amended by this Amendment shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed and entered into this Amendment as of the date first written above.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**VALLEY CREST LANDSCAPE MAINTENANCE, INC.**

By: \_\_\_\_\_  
Henry Taboada  
Consulting General Manager

By: \_\_\_\_\_  
Danny McNamara  
Regional Manager