

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board Agenda Package

**August 14, 2012**

PUBLIC COPY

# TABLE OF CONTENTS



|          |  |
|----------|--|
| <b>A</b> | <b>AGENDA 08.14.12</b>   |
| <b>B</b> | A-4a.– OC Sheriff Lt. Robert Gunzel Re: Quarterly Crime Stats                                      |
| <b>C</b> | A-4b.– Southern California Gas Co. Project Manager, Mr. Paul Simonds Re: Wireless Gas Meters       |
| <b>D</b> | D-1– General Manager Report on Grand Jury Report Re: Transparency                                  |
| <b>E</b> | D-2–General Manager Report on Governance   |
| <b>F</b> | D-3 – General Manager Report on Rossmoor Signage Project   |
| <b>G</b> | E-1a.– Minutes: Regular Board Meeting of July 10, 2012   |
| <b>H</b> | E-2– June 2012 Revenue & Expenditure Report  |
| <b>I</b> | E-3– Quarterly Status Report   |
| <b>J</b> | H-1 – Agreement w/West Coast Electric for Electrical Repairs to Rush Park Auditorium               |
| <b>K</b> | H-2– Recreation Department Annual Report to the Board  |
| <b>L</b> | K-1– Public Employment: Pursuant to Government Code Section 54957. Title: District General Manager |
| <b>M</b> |  |
| <b>N</b> |  |
| <b>O</b> |  |
| <b>P</b> |  |
| <b>Q</b> |  |
| <b>R</b> |  |
| <b>S</b> |  |
| <b>T</b> |  |
| <b>U</b> |  |
| <b>V</b> |  |
| <b>W</b> |  |
| <b>Y</b> |  |
| <b>Z</b> |  |

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

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, August 14, 2012  
7:00 p.m.**

---

**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
  - a. OC Sheriff Lt. Robert Gunzel re: Quarterly Crime Statistics
  - b. Southern California Gas Co. Project Manager, Mr. Paul Simonds re: Wireless Gas Meters.

**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. GENERAL MANAGER REPORT ON GRAND JURY REPORT RE: TRANSPARENCY.
2. GENERAL MANAGER REPORT ON GOVERNANCE.

3. GENERAL MANAGER REPORT ON ROSSMOOR SIGNAGE PROJECT.

**E. CONSENT CALENDAR**

1. MINUTES:

a. Regular Board Meeting of July 10, 2012.

2. JUNE REVENUE AND EXPENDITURE REPORT.

3. QUARTERLY STATUS REPORT.

Note: Quarterly Tree Report is deferred until a Tree Consultant is selected.

*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 -None**

**H. REGULAR CALENDAR**

1. AGREEMENT WITH WEST COAST ELECTRIC FOR ELECTRICAL REPAIRS TO RUSH PARK AUDITORIUM.

2. RECREATION DEPARTMENT ANNUAL REPORT TO THE BOARD

**I. GENERAL MANAGER ITEMS**

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

**J. BOARD MEMBER ITEMS**

*This part of the Agenda is reserved for Board members to request that specific items be placed on a future Agenda. The Board may not discuss or take action on items that are not on the Agenda.*

**K. CLOSED SESSION**

1. PUBLIC EMPLOYMENT

Pursuant to Government Code Section 54957

Title: District 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 August 14 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 8-10-12

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF AUGUST 14, 2012

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

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

- a. OC County Sheriff Lt. Rob Gunzel re: Quarterly Crime Statistics.
- b. Mr. Paul Simonds, Project Manager, Southern California Gas Co.

**ATTACHMENTS:**

1. Quarterly Crime Statistics-2<sup>nd</sup> Quarter 2012.
2. Southern California Gas Co. Materials on Wireless Meters.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4 a.**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF AUGUST 14, 2012

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

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

- a. OC County Sheriff Lt. Rob Gunzel re: Quarterly Crime Statistics.

**ATTACHMENTS:**

1. Quarterly Crime Statistics-2<sup>nd</sup> Quarter 2012.





# Orange County Sheriff's Department

## Rossmoor Quarterly Report 2012 - 2nd Quarter

### Crime Trends - Yearly Comparison

| Type of Report | 2007      | 2008       | 2009       | 2010*       | 2011        | 2012       |
|----------------|-----------|------------|------------|-------------|-------------|------------|
| 211            | 4         | 1          | 1          | 3           | 3*          | 1          |
| 245            | 1         | 3          | 0          | 0           | 1           | 0          |
| 459C           | 4         | 5          | 2          | 2*          | 2           | 2          |
| 459R           | 29        | 26         | 18         | 30*         | 33          | 21*        |
| 459V           | 21        | 24         | 15         | 22          | 27          | 10         |
| 487            | 12        | 21         | 21         | 12          | 22          | 12         |
| 488            | 15        | 20         | 39         | 37*         | 50          | 14         |
| 594            | 12        | 19         | 9          | 7           | 26          | 21         |
| 594G           | 0         | 3          | 5          | 5           | 0           | 0          |
| 10851          | 0         | 0          | 0          | 0           | 6           | 1          |
| RecStln        | 0         | 0          | 0          | 0           | 2           | 1          |
| <b>TOTAL</b>   | <b>98</b> | <b>122</b> | <b>110</b> | <b>121*</b> | <b>172*</b> | <b>83*</b> |

\*Includes Attempts

### Violent Crimes of Interest

There was one reported violent crime during the 4th Quarter of 2011.

#### PENAL CODE LEGEND

- 211—Robbery
- 245—Assault with a deadly weapon
- 459—Burglary
- 487—Grand Theft
- 488—Petty Theft
- 594—Vandalism
- 10851—Stolen Vehicle

### Response Times

| Priority | 2nd Quarter 2011 Averages |                   |              | 2nd Quarter 2012 Averages |                   |              |
|----------|---------------------------|-------------------|--------------|---------------------------|-------------------|--------------|
|          | Dispatched On-Scene       | Received On-Scene | # of Records | Dispatched On-scene       | Received On-Scene | # of Records |
| 1        | 0:05:29                   | 0:07:25           | 5            | 0:02:38                   | 0:04:33           | 6            |
| 2        | 0:06:27                   | 0:11:10           | 117          | 0:04:39                   | 0:09:25           | 167          |
| 3        | 0:08:55                   | 0:17:28           | 215          | 0:06:10                   | 0:13:43           | 262          |
|          | <b>0:08:01</b>            | <b>0:15:08</b>    | <b>337</b>   | <b>0:05:32</b>            | <b>0:11:56</b>    | <b>435</b>   |

**Summary:** Compared to 2nd Quarter of 2011, the Dispatched On-Scene time decreased by 56 seconds for Priority 1 calls, decreased 1 minute and 48 seconds for Priority 2 calls, and decreased 2 minutes and 55 seconds on Priority 3 calls. The Received On-Scene time for Priority 1 calls decreased by 2 minutes and 25 seconds, Priority 2 calls decreased by 1 minute and 45 seconds, and Priority 3 calls decreased by 3 minutes and 45 seconds.



# *Orange County Sheriff's Department*

## Rossmoor Quarterly Report 2012 - 2nd Quarter

### *Monthly Summary of Crimes*

#### April 2012

- A robbery occurred on the corner of Bellawood Road and Walker Lee Drive. The victim was standing listening to their ipod with headphones when suspect grabbed the ipod and ran off.
- There was a residential unforced entry on Ruth Elaine, entry was made though an unsecured rear window. Loss included IMac computer and cash.
- Victim forgot to pick up their wallet from a sports bar, loss was \$1,000 in cash.
- One burglary on Montecito from an unsecured vehicle parked in a carport. Loss of a duffle bag, miscellaneous boyscout equipment, dell pc tower, paint ball gun, fishing tackle box, two fishing poles and a boogie board.
- There were two acts of vandalism in April. On Druid Lane, eggs were thrown at a residence and the car parked on the driveway. A vehicle on Coleridge Drive was scratched

#### May 2012

- On Christy Lane, there was an attempted burglary. The suspect pried open a rear door which led to a second door. Suspect was unable to go through the second door leading into residence, no loss occurred.
- There were three residential burglaries with forced entry.
  - Forced entry was made through a back door on Marth Ann, however there was no loss.
  - On Walker Lee, forced entry was made though a side kitchen door. Loss of jewelry, silver coins, and cash.
  - On Yellowtail Drive, entry was made through a rear door, loss included a gun and jewelry.
- One residential burglary on Kempton with no signs of forced entry. Suspect used the garage remote opener which was in an unsecured vehicle. House alarm was triggered and suspect fled. No loss.
- There were seven vehicle burglaries.
  - The 3rd row seats were taken from two vehicles, one parked on Salmon Drive and the other on Tucker Lane. One of them had no signs of forced entry and the other entry was made through a damaged door.
  - Three unsecured vehicles were burglarized on Bradbury, Wallingsford, and Quail Rd, loss of ipod, sunglasses and cash, stereo face plate.
  - On Bakersville, the catalytic converter was removed from the vehicle
  - On Knoll Drive, a vehicle was burglarized, victim not sure if the vehicle was secured. Loss of wallet, IDs, credit cards, cash.
- An unsecured bicycle was taken from the front porch of a residence on Kittrick Drive.
- There were three acts of vandalism in May.
  - On Orangewood, eggs were thrown at a vehicle parked on the driveway.
  - Water balloons were thrown through an open window on Christy Lane.
  - On Bostonian Drive, the rear window of a vehicle was broken.

#### June 2012

- There were three residential burglaries which were unforced.
  - Suspect entered an unsecured room in an assisted living facility, loss of cash.
  - On Copa De Oro entry was made through an unsecured rear window. Loss included cash, ipad, iphone, gold jewelry, laptops, and gold coins.
  - Suspect walked through the unsecured front door on Loch Lomond Road, loss included purse, and Mont Blanc pens.
- Two burglaries occurred.
  - On Druid Lane, a credit card was missing, victim unsure where the crime occurred.
  - Unsecured property was taken from Rossmoor Elementary school, loss of two distribution boards.
- There were four acts of vandalism.
  - On Wembley and Kensington Road, the tires of two vehicles were punctured.
  - The windshield of a vehicle was smashed on Cortese
  - Four light posts were damaged at an apartment complex on Montecito.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4 b.**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF AUGUST 14, 2012

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

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

b. Mr. Paul Simonds, Project Manager, Southern California Gas Co.

**ATTACHMENTS:**

1. Southern California Gas Co. Materials on Wireless Meters.



# ADVANCEDmeter

---

## PROJECT OVERVIEW

ROSSMOOR  
August 2012

# What is the Advanced Meter Project?

- California Public Utilities Commission (CPUC) decision received in April 2010 authorizing \$1.05 billion to upgrade approximately 6 million existing natural gas meters with a wireless communication device by 2017
- Automatically reads and securely transmits hourly gas usage information on a “next day” basis
- Provides more detailed information to help customers better control energy use and costs
- SoCalGas employees will perform installations



*PHOTOS FOR DISCUSSION PURPOSES ONLY*

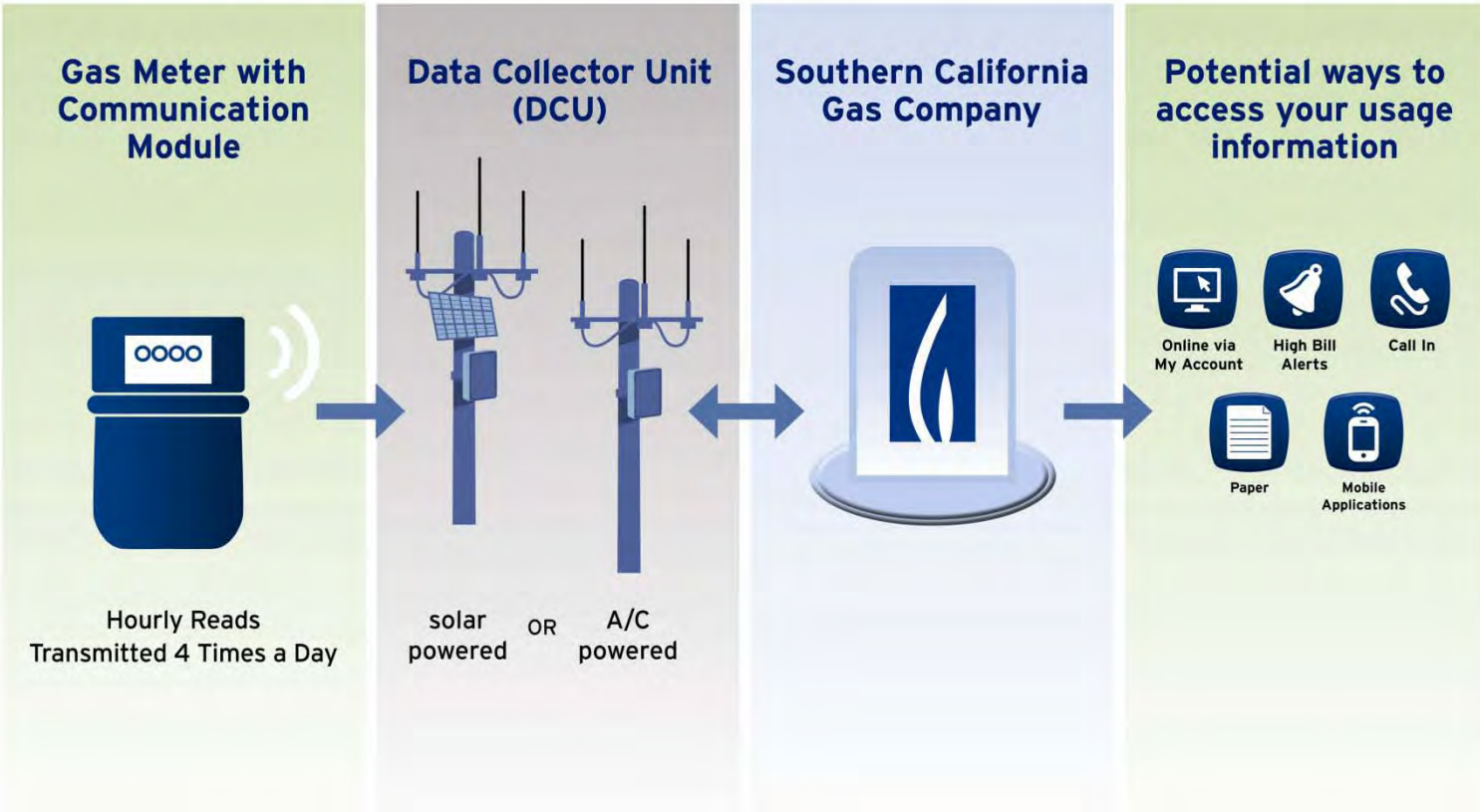
# How Does it Work?

*Gas usage is still recorded in the traditional way, it's a new wireless communication device that transmits the information electronically*



- Does not change the functionality of the gas meter; No remote connect / disconnect capabilities
- Device is **off** most of the time
- Securely transmits 12 hours of data 4 times per day to a Data Collector Unit (total “on” time is less than 2 minutes per year)
- **Battery-powered**
- Does not communicate with other meters
- Does not communicate with appliances in the home

# How is the information transmitted?



# About the Communication Network – Data Collection Units (DCUs)



**PHOTO FOR DISCUSSION PURPOSES ONLY**  
*Final Product Will Depend on Local Conditions*

- Installing approximately 4,000 DCUs throughout SoCalGas' service territory beginning early 2012 (One needed in Rossmoor)
- Mostly pole mounted 30 feet or higher (no overhead lines)
- Solar Powered
- 24" H x 15.5" W x 9" D
- Total weight is 80 lbs
- Licensed 450 MHz frequency from meter to DCU; 900 MHz frequency from DCU to SoCalGas
- Built-in Redundancy: advanced meters will communicate with two to three DCUs



# High Level Timeline

- ★ Milestone
- Planning
- Implementation

## Network Installation

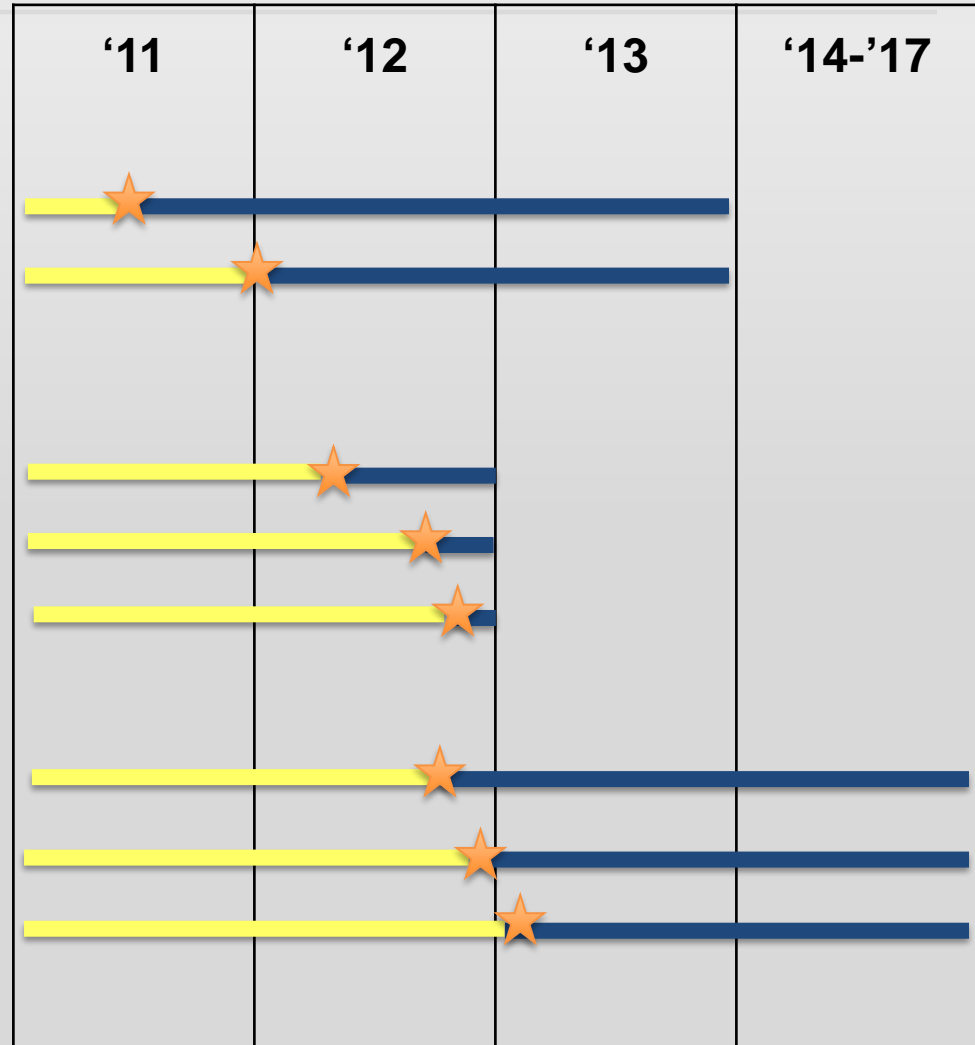
- Outreach and Briefings (Begin May '11)
- Install Communication Network (Begin Q1 '12)

## End-to-End Test (Early Module Installation)

- Community Outreach (Begin Q2 '12)
- Customer Notification (Begin Q3 '12)
- Early Installation (Begin Q4 '12)

## Mass Installation

- Community Outreach (Begins Q4 '12)
- Customer Notification (Begins Q1 '13)
- Mass Installation (Begins Q1 '13)

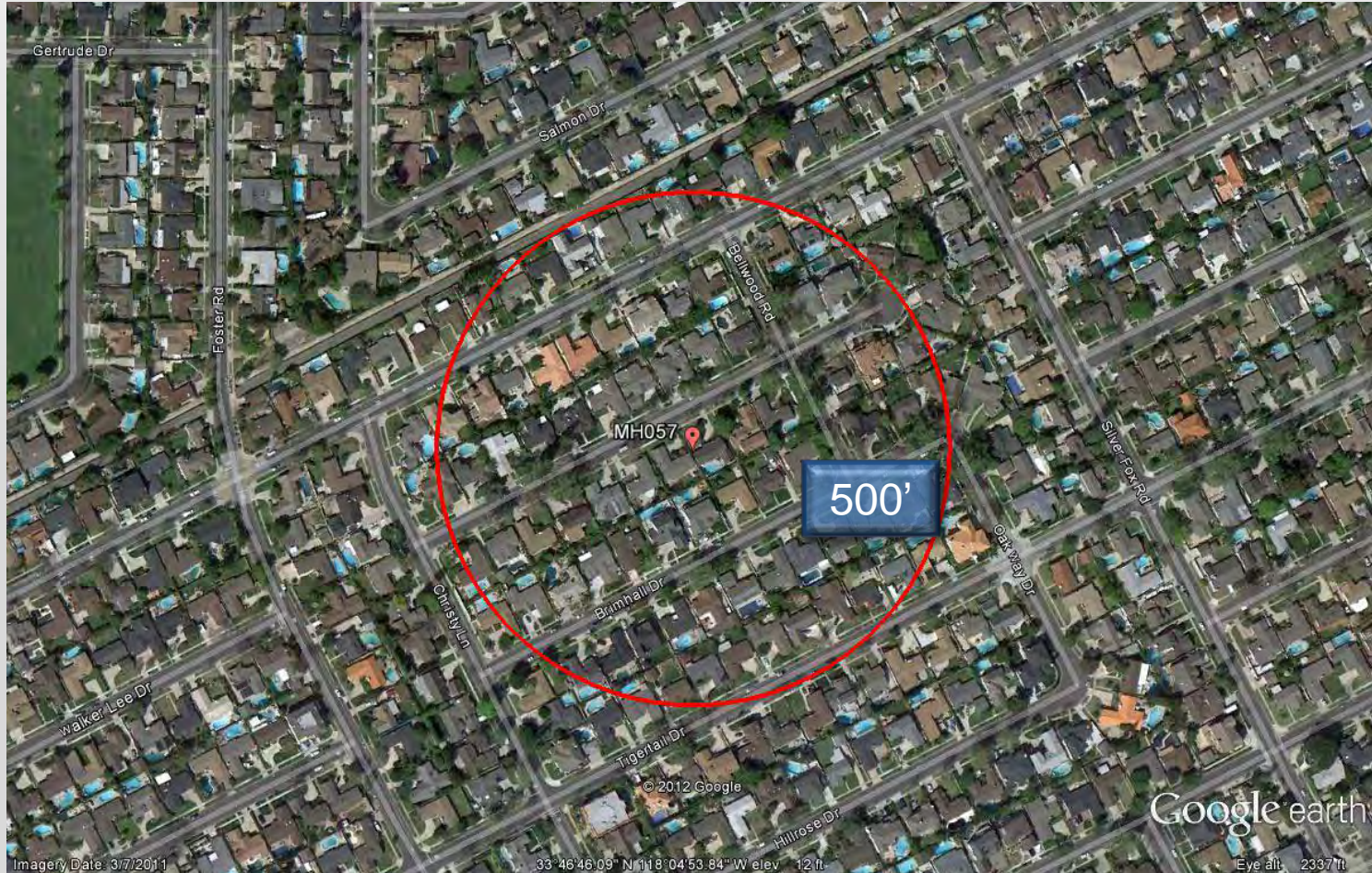


# Rossmoor

---

- SoCalGas cannot attach its equipment associated with the Advanced Meter Project to SCE poles.
  - pole heights
  - overhead lines
  - age/condition of poles
  - cost
- For the necessary DCU in Rossmoor, SoCalGas will be installing one new 35ft. steel pole
  - Side parkway on Christy Lane between Brimhall and Walker Lee in public right of way
  - Directly across from 12681 Christy Lane (Longitude: 33.778627, Latitude 118.08316).

# Rossmoor



**2968 Walker Lee Dr, Los Alamitos, CA 90720-5243**

# Rossmoor



# Rossmoor



# Community Outreach Efforts

---

- **Phase 1: Communication Network Installation Outreach**

*SoCalGas' local outreach efforts include notifying customers within the geographic area where DCUs will be installed*

*Residents from six "impacted" homes near the installation area have been notified (letter & project fact sheet) about the project and were invited to this evening's meeting for more information.*

- **Phase 2: Advanced Meter Installation Outreach**

*SoCalGas' will implement local community outreach and customer communication to prepare customers for advanced meter installation*

# Phase 2: Local Communication & Community Outreach

## 90 to 60 Days Prior to Installation:

Briefings with Local Elected Officials, Community Leaders, Chambers, etc.

## 60 to 30 Days Prior to Installation:

Local Community Involvement & Events

## 30 Days Prior to Installation:

Customer receives notification letter  
*(geographically distributed)*

## Installation Day:

Customer receives door hanger confirming installation has occurred

## Post Installation:

Obtain feedback on installation experience

# Next Steps

---

- SoCalGas will be working with the county of Orange to secure an encroachment permit for the installation of the necessary pole and DCU to support the Advanced Meter project
- SoCalGas will commence its broader 90/60/30 outreach efforts, relating to meter installation, next summer
- SoCalGas is scheduled to install meters in this area in December of 2013



# Contact Information

- To learn more about the project, visit:

[socialgas.com/advanced](http://socialgas.com/advanced)

- For questions, please contact:

- Alex Kim

[ACKim@semprautilities.com](mailto:ACKim@semprautilities.com)

714-634-3054

- Paul Simonds

[PSimonds@semprautilities.com](mailto:PSimonds@semprautilities.com)

213-244-2224











# Appendix

---

# Advanced Meter Radio Frequency

- Communication device is **battery-powered** and transmits a signal for **less than 2 minutes per year**
- RF energy emitted is considerably less than common, everyday-living items such as laptops, cell phones wireless routers and handheld radios
- Advanced meters will be located in the same place as the existing meter
- When transmitting, the exposure level is thousands of times lower than the general population exposure limits set by the Federal Communications Commission

## Radio Frequency Emission Comparison Chart

| Natural gas advanced meter   | Using a laptop computer with a wireless internet connection   | Maximum exposure level operating a microwave oven (8 inches from the door)                                      | Talking on a cellular phone*  |
|--|---|---|---|
|                     |                            |                              |                                |
| <br>Reference level | <br>up to 5,000 times more | <br>up to 500,000 times more | <br>up to 1,000,000 times more |

# Advanced Meter Radio Frequency Comparisons to Similar Wireless Technologies

| Source   | Radio Frequency Output Compared to Maximum Output from an Advanced Meter |
|--|--|
| Bluetooth Headset  | Up to 400 times more   |
| Most Electric Smart Meters   | Up to 500 times more   |
| Cordless Phones  | Up to 700 times more   |
| Baby Monitors  | Up to 2,400 times more   |
| Laptop computer with a wireless internet connection                        | Up to 5,000 times more   |
| Car or plane remote controllers  | Up to 7,500 times more   |
| Maximum exposure level operating a microwave oven (8 inches from the door) | Up to 500,000 times more   |
| Talking on a cellular phone  | Up to 1,000,000 times more   |

## ADVANCED METERS AND RADIO FREQUENCY (RF) SAFETY

Advanced meters and smart metering technology both allow for automated, accurate and remote meter reading and offer customers more timely energy usage data to help them better manage their energy usage. The main difference with SoCalGas' advanced meter is simply the addition of a communication device that will be added on to existing analog gas meters. Electric smart meters are A/C powered and usually include a digital meter replacement as well as a radio module, all integrated within the new device.

### MYTH VS. FACT ABOUT ADVANCED METER AND RADIO FREQUENCY

**Myth:** An advanced meter is "on" all the time and emitting RF as it searches for a signal.









**Fact:** On average, a SoCalGas advanced meter communication device turns on for a fraction of a second per day for a total of less than two minutes per year. When not transmitting data, the advanced meter is off and not transmitting unless it needs to send an alert because someone has tampered with the device.

Natural gas advanced meters will use low-powered radio frequency (RF) to transmit data to Southern California Gas Company (SoCalGas®). The technology products SoCalGas plans to use for its advanced meter project will fully comply with U.S. Federal Communications Commission (FCC) guidelines for human exposure to RF energy.

There are three key factors that contribute to RF exposure from a transmitting device:

- 1 Signal duration:** SoCalGas' advanced meter communication device turns on for a fraction of a second per day for a total of less than two minutes per year.
- 2 RF energy:** The RF energy emitted by an advanced meter is significantly less than that from common items used everyday that emit RF, such as laptops, cell phones, wireless routers and handheld radios.
- 3 Distance from source:** Advanced meters will be located in the same place as the existing meter. When the advanced meter is transmitting, the exposure level is thousands of times lower than the exposure limits set by the FCC.

### Radio Frequency Emission Comparison Chart

| Natural gas advanced meter   | Using a laptop computer with a wireless internet connection   | Maximum exposure level operating a microwave oven (eight inches from the door)                                    | Talking on a cell phone*  |
|--|---|---|---|
|                     |                            |                              |                                |
| <br>Reference level | <br>up to 5,000 times more | <br>up to 500,000 times more | <br>up to 1,000,000 times more |

\*Cell phones are designed to reduce RF output to the minimum required for reliable communication, but may reach peak power output when signal strength is limited.

For example, a person using a cell phone in their house can have as much as a million times more RF exposure than a person standing eight inches from an advanced meter when it is transmitting. Similarly, a person using a laptop computer can experience up to 5,000 times more RF exposure.

## Advanced Meter Technology and Products

SoCalGas' advanced meter communication device and the network communication system will operate in the 450 to 470 megahertz (MHz) and 900 MHz bands, respectively. These bands include the same FCC-approved frequencies that have been used for many years in devices such as baby monitors, cell phones, remote-controlled toys and video games.

The equipment manufacturer has conducted independent third-party testing of their devices, which are similar in RF output to the models SoCalGas plans to install, and RF emissions were found to be far below FCC limits. When the device is transmitting, the exposure to RF is much lower than the exposure limits set by the FCC. For example:

- At eight inches from the front of the meter, exposure is almost 10,000 times lower than the 450-470 MHz FCC exposure limits.
- At two feet away while it is transmitting, exposure drops to 90,000 times below FCC exposure limits.

The advanced meters will communicate with the network communication system through data collectors. The data collectors will be installed about 30 feet or higher on poles and/or towers and operate both on 450 MHz and 900 MHz bands. If a person is standing near a pole with a data collector, the RF exposure from the data collector is at least 25 times less than that of the advanced meter due to the mounting height of the antennas.

Additionally, the equipment manufacturer and SoCalGas will conduct third-party testing on the advanced meter devices and the data collectors in 2012 as part of the equipment certification process.

## Scientific Research

SoCalGas continually monitors regulatory and scientific developments related to human exposure to RF energy. SoCalGas relies upon the expert findings on science related to RF exposures and health effects, most notably by the World Health Organization (WHO), the FCC, and the U.S. Food and Drug Administration. According to studies by the FCC, the Electric Power Research Institute, and the WHO, no adverse short- or long-term effects have been shown to occur from the RF signals produced by advanced meter technologies or other such wireless networks. In addition, the FCC confirmed that current smart meter installations (including those for multiple meters at a site) comply with FCC RF exposure limits.

## FCC Radio Frequency Exposure Guidelines

The FCC guidelines for human exposure to RF energy were adopted from limits recommended by the U.S. National Council on Radiation Protection and Measurements and the C95.1-1992 guidelines developed by the American National Standards Institute and Institute of Electrical and Electronic Engineers.

## For More Information

To learn more about advanced meters, visit [socialgas.com](http://socialgas.com) (search "ADVANCED").



SOUTHERN CALIFORNIA GAS COMPANY  
1-800-427-2000  
[socialgas.com](http://socialgas.com)

## FREQUENTLY ASKED QUESTIONS

### Q. What are advanced meters?

A. Southern California Gas Company (SoCalGas®) is upgrading our metering system by adding a wireless communication device to all residential and most business natural gas meters. This advanced metering technology will automatically read and transmit your gas usage information to our customer service and billing center.

### Q. Who is getting an advanced meter and when?

A. Approximately six million gas meters will be upgraded with the wireless communication device. Installations are planned to begin in late 2012 and continue for up to 5 years. An installation schedule will be available in 2012 at [socalgas.com/advanced](http://socalgas.com/advanced). We will also notify you by mail a few weeks prior the installation.

### Q. Why is SoCalGas installing the advanced meters?

A. California's energy policy supports development and implementation of cost-effective advanced metering systems. Advanced meters provide detailed information and tools that can help you make more educated decisions about your gas use, which can lead to increased conservation efforts and reduced greenhouse gas emissions.

### Q. What type of information will be available and when can I view it?

A. In its simplest form, you'll have access to your hourly gas usage -- along with helpful tools, charts and graphs -- on a "next-day" basis so you can quickly identify how you're using gas, areas where you may be able to reduce your use, and how your usage compares over time, or with similar homes in your area.

### Q. How will I be able to view my gas usage information?

A. Once your advanced meter is installed and we have validated the meter reading, you will be able to view your gas usage in multiple ways, including online at [socalgas.com/myaccount](http://socalgas.com/myaccount) and potentially via: phone, email, text, smart phone applications or other methods.

### Q. What are the benefits of advanced meters?

A. **Save Money & Energy:** You will have access to more detailed information and analysis tools to help you better understand how you're using gas and where you could potentially save.

**More Privacy and Security:** Customers who, in the past, had to provide SoCalGas with a key to their gates, leave latches unlocked, or confine their dogs away to give us access the meter each month, now may only need to provide entry for periodic maintenance.

**Help the Environment:** After complete installation, we anticipate that the advanced metering technology will help improve air quality by reducing approximately 140,000 tons of CO<sub>2</sub> emissions each year. Based on anticipated decreases in customer gas use and from fewer SoCalGas vehicles on the road.

**Enable Future Technology:** In the future, advanced meters can make it even easier for you to view and manage your gas use. You may be able to sign up for energy alerts, receive your information via a smart phone application or even control your appliances remotely.

**Cost Efficiencies:** The financial benefits of advanced meters exceed the cost. SoCalGas estimates that about 85% of the system costs will be offset by operational savings, and the remaining 15% of the system costs will be offset through energy conservation.

### Q. With this new technology will you be able to shut off my gas service remotely for any reason (gas leak, non-payment, etc.)?

A. No, the new advanced meter will not have remote shut-off capabilities. However, by having more frequent and detailed access to your own gas usage information, you can better monitor your usage for any abnormal gas consumption.

In any or all instances, if you suspect a gas leak, please contact SoCalGas at 1-800-427-2200 immediately.

**Q. With advanced meters being read remotely, what will happen to SoCalGas' meter readers?**

**A.** This next generation meter technology will change how meters are read, and there will no longer be a need for manual meter reading and associated work. Along with offering installation and other new job opportunities, we will work with employees to support career planning efforts to help them make as smooth a transition as possible. Education, re-training, and career planning options will be available to employees before and during advanced meter installation.

**Q. How much is this costing and who's paying for these upgrades?**

**A.** The cost for advanced meters, as with all meters or equipment purchased by SoCalGas, is a regular business expense and is recovered in rates. At its peak, this project will cost approximately \$2.00 per month. It is estimated that this upfront investment will yield operating and environmental benefits of over \$3.5 billion to customers over the next 25 years. The initial cost will eventually decrease as operational savings are realized.

**Q. How will SoCalGas ensure that the new advanced meters are accurate?**

**A.** Prior to installation, the advanced meter devices will undergo rigorous testing by the manufacturer as well as in SoCalGas test laboratories to ensure compliance with all state and national standards. Once installed, meters and the network communications system will be monitored to ensure that they are working properly.

**Q. Is the advanced meter network secure?**

**A.** SoCalGas maintains strict confidentiality and privacy policies, and uses the latest technologies to safeguard your information. Only your gas usage read will be transmitted through the network. No other personally identifiable information will be transmitted through the system.

**Q. At what frequency will the advanced meters operate and will it interfere with other wireless devices in my home?**

**A.** The frequency communicating to the gas meter is 450 megahertz (MHz). The advanced meter's wireless communication works similarly to the way a computer router operates and should not interfere with any wireless devices in the home.

**Q. Have the health effects of radio frequency (RF) transmissions emitted from advanced meters been assessed?**

**A.** Yes, according to the Federal Communications Commission, the Electric Power Research Institute and the World Health Organization, no adverse short- or long-term effects have been shown to occur from the radio frequency signals produced by advanced meter technologies or other such wireless networks.

**Q. How does the radio frequency from the advanced meter compare to other typical equipment or appliances in my home?**

**A.** Radio frequency from the advanced meter is substantially lower than other typical equipment or appliances in your home. The advanced meter communication device is battery powered and "wakes-up" every six hours, for less than a half of a second per day, or 2.5 minutes per year. For example, a person using a cell phone in their house can have as much as a million times more RF exposure than a person standing eight inches from an advanced meter.

**Q. What if I still have questions or concerns? Where can I go to learn more information?**

**A.** Learn more at [socalgas.com/advanced](http://socalgas.com/advanced). You can also email us at [advancedmeter@socalgas.com](mailto:advancedmeter@socalgas.com).



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** REPORT ON GRAND JURY REPORT RE: TRANSPARENCY

**RECOMMENDATION:**

Authorize General Manager to submit the District's Response to the Grand Jury Report, "Transparency: Breaking Up Compensation Fog - But Why Hide Pension Costs?"

**BACKGROUND:**

The District is required to respond to the Presiding Judge of the Superior Court with an indication of agreement or disagreement with the findings and recommendations of the Grand Jury. The District agrees with most, but not all, of the conclusions reached in the Report. Nonetheless, the District is required to provide a timetable for the implementation of those recommendations.

In essence the Report states that the District has not been transparent in reporting its salary, benefit and pension information on its website. The Board approves the Salary Plan each year as required by its policy. The Final Budget is displayed on our website on the Home Page. In order to view the Salary Plan, one must drill down to the Table of Contents and then drill down to the Salary Plan page.

Regarding the current Salary Plan, no benefit costs are provided. Also, since the District incurs no pension cost, it is not apparent that it does not. The website is being updated to comply with new transparency recommendations. A revised COMPENSATION COST TRANSPARENCY table will display the updated data with a target date of September 14, 2012.

The District's Response and transmittal letter have been reviewed by General Counsel.

**ATTACHMENTS:**

1. Grand Jury Report "Transparency: Breaking Up Compensation Fog - But Why Hide Pension Costs?"
2. Transmittal Letter to the Presiding Judge of the Superior Court.
3. Response to the Presiding Judge of the Superior Court.
4. Current District Employee Salary Plan.
5. Compensation Cost Transparency Table.



# CONFIDENTIAL

## ORANGE COUNTY GRAND JURY

700 CIVIC CENTER DRIVE WEST • SANTA ANA, CALIFORNIA 92701 • 714/834-3320  
www.ocgrandjury.org • FAX 714/834-5555

June 7, 2012

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

Dear Mr. Taboada:

Enclosed is a copy of the 2011-2012 Orange County Grand Jury report, "*Transparency Breaking Up Compensation Fog - But Why Hide Pension Costs?*" Pursuant to *Penal Code 933.05(f)*, a copy of the report is being provided to you at least two working days prior to its public release. Please note that, "No officer, agency, department, or governing body of a public agency shall disclose any contents of the report *prior to the public release of the final report.*" (Emphasis added.) It is required that you provide a response to each of the findings and recommendations of this report directed to your office in compliance with *Penal Code 933.05(a)* and (b), copy enclosed.

Please distribute this report to your governing body.

For each Grand Jury recommendation accepted and not implemented, provide a schedule for future implementation. In addition, by the end of March of each subsequent year, please report on the progress being made on each recommendation accepted but not completed. These annual reports should continue until all recommendations are implemented.

Please mail the response to the recommendations to Thomas J. Borris, Presiding Judge of the Superior Court, 700 Civic Center Drive West, Santa Ana, CA 92701, with a separate copy mailed to the Orange County Grand Jury, 700 Civic Center Drive West, Santa Ana, CA 92701, no later than 90 days after the public release date, June 14, 2012, in compliance with *Penal Code 933*, copy attached. The due date then is October 12, 2012.

Should additional time for responding to this report be necessary for further analysis, *Penal Code 933.05(b)(3)* permits an extension of time up to six months from the public release date. Such extensions should be advised in writing, with the information required in *Penal Code 933.05(b)(3)*, to the Presiding Judge of the Superior Court, with a separate copy of the request to the Grand Jury.

We tentatively plan to issue the public release on June 14. Upon public release, the report will be available on the Grand Jury web site ([www.ocgrandjury.org](http://www.ocgrandjury.org)).

Very truly yours,

Roy B. Baker III, Foreman

2011-2012 ORANGE COUNTY GRAND JURY

RBB:tk

Enclosures  
Grand Jury Report  
Penal Code 933,933.05

cc: Board Chair

## TRANSPARENCY BREAKING UP COMPENSATION FOG - *BUT WHY HIDE PENSION COSTS?*

*Compensation Cost Transparency for Orange County  
Cities, Districts, Joint Power Authority and County Government*

*"This country prided itself on openness and yet, it wasn't open. It's still not open.  
And all we're trying to do is let people know how their money is being spent."<sup>1</sup>*

Brian Lamb, C-SPAN Founder & CEO

### SUMMARY

The 2010 City of Bell compensation revelations<sup>2</sup> stimulated the public's interest in local government compensation costs. The quest for more compensation transparency from local governments was intensified by the following factors:

- Financial and housing markets' extensive downturns impacted governmental tax bases and fanned public anxieties;
- Public services came under financial strain throughout Orange County;
- Public awareness and dialogue increased about the financial impacts of government guaranteed pensions;
- Size of unfunded public sector pension liabilities generated concerns among both workers and taxpayers.

In 2012, new upcoming Government Accounting Standards Board (GASB) standards may be issued. They will spotlight the amounts of unfunded pension liabilities officially on local governments' 2013 balance sheets. Press coverage will spark public dialogue about the ability to meet pension obligations to public sector employees.

Last year's Orange County Grand Jury, the Orange County Register, State Legislature and State Controller, among others, suggested guidelines and requirements for local government compensation transparency. The 2010-2011 Orange County Grand Jury issued specific guidelines in 2011 to local governments for reporting compensation costs.

The 2011-2012 Grand Jury decided to follow up on the implementation status of the 2010-2011's recommendations. The Grand Jury wanted to recognize the progress made in each Orange County city, special district, joint power authority and the County.

<sup>1</sup> NPR Interview of Brian Lamb, 3/21/2012, <http://www.npr.org/2012/03/21/149080047/after-34-years-with-c-span-brian-lamb-steps-down>

<sup>2</sup> Los Angeles Times, "High Salaries Stir Outrage in Bell" Spring 2010 series, <http://www.latimes.com/news/local/bell/>

The 2011-2012 Grand Jury assessed how well Orange County local governments reported compensation costs for all employee positions, in one easy-to-find, easy-to-read chart. Also reviewed was the top-level compensation cost chart for all elected officials and executives over \$100,000 in base salary, as recommended in 2011.

This study found that *compensation cost transparency is improving in Orange County* local governments. That is *a good trend, but much more improvement is needed*. In addition, this study found that with a few notable exceptions, *complete pension costs for employees are still hidden from public view*.

The 2011-2012 Grand Jury recommends that Orange County local governments *should upgrade their websites to provide complete cost transparency of precise salary and benefits at all levels, in an easy to read table format*.

The 2011-2012 Grand Jury recommends that *governmental costs for funding pensions for each employee should be brought out of the shadows and made transparent*. These costs should be reported by each Orange County government on its website as part of employee compensation cost reporting. The governmental annual costs of funding pensions are important and significant. For Orange County local governments, their *pension annual funding costs for employees on the current payroll range from:*

- *9% to 28% of salary for a general employee;*
- *20% to 48% of salary for a public safety employee.*

## REASON FOR STUDY

Transparency is a hallmark of good government.

The United Nations defined transparency as one of the eight characteristics that the UN Economics and Social Commission use in its explanation of good governance.<sup>3</sup> Transparency “means that information is freely available and directly accessible . . . .

It also means that enough information is provided and that it is provided in easily understandable forms and media.”<sup>4</sup>

Within a democracy, “Compensation Cost Transparency” (CCT) can provide the public with a check and balance mechanism for ensuring appropriate levels of government employee pay and benefits remuneration.

---

<sup>3</sup> The other 7 characteristics are 1) Participation, 2) Rule of Law 3) Responsiveness 4) Consensus oriented 5) Equity & Inclusiveness 6) Effectiveness & efficiency and 7) Accountability

<sup>4</sup> UN Economics and Social Commission, see page 3 of [www.unescap.org/pdd/prs/ProjectActivities/Ongoing/eg/governance.asp](http://www.unescap.org/pdd/prs/ProjectActivities/Ongoing/eg/governance.asp)

Peter Finn, the Washington Post grand prize winner of the RFK Journalism Award, stated it well, when he said: *"A basic tenet of a healthy democracy is open dialogue and transparency."*<sup>5</sup> In California, the top elected financial official, John Chiang, California State Controller stated: *"Holding public officials accountable for how they manage public dollars relies heavily on transparency."*<sup>6</sup>

Last year, the 2010-2011 Orange County Grand Jury reported:

- 1) On *"... a disturbing level of inconsistency in the degree of transparency pertaining to OC Cities' compensation information which was then provided to the public;"*<sup>7</sup>
- 2) *"That the degree of transparency then provided to the public by the County of Orange regarding compensation information was inadequate in its accessibility, content and clarity;"*<sup>8</sup> and
- 3) *"Wide variations among the water and sanitation districts studied in the ability of the general public to obtain compensation, financial and meeting information. As a result, the Grand Jury recommended minimum standards for information on water and sanitation district websites."*<sup>9</sup>

The 2010-2011 Orange County Grand Jury recommended a model for use in reporting municipal and county compensation costs. Such information was recommended to be made readily accessible on the Internet websites of all Orange County cities and the county respectively, as soon as practical.

The 2010-2011 Orange County Grand Jury recommended that the Orange County water and sanitation districts provide compensation data for the board of directors and general manager, as well as current budget and financial reports. The data was recommended to be in an easily accessible format on each district's website.

During that same fiscal year, and effective November 1, 2010, the California State Controller requested local governments to report salary and benefit information for all employees/positions. The content of the State Controller's website posting of cash compensation by employee has a different focus than that of the Orange County Grand Jury. Some major benefit amounts paid by the local government are not requested by the state and no salary and benefit total is rendered.

---

<sup>5</sup> Peter Finn, Washington Post, see <http://www.brainyquote.com/quotes/keywords/transparency.html>

<sup>6</sup> John Chiang, California State Controller, December 12, 2011, see [http://www.sco.ca.gov/eo\\_pressrel\\_11227.html](http://www.sco.ca.gov/eo_pressrel_11227.html)

<sup>7</sup> "Compensation Study of Orange County Cities." 2010-2011 Orange County Grand Jury Final Report, Summary, p. 117.

[www.ocgrandjury.org/reports.asp](http://www.ocgrandjury.org/reports.asp)

<sup>8</sup> "County of Orange Compensation Disclosure," 2010-2011 Orange County Grand Jury Final Report, Summary, p. 107.

[www.ocgrandjury.org/reports.asp](http://www.ocgrandjury.org/reports.asp)

<sup>9</sup> "Compensation of Orange County Water and Sanitation Districts." 2010-2011 Orange County Grand Jury Final Report, Summary, p. 161.

[www.ocgrandjury.org/reports.asp](http://www.ocgrandjury.org/reports.asp)

The 2010-2011 and 2011-2012 Grand Juries request disclosure of the government's costs of total compensation by employee/position. One example is the Grand Jury's inclusion of annual pension contributions by governments to honor future benefit promises to the employee, which the State currently excludes. In the future, Orange County local governments could be more efficient, if these two perspectives would merge to become one.

The 2011-2012 Orange County Grand Jury decided to do a follow-up study to recognize those Orange County governments that had embraced the full spirit of "Compensation Cost Transparency" (CCT) at the local level. The Grand Jury wanted to spotlight those who had not yet gone beyond the bare minimum requested by State Controller mandate. The compensation cost study should extend beyond just the water and sanitation districts to the Orange County joint power authorities and other Orange County special districts.

What is "Compensation Cost Transparency" (CCT)? It is instructive to compare "Compensation Cost Transparency" (CCT) to just "Compensation Transparency". CCT makes visible for all citizens and taxpayers the government's annual costs of an employee's salary and benefits. Compensation transparency focuses just on the current salaries and benefits received in the current year by the employee. The difference is often due to the government costs of funding future benefits, like pensions, or deferred compensation.

One example is the required funding of annual contributions to a pension investment pool. The government's contractual pension obligation is a future benefit for the employee. This compensation cost is not a current benefit for the employee. However, funding the future pension obligation is a current compensation cost for the government for employing that employee now. CCT provides a more complete view of the cost of employing an individual than does just compensation transparency. This report will use the acronym "CCT" to improve the readability of the text and flow of ideas for the reader.

## METHODOLOGY

The 2011-2012 Orange County Grand Jury used the following process to assess CCT at the websites of Orange County cities, special districts, joint power authorities and county government. See Appendix E on the last 2 pages of this report for more detail.

- Reviewed:
  - Three 2010-11 Orange County Grand Jury compensation reports;
  - The 54 county, city and special districts responses.<sup>10</sup>

---

<sup>10</sup> 54 responses from 53 entities as 2 responses (a majority & minority response) were received from Laguna Hills.

- Discussed responses with selected local governments and followed up to obtain overdue responses;
- Expanded:
  - The study from 53 to 58 local governments, by including eight additional special districts and joint power authority and dropping three;
  - The study to include all employees;
  - The web assessment rating criteria to define objective and precise criteria.
- Corresponded with Orange County local governments to be studied;
- Reviewed, documented and assessed the transparency and the combined content and clarity of Orange County local governments' web site multiple times;
- Researched CalPERS and OCERS annual pension contribution rates required of Orange County local governments;
- Discussed with the California State Controller Office's Bureau of Local Government Policy & Reporting to understand their plans for issuing expanded local government compensation reporting requirements within the state;
- Compiled data, charts and assessments from documentation and web reviews;
- Analyzed the compiled facts and data to develop findings and recommendations to draft this study report.

## FACTS

Fact – The County of Orange is the sixth most populous county in the United States and third most populous in the state of California. A population of 3.1 million persons resides within an area of almost 800 square miles. The County of Orange government has a budget of \$5.5 billion, of which only \$686 million is for general purpose discretionary revenue. The government of the County of Orange had 17,655 authorized employee positions in 2010-2011. That number is in addition to the employees in the other 57 local governments within Orange County that were studied.<sup>11</sup>

Fact – The 34 incorporated cities in Orange County range in population from over 6 thousand in Villa Park to over 350 thousand each in Anaheim and Santa Ana.<sup>12</sup> All cities have elected city councils and an appointed city manager/CEO.

Fact – Seventeen water and/or sanitation districts are in Orange County, fifteen of which have web sites.<sup>13</sup> At the lower end of the range, their revenues range from more than \$300 thousand for the Rossmoor/Los Alamitos Area Sewer District to more than \$900 thousand for the Sunset Beach Sanitary District. In the upper range of revenues are the:

---

<sup>11</sup> The facts in this paragraph were sourced from *2011 Facts & Figures*, County of Orange, 2011.

<sup>12</sup> *Ibid*.

<sup>13</sup> Sunset Beach Sanitary District does not have a web site and the Rossmoor/Los Alamitos Area Sewer District recently chose to discontinue their web site due to new State legislation requirements.



---

## COMPENSATION COST TRANSPARENCY

---

- Municipal Water District of Orange County (MWD of OC) with \$135 million;
- Orange County Water District (OCWD) with more than \$155 million;
- Irvine Ranch Water District (IRWD) with more than \$205 million;
- Orange County Sanitation District (OCSD) with \$600 million.

Fact – One Orange County transportation district included in this study has the following budget.

- Orange County Transit Authority (OCTA), with a budget of \$1.1 billion

Fact – One joint power authority in Orange County included in this study has the following budget.

- Orange County Fire Authority (OCFA), with a budget of \$282 million  
(before the addition of Santa Ana);

Fact – Six non-enterprise special districts in Orange County with web sites were studied. Special districts are categorized as “enterprise districts” (those that sell products) or “non-enterprise districts” (those that only provide services).

The smallest, Silverado-Modjeska Recreation and Parks District, had revenues of \$93 thousand, while the others have revenues in the millions. The other five are the:

- Rossmoor Community Service District, with revenue of \$1.7 million;
- Buena Park Library District, with revenue of more than \$2 million;
- Placentia Library District, with revenue of more than \$2 million;
- Orange County Cemetery District, with revenue of \$3.7 million;
- Orange County Vector Control District, with revenue of \$10.3 million.

Fact - As of November 1, 2010, the California State Controller announced new requirements for California local government entities (city, county and independent special districts) to report their government salary and compensation data annually.

Results are at [www.sco.ca.gov/compensation\\_search.html](http://www.sco.ca.gov/compensation_search.html) or <http://lgcr.sco.ca.gov/>.

The focus of the State mandated reporting system is on current compensation and is different from that recommended in this report or the 2010-2011 Orange County Jury compensation study reports. The latter focuses on the government’s total cost of employee compensation, including funding future benefits, like pensions.

Fact – Most, but not all, of the Orange County government entities described above participate in either the California Public Retirement System (CalPERS) or the Orange County Employees

Retirement System (OCERS) for their employee's guaranteed pensions.<sup>14</sup> Guaranteed pensions are called defined benefit plans (DBPs). DBPs guarantee the employee a specific pension upon retirement, regardless of agency financial conditions at the time of retirement.

These guaranteed pensions are funded by the respective governments through investment contributions to CalPERS or OCERS. CalPERS and OCERS invest the monies. When investment returns fall short of the amount needed, the government entity often needs to increase pension funding investment contributions. In the case of the cities and counties, the pension obligation is backed up by the taxpayer, and is a direct taxpayer obligation.

## ANALYSIS

The local governments of Orange County, cities, special districts and joint power authorities have established and used their Internet web sites as an easy, efficient and effective way of communicating with the public. These website postings have provided a communications foundation to build transparency in government.

The 2010-2011 Orange County Grand Jury recommended that all cities and the county government in Orange County report their compensation information to the public on the Internet in an easily accessible manner.

A Compensation Disclosure Model was included in the 2010-2011 Grand Jury reports. That model provided sample items to be included in determining total compensation. For the county, the positions to be reported included all elected officials, plus department heads. For cities, the positions required to be reported included all elected officials, plus all employees earning a base salary rate over \$100,000 per year.

The county and a majority of the cities started displaying salaries and benefits for all positions on their web sites. However, the entire dollar salary and benefit information requested was not always displayed. Subsequently, the 2011-2012 Grand Jury concluded that the overtime and on-call pay items should be added to compensation reporting when extending the reporting to all employees (particularly for public safety employees).

A new "de facto" standard was established when most local Orange County cities' web sites began to show compensation in some fashion for all employee positions, not just the executive levels. This was done for full disclosure in light of the City of Bell compensation scandal, the Grand Jury recommendations and the California State Controller's new local government compensation reporting requirements.

---

<sup>14</sup> El Toro Water District, among others, does not offer a Defined Benefit Plan, and some plans are not affiliated with CalPERS or OCERS.

Likewise, the 2010-2011 Orange County Grand Jury recommended transparency guidelines to the water and sanitation districts. These districts were asked to provide data on compensation for the board of directors and general manager, as well as current budget and financial reports, in an easily accessible format on the district's website.

Special districts and joint power authority that had not been specifically studied by the Orange County Grand Jury had the opportunity to observe clearly what was evolving for local Orange County city governments. The State Controller's office was requiring compensation transparency, as well. Compensation cost transparency (CCT) for all employees was being recommended for Orange County local governments with displays on their websites.

The 2011-2012 Orange County Grand Jury assessed the CCT of Orange County local government websites in the following three categories for 2012:

1. **Accessibility** – Are transparent compensation costs readily identifiable from the home page, accessible without complex website search and layered navigations?
2. **Content & Clarity for Executive Compensation Page** – Are the components of both actual salary and all benefit costs presented? Are the components shown in detail, with a total compensation cost included in table form? Is the compensation information presented in a clear concise format that can be easily read and understood by the average viewer?
3. **Content & Clarity for Employee Compensation Page** – Are the components of both actual salary and all benefit costs presented? Are the components shown in detail, with a total compensation cost included in table form? Is the composition information presented in a clear, concise format that may be easily read and understood by the average viewer?

A summary assessment follows below and in detail on later pages in Table 1.

**1. Compensation Cost Transparency (CCT) Accessibility**

*To be rated **excellent** for CCT accessibility the primary link for compensation transparency needs to be easily found on the website's home page.*

Cities - The number of Orange County city web sites rated **excellent** for compensation transparency accessibility nearly doubled in number from thirteen cities in 2011 to twenty-five cities in 2012. The percentage of total Orange County cities rated excellent went from 38% in 2011 to 74% in 2012. Excellent commendable progress was achieved.

County - The county government web site is now rated **excellent** for CCT accessibility. This was a significant achievement for the more than 17,000 positions involved.

## COMPENSATION COST TRANSPARENCY

---

Water & Sanitation Districts - Eleven of the fifteen Water and Sanitation Districts (73%) are now rated **excellent** for CCT accessibility. Excellent progress was achieved overall.

Non-enterprise Special Districts, Transportation Special District & Joint Power Authority (JPA)  
- Five of these eight special districts and JPA (63%) were rated **excellent** for compensation accessibility.

### **2. Content & Clarity for the EXECUTIVE Compensation Cost Page**

*To be rated **excellent** for CCT Content and Clarity on the Executive Compensation Page – Full total salary and benefits compensation cost disclosure is needed in table format, including Defined Benefit Plan Pension Costs.*

*To be rated **good** for CCT Content and Clarity on the Executive Compensation Page  
– Full total salary and benefits compensation cost disclosure is needed in table format, but Defined Benefit Plan Pension Costs are not displayed.*

Cities – In 2011, no cities were rated **excellent** for Content and Clarity. In contrast, in 2012, 14 cities were rated **excellent** for Content and Clarity for their **Executive Compensation Page** (41%). This is a good start, since another three were rated **good**, bringing the combined total rated **excellent** and **good** up to 17 out of 34, for a total of 50%.

County – The County government web site **Executive Compensation Page**, which was **nonexistent** in 2010, is rated **excellent** for Content & Clarity in 2012.

Water & Sanitation Districts – Only one of the 15 water & sanitation districts (7%) was rated **excellent** for Content & Clarity on their **Executive Compensation Page** in 2012.<sup>15</sup> They were not rated at all last year. In 2011, they were just provided with broad recommendations and without a suggested chart format. Expectations are to see great improvement in this area over the next year. CCT is needed in these powerful and often overlooked districts.

Non-Enterprise Special Districts, Transportation Special District & Joint Power Authority (JPA)  
– Only the two library special districts out of these eight special districts and JPA (25%) were rated **excellent** this year for Content & Clarity for their **Executive Compensation Page**. These special districts and JPAs were not studied for compensation transparency in 2011. Therefore, great improvement is expected next year.

### **3. Content & Clarity for the EMPLOYEE Compensation Cost Pages**

*The rating scale descriptions for CCT Content and Clarity for the EMPLOYEE Compensation Cost pages were as follows:*

---

<sup>15</sup> The only one rated excellent was Midway City Sanitary District.

**A - Excellent** – Full total salary & benefits compensation cost disclosure is needed in a single table format, including Defined Benefit Plan Pension Costs.

**B - Good** – Full total salary & benefits compensation cost disclosure is needed in a single table format, but Defined Benefit Plan Pension Costs were excluded.

**C - Average** – Full total salary disclosure is shown, but with just:

- 1) general text Memorandum of Understanding (MOU) benefits; and/or
- 2) benefits scattered in multiple places; or
- 3) just benefit totals, and no details other than general text.

**D - Poor** – Salary is shown in Minimum and Maximum Ranges by Position or by Classification & Step levels, and with just:

- 1) general Textual MOU Benefits; and/or
- 2) benefits scattered in multiple places; or
- 3) benefits not shown in absolute dollars for a position.

**F - Nonexistent** – Salary & benefit information could not be readily found

Cities – Last year in 2011, no cities were rated **excellent** for **Employee** Content and Clarity, as the focus for improvement was on the **Executive** Compensation Page. In contrast in 2012, only five cities (15%) took the initiative to obtain an **excellent** rating for Content and Clarity for their **Employee** Compensation Page. While only one city's **Employee** Compensation Cost page is **nonexistent**, twenty-one of the thirty-four cities (62%) were rated **poor** for their **Employee** Compensation Cost page.

County – While the County has an **excellent** **Executive** Compensation Page, the County's **Employee** Compensation Page was rated **average** in 2012 for its more than 17,000 positions.

Water & Sanitation Districts - Only one of the fifteen water & sanitation districts (7%) was rated **excellent** for Content & Clarity on their **Employee** Compensation Page in 2012.<sup>16</sup> They were not rated in 2011, but were provided with broad recommendations for their board's and general manager's CCT. However, taxpayers are starting to expect Orange County local governments to provide compensation information for all employees. Great improvement is expected in this area over the next year.

Non-enterprise Special Districts, Transportation Special Districts & Joint Power Authority (JPA) – Only three special districts out of these eight Special Districts and JPA (38%) were rated **excellent** this year for Content & Clarity for their **Employee** Compensation page. These special

---

<sup>16</sup> The only one rated excellent was Midway City Sanitary District.

---

## COMPENSATION COST TRANSPARENCY

---

districts and JPAs were not studied for Compensation Transparency last year and significant improvement is expected.

### 2012 Compensation Cost Transparency Assessment Ratings Chart

The 2012 Compensation Transparency Cost Assessment Ratings Chart for the County, and each individual Orange County city, water and sanitation district, non- enterprise special district and Joint Power Authority follows on the next pages as Table 1.

Each entity's web page has been graded on 3 Compensation Cost Transparency aspects, as defined earlier and shown below in column headings #2, 3 and 4. Table 1 columnar headings, most of which are self-explanatory or have been defined earlier, are as follows.

1. City/District/Joint Power Authority (*which also includes the County of Orange*)
2. Accessibility Grade (*for web site Access to CCT information*)
3. Executive Page Grade (*for content & clarity of CCT information*)
4. Employee Pages Grade (*for content & clarity of CCT information*)
5. Areas of Strength
6. Areas for Improvement
7. Web Update since March – *An opportunity for governmental entities who previewed this report in May, 2012 to present a summary of any CCT web site updates to the Grand Jury, made since the February/March of 2012 grades. Otherwise, the status of any updates can be described in the normal official response letters, after this report is issued.*

This year for 2012, the grading scale criteria were more objectively and precisely defined for clarity. These criteria are detailed on the first page of Table 1 that follows.

TABLE 1 – 2012 Compensation Cost Transparency Assessment Ratings Chart

*Web Site Ratings Scale for Compensation Cost Transparency Grades*

**I. Accessibility Grades**

**A = EXCELLENT** - *Primary link for Compensation Transparency on Home Page*

**B = GOOD** - *Secondary link on Human Resources/Finance Page*

**C = AVERAGE** - *Only Data access is link to the off-site State Controller's Page*

**D = POOR** - *Data buried in Budget or other Data*

**F = NONEXISTENT** - *No Compensation Data, just Text and No link on Web Site*

**II. Content & Clarity Grades**

**A = EXCELLENT** - *Full Disclosure, including Defined Benefit Plan Pension Costs*

**B = GOOD** - *Full Disclosure, but without Defined Benefit Plan Pension Costs*  
*B+ for Full Disclosure, but with Defined Benefit Pension (DBP) Costs on separate pages*  
*or just the annual DBP funding percentage revealed with no amounts*

**C = AVERAGE** - *Full Salary Disclosure, with just General Textual MOU\* Benefits*  
*and/or Benefits scattered in multiple places,*  
*or Benefit Totals, but no details other than General Text*

**D = POOR** - *Salary Min/Max Ranges by Position or Classification & Step levels,*  
*with just General Textual MOU\* Benefits,*  
*and/or with Benefits scattered in multiple places,*  
*or with Benefits not shown in absolute dollars for a position*

**F = NONEXISTENT** - *No Salary or Benefit Data*

\* MOU – Memorandum of Understanding

**COMPENSATION COST TRANSPARENCY**

**TABLE 1 – 2012 Compensation Cost Transparency Assessment Ratings Chart**

|    | <u>City/District/<br/>Joint Power<br/>Authority</u> | <u>Access-<br/>ibility<br/>Grade</u> | <u>Exec.<br/>Page<br/>Grade</u> | <u>Employee<br/>Pages<br/>Grade</u> | <u>Areas of Strengths</u>                          | <u>Areas for<br/>Improvement</u>  | <u>Web Updates<br/>since March per<br/>May Exit Interviews</u> |
|----|---|--------------------------------------|---------------------------------|-------------------------------------|--|---|--|
|    | <b><u>County</u></b>                                |                                      |                                 |                                     |  |   |  |
| 1  | County of Orange                                    | <b>A</b>                             | <b>A</b>                        | <b>C</b>                            | Excellent Executive Page & Excellent Accessibility | Employee Pages  | <b>UPDATE Note 1 -</b><br>See end of table notes               |
|    | <b><u>Cities</u></b>                                |                                      |                                 |                                     |  |   |  |
| 1  | Aliso Viejo   | <b>A</b>                             | <b>C</b>                        | <b>D</b>                            | Excellent Accessibility                            | Employee Pages for Salaries and Benefits                                  | <i>n/a - Did not attend May exit interview</i>                 |
| 2  | Anaheim   | <b>A</b>                             | <b>B</b>                        | <b>B</b>                            | Excellent Accessibility                            | Employee Pages for Salaries and Benefits                                  |  |
| 3  | Brea  | <b>A</b>                             | <b>C</b>                        | <b>C</b>                            | Excellent Accessibility                            |   |  |
| 4  | Buena Park  | <b>A</b>                             | <b>A</b>                        | <b>A</b>                            | Excellent in all ways                              |   |  |
| 5  | Costa Mesa  | <b>A</b>                             | <b>A</b>                        | <b>A</b>                            | Excellent in all ways                              |   |  |
| 6  | Cypress   | <b>B</b>                             | <b>D</b>                        | <b>D</b>                            |  | Both Executive and Employee Pages for Salaries and Benefits               |  |
| 7  | Dana Point  | <b>A</b>                             | <b>A</b>                        | <b>D</b>                            | Excellent Executive Page                           | Employee Pages for Salaries and Benefits                                  |  |
| 8  | Fountain Valley                                     | <b>B</b>                             | <b>F</b>                        | <b>D</b>                            |  | Both Executive and Employee Pages for Salaries and Benefits               | <i>n/a - Did not attend May exit interview</i>                 |
| 9  | Fullerton   | <b>B</b>                             | <b>A</b>                        | <b>D</b>                            |  | Employee Pages for Salaries and Benefits                                  |  |
| 10 | Garden Grove  | <b>A</b>                             | <b>C</b>                        | <b>D</b>                            | Excellent Accessibility                            | Employee Pages for Salaries and Benefits                                  |  |
| 11 | Huntington Beach                                    | <b>B</b>                             | <b>F</b>                        | <b>B</b>                            |  | Executive Page for Salaries and Benefits                                  |  |
| 12 | Irvine  | <b>A</b>                             | <b>A</b>                        | <b>D</b>                            | Excellent Accessibility<br>Excellent Exec. Page    | Employee Pages for Salaries and Benefits                                  | <b>UPDATE Note 2 -</b><br>See end of table notes               |
| 13 | La Habra  | <b>A</b>                             | <b>A</b>                        | <b>F</b>                            | Excellent Accessibility<br>Excellent Exec. Page    | Employee Pages needs Compensation Costs & Benefits                        |  |
| 14 | La Palma  | <b>A</b>                             | <b>D</b>                        | <b>D</b>                            | Excellent Accessibility                            | Both Executive and Employee Pages for Salaries and Benefits               | <b>UPDATE Note 3 -</b><br>See end of table notes               |
| 15 | Laguna Beach  | <b>A</b>                             | <b>D</b>                        | <b>D</b>                            | Excellent Accessibility                            | Both Executive and Employee Pages for Salaries and Benefits               | <b>UPDATE Note 4 -</b><br>See end of table notes               |
| 16 | Laguna Hills  | <b>A</b>                             | <b>B+</b>                       | <b>D</b>                            | Excellent Accessibility                            | Employee Pages for Salaries and Benefits<br>Exec Page needs Pension Costs |  |
| 17 | Laguna Niguel                                       | <b>B</b>                             | <b>D</b>                        | <b>D</b>                            |  | Both Executive and Employee Pages for                                     | <i>n/a - Did not attend May exit interview</i>                 |



**COMPENSATION COST TRANSPARENCY**

|    | <u>City/District/<br/>Joint Power<br/>Authority</u> | <u>Access-<br/>ibility<br/>Grade</u> | <u>Exec.<br/>Page<br/>Grade</u> | <u>Employee<br/>Pages<br/>Grade</u> | <u>Areas of Strengths</u>                           | <u>Salaries and Benefits</u><br><u>Areas for<br/>Improvement</u> | <u>Web Updates<br/>since March per<br/>May Exit Interviews</u> |
|----|---|--------------------------------------|---------------------------------|-------------------------------------|---|--|--|
| 18 | Laguna Woods  | A                                    | A                               | A                                   | Excellent in all ways                               |  | <i>n/a - Did not attend May exit interview</i>                 |
| 19 | Lake Forest   | A                                    | C                               | D                                   | Excellent Accessibility                             | Employee Pages for Salaries and Benefits                         |  |
| 20 | Los Alamitos  | B                                    | C                               | D                                   |   | Employee Pages for Salaries and Benefits                         | <i>n/a - Did not attend May exit interview</i>                 |
| 21 | Mission Viejo                                       | A                                    | D                               | D                                   | Excellent Accessibility                             | Both Executive and Employee Pages for Salaries and Benefits      |  |
| 22 | Newport Beach                                       | A                                    | C                               | C                                   | Excellent Accessibility                             |  |  |
| 23 | Orange  | A                                    | C                               | D                                   | Excellent Accessibility                             | Employee Pages for Salaries and Benefits                         | <i>n/a - Did not attend May exit interview</i>                 |
| 24 | Placentia   | A                                    | A                               | A                                   | Excellent in all ways                               |  |  |
| 25 | Rancho Santa Margarita                              | A                                    | A                               | D                                   | Excellent Accessibility<br>Excellent Executive Page | Employee Pages for Salaries and Benefits                         |  |
| 26 | San Clemente  | A                                    | A                               | D                                   | Excellent Accessibility<br>Excellent Executive Page | Employee Pages for Salaries and Benefits                         |  |
| 27 | San Juan Capistrano                                 | A                                    | A                               | D                                   | Excellent Accessibility<br>Excellent Executive Page | Employee Pages for Salaries and Benefits                         | <b>UPDATE Note 5 -</b><br>See end of table notes               |
| 28 | Santa Ana   | B                                    | B                               | D                                   |   | Employee Pages for Salaries and Benefits                         | <b>UPDATE Note 6 -</b><br>See end of table notes               |
| 29 | Seal Beach  | B                                    | A                               | D                                   | Excellent Executive Page                            | Employee Pages for Salaries and Benefits                         |  |
| 30 | Stanton   | A                                    | A                               | D                                   | Excellent Accessibility<br>Excellent Executive Page | Employee Pages for Salaries and Benefits                         | <i>n/a - Did not attend May exit interview</i>                 |
| 31 | Tustin  | A                                    | C                               | D                                   | Excellent Accessibility                             | Employee Pages for Salaries and Benefits                         |  |
| 32 | Villa Park  | A                                    | C                               | C                                   | Excellent Accessibility                             |  | <i>n/a - Did not attend May exit interview</i>                 |
| 33 | Westminster   | B                                    | F                               | D                                   |   | Both Executive and Employee Pages for Salaries and Benefits      | <i>n/a - Did not attend May exit interview</i>                 |
| 34 | Yorba Linda   | A                                    | A                               | A                                   | Excellent in all ways                               |  |  |

**COMPENSATION COST TRANSPARENCY**

|    | <u>City/District/<br/>Joint Power<br/>Authority</u>         | <u>Access-<br/>ibility<br/>Grade</u> | <u>Exec.<br/>Page<br/>Grade</u> | <u>Employee<br/>Pages<br/>Grade</u> | <u>Areas of Strengths</u>   | <u>Areas for<br/>Improvement</u>   | <u>Web Updates<br/>since March <i>per</i><br/>May Exit Interviews</u> |
|----|---|--------------------------------------|---------------------------------|-------------------------------------|---|--|---|
|    | <u>Special<br/>Districts<br/>- Water and<br/>Sanitation</u> |                                      |                                 |                                     |   |  |   |
| 1  | Costa Mesa Sanitary   | A                                    | B+                              | B+                                  | Excellent Accessibility   | Exact pensions are on separate list. Add exact pensions to chart and total |   |
| 2  | East OC Water   | A                                    | C                               | C                                   | Excellent Accessibility   | Need chart w/ other pay, insurance, exact pension cost & total             | <i>n/a - Did not attend May exit interview</i>                        |
| 3  | El Toro Water   | A                                    | C                               | F                                   | Excellent Accessibility   | Employee Page Chart needed for Salaries & Benefits                         | <b>UPDATE Note 7 -</b><br>See end of table notes                      |
| 4  | Irvine Ranch Water  | A                                    | D                               | D                                   | Excellent Accessibility   | Both Executive and Employee Pages for Salaries and Benefits                |   |
| 5  | Mesa Consolidated Water                                     | A                                    | D                               | D                                   | Excellent Accessibility   | Both Executive and Employee Pages for Salaries and Benefits                | <b>UPDATE Note 8 -</b><br>See end of table notes                      |
| 6  | Midway City Sanitary  | A                                    | A                               | A                                   | Excellent in all ways   |  |   |
| 7  | Moulton Niguel Water  | A                                    | D                               | D                                   | Excellent Accessibility   | Both Executive and Employee Pages for Salaries and Benefits                |   |
| 8  | Municipal Water Dist. of OC                                 | D                                    | D                               | D                                   | Have listing on home page, but does not list information in an accessible format. | Both Executive and Employee Pages for Salaries and Benefits                |   |
| 9  | Orange County Sanitation                                    | A                                    | D                               | D                                   | Excellent Accessibility   | Both Executive and Employee Pages for Salaries and Benefits                | <b>UPDATE Note 9 -</b><br>See end of table notes                      |
| 10 | Orange County Water   | A                                    | D                               | D                                   | Excellent Accessibility   | Both Executive and Employee Pages for Salaries and Benefits                | <b>UPDATE Note 10</b><br>See end of table notes                       |
| 11 | Santa Margarita Water                                       | C                                    | F                               | F                                   |   | Both Executive and Employee Pages for Salaries and Benefits                | <i>n/a - Did not attend May exit interview</i>                        |
| 12 | Serrano Water   | A                                    | B                               | B                                   | Excellent Accessibility   |  |   |
| 13 | South Coast Water   | A                                    | D                               | D                                   | Excellent Accessibility   | Both Executive and Employee Pages for Salaries and Benefits                |   |
| 14 | Trabuco Canyon Water  | C                                    | D                               | D                                   |   | Both Executive and Employee Pages for Salaries and Benefits                | <i>n/a - Did not attend May exit interview</i>                        |
| 15 | Yorba Linda Water   | B                                    | D                               | D                                   |   | Both Executive and Employee Pages for Salaries and Benefits                |   |

**COMPENSATION COST TRANSPARENCY**

|   | <u>City/District/<br/>Joint Power<br/>Authority</u>       | <u>Access-<br/>ibility<br/>Grade</u> | <u>Exec.<br/>Page<br/>Grade</u> | <u>Employee<br/>Pages<br/>Grade</u> | <u>Areas of Strengths</u>  | <u>Areas for<br/>Improvement</u>  | <u>Web Updates<br/>since March per<br/>May Exit Interviews</u> |
|---|---|--------------------------------------|---------------------------------|-------------------------------------|----------------------------|---|--|
|   | <u>Special<br/>Districts<br/>- Non<br/>Enterprise</u>     |                                      |                                 |                                     |                            |   |  |
| 1 | Buena Park<br>Library                                     | A                                    | A                               | A                                   | Excellent in all ways      |   |  |
| 2 | Orange<br>County<br>Cemetery                              | A                                    | D                               | D                                   | Excellent<br>Accessibility | Both Executive and<br>Employee Pages for<br>Salaries and Benefits   | <b>UPDATE Note 11</b><br>See end of table notes                |
| 3 | Orange Co.<br>Vector<br>Control                           | F                                    | F                               | F                                   |                            | Accessibility, plus<br>Both Executive and<br>Employee Pages for<br>Salaries and Benefits  | <i>n/a - Did not attend<br/>May exit interview</i>             |
| 4 | Placentia<br>Library                                      | A                                    | A                               | A                                   | Excellent in all ways      |   |  |
| 5 | Rossmoor<br>Community<br>Service                          | D                                    | F                               | F                                   |                            | Accessibility, plus<br>Both Executive and<br>Employee Pages for<br>Salaries and Benefits  | <i>n/a - Did not attend<br/>May exit interview</i>             |
| 6 | Silverado-<br>Modjeska<br>Recreation<br>& Parks           | A                                    | N/A*                            | A                                   | Excellent in all ways      |   | <i>n/a - Did not attend<br/>May exit interview</i>             |
|   | <u>Special<br/>District -<br/>Transport</u>               |                                      |                                 |                                     |                            |   |  |
| 1 | OCTA -<br>Orange<br>County<br>Transportation<br>Authority | A                                    | B                               | B                                   | Excellent<br>Accessibility | Need to report<br>Retirement Plan<br>contribution<br>amounts as a stand-<br>alone item for full<br>transparency, not<br>bundled |  |
|   | <u>Joint Power<br/>Authority</u>                          |                                      |                                 |                                     |                            |   |  |
| 1 | OCFA -<br>Orange<br>County Fire<br>Authority              | B                                    | D                               | D                                   |                            | Both Executive and<br>Employee Pages for<br>Salaries and Benefits   |  |

Legend: \* N/A = Not Applicable

---

## COMPENSATION COST TRANSPARENCY

---

**Table 1 WEB UPDATE NOTES from May, 2012 Exit Interviews on web changes since March, 2012:**

1- **The County of Orange** subsequently submitted a spreadsheet of salary and benefit information for over 17,000 employees for 2011 that they prepared for a Public Records Act response to a request submitted by the Bay Area News Group, an organization of Northern California newspapers. The OC Register requested to receive the same information once it was released to the original requestor. It appears quite complete and the County of Orange will post this compensation information on the County's web site as their Employee Compensation Cost pages for the public to see as well. It appears to be quite complete.

2- **The City of Irvine** reported that their Employee page was subsequently posted on their City Compensation Page, using the Orange County Grand Jury suggested format. It appears to be quite complete.

3. **The City of La Palma** reported that their website was updated in early May to reflect the Grand Jury's requests. They submitted a copy of the City of La Palma 2011 Compensation Report and it appears to be quite complete.

4. **The City of Laguna Beach** reported that they have added a table to the compensation pages to include Defined Benefit Plan Pension Costs and a Total Salary and Benefits column for all employees. It appears to be quite complete.

5. **The City of San Juan Capistrano** reported that they have added employee compensation pages to their website. It appears quite complete.

6. **The City of Santa Ana** reported that data has been compiled for their Employee pages and will be posted on their website in May, 2012.

7. **The El Toro Water District** reported that it has updated its website to include all compensation, including pension for the GM, in table form. They report that they do not offer a defined benefit plan, so there are no pension costs to disclose.

8. **The Mesa Consolidated Water District** reported that Executive Compensation is on the website, as are Employee Salary Ranges and Title. May, 2012 report recommendations are being implemented.

9. **The Orange County Sanitation District** reported that their Compensation Cost website had been updated.

10. **The Orange County Water District** reports that additional information has been added to their website. The information that was on the website in March under "Human Resources" and is now under "Transparency."

11. **The Orange County Cemetery District** reported an upgrade to their Salary and Benefit Summary that they brought in for review. It appears quite complete.

**Recognition of Excellence in Compensation Cost Transparency (CCT) –**

To recognize achievement of excellence in Compensation Cost Transparency, **Appendix A** contains the 2012 **Gold, Silver** and **Bronze** Honor Rolls. Listed are Orange County cities, special districts/JPAs and the County of Orange. **Appendix A** also has the 2012 list of **Most Potential for Improvement**. These four lists are described below.

1. **Gold Honor Roll** is for cities & special districts providing **outstanding overall CCT access, content & clarity** in government for their citizens. Straight “A” (excellent) ratings in **all three CCT categories of Accessibility, Executive Content & Clarity and Employee Content & Clarity** for 2012 were achieved by all listed.
2. **Silver Honor Roll** is for cities & special districts providing **excellent executive CCT** in government for their citizens. “A” (excellent) ratings in the **two categories of Accessibility & Executive Content & Clarity** for 2012 were achieved by all listed.
3. **Bronze Honor Roll** is for cities & special districts providing **excellent CCT accessibility** in government for their citizens. “A” (excellent) rating in the **one category of Accessibility** for 2012 were achieved by all listed.
4. **Most Potential for Improvement List** for the cities & special districts in CCT. This potential for improvement was demonstrated by receiving one 2012 “F” (nonexistent) rating in at least **one of the three CCT categories of Accessibility, Executive Content & Clarity or Employee Content & Clarity**.

**Non-Transparent Compensation Costs Funding Guaranteed Pensions**

Current fiscal pressures accentuate the need for more pension cost information. Public demand is building for transparent reporting of unfunded pension liabilities in more detail.

The Government Accounting Standards Board (GASB) is addressing the unfunded pension liability issue at the macro level.<sup>17</sup> GASB would mandate the movement of the unfunded pension liability from an informational footnote to a liability on the balance sheet as early as 2013. Private industry Financial Accounting Standards Board (FASB) has mandated this practice for years and upgraded their balance sheet pension liability reporting with FASB Statement 158 in 2006.<sup>18</sup>

A real lack of transparency of reporting the annual government dollar costs to fund guaranteed pensions appears at the employee/position pension level. Why?

---

<sup>17</sup> GASB Postemployment Benefit Accounting and Financial Reporting Project, scheduled for statement release June, 2012. [www.gasb.org](http://www.gasb.org)

<sup>18</sup> “FASB adopts New Pension Std.,” 10/3/2006, <http://accounting.smartpros.com/x55007.xml> & <http://www.fasb.org/summary/stsum158.shtml>

Last year, the 2010-2011 Grand Jury asked for pension costs (i.e., the amounts that the city pays for contributions to a pension plan, such as PERS and Social Security) to be reported in their annual compensation cost disclosures. The county and some cities did, and many did not. The ones who did were:

- The County of Orange reported pension costs on their Executive page.
- The city governments that provided excellent executive pension cost transparency by apparently reporting pension costs on their Executive pages were:
  - Dana Point
  - Fullerton
  - Irvine
  - La Habra
  - Rancho Santa Margarita
  - San Clemente
  - San Juan Capistrano
  - Stanton.
- The cities who apparently went a step further and reported pension costs for all their employees and executives, to provide excellent maximum transparency for their citizens were:
  - Buena Park
  - Costa Mesa
  - Laguna Woods
  - Placentia
  - Yorba Linda.

The current focus of the California State Controller website does not yet reflect pension compensation costs. So pension costs for defined benefit plans (DBPs) currently go unreported on the state's local government's compensation site. The formula for the DBPs pension benefits is shown instead.

The state site reports the shorthand formula for the DBP pension benefit. However the formula is cryptic and the formula is not translated to the government's cost of funding it. A citizen can view the benefit formula shorthand notation that shows at what age the employee can collect what percentage of their last year's pay for every year of service.

The pension benefit formula is often not understood by the average citizen unless they are already familiar with the formula shorthand notation. An explanation is offered here with an example below.

The pension formula for Officer Jane Doe, a public safety employee, is shown as “3%@50”. The “3%@50” means that Officer Jane Doe can retire when 50 years old and collect 3% of her last year’s pay, which is multiplied by each year of her public service. More specifically, that would mean when she obtained 50 years of age and if she had 30 years of public service, that Officer Jane Doe could collect 90% of her last year’s pay for the rest of her life (30 yrs. x 3%). If her annual pay from her last year(s) or highest year was \$100,000, then her pension annual payment would be \$90,000 for the rest of her life, plus cost of living allowances, if applicable.

The annual cost by the government of building up the funds for this pension is not shown on the California State Controller’s web site for this employee’s position level. The state site does not currently focus on the government’s compensation costs of the guaranteed pension, but just on the benefit formula of the employee’s guaranteed pension. This may change in the future, as described in the “Future Potential for California’s Local Government Pension Cost Reporting” section.

### **Significance of Local Government’s Cost of Funding Guaranteed Pension Benefits**

Taxpayer and ratepayer dollars fund public pensions. In many local governments, but not all, taxpayers are obligated to pay government workers’ guaranteed pension benefits as promised through collective bargaining agreements. What is the range of the compensation costs of defined benefit plans?

The range of pension fund investment annual payments that Orange County local governments make for their General employees (officially classified as “miscellaneous” in pension plans) is from 9% to 28% of salaries.

For Public Safety employees, that include fire, police, probation and lifeguards, the range is from 20% to 48% of salaries. **Appendices B and C** list these percentage amounts owed to CalPERS or OCERS annually by each local government entity.

Are these government current compensation costs for a future benefit significant? Should pension funding amounts by employee positions be reported to the public, even though they are not current taxable compensation to the employee? Since local governmental annual investment payments range from 9% to 48% of salary, they are significant for taxpayer citizens to know. Taxpayer and ratepayer dollars fund these dollar amounts now to cover future pension obligations for employees, and are real and significant costs of government employment.

### **Future Potential for California’s Local Government Pension Cost Reporting**

The government’s portion of guaranteed pension annual costs currently go unreported on the California State Controller’s local government compensation reporting site. That has been due to different objectives. We understand this may change in the near future.

To reduce the workload and simplify different reporting requirements for Orange County local governments, the 2011-2012 Grand Jury has had a continuing dialogue with the State Controller's office about the inclusion of pension costs.

Specifically, the discussions were with the California State Controller's Bureau of Local Government Policy and Reporting. This unit of the State Controller's office is embarking on the requirements phase for new database software to replace the annual influx of approximately 5,000 Excel spreadsheets.

The State Controller's office has considered the potential inclusion of requesting local governments to report Pension Costs for Defined Benefit Plans (DBPs) in their future minimum requirements. Informally, they have relayed to the 2011-2012 Grand Jury that they plan to include pension costs of DBPs in their reporting requirements for local government reporting in 2013, as part of the "burden cost of compensation." The new software implementation is initially planned to include pension cost data in the second phase. They stated that they would formally document their intentions to the Grand Jury in the near term.

Orange County citizens would benefit from being able to access DBP pension annual funding costs by employee/position on local web sites as soon as possible in the spirit of full transparency. Why wait? This information would appear to be too significant to ignore. Why just provide only the bare minimum in compensation cost transparency reporting, as required by the State Controller, when full transparency would benefit Orange County citizens now?

#### **Need for Local Government Website Reporting of Compensation Cost Reporting**

Compensation cost reporting is preferably shown on the local government website for ease of citizen use and because the data will be the latest available. At the State Controller's level, the local government reporting information can be from one to two years late due to the multiple fiscal years that the State has to address for the approximately 5,000 local governments.

Taxpaying citizens deserve to see the costs of funding guaranteed pensions clearly displayed at the employee position level now. The exceptional and commendable Orange County cities and districts that appear to include pension cost amounts in their Executive and Employee compensation costs in 2012 are:

- Buena Park
- Costa Mesa
- Laguna Woods
- Placentia
- Yorba Linda
- Midway Sanitary District



- Buena Park Library District
- Placentia Library District.

Costa Mesa was recognized by the national Sunshine Review, a nonprofit organization dedicated to government transparency. They were awarded a national 2012 Sunny Award for doing an exemplary job at proactively disclosing information to taxpayers.<sup>19</sup> They were the only government in California to receive an “A+” grade from the Sunshine Review. They set a good transparency example. Costa Mesa solicits their citizens to send in additional ideas about how they can improve their transparency at [www.ci.costa-mesa.ca/transparency/](http://www.ci.costa-mesa.ca/transparency/).

The exceptional and commendable Orange County governments that appear to include these pension costs on their Executive Compensation cost page in 2012 are the County of Orange<sup>20</sup> and the cities of:

- Dana Point
- Fullerton
- Irvine
- La Habra
- Rancho Santa Margarita
- San Clemente
- San Juan Capistrano
- Stanton

---

<sup>19</sup> For award information, see [http://sunshinereview.org/index.php/2012\\_Sunny\\_Awards](http://sunshinereview.org/index.php/2012_Sunny_Awards).

<sup>20</sup> The salaries and benefits for the County of Orange 12 top elected officials are shown on Sunshine Review's national website at [http://sunshinereview.org/index.php/Orange\\_County\\_employee\\_salaries](http://sunshinereview.org/index.php/Orange_County_employee_salaries) with reference to the 34 OC employees who make over \$150,000 in total compensation of salaries and benefits (including pension costs). The reporting is excerpted from the County's elected and executive compensation web page, as recommended by last year's 2010-2011 OC Grand Jury, providing a good leadership example for OC cities & special districts to follow.

**Signs of the Public's Need to see Pension Costs at the Employee Position Level**

Recent signs of the public's increasing need to have pension costs reported at the Employee Pension level include the following examples.

- Orange County Register's March 20, 2012 article on "*Public pensions evolving at local level*" which had to rely on survey data, not actual local governmental Pension Cost data, stated the following:

*"Specifically, the recent League of California Cities survey that showed that 48% of California cities have reduced pension benefits for new hires."*<sup>21</sup>

The building block for this Pension Cost information would naturally be at the Employee Position level, like transparent Salary and other Benefits are, but alas it is not yet generally available nor yet reported at that level.

The survey covered only the California cities that contract with CalPERS. As a result, only 321 of California's 482 cities responded. Reporting Pension Costs per employee position on a regular basis is topical and needed for transparent local government.

- USA Today's March 12, 2012 article on "*In Too many places, public pensions remain private*" which stated the following:

*"Even in states (California Florida, New Jersey and New York) where pension data are public, they're often tough to find. If a newspaper or a public interest group hasn't put the information online, people must file written requests to obtain it. All states could take a cue from New Jersey where pension data are posted and easily searchable online."*<sup>22</sup>

The USA Today article concluded:

*"Taxpayers have a right to know how their money is being spent. But when it comes to public pensions, it's going to take a big push for transparency before that happens everywhere."*<sup>23</sup>

- The California-based Little Hoover Commission issued a comprehensive report in February, 2011 on "*Public Pensions for Retirement Security*" that recommended:

---

<sup>21</sup> "*Public pensions evolving at local level*," Orange County Register, March 20, 2012, Local, OC Watchdog, p.1

<sup>22</sup> "*In too many place, public pensions remain private*." USA Today, March 12, 2012, p.8A

<sup>23</sup> Ibid

*“To improve transparency and accountability, more information about pension costs must be provided regularly to the public.”<sup>24</sup>*

Specifically recommended was that *“The Legislature must require pension fund administrators to improve procedures for detecting and alerting the public about unusually high salary increases of government officials that will push pension costs upward.”<sup>25</sup>*

A more expedient local method of educating the Orange County public would be to include Pension Costs at the Employee Position level on the Orange County local government websites today in transparent compensation cost reporting.

This would let Orange County local governments potentially lead in pension cost transparency, as the County of Orange has done. One third of Orange County cities have already stepped out front and done so, and others are expected to do so as well. Financial pressures are starting to force local governments to make hard choices. Good clear transparent information reporting is needed to make informed choices. Informed citizens can then understand and support future actions.

## FINDINGS/CONCLUSIONS

In accordance with California Penal Code Sections 933 and 933.05, the 2011-2012 Grand Jury requires responses from each city, special district, joint power authority, as well as the County of Orange and OCERS, affected and named by the findings presented in this section. The responses should address the specific situation of the governmental entity responding. The responses are to be submitted to the Presiding Judge of the Superior Court, with a copy to the Orange County Grand Jury.

A list of which governments are required to respond to which of the findings are summarized in Tables 2 and 3. These tables can be found in a later section entitled REQUIREMENTS AND INSTRUCTIONS.

Based upon the assessment of 58 websites of the County of Orange, 34 OC cities, 15 OC water and sanitation districts, 6 OC non-enterprise special districts, 1 transportation special district and 1 OC Joint Power Authority, the 2011-2012 Orange County Grand Jury has five principal findings.

---

<sup>24</sup> *“Public Pensions for Retirement Security.”* Little Hoover Commission, State of California, February, 2011, Executive Summary, <http://www.lhc.ca.gov/>

<sup>25</sup> Ibid.

**Finding 1 (F1) - Accessibility Ratings for Cities, Special Districts and JPAs**

Accessibility to Compensation Costs for Orange County cities web-sites experienced 92% improvement this year, but there is still room for improvement at some cities. Accessibility to Compensation Costs on Orange County websites for districts and joint power authority (JPA) has room for improvement, even though 70% were rated excellent.

o Cities:

There was a 92% improvement in CCT Accessibility from the thirteen cities rated excellent in 2011 compared to twenty-five cities were rated excellent in 2012.

- **Yet there is still room for improvement for the remaining nine of thirty-four Orange County cities who received a rating of good in 2012 to achieve excellence in CCT Accessibility.**

o Special Districts and Joint Power Authority (JPA):

Sixteen of the twenty-three special districts/joint power authority (70%) were rated excellent in 2012 for CCT Accessibility. This was a very good showing in their first year of being rated.

- **However, seven of the twenty-three special districts/joint power authority were rated good, average, poor and nonexistent for CCT Accessibility, all of whom could improve to excellent.**

**Finding 2 (F2) – Content & Clarity Ratings for EXECUTIVE Compensation Cost**

Content and Clarity for the OC cities elected officials and executives over \$100,000 in base salary is improving in this 2<sup>nd</sup> year of ratings. On the other hand, there is understandably even more potential improvement possible for the Special Districts and joint power authority, which are in their 1<sup>st</sup> year of ratings.

o County:

The County of Orange went from a nonexistent Executive Compensation Page in 2011 to one rated excellent in 2012 for Content and Clarity.

o Cities:

This year in 2012, fourteen of thirty-four cities (41%) were rated excellent for Executive CCT Content and Clarity, while none were rated excellent in 2011.

- **However, twenty of the thirty-four cities were rated good, average, poor and nonexistent for Executive Compensation Cost Content and Clarity, all of**

whom could improve to **excellent**.

- Special Districts and Joint Power Authority (JPA):  
Only three of twenty-three special districts/JPA (13%) were rated **excellent** for **Executive Compensation Cost Content and Clarity**.
  - **Nineteen of twenty-three special districts/JPA who received ratings of **good, average, poor and nonexistent** for **Executive Compensation Cost** can improve to achieve an **excellent** rating.<sup>26</sup>**

**Finding 3 (F3) - Content & Clarity for EMPLOYEE Compensation Cost Ratings**

There is the most opportunity for more transparent reporting in the Content and Clarity of Employee Compensation Cost reporting on local government websites.

- County:  
The County of Orange was rated **excellent** above for their Executive Compensation Page Content and Clarity.
  - **However, the County of Orange was only rated **average** for **Employee Compensation Cost Content and Clarity** and could improve to achieve an **excellent** rating.**
- Cities:  
Only five of thirty-four cities (15%) were rated **excellent** for Employee Compensation Cost Content and Clarity.
  - **Twenty-nine of the thirty-four cities were rated **good, average, poor and nonexistent** for **Employee Compensation Cost Content and Clarity**, all of whom could improve to **excellent**.**
- Special Districts and Joint Power Authority (JPA)  
Only four of twenty-three special districts and joint power authority (17%) were rated **excellent** for Employee Compensation Cost Content and Clarity.
  - **Nineteen of the twenty-three special districts/JPA were rated **good, average, poor and nonexistent** for **Employee Compensation Cost Content and Clarity**, all of whom could improve to **excellent**.**

---

<sup>26</sup> One of the 23 special districts/JPAs was rated "Not Applicable" due to their volunteer executive board and no paid executives. (3+19+1=23).

**Finding 4 (F4) – Transparency of Employer Pension Contribution Rates**

**Many Orange County local government web sites do not generally post their employer pension annual contribution rates prominently to their web sites as part of their compensation cost disclosure for public disclosure.**

Specifically, these employer contribution percentages refer to the annual percentages of employee salary that CalPERS (California Public Employees Retirement System) or OCERS (Orange County Employee Retirement System) requires of Orange County local governments to fund their employee guaranteed pension plans.

**OCERS has the employer pension contribution rates buried in detailed actuarial reports and presentations on the OCERS website or requires member passwords to access these annual governmental funding rates.** Thus, there is limited transparency for the public of these governmental pension contribution rates.

**Finding 5 (F5) –Inclusion of Overtime and On-Call Pay in Employee Compensation Costs**

The Orange County “de facto” standard for CCT in the county, cities, districts and JPA now contains all employees, including a page for executives and all elected officials. **Two key categories are missing from compensation cost reporting. They are overtime pay and on-call pay.** They have become important as the new “de facto” compensation cost reporting standard which now includes all employees.

These two cost categories can be significant for public safety employees. However, it is recognized that these cost categories generally do not apply to elected officials. On the other hand, if overtime does not occur for various employee positions, it is important for citizens to be aware of the aware of that in the annual reporting.

**RECOMMENDATIONS**

In accordance with California Penal Code Sections 933 and 933.05, the 2011-2012 Grand Jury requires responses from each city, special district, joint power authority, as well as County of Orange and OCERS, affected and listed in Tables 2 and 3 that follows. The responses are to be submitted to the Presiding Judge of the Superior Court, with a copy to the Orange County Grand Jury.

Based upon the assessment of 58 websites of the County of Orange, 34 OC cities, 15 OC Water and Sanitation Districts, 6 OC Non-Enterprise Special Districts, 1 transportation special district and 1 OC joint power authority, the 2011-2012 Orange County Grand Jury has five principal recommendations.

**Recommendation 1 (R1) - Access for Compensation Costs Transparency -**

The Grand Jury recommends that each of the sixteen Orange County cities, districts and joint power authority that were rated less than **excellent** for Accessibility upgrade their access to compensation costs. The access should be intuitive, readily identifiable on the web site home page and provide easy navigation within one or very few “clicks.”

**Recommendation 2 (R2) - Content & Clarity of EXECUTIVE Compensation Costs -**

The Grand Jury recommends that each of the forty-one of the fifty-seven Orange County cities, districts and joint power authority that were rated less than **excellent** for their Content and Clarity for their Executive and Elected Officials compensation costs page upgrade their Executive Compensation page. See Appendix D for a suggested full disclosure model which is the same as 2011 with expanded descriptions, but with particular emphasis on pension costs.

**Recommendation 3 (R3) - Content & Clarity of EMPLOYEE Compensation Costs -**

The Grand Jury recommends that the County of Orange and all Orange County cities, districts and joint power authority that were rated less than **Excellent** for Content and Clarity for their Employee compensation costs pages upgrade their Employee pages. See Appendix D for a suggested full disclosure model which is the same as 2011 with the addition of overtime pay, on-call pay and expanded descriptions, with particular emphasis on pension costs.

**Recommendation 4 (R4) - Transparency of Employer Pension Contribution Rates -**

The Grand Jury recommends that all Orange County cities, districts and joint power authority, as well as the County of Orange, post their employer pension annual contribution rates prominently and transparently on their web sites. Current and recent rates would be instructive and informative. It is recognized that some already do.

The Grand Jury recommends that OCERS display their member organizations annual contribution rates in a transparent way to the general public without password access on their web site. For a suggested model, see <http://calpers.ca.gov> and enter “public agency employer contribution search.”

**Recommendation 5 (R5) - Transparency of Overtime Pay and On-Call Pay in Employee Compensation Cost Reporting –**

The Grand Jury recommends that all Orange County cities, districts and joint power authority, as well as the County of Orange, include overtime pay and on-call pay in compensation cost reporting on their employees’ compensation pages. See Appendix D for a suggested full disclosure model for these new compensation cost reporting categories.

## REQUIREMENTS AND INSTRUCTIONS

The California Penal Code Section 933(c) requires any public agency which the Grand Jury has reviewed, and about which it has issued a final report, to comment to the Presiding Judge of the Superior Court on the findings and recommendations pertaining to matters under the control of the agency. Such comment shall be made *no later than 90 days* after the Grand Jury publishes its report (filed with the Clerk of the Court); except that in the case of a report containing findings and recommendations pertaining to a department or agency headed by an elected County official (e.g. District Attorney, Sheriff, etc.), such comment shall be made *within 60 days* to the Presiding Judge with an information copy sent to the Board of Supervisors.

Furthermore, California Penal Code Section 933.05(a), (b), (c), details, as follows, the manner in which such comment(s) is to be made:

1. As to each grand jury finding, the responding person or entity shall indicate one of the following:
  - a. The respondent agrees with the finding.
  - b. The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.
2. As to each grand jury recommendation, the responding person or entity shall report one of the following actions:
  - a. The recommendation has been implemented, with a summary regarding the implemented action.
  - b. The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
  - c. The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the grand jury report.
  - d. The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefore.
3. However, if a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the agency or department head and the Board of Supervisors shall respond if requested by



## COMPENSATION COST TRANSPARENCY

---

the grand jury, but the response of the Board of Supervisors shall address only those budgetary or personnel matters over which it has some decision making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

Comments to the Presiding Judge of the Superior Court in compliance with Penal Code section 933.05 are requested from the County of Orange Executive Office, Human Resources and required from each city council of the cities set forth in Table 2 and Board of Directors of each legislative, special assessing and joint power agency in Table 3, with a copy to the Orange County Grand Jury.

**COMPENSATION COST TRANSPARENCY**

**TABLE 2 – County & Cities Responses Required for Findings (F) & Recommendations (R)**

|                        | F1 | F2 | F3 | F4 | F5 |  | R1 | R2 | R3 | R4 | R5 |
|------------------------|----|----|----|----|----|--|----|----|----|----|----|
| <b><i>County</i></b>   |    |    |    |    |    |  |    |    |    |    |    |
| County of Orange       |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
|                        |    |    |    |    |    |  |    |    |    |    |    |
| <b><i>Cities</i></b>   |    |    |    |    |    |  |    |    |    |    |    |
| Aliso Viejo            |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Anaheim                |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Brea                   |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Buena Park             |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Costa Mesa             |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Cypress                | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Dana Point             |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| Fountain Valley        | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Fullerton              | X  |    | X  | X  | X  |  | X  |    | X  | X  | X  |
| Garden Grove           |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Huntington Beach       | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Irvine                 |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| La Habra               |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| La Palma               |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Laguna Beach           |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Laguna Hills           |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Laguna Niguel          | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Laguna Woods           |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Lake Forest            |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Los Alamitos           | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Mission Viejo          |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Newport Beach          |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Orange                 |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Placentia              |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Rancho Santa Margarita |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| San Clemente           |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| San Juan Capistrano    |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| Santa Ana              | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Seal Beach             | X  |    | X  | X  | X  |  | X  |    | X  | X  | X  |
| Stanton                |    |    | X  | X  | X  |  |    |    | X  | X  | X  |
| Tustin                 |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Villa Park             |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Westminster            | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Yorba Linda            |    |    |    | X  | X  |  |    |    |    | X  | X  |

**COMPENSATION COST TRANSPARENCY**

**TABLE 3 – Special Districts/JPAs/OCERS Responses Required for Findings (F) & Recommendations (R)**

|   | F1 | F2 | F3 | F4 | F5 |  | R1 | R2 | R3 | R4 | R5 |
|---|----|----|----|----|----|--|----|----|----|----|----|
| <b><u>Special Districts</u></b>                   |    |    |    |    |    |  |    |    |    |    |    |
| <b><u>- Water and Sanitation</u></b>              |    |    |    |    |    |  |    |    |    |    |    |
| Costa Mesa Sanitary                               |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| East Orange County Water                          |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| El Toro Water                                     |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Irvine Ranch Water                                |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Mesa Consolidated Water                           |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Midway City Sanitary                              |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Moulton Niguel Water                              |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Municipal Water District of OC                    | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Orange County Sanitation                          |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Orange County Water                               |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Santa Margarita Water                             | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Serrano Water                                     |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| South Coast Water                                 |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Trabuco Canyon Water                              | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Yorba Linda Water                                 | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| <b><u>Special Districts</u></b>                   |    |    |    |    |    |  |    |    |    |    |    |
| <b><u>- Non Enterprise</u></b>                    |    |    |    |    |    |  |    |    |    |    |    |
| Buena Park Library                                |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Orange County Cemetery                            |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| Orange County Vector Control                      | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Placentia Library                                 |    |    |    | X  | X  |  |    |    |    | X  | X  |
| Rossmoor Community Service                        | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| Silverado-Modjeska Recreation & Parks             |    |    |    |    | X  |  |    |    |    |    | X  |
| <b><u>Special District</u></b>                    |    |    |    |    |    |  |    |    |    |    |    |
| <b><u>- Transportation</u></b>                    |    |    |    |    |    |  |    |    |    |    |    |
| OCTA - Orange County Transportation Authority     |    | X  | X  | X  | X  |  |    | X  | X  | X  | X  |
| <b><u>Joint Power Authorities</u></b>             |    |    |    |    |    |  |    |    |    |    |    |
| OCFA - Orange County Fire Authority               | X  | X  | X  | X  | X  |  | X  | X  | X  | X  | X  |
| <b><u>Legislative District</u></b>                |    |    |    |    |    |  |    |    |    |    |    |
| OCERS - Orange County Employees Retirement System |    |    |    | X  |    |  |    |    |    | X  |    |

**APPENDICES**

**APPENDIX A – Compensation Cost Transparency Honor Rolls - Page 1 of 3**

The 2012 **Gold Honor Roll** for supplying the best CCT in government for their citizens applies to the following cities and special districts. They all received **straight “A” ratings in all 3 categories** of Accessibility, Content & Clarity for Elected/ Executive and Employee compensation.

Cities-

- Buena Park
- Costa Mesa
- Laguna Woods
- Placentia
- Yorba Linda

Special Districts -

- Buena Park Library District
- Midway Sanitary District
- Placentia Library District

The 2012 **Silver Honor Roll** for supplying excellent CCT in government for their citizens applies to the following county, cities and special districts at the Executive & Elected official level. The county and cities below all received **“A” ratings in 2 categories** of Executive Accessibility and Content & Clarity. The special district below received an **“A” rating in the 2 categories** of Employee Accessibility and Content & Clarity, as they have no Executive page:

County

- County of Orange

Cities -

- Dana Point
- Irvine
- La Habra
- Rancho Santa Margarita
- San Clemente
- San Juan Capistrano
- Stanton

Special Districts -

- Silverado-Modjeska Recreation & Parks District

**APPENDIX A – Compensation Cost Transparency Honor Rolls** - Page 2 of 3

The 2012 **Bronze Honor Roll** for supplying excellent CCT accessibility in government for their citizens applies to the following cities, special districts and joint power authorities. They all received “A” ratings in Accessibility.

**Cities -**

- Aliso Viejo
- Anaheim
- Brea
- Garden Grove
- La Palma
- Laguna Beach
- Laguna Hills
- Lake Forest
- Mission Viejo
- Newport Beach
- Orange
- Tustin
- Villa Park

**Special Districts -**

- Costa Mesa Sanitary District
- East Orange County Water District
- El Toro Water District
- Irvine Ranch Water District
- Mesa Consolidated Water District
- Moulton Niguel Water District
- Orange County Cemetery District
- Orange County Sanitation District
- Orange County Transportation Authority
- Orange County Water District
- Serrano Water District
- South Coast Water District

**APPENDIX A – Compensation Cost Transparency Honor Rolls - Page 3 of 3**

The 2012 **Most Potential for Improvement List** in local government compensation cost transparency applies to the following cities and special districts. They received at least one “F” in one or more of the three categories.

**Cities -**

- **Fountain Valley**
- **Huntington Beach**
- **La Habra**
- **Westminster**

**Special Districts -**

- **El Toro Water District**
- **Orange County Vector Control District**
- **Rossmoor Community Service District**
- **Santa Margarita Water District**

**COMPENSATION COST TRANSPARENCY**

**APPENDIX B: CalPERS (California Public Employees' Retirement System) Employer Contribution 2011 Rates<sup>27</sup>**

*% of Current Employee Payroll that the Employer must contribute to CalPERS in 2011*

| <u>Cities</u>          | <u>General</u>                  | <u>Safety</u>                   | <u>Safety-Fire</u> | <u>Safety-Police</u> |
|------------------------|---------------------------------|---------------------------------|--------------------|----------------------|
| Aliso Viejo            | 9.539%                          |                                 |                    |                      |
| Anaheim                | 20.389%                         |                                 | 29.228%            | 30.623%              |
| Brea                   | 11.219%                         | 30.347%                         |                    |                      |
| Buena Park             | 14.700%                         | 25.821%*                        |                    |                      |
| Costa Mesa             | 16.583%                         |                                 | 32.404%            | 29.063%              |
| Cypress                | 12.222%                         | 32.407%*                        |                    |                      |
| Dana Point             | 10.059%                         |                                 |                    |                      |
| Fountain Valley        | 17.800% - 1 <sup>st</sup> Tier< | 28.859% - 1 <sup>st</sup> Tier< |                    |                      |
| Fullerton              | 11.119%                         | 30.2%                           |                    |                      |
| Garden Grove           | 17.854%                         | 33.178%                         |                    |                      |
| Huntington Beach       | 15.311%                         | 34.196%                         |                    |                      |
| Irvine                 | 21.733%                         |                                 |                    | 32.678%              |
| La Habra               | 11.752%                         | 31.962%                         |                    |                      |
| La Palma               | 14.762%                         | 25.821%*                        |                    |                      |
| Laguna Beach           | 15.258%                         | 21.252% - Lifeguard             | 24.112%^           | 24.112%^             |
| Laguna Hills           | 11.271%                         |                                 |                    |                      |
| Laguna Niguel          | 10.539%                         |                                 |                    |                      |
| Laguna Woods           | 10.896%                         |                                 |                    |                      |
| Lake Forest            | 12.170%                         |                                 |                    |                      |
| Los Alamitos           | 10.748%                         | 25.21%*                         |                    |                      |
| Mission Viejo          | 16.361%                         |                                 |                    |                      |
| Newport Beach          | 12.208%                         | 35.028%>                        |                    |                      |
| Orange                 | 18.646%                         | 29.613%                         |                    |                      |
| Placentia              | 9.548%                          | 44.581%*                        |                    |                      |
| Rancho Santa Margarita | 16.497% - 1 <sup>st</sup> Tier< |                                 |                    |                      |
| San Clemente           | #                               | 32.546% - Lifeguard             |                    |                      |
| Santa Ana              | 18.373%                         | 28.848%                         |                    |                      |
| Seal Beach             | 9.313%                          | 25.821%*                        |                    |                      |
| Stanton                | 13.523%                         |                                 |                    |                      |
| Tustin                 | 9.943%                          | 32.17%*                         |                    |                      |
| Villa Park             | 20.046%                         |                                 |                    |                      |
| Westminster            | 14.494%                         | 25.821%*                        |                    |                      |
| Yorba Linda            | 13.996%                         |                                 |                    |                      |

<sup>27</sup> CalPERS - <http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/contrib-rates/rates/home.xml>



---

## COMPENSATION COST TRANSPARENCY

---

### Appendix B Notes Legend:

\* OCFA notes that these \*rates of OCFA serviced cities apply only to non-fire safety employees

< Second Tier Levels in effect currently -

Second Tier level for Fountain Valley General Employees is 8.902% & 20.308% for Police

Second Tier level for Rancho Santa Margarita General Employees is 8.704%

> A Future Second Tier Level was approved in May, 2012 by Newport Beach for Firefighters that will go into effect in 2014 that will have Newport Beach *"paying 80% of pension costs annually instead of the 94% annually they are currently contributing. ... It will take 18 months for the new contribution percentages to take effect."*<sup>28</sup>

^ Laguna Beach has subsequently implemented a second tier for public safety officers

# Administered by Great-West Retirement Services for San Clemente non-safety employees

---

<sup>28</sup> *"Newport Beach firefighters to pay more of pensions"*, Orange County Register, May 25, 2012, Local, Government, p. 9.

**COMPENSATION COST TRANSPARENCY**

**APPENDIX C: OCERS (Orange County Employees Retirement System) Employer Contribution 2012-2013 Rates<sup>29</sup>**  
*% of Current Employee Payroll that Employer must contribute to OCERS in Fiscal Year 2013*  
Representative OCERS Examples and not a Comprehensive listing

| <u>City</u>                                   | <u>General</u> | <u>Safety</u> |
|---|----------------|---------------|
| San Juan Capistrano (2.7%@55) – Rate Group #2 | 28.39%         |               |
| (2.0%@57) – Rate Group #2                     | 27.49%         |               |
| <br><b><u>County Special Districts</u></b>    |                |               |
| Orange County Cemetery District               |                |               |
| (2.0%@55) Rate Group #11                      | 17.76%         |               |
| Orange County Sanitation District – OCSD      |                |               |
| (1.664%@57) Rate Group #3                     | 26.69%         |               |
| (2.5%@55) Rate Group #3                       | 27.47%         |               |
| Orange County Transportation Authority – OCTA |                |               |
| Rate Group #5                                 | 20.96%         |               |
| <br><b><u>Joint Power Authority</u></b>       |                |               |
| Orange County Fire Authority – OCFA           |                |               |
| (2.7%@55) Rate Groups #10                     | 27.99%         |               |
| (2.0%@55) Rate Group #10                      | 27.25%         |               |
| (3.0%@50) Rate Group #8                       |                | 45.46%        |
| (3.0%@55) Rate Group #8                       |                | 42.22%        |
| <br><b><u>County of Orange</u></b>            |                |               |
| General – Rate Group #1                       | 16.85%         |               |
| General (1.62%@65) Rate Group #2              | 21.94%         |               |
| General (2.7%@55) Rate Group #2               | 28.39%         |               |
| Law Enforcement (3.0%@50) Rate Group #7       |                | 47.45%        |
| (3.0%@55) Rate Group #7                       |                | 46.78%        |
| Probation (3.0%@50) Rate Group #6             |                | 36.29%        |

<sup>29</sup> “OCERS 2010 Actuarial Valuation and Review” by The Segal Group, Inc.  
<http://www.ocers.org/pdf/finance/actuarial/valuation/2010actuarialvaluation.pdf>



**APPENDIX D - Compensation Cost Disclosure Model** - Page 2 of 2

In the interest of consistency and clarity in the disclosure of compensation cost data for local government officials and employees, the 2010-2011 Orange County Grand Jury developed a model table on the previous page, which could be posted onto the Internet websites of local governments in Orange County. The 2011-2012 Orange County Grand Jury has enhanced and expanded the applicability of the model for clarity, emphasis and scope, as local websites have evolved. The fundamental elements of the model on the websites would provide the following.

- **Accessibility** – The link from the home page to the compensation cost web page be a permanent feature, which is prominently displayed on the home page, as both self-descriptive and intuitive, requiring very minimal keystrokes for access.
- **Positions Reported** – All elected officials and those executive positions earning a base salary rate in excess of \$100,000 per year should be reported on an **Executive Compensation Page**. Elected officials should be listed first, followed by employees in descending order of salary.

The salaries and benefits for all employee positions should be posted in a standard table on a separate on the **Employee Compensation Pages**.

**Note:** The listing of names is not recommended on the compensation cost listings of employee position salaries and benefits, but is preferable for elected officials.

- **Salary Reporting** – The actual or annualized base rate of salary for the position should be shown, rather than minimum & maximum ranges or the employee's W-2 form Box 5 amount.

• **Overtime Pay** – Actual overtime pay by employee position

• **Other Pay**

- **Fees** – Fees earned from reporting agency-sponsored boards, committees or commissions
- **Deferred Compensation**
- **Bonus** – Any form of management, incentive or performance improvement bonuses.
- **Pay in Lieu of Time Off**
- **Automobile Allowance**
- **On-Call Pay**

- **Insurance Premiums** - Annualized amounts that the reporting agency pays on the employee's behalf for medical, dental, vision, disability and life insurance.

- **Pension Costs** – Annual amounts that the reporting agency pays for contributions to a pension plan (such as CalPERS or OCERS) and/or Social Security. *This is the government's share of the Employer Pension Annual Contribution to CalPERS, OCERS & Social Security, in addition to the Employer payment of any share of the Employees obligated contribution percentage.* See Appendices B and C.

- **Total Compensation** – Salary and benefit amounts should be totaled for the calendar year.

\* **RED** denotes new reporting requirement in 2012.

**APPENDIX E: Methodology Details** – Page 1 of 2

- Reviewed the three 2010-2011 Orange County Grand Jury reports on:
  - Compensation Study of Orange County Cities;
  - County of Orange Compensation Disclosure;
  - Compensation Survey of Orange County Water and Sanitation Districts.
- Reviewed 54 city, water & sanitation districts and county government response letters<sup>30</sup> to the findings and recommendations of the three previous 2010-2011 Orange County Grand Jury reports.
- The 53 entities in the 2010-2011 studies were the 34 Cities of Orange County, one County government and 18 Water & Sanitation Special Districts.
- The 34 cities included Aliso Viejo, Anaheim, Brea, Buena Park, Costa Mesa, Cypress, Dana Point, Fountain Valley, Fullerton, Garden Grove, Huntington Beach, Irvine, La Habra, La Palma, Laguna Beach, Laguna Hills, Laguna Niguel, Laguna Woods, Lake Forest, Los Alamitos, Mission Viejo, Newport Beach, Orange, Placentia, Rancho Santa Margarita, San Clemente, San Juan Capistrano, Santa Ana, Seal Beach, Stanton, Tustin, Villa Park, Westminster and Yorba Linda.
- The 18 Water and Sanitation Special Districts were Costa Mesa Sanitation District, East Orange County Water District, El Toro Water District, Irvine Ranch Water District, Laguna Beach County Water District, Mesa Consolidated Water District, Midway City Sanitary District, Moulton Niguel Water District, Municipal Water District of OC, Orange County Sanitation District, Orange County Water District, Rossmoor/Los Alamitos Area Sewer District, Santa Margarita Water District, Serrano Water District, South Coast Water District, Sunset Beach Sanitary District, Trabuco Canyon Water District and Yorba Linda Water District.
- Discussed in conversations, both in person and by phone, with selected Orange County cities and county governments about their 2010-2011 responses.
- Expanded the 2012 study to include 7 additional special districts, 1 joint power authorities (JPAs), and eliminated 3 water and sewer district to make a total of 58 governmental web sites to be reviewed.
  - The 8 additions are the:
    - Joint power authority of the Orange County Fire Authority;
    - 6 Special (non-water and sanitation) Districts of Buena Park Library District, Orange County Cemetery District, Orange County Vector Control, Placentia Library District,

---

<sup>30</sup> 54 letters were received from 53 entities (34 cities, 18 water & sanitation districts and 1 county government) since the city of Laguna Hills sent a separate minority and majority response. All response letters to the 2010-2011 Orange County Grand Jury reports can be found at [www.ocgrandjury.org/reports.asp](http://www.ocgrandjury.org/reports.asp).

**APPENDIX E: Methodology Details** – Page 2 of 2

Rossmoor Community Services District and  
Silverado/Modjeska Recreation & Parks District.

- 1 Special (transportation) District, which is the Orange County Transportation Authority.
- The 3 eliminations are Rossmoor/Los Alamitos Sewer District (no longer has a web site), Sunset Beach Sanitary District (which doesn't have a web site) and Laguna Beach County Water District, (now a part of the City of Laguna Beach).
- Corresponded with the OC local governments to be studied –
  - Re: the establishment of this study to examine the local government web sites for the level of CCT, in terms of accessibility and content & clarity – by letters
    - Dated January 9 & 10, 2012 to 34 cities & 23 special districts/joint power authorities
    - Dated January 24, 2012 to Orange County CEO
  - Re: the frequently asked questions (FAQ's) concerning the Compensation Cost Transparency study – by letters
    - Dated February 23, 2012 to 34 cities & 23 special districts/JPAs
    - Dated March 8, 2012 to Orange County CEO
- Expanded the web assessment rating criteria to be more precise and objectively defined to build upon the previously more subjective rating criteria.
- Researched on the CalPERS web to obtain the OC cities' and special districts' individual public employer contribution annual percentage rate of employee salary that CalPERS requires the OC cities & special districts to contribute for their employee members' pensions.
- Solicited OCERS and obtained the OC individual public employer contribution annual percentage rate of employer salary that OCERS requires the county agencies, county JPAs and some city & special districts to contribute for their employee members' pensions.
- Reviewed, documented and assessed the transparency & content & clarity of each OC local government web site multiple times.
- Initiated explanatory phone conversations in March, 2012 with several special districts/joint power authorities, selected cities and County CEO office.
- Initiated February & March, 2012 phone conversations with the California State Controller Office's Bureau of Local Government Policy and Reporting to understand the state's local government compensation reporting requirements and future plans.
- Compiled data, charts & assessments from documentation & web reviews.
- Drafted and published study background, facts, analysis/findings & recommendations.

## California Penal Code Sections §933 and §933.05

[Note: to reduce grand jury requests for additional response information, the grand jury has **bolded** those words in §933.05 which should be appropriately included in a response]

- §933 (a) Each grand jury shall submit to the presiding judge of the superior court a final report of its findings and recommendations that pertain to county government matters during the fiscal or calendar year. Final reports on any appropriate subject may be submitted to the presiding judge of the superior court at any time during the term of service of a grand jury. A final report may be submitted for comment to responsible officers, agencies, or departments, including the county board of supervisors, when applicable, upon finding of the presiding judge that the report is in compliance with this title. For 45 days after the end of the term, the foreperson and his or her designees shall, upon reasonable notice, be available to clarify the recommendations of the report.
- (b) One copy of each final report, together with the responses thereto, found to be in compliance with this title shall be placed on file with the clerk of the court and remain on file in the office of the clerk. The clerk shall immediately forward a true copy of the report and the responses to the State Archivist who shall retain that report and all responses in perpetuity.
- (c) No later than 90 days after the grand jury submits a final report on the operations of any public agency subject to its reviewing authority, the governing body of the public agency shall comment to the presiding judge of the superior court on the findings and recommendations pertaining to matters under the control of the governing body, and every elected county officer or agency head for which the grand jury has responsibility pursuant to Section 914.1 shall comment within 60 days to the presiding judge of the superior court, with an information copy sent to the board of supervisors, on the findings and recommendations pertaining to matters under the control of that county officer or agency head and any agency or agencies which that officer or agency head supervises or controls. In any city and county, the mayor shall also comment on the findings and recommendations. All of these comments and reports shall forthwith be submitted to the presiding judge of the superior court who impaneled the grand jury. A copy of all responses to grand jury reports shall be placed on file with the clerk of the public agency and the office of the county clerk, or the mayor when applicable, and shall remain on file in those offices. One copy shall be placed on file with the applicable grand jury final report by, and in the control of the currently impaneled grand jury, where it shall be maintained for a minimum of five years.
- (d) As used in this section "agency" includes a department.

- §933.05 (a) For purposes of subdivision (b) of Section 933, as to each grand jury finding, the responding person or entity shall indicate one of the following:
- (1) The respondent **agrees** with the finding.
  - (2) The respondent **disagrees wholly or partially** with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor.
- (b) For purposes of subdivision (b) of Section 933, as to each grand jury recommendation, the responding person or entity shall report one of the following actions:
- (1) The recommendation **has been implemented**, with a summary regarding the implemented action.
  - (2) The recommendation **has not yet been implemented, but will be implemented** in the future, with a **timeframe** for implementation.
  - (3) The recommendation **requires further analysis**, with an explanation and the scope and parameters of an analysis or study, and a **timeframe** for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.
  - (4) The recommendation **will not be implemented** because it is not warranted or is not reasonable. with an explanation therefor.

(c) However, if a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the agency or department head and the board of supervisors shall respond if requested by the grand jury, but the response of the board of supervisors shall address only those budgetary or personnel matters over which it has some decision making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

(d) A grand jury may request a subject person or entity to come before the grand jury for the purpose of reading and discussing the findings of the grand jury report that relates to that person or entity in order to verify the accuracy of the findings prior to their release.

(e) During an investigation, the grand jury shall meet with the subject of that investigation regarding the investigation, unless the court, either on its own determination or upon request of the foreperson of the grand jury, determines that such a meeting would be detrimental.

(f) A grand jury shall provide to the affected agency a copy of the portion of the grand jury report relating to that person or entity two working days prior to its public release and after the approval of the presiding judge. No officer, agency, department, or governing body of a public agency shall disclose any contents of the report prior to the public release of the final report.





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

August 14, 2012

The Honorable Thomas J. Borris  
Presiding Judge of the Superior Court  
700 Civic Center Drive West  
Santa Ana, CA 92701

Honorable Presiding Judge Borris:

Pursuant to Penal Code Sections 933 (c) and 933.05, attached is the written response of the Rossmoor Community Services District (the “District”) to the findings and recommendations made by the Grand Jury in its report entitled “Transparency: Breaking Up Compensation Fog – But Why Hide Pension Costs?” (the “Report”). These responses were approved by the District’s Board of Directors at its regular meeting of August 14, 2012.

The Grand Jury’s Report concludes governments need to take additional steps to make information regarding salary, benefits and pension costs readily available to the public. The Rossmoor Community Services District agrees that transparency is both necessary and proper. The District is in the process of revamping its website to ensure that compensation cost data is more easily accessible for a prominently displayed link on the home page.

It should be noted that some of the criticisms set forth in the Report are unfairly associated with the District. For example, Finding No. 4 in the Report states that pension costs are often not included on agency websites as part of the compensation cost disclosure. However, since the District does not offer an employer-funded pension plan to its employees, there is nothing to report in that regard. In any event, the District will modify its website to include salary and benefit data as prominently as possible.

The District’s responses are divided into two sections. Section I includes the District’s responses to the Grand Jury’s findings as required by Penal Code section 933.05 (a). Section II includes the District’s responses to the Grand Jury’s recommendations as required by Penal Code section 933.05(b).

Sincerely,

Henry Taboada  
General Manager  
Rossmoor Community Services District

Cc: Orange County Grand Jury

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
RESPONSE TO GRAND JURY REPORT  
“TRANSPARENCY: BREAKING UP COMPENSATION FOG  
- BUT WHY HIDE PENSION COSTS?”**

**SECTION 1: RESPONSES TO FINDINGS**

**Finding 1 (F1).** Accessibility Ratings for Cities, Special Districts and JPAs

**Response:** The District agrees that there is room for improvement with respect to the accessibility of its compensation costs data. Currently, the District’s website has a home page icon that links to previous and current budgets. In order to access compensation information, it is necessary to scroll down through the budget documents to reach the District’s Salary Plan. The District is in the process of reorganizing its website to include a prominently displayed link on the home page that will provide one-click access to compensation costs data.

**Finding 2 (F2).** Content and Clarity for Ratings for EXECUTIVE Compensation costs

**RESPONSE:** The District agrees that there is room for improvement with respect to the content and clarity for ratings of executive compensation costs. However, the “F” rating assigned to the District with respect to this category is unwarranted and misleading insofar as it implies that information has been withheld. The District’s only executive level position for the last 6+ years has been the General Manager. The General Manager position has been filled by an independent contractor, thus is non-reportable to the State. In any event, the District will be employing a General Manager during this fiscal year whose salary will be approximately \$45,000 on a half-time basis. The independent contractor’s compensation has been set at \$65.00 per hour and has never exceeded \$81,000 per year. The compensation agreement with the current contract General Manager includes no benefits whatsoever. When an employee General Manager is hired, compensation information will be added to the Compensation Cost Disclosure Model. Further, compensation costs for elected officials will be added.

**FINDING 3 (F3).** Content and Clarity for Ratings for EMPLOYEE Compensation costs

**RESPONSE:** The District agrees that there is room for improvement with respect to the content and clarity for ratings of employee compensation costs. The District, however, disagrees with the grade of “F” assigned to it in this category. For several years, the District has displayed hourly compensation for its employees in its budget documents and on its web site. Although overtime and benefits are not currently displayed, they soon will be included on the District’s website.

**FINDING 4 (F4).** Transparency of Employer Pension Contribution Rates

**RESPONSE:** The District has no pension system for employees other than Social Security and a non-employer contribution 459 deferred compensation plan. Therefore, there is nothing to report or post on the District's website.

**FINDING 5 (F5).** Inclusion of Overtime and On-Call Pay in Employee Compensation Costs

**RESPONSE:** The District does not employ any public safety employees, thus there is nothing to report. Overtime and on-call pay for miscellaneous employees is minimal, but will be reported in future Compensation Cost Disclosure Models.

**SECTION II: RESPONSES TO RECOMMENDATIONS**

**Recommendation 1 (R1).** Access for Compensation Costs Transparency

The Grand Jury recommends that each of the districts that were rated Less Than Excellent for Accessibility, upgrade their access to compensation costs.

**RESPONSE:** The recommendation has not yet been implemented but the District is in the process of upgrading access to compensation costs so that the information is readily identified on the District's website and easily navigated to with one or very few "clicks." The District expects the website to be upgraded with the information by September 14, 2012.

**Recommendation 2 (R2).** Content & Clarity of EXECUTIVE Compensation Costs.

The Grand Jury recommends that each district rated less than excellent for Content Clarity for their Executive and Elected Officials compensation costs upgrade their Executive Compensation page.

**RESPONSE:** The recommendation has not yet been implemented but the District is in the process of improving the content and clarity of compensation costs and upgrading its website so that the information is readily identified and easily navigated to with one or very few "clicks." The District expects the website to be upgraded with the information by September 14, 2012.

**Recommendation 3 (R3).** Content & Clarity of EMPLOYEE Compensation Costs

The Grand Jury recommends that districts that were rated less than Excellent for Content and Clarity for their Employee compensation cost pages upgrade their Employee pages.

**RESPONSE:** The recommendation has not yet been implemented but the District is in the process of improving the content and clarity of compensation costs and upgrading its website so that the information is readily identified and easily navigated to with one or very few “clicks.” The District expects the website to be upgraded with the information by September 14, 2012.

**Recommendation 4 (R4).** Transparency of Employer Pension Contribution Rates

**RESPONSE:** This recommendation has not been implemented and will not be implemented because it is not applicable to the District as the District does not contribute to any pension plan.

**Recommendation 5 (R5).** Transparency of overtime pay and On-Call Pay in Employee Compensation Cost Reporting

**RESPONSE:** The recommendation has not yet been implemented but the District is in the process of upgrading access to all forms of compensation costs so that the information is readily identified on the District’s website and easily navigated to with one or very few “clicks.” The District expects the website to be upgraded with the information by September 14, 2012.

**ROSSMOOR COMMUNITY SERVICES  
DISTRICT  
EMPLOYEE SALARY PLAN**

| F/Y 2012-2013              |                          |         |                                   |        |                              |         |
|----------------------------|--------------------------|---------|-----------------------------------|--------|------------------------------|---------|
| Position                   | 2011-2012 Current Salary |         | Consumer Price Index 2012<br>2.0% |        | 2012-2013 Recommended Salary |         |
|                            | Yearly                   | Hourly  | Annually                          | Hourly | Annually                     | Hourly  |
| *General Manager           | n/a                      |         | n/a                               |        | \$46,800.00                  | \$45.00 |
| Accountant/Bookkeeper      | \$50,470.00              | \$24.26 | \$1,009.40                        | \$0.49 | \$51,479.40                  | \$24.75 |
| **Administrative Assistant | \$44,589.00              | \$22.87 | \$891.78                          | \$0.46 | \$45,480.78                  | \$23.32 |
| General Clerk              | \$36,147.00              | \$17.38 | \$722.94                          | \$0.35 | \$36,869.94                  | \$17.73 |
| Park Superintendent        | \$47,250.00              | \$22.72 | \$945.00                          | \$0.45 | \$48,195.00                  | \$23.17 |
| Recreation Superintendent  | \$41,600.00              | \$20.00 | \$832.00                          | \$0.40 | \$42,432.00                  | \$20.40 |
| *Maintenance Assistant     | \$14,997.00              | \$14.42 | \$299.94                          | \$0.29 | \$15,296.94                  | \$14.71 |
| *Recreation Leader         | \$16,068.00              | \$15.45 | \$321.36                          | \$0.31 | \$16,389.36                  | \$15.76 |
| Event/Facility Attendant   | n/a                      | \$15.00 |                                   |        |                              | \$15.00 |

\* 1/2 Time 20 hrs a week/1,040 hrs per year.

\*\*37.5 hrs per week/1,950 hrs per year.

---

**COMPENSATION COST TRANSPARENCY**


---

**APPENDIX D - COMPENSATION COST DISCLOSURE MODEL**

| <b>Position</b>   | <b>Salary<br/>(2012-2013<br/>Budget)</b> | <b>Overtime<br/>(2011 CY)</b> | <b>Other Pay</b> | <b>Stipends Paid<br/>(2011 CY)</b> | <b>Insurance<br/>Premiums<br/>(2012 CY)</b> | <b>Pension<br/>Costs</b> | <b>Total Comp<br/>Costs</b> |
|---|--|-------------------------------|------------------|------------------------------------|---|--------------------------|-----------------------------|
| ** Board of Directors - President                             | <b>\$0</b>                               | \$0                           | \$0              | \$2,050                            | \$0   | \$0                      | \$2,050                     |
| ** Board of Directors - 1st Vice President                    | <b>\$0</b>                               | \$0                           | \$0              | \$2,050                            | \$0   | \$0                      | \$2,050                     |
| ** Board of Directors - 2nd Vice-President                    | <b>\$0</b>                               | \$0                           | \$0              | \$1,750                            | \$0   | \$0                      | \$1,750                     |
| ** Board of Directors -Director                               | <b>\$0</b>                               | \$0                           | \$0              | \$1,650                            | \$0   | \$0                      | \$1,650                     |
| ** Board of Directors -Director                               | <b>\$0</b>                               | \$0                           | \$0              | \$1,000                            | \$0   | \$0                      | \$1,000                     |
| General Manager (New employee position -<br>currently vacant) | <b>n/a</b>                               | n/a                           | n/a              | n/a                                | n/a   | \$0                      | n/a                         |
| Accountant/Bookkeeper   | <b>\$51,479</b>                          | \$36                          | \$0              | n/a                                | \$17,967                                    | \$0                      | \$69,482                    |
| Administrative Asst.  | <b>\$45,481</b>                          | \$1,239                       | \$0              | n/a                                | \$9,588                                     | \$0                      | \$56,308                    |
| General Clerk   | <b>\$36,869</b>                          | \$617                         | \$0              | n/a                                | \$10,443                                    | \$0                      | \$47,929                    |
| Park Superintendent   | <b>\$48,195</b>                          | \$2,294                       | \$0              | n/a                                | \$10,443                                    | \$0                      | \$60,932                    |
| Recreation Superintendent                                     | <b>\$42,432</b>                          | \$1,904                       | \$0              | n/a                                | \$0   | \$0                      | \$44,336                    |
| Maintenance Assistant (Part Time)                             | <b>\$15,296</b>                          | \$0                           | \$0              | n/a                                | \$0   | \$0                      | \$15,296                    |
| Recreation Leader (Part Time)                                 | <b>\$16,389</b>                          | \$640                         | \$0              | n/a                                | \$3,005                                     | \$0                      | \$20,034                    |
| Event Attendant (Part Time)                                   | <b>\$15 per hour</b>                     | \$0                           | \$0              | n/a                                | \$0   | \$0                      | \$0                         |

\* **Other Pay Includes Fees, Deferred Compensation, Incentive Bonus, Auto Allowance, Pay in Lieu of Time Off and On-Call Pay.**  
**(RED signifies new in 2012)**

\*\* **Elected Official - Paid Stipends Only**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-2**

**Date:** August 14, 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 intended to be a comprehensive update on a number of activities relating to governance.

**ATTORNEY GENERAL OPINION**

As you know, the District has received an Attorney General Opinion regarding the District's ability to contract for police services with the Orange County Sheriffs Department. County Counsel has opined that the District could only contract for "enhanced" services, but the Sheriff could not withdraw "core" services in favor of a contract with the District. The Attorney General Opinion states otherwise, in essence giving the District the prerogative to pursue such a contract in furtherance of an application to LAFCO for latent powers for police services. General Counsel has requested a response from County Counsel regarding the AG Opinion and its affect on their previously stated opinion.

**PUBLIC RECORDS ACT REQUESTS**

As you also know, a new Public Records Act (PRA) was submitted to the County in an effort to obtain financial data that would validate that Rossmoor is a donor community and not a drain on the County. The request prepared by the Harvey Rose Co., and transmitted by the Kaufman Group law firm, as Special Counsel to the District. The County provided a majority of the information requested which is being analyzed by Mr. Fred Brousseau of the Harvey Rose Co. The results of that analysis are pending.

## **OC GRAND JURY REPORT**

This matter was discussed separately at Agenda Item D-1.

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

As previously reported, Orange County Public Works (OCPW) had taken an aggressive approach regarding the removal of parkway trees deemed to be a safety hazard in Rossmoor. The County, through its County Counsel had opined that the powers granted to the District for tree removal do not include a final decision on trees classified as posing a safety hazard by the County's arborist.

More recently, however, OC Public Works has demonstrated a more cooperative attitude with District staff in evaluating trees designated as posing a safety risk. Nonetheless, the County maintains its position that they are the final authority for removal of such trees.

The District had previously asked for documentation which would support this contention. At a meeting with OCPW staff last week, the General Manager was given a copy of a December 16, 1996 Memorandum (attached) from County Counsel which was directly on point with this issue. The opinion specifically asserts the County's authority over the removal of trees which are considered to be hazardous to public safety or are causing damage to County roads. The memorandum, however, does not cite any legal documentation to support this claim.

The memorandum does suggest, however, that if the District desired to assume the responsibility from the County, that the District and the County could consider entering into an agreement where the District would indemnify and hold the County harmless from any liability incurred as a result of the District assuming this responsibility.

Any recommendation on proceeding in this manner would of course require careful study, but if the County remains willing to consider such an agreement, this offers an alternate approach to coming to a consensus on the preservation of our urban forest.

### **ATTACHMENTS:**

1. Email dated June 4, 2012 from OCPW Stating the County's Position Regarding the Removal of Parkway Trees in Rossmoor.
2. Memorandum from Benjamin P. de Mayo, Deputy County Counsel re: Rossmoor Community Services District Tree Removal.



**Henry Taboada**

**From:** Jaime, AJ [AJ.Jaime@ocpw.ocgov.com]  
**Sent:** Monday, June 04, 2012 1:28 PM  
**To:** Randy Reynolds; Henry Taboada  
**Cc:** McPeck, Don; Valdovinos, Victor; Baron, Ryan [COCO]; Devroede, Nick; Sanchez, Richard  
**Subject:** Tree Removals in Rossmoor  
**Attachments:** RE: Emailing: rossmoore on call 001.jpg


Hi Randy,  
Please include this tree located at 3141 Main Way for evaluation, see attached email with our arborist recommendation for tree removal.

Henry,  
I would also like to take this time to recap my recollection of our recent meeting regarding tree removals within the Rossmoor community. Our understanding/verbal agreement is to notify RCSD when the County believes or decides that a tree needs to be removed in Rossmoor. RCSD will then have the tree evaluated by their tree specialist (Randy Reynolds) and if he concurs with our assessment the tree will be removed. If RCSD does not concur with tree removal we will require RCSD to provide the County with an independent Certified Arborist Report (West Coast Arborist) stating the reasons that tree removal is not required and we will log this report.

Please keep in mind that the County does have the right to remove trees from County right of way that are deemed to be a hazard to public safety or which are causing damage to County roads. Although we have this right, we will notify RCSD management of our intended actions prior to any removals and give RCSD time to discuss this issue further with our County management. Any disputed tree removal will be postponed until direction is given from County executive management and RCSD will be notified with the County's ultimate decision. Our intentions will be to work closely with RCSD and to continue to have good working relationship as we have for many years. Please let me know if you have any questions or comments.

Thanks,

**AJ Jaime**  
Inspection Chief

 Operations & Maintenance  
714-955-0338

---

**From:** Devroede, Nick  
**Sent:** Monday, June 04, 2012 7:39 AM  
**To:** Randy Reynolds ([rreynolds@rossmoor-csd.org](mailto:rreynolds@rossmoor-csd.org))  
**Cc:** Jaime, AJ  
**Subject:** TREES

Hi Randy,

I hope you're recovering okay. I have a list of locations which need evaluations:  
12351 Martha Ann Dr. [j.ryan92@verizon.net](mailto:j.ryan92@verizon.net)  
12321 Martha Ann Dr. [jamesgraeber4@verizon.net](mailto:jamesgraeber4@verizon.net)  
The roots at these locations are damaging private property; growing all the way up to the foundation of the home.

The tree in front of 2871 Inverness drive is termite infested and will need to come out. Resident would like to save tree as long as possible and will work with RCSD for treatment options.



*Nick de Vroede*

**Maintenance Inspector  
OC Public Works  
(714) 955-0360**

COUNTY COUNSEL  
COUNTY OF ORANGE

C-1345

M E M O R A N D U M

December 16, 1996

**TO:** John Sibley, Acting Director, EMA  
**FROM:** Benjamin P. de Mayo, Deputy County Counsel  
**SUBJECT:** Rossmoor Community Services District Tree Removal

By memo dated December 12, 1996 you have asked several questions concerning the responsibility for removal of trees which affect public safety for persons utilizing sidewalks in Rossmoor. Since you have requested a reply by December 17, 1996, we have narrowed the question and response as follows:

**QUESTION:**

Does the County of Orange have the right to remove trees from County road right of way that are deemed to be a hazard to public safety or which are causing damage to County roads?

Does any action taken by the Rossmoor Community Services District (hereinafter RCSD) affect the County's abilities concerning this matter?

**ANSWER:**

The County of Orange has the right to remove trees which are considered to be a hazard to public safety or are causing damage to County roads. The actions of the Rossmoor Community Services District do not affect this.

**ANALYSIS:**

The Rossmoor Community Services District was established pursuant to Government Code Section 61000 et seq. RCSD is authorized to provide for maintenance of trees within the parkway, including aesthetic trimming of trees and regulation of removal of trees by private persons.

RCSD has implemented a policy which it asserts limits the County's ability to remove trees which, in the County's estimation, affect public safety or cause damage to County sidewalks and roadway. RCSD does not have the authority to limit the County's ability to remove trees which could increase County

bpd96\84

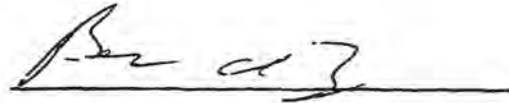
John Sibley  
December 16, 1996  
Page Two

liability both in costs of repair and through potential claims by persons utilizing County roadways.

Community services districts may assume certain powers as set forth in the Government Code. They do not have the authority to limit the County in the performance of its functions.

If RCSD wishes to assume the responsibility from the County for determining which trees need to be removed for public safety purposes, the County and RCSD could consider entering into an agreement whereby RCSD would indemnify and hold the County harmless from any liability incurred as a result of RCSD assuming this responsibility.

We would be available to assist in the drafting of such an indemnification agreement should the County and RCSD wish to pursue such a solution.

A handwritten signature in black ink, appearing to be "B. Sibley", written over a horizontal line.

BPD:ep

bpd96\84

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-3**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** REPORT ON ROSSMOOR SIGNAGE PROJECT

**RECOMMENDATION:**

Receive the progress report and provide direction to General Manager on the aesthetic elements of the signage project.

**BACKGROUND:**

At the direction of the Board, staff and the District's architectural consultant, Cheryl Williamsen, have been engaged in developing licenses and site plans necessary for obtaining building permits from the County of Orange for the placement of Rossmoor signage at strategic locations in the Rossmoor Shopping Village. General Counsel has developed required license agreements for execution by individual property owners. Other documents required for obtaining the appropriate building permits has prepared by Ms. Williamsen.

Staff has also built a mockup of the proposed signage in order to give perspective to its placement at three locations at the corners of the shopping district. The signs have been designed to correspond with the current signage at Rush and Rossmoor Parks. It has been pointed out that these signs, and those currently on our signature wall, are painted in white lettering while the latter are black in color. It would seem appropriate to consider a common color for all Rossmoor signage.

Once the license agreements have been executed by the property owners, building permit requests will be submitted to the County. Upon issuance of the permits, the Board will be requested to approve a contractual agreement for the building and installation of the signs.

**ATTACHMENTS:**

1. Photographs and Renderings of the Proposed Signs.
2. Sample of a License Agreement.



Black Lettering Samples:  
Rossmoor Signature Wall





White Lettering: Rossmoor Way Entryway and Rossmoor Park Signage



LICENSE AGREEMENT

This License Agreement ("License Agreement") is entered into to be effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 2012 by and between \_\_\_\_\_, INC., a California corporation ("Licensor") and ROOSMOOR COMMUNITY SERVICES DISTRICT, a public entity ("Licensee"). Licensor and Licensee are sometimes referred to as the "Party", and collectively as the "Parties".

RECITALS

A. Licensor owns that real property located in the County of Orange, State of California, described in Exhibit "A" attached hereto (the "Property").

B. Licensee desires to place a monument sign on the Property, located as depicted in Exhibit "B" attached hereto ("Sign"). Entry upon the Property for initial placement of the Sign as well as the continued presence of the Sign on the Property and any periodic maintenance, repair or replacement thereof will constitute the "Permitted Activities" hereunder. Licensor is willing to allow placement of the Sign on the Property in accordance with the terms and conditions set forth herein.

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. License. Subject to the terms and conditions set forth herein, Licensor hereby grants to Licensee a license ("License") to enter the Property in order to place the Sign thereon, located as set forth in Exhibit "B", and for other Permitted Activities. Licensee's use of this License is restricted its principals, employees and contractors. Licensee shall not allow entrance upon the Property by any other persons. Exhibit "C" attached hereto depicts the proposed elevation of the Sign; provided, however, that such depiction is approximate only and minor variations may occur in the Sign as actually constructed.

2. Term. This License has no fixed term but will continue indefinitely until such time, if any, as it is terminated by either Party, upon not less than ninety (90) days written notice to the other.

3. Mechanic's Liens. Licensee shall not permit any mechanic's liens to be recorded against the Property. In the event that a mechanic's lien is recorded against the Property as a result of Licensee's entry onto the Property pursuant to this License Agreement, Licensee agrees to promptly post a bond and cause the removal of such mechanic's lien.

4. License Not Assignable. The License is personal to Licensee and shall not be assigned. Any attempt to assign the License by Licensee shall result in automatic termination of the License. No legal title or leasehold interest in the Property is created or vested in Licensee by the grant of this License.

5. Indemnity. In exchange for this License, Licensee hereby agrees, except to the extent caused by Licensor's gross negligence or willful misconduct, to indemnify, defend and



protect Licensor for, from and against any and all losses, claims, actions, liens, proceedings, liabilities, damages, costs or expenses (including reasonable attorneys' fees) resulting from the death or bodily injury of any person, or from the physical damage to any property including, but not limited to, the Property, arising from Licensee's entry onto the Property, or exercise by Licensee of the License granted hereunder.

6. No Recording. Neither this License nor any memorandum of it shall be recorded. Any such recording will constitute a material breach of this License.

7. Hazardous Substances. Location of the Sign on the Property or any of the Permitted Activities will not involve the use of any "Hazardous Substances", as defined by applicable local, state or federal statutes, rules and regulations.

8. Notices. All notices and other communications required or permitted to be given hereunder shall be in writing and shall be sent by: (a) certified or registered mail, postage prepaid, return receipt requested, (b) personal delivery, or (c) a recognized overnight carrier that provides proof of delivery, and shall be addressed as follows:

If to Licensor:

[REDACTED]  
[REDACTED]  
[REDACTED]  
Attention: [REDACTED]

If to Licensee:

Rossmoor Community Services District  
3021 Blume Drive  
Rossmoor, CA 90720  
Attention: General Manager

Notices shall be deemed effective upon receipt or rejection only.

9. Compliance with Laws. Licensee shall, at Licensee's own cost and expense, comply with all statutes, ordinances, regulations, and requirements of all governmental entities, both federal and state and county or municipal, relating to any use of the Property pursuant to this License, or the performance of the Permitted Activities. Licensee shall specifically obtain and maintain the Sign in accordance with any required governmental permits, approvals and authorization.

10. Attorneys' Fees. If any legal action or proceeding arising out of or relating to this License is brought by either Party to this License, the prevailing party shall be entitled to receive from the other party, in addition to any other relief that may be granted, the reasonable attorneys' fees, costs, and expenses incurred in the action or proceeding by the prevailing party.

11. Entire Agreement. This License Agreement constitutes the entire agreement between Licensor and Licensee relating to the License. Any prior agreements, promises, negotiations, or representations not expressly set forth in this License Agreement are of no force and effect. Any amendment to this License Agreement shall be of no force and effect unless it is in writing and signed by Licensor and Licensee.

12. Binding Effect. This License Agreement will be binding upon and inure to the benefit of any successors and assigns of Licensor as owners of the Property. Licensor agrees to disclose the existence of this License and provide a License Agreement to any prospective purchaser of the Property.

13. Counterparts. This License Agreement may be executed in counterparts and when so executed by the parties, each such counterpart will constitute an original document.

IN WITNESS WHEREOF, the parties execute this License Agreement as of the date first written above.

**LICENSOR:**

\_\_\_\_\_, INC.,  
a California corporation

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**LICENSEE:**

ROSSMOOR COMMUNITY SERVICES  
DISTRICT, a public entity

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**EXHIBIT A**

**LEGAL DESCRIPTION**

APN: 086-521-33

PARCEL 1, A NON-EXCLUSIVE EASEMENT AS SET FORTH IN SECTION 1.3 OF THAT CERTAIN RECIPROCAL EASEMENT AGREEMENT RECORDED AUGUST 25, 2000 AS INSTRUMENT NO. 20000775731 OF OFFICIAL RECORDS.

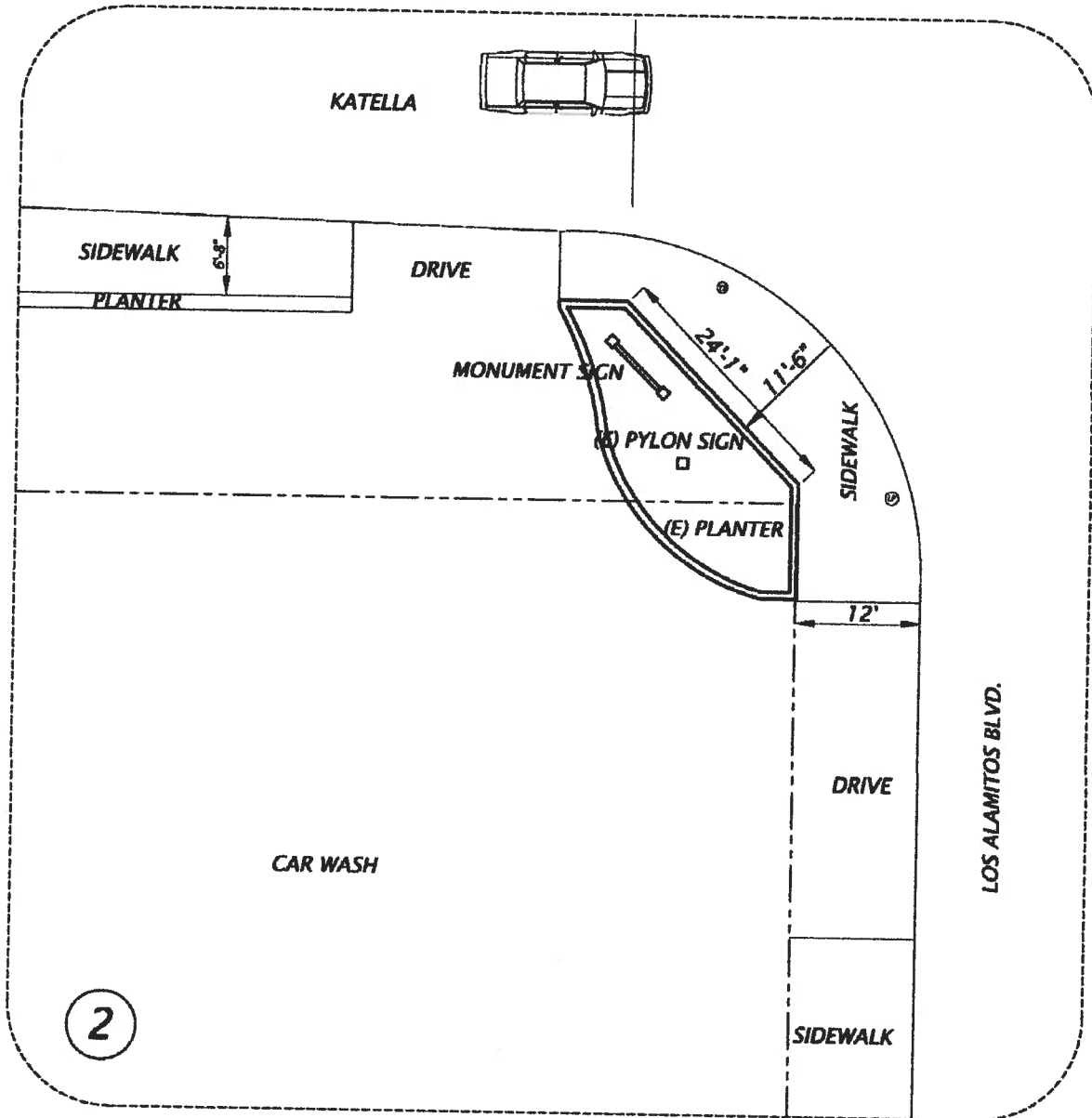
11061-11151 LOS ALAMITOS BLVD./3460-3472 KATELLA AVENUE LOS ALAMITOS, CA

TRACT 2601, LOT 33 POR OF LOT, PARCEL 086-521-33 IN THE COUNTY OF ORANGE, STATE OF CALIFORNIA. MAPGRID/TBM PAGE 796-J3

EXCEPT ALL OIL, GAS, PETROLEUM, NAPHTHA AND OTHER HYDROCARBON SUBSTANCES IN AND UNDER ALL PORTIONS OF SAID LAND, TOGETHER WITH ALL NECESSARY AND CONVENIENT RIGHT TO EXPLORE FOR, DEVELOP, PRODUCE, EXTRACT AND TAKE THE SAME, SUBJECT TO THE EXPRESS LIMITATION THAT ANY AND ALL OPERATIONS FOR THE EXPLORATION, DEVELOPMENT, PRODUCTION, EXTRACTION AND TAKING OF ANY OF SAID SUBSTANCES SHALL BE CARRIED ON A LEVEL BELOW THE DEPTH OF 500 FEET FROM THE SURFACE OF SAID LAND SUBSTANCES BY MEANS OF WELLS, DERRICKS AND/OR OTHER EQUIPMENT FROM SURFACE LOCATIONS ON ADJOINING OR NEIGHBORING LANDS, AND SUBJECT FURTHER TO THE EXPRESS LIMITATION THAT THE FOREGOING RESERVATIONS SHALL BE IN NO WAY INTERPRETED TO INCLUDE ANY RIGHT OF ENTRY IN AND UPON THE SURFACE OF SAID LAND, AS RESERVED BY THE IRVINE COMPANY, IN THE DEED RECORDED MARCH 21, 1960, IN BOOK 5154, PAGE 321, OF OFFICIAL RECORDS.

EXCEPT THEREFROM ALL OIL, GAS, MINERALS, AND OTHER HYDROCARBON SUBSTANCES LYING BELOW THE SURFACE OF SAID LAND, BUT WITH NO RIGHT OF SURFACE ENTRY, AS PROVIDED IN DEEDS OF RECORD.

**EXHIBIT B**  
**DEPICTION OF SIGN**

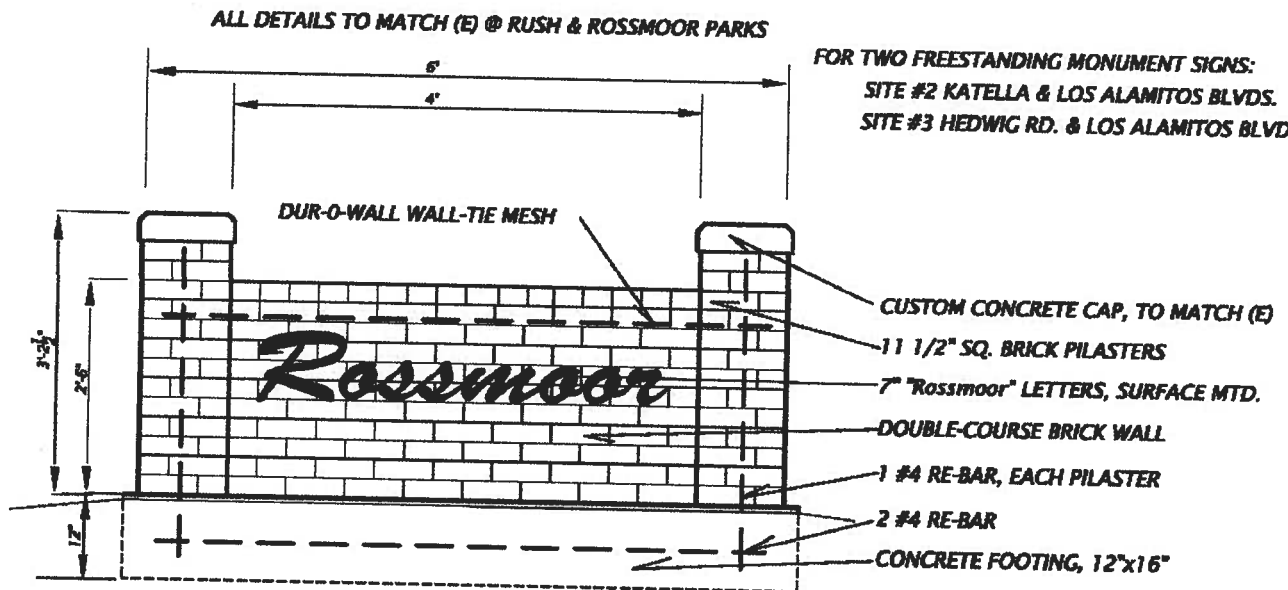


**2. LOS ALAMITOS BLVD. & KATELLA BLVD.**

**EXHIBIT C**

**DEPICTION OF SIGN ELEVATION**

**FLAT SIGNS A & B:  
ARE SIMILAR IN ELEVATION TO MONUMENT SIGNS  
SITE #1 WALLINGSFORD RD. & LOS ALAMITOS BLVD.**



**MONUMENT SIGN ELEVATION  
FLAT SIGN ELEVATIONS, SIMILAR**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** MINUTES: REGULAR MEETING OF JULY 10, 2012

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of July 10, 2012 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their meeting of July 10, 2012 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of July 10, 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, July 10, 2012**

---

**A. ORGANIZATION**

- 1. CALL TO ORDER: 7:05 P.M.**
- 2. ROLL CALL: Directors Casey, Kahlert, Rips, Maynard,  
President Coletta**
- 3. PLEDGE OF ALLEGIANCE**
- 4. PRESENTATIONS-None**

**B. ADDITIONS TO AGENDA**

**1. ACTION RE: I-405 IMPROVEMENT PROJECT**

Motion by Director Maynard, seconded by Director Casey to add Item B-1, Regarding the placement of the District's formal position on the I-405 Improvement Project, as an added item to the agenda. Motion passed 5-0.

**C. PUBLIC FORUM:**

Joyce Bloom had questions relative to where she could obtain a copy of the two Attorney General Opinions. The General Manager directed her to the website and the public copy of the agenda. Ms. Bloom also stated that she was pleased that the District had decided to continue televising the monthly Board meetings.

Diane Carey, I-405 Committee Chairwoman with the City of Westminster discussed the three alternatives for the I-405 Improvement Project. Shelly Shetarsik, President of College Park East Neighborhood Association, Seal Beach City Councilmember, Gary Miller addressed the Board regarding said alternatives. Gary Miller stated that the City of Seal Beach opposed Alternatives 2 and 3, and needed more information prior to forming an opinion on Alternative 1. Lengthy discussion ensued.

**ITEM H-7-EMPLOYMENT AGREEMENT-GENERAL COUNSEL, JENKINS & HOGIN, LLP WAS TAKEN OUT OF ORDER AND MOVED UP IN THE AGENDA AT THIS TIME**

**7. EMPLOYMENT AGREEMENT-GENERAL COUNSEL, JENKINS & HOGIN, LLP.**

Recommendation to approve Employment Agreement with the law firm of Jenkins & Hogin as General Counsel for the District.

The General Manager reported that on June 21, 2012 at a Special Meeting of the Board an action was taken by the District to dismiss Best, Best & Krieger (BB&K) as their General Counsel. This decision was based on BB&K's conflicts of interest representing the County of Orange, LAFCO and the District simultaneously. This required the District to hire Special Counsel for such matters. The Board decided this was not in Rossmoor's best interest. Discussion ensued relative to the previous vetting of the qualifications of Jenkins and Hogin, LLP. The General Manager stated they were a perfect match in terms of size, expertise, cost effectiveness and furthermore, had no such conflicts with the County of Orange or LAFCO. Mr. Gregg Kovacevich answered questions relative to his qualifications and provided status on recent District assignments.

Motion by Director Maynard seconded by Director Casey to approve the Employment Agreement with the law firm of Jenkins & Hogin as General Counsel for the District. Motion passed 5-0. Mr. Kovacevich took his place at the staff table as the District's General Counsel.

**ITEM B-1 ACTION RE: I-405 IMPROVEMENT PROJECT WAS TAKEN OUT OF ORDER AND MOVED UP IN THE AGENDA AT THIS TIME**

Lengthy discussion ensued relative to the three alternatives posed by OCTA.

Motion by Director Maynard, seconded by Director Casey to direct the General Manager to draft a formal response on behalf of the District that adds to the extensively researched report that the City of Seal Beach has already prepared opposing Alternatives 2 and 3 and requesting more information on Alternative 1; reach out to the Los Alamitos Unified School District and incorporate their concerns; work with the Rossmoor Homeowner's Association Board to incorporate that organization's response and submit said response to OCTA prior to the July 17, 2012 deadline, so as to guarantee a reply that will be on record.

Discussion ensued relative to which was the better strategy; The District sending a single formal response to the OCTA in cooperation with the RHA or each respective organization sending two separate responses. General Counsel opined that both approaches had merit.

Amended Motion by Director Maynard, seconded by Director Casey to direct the General Manager to draft a formal response on behalf of the District incorporating by reference the



extensively researched report prepared by the City of Seal Beach opposing Alternatives 2 and 3 and requesting more information on Alternative 1; reach out to the Los Alamitos Unified School District and incorporate their concerns, work with the Rossmoor Homeowner's Association to the extent possible via their traffic committee, and submit said response to OCTA prior to the July 17, 2012 deadline, so as to guarantee a written reply that will be on record. Motion passed 5-0.

**ITEM H-3- AMENDMENT-STREET SWEEPING AGREEMENT R.F. DICKSON, LLC, WAS TAKEN OUT OF ORDER AND MOVED UP IN THE AGENDA AT THIS TIME**

**3. AMENDMENT-STREET SWEEPING AGREEMENT R.F. DICKSON, LLC.**

Provide direction to General Manager regarding a request from R. F. Dickson Co. for a contract amendment.

Steve Dickson, President of R.F. Dickson, LLC addressed the Board relative to a request for a 2.5% price increase stating that a price increase had not been authorized for the past 4 years. He stated that the cost of doing business had gone up substantially due to health care and salaries for employees, fuel costs, equipment and repair costs, AMD requirements and an aging fleet and as such he was requesting a 2.5% price increase and CPI adjustment. Discussion ensued relative to contract language, and clarification between salary percentage increases and CPI increases and how those numbers would translate in future years. Discussion ensued relative to drafting a new amended and restated agreement.

Residents Dave Burgess, Ken Brown and Joyce Bloom all had comments in support of approving the amended and restated agreement requested by R.F. Dickson Co.

Motion by President Coletta seconded by Director Rips to approve the flat rate 2.5% increase for calendar year 2012/2013 and 2013/2014 as agreed to by the Board in previous Board meetings. Beginning in 2013/2014 the increase would include the 2.5% base rate and CPI increase. Furthermore, direct General Counsel to draft a new amended and restated agreement which reflects the Board's actions tonight; Provide guidance on whether CPI increases for ensuing years should be made automatically on top of the base rate, and authorize the General Manager to enter into the amended contract with R.F. Dickson Co. Motion passed 5-0.

**D. REPORTS TO THE BOARD**

**1. REPORT OF THE CONSULTING GENERAL MANAGER RE: GOVERNANCE**

This General Manager provided a comprehensive update on a number of activities relating to governance. He discussed the two recent Attorney General Opinions which were favorable to the District: First was the Attorney General Opinion regarding Latent Powers and second, the Attorney General Opinion regarding annexation. He briefed the Board regarding the reply he finally received from the County relative to the District's Public Records Act Requests. He also reported on the OC Grand Jury Report, previously

vetted at the June 7, 2012 Special Board Meeting, and stated that the new General Counsel was hard at work with a legal strategy for their formal response to the OC Grand Jury. Finally, the General Manager stated that General Counsel was working on a letter to County Counsel addressing issues related to the enforcement of the District's tree policy.

## **2. REPORT OF THE PUBLIC WORKS/CIP COMMITTEE**

Receive the report of the Public Works/CIP Committee recommending revised FY 2012-2016 project lists and proposed budgets for inclusion with the FY 2012-2013 Proposed Final Budget. Discussion ensued relative to funding for Electronic Message Boards and Tot Lots, and concerns relative to funds for potential field construction and dustless dirt installation at Rush Park, and the Softball League MOU.

Motion by Director Rips, seconded by Director Maynard to receive the report of the Public Works/CIP Committee recommending revised FY 2012-2016 project lists and proposed budgets for inclusion with the FY 2012-2013 Proposed Final Budget and reach out to the sports leagues (LAGSL) regarding the MOU. Motion passed 5-0.

## **E. CONSENT CALENDAR**

### **1a. MINUTES-REGULAR BOARD MEETING OF JUNE 12, 2012**

### **1b. MINUTES-REGULAR BOARD MEETING OF JUNE 7, 2012**

### **1c. MINUTES-REGULAR BOARD MEETING OF JUNE 21, 2012**

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

The Consent Calendar was unanimously approved as submitted. Motion passed, 5-0.

## **F. PUBLIC HEARING**

### **1. ADOPTION OF FY 2012-2013 FINAL BUDGET**

Recommendation to open hearing, receive presentation from General Manager, take public testimony, close hearing, deliberate and approve Fiscal Year 2012-2013 Proposed Final Budget. Discussion ensued relative to amending the street sweeping amount shown, and the anticipated amount of reimbursement to the District. A question was posed by Director Rips regarding the repayment of the Prop 1A amount taken by the State. The General Manager stated that staff would make the adjustment in the street sweeping amount and that he fully expected to be reimbursed by the State, however there were no guarantees.

Motion by President Coletta, seconded by Director Rips to approve the Fiscal Year 2012-2013 Proposed Final Budget. Motion passed 5-0.

## **G. RESOLUTIONS-None**

### **1. RESOLUTION NO. 12-07-10-01 APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2012-2013.**

Approve by roll call vote, Resolution No. 12-07-10-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2012-2013.

Resolution No. 12-07-10-01 was unanimously approved by roll call vote, 5-0.

### **2. RESOLUTION NO. 12-07-10-02 ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR FISCAL YEAR 2012-2013 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.**

Approve Resolution No. 12-07-10-02 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT FOR THE FISCAL YEAR 2012-2013 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

Motion by Director Rips, seconded by Director Maynard to approve Resolution No. 12-07-10-02. Motion passed 5-0.

## **H. REGULAR CALENDAR**

### **1. CSDA 2012 BOARD ELECTIONS**

Recommendation to discuss proposed slate of candidates and give direction to the General Manager to submit the vote of the Board to the CSDA. Discussion ensued relative to candidate qualifications and the best interest of the District.

Motion by Director Casey, seconded by Director Kahlert to submit the vote of the Board for candidates Cheryl Brothers and Elaine Sullivan. Discussion ensued. President Coletta called for the question. Motion failed 2-2 with 1 Abstention by Director Rips.

A new Motion was made by President Coletta, seconded by Director Michael Maynard, to submit the vote of the Board to the CSDA for candidate Cheryl Brothers. Motion passed 5-0.

**2. EXTENDED TERM AGREEMENT TO PROVIDE TENNIS INSTRUCTION- ROSSMOOR PARK-FERNANDO MOLINA.**

Approve an Extended Term Agreement with Mr. Fernando Molina to provide tennis instruction.

Discussion ensued relative to inclusion of language for an early termination clause. President Coletta requested that General Counsel review the contract language and make any necessary adjustments. The General Manager stated that the document before them was an Extended Term Agreement and the original contract did contain said language. Motion by President Coletta, seconded by Director Casey to approve the Extended Term Agreement with Mr. Fernando Molina to provide tennis instruction. Motion passed 5- 0.

**3. AMENDMENT-STREET SWEEPING AGREEMENT R.F. DICKSON, LLC.**

This item was moved up in the agenda.

**4. AUTHORIZE GENERAL MANAGER TO HIRE TEMPORARY ASSISTANT RECREATION LEADER.**

Authorize General Manager to hire a temporary part-time Assistant Recreation Leader. Discussion ensued relative to the District's immediate need for temporary staff due to a recent employee resignation and another employee on medical leave. Motion by President Coletta, seconded by Director Casey to authorize the General Manager to hire a temporary part-time Assistant Recreation Leader, Chelsea Arnett. Motion passed 5-0.

**5. AUTHORIZE GENERAL MANAGER TO EXECUTE AGREEMENT WITH WEST COAST ELECTRIC FOR ELECTRICAL REPAIRS-AUDITORIUM**

Recommendation to authorize the General Manager to execute an agreement with West Coast Electric to perform electrical repairs to the Rush Park Auditorium lighting system.

Motion by Director Rips, seconded by Director Casey, to authorize the General Manager to execute an agreement with West Coast Electric to perform electrical repairs to the Rush Park Auditorium lighting system. Dave Burgess addressed the Board stating that he agreed that the additional exit signs needed to be installed for safety reasons, however, he opined that the bid was too high even with prevailing wage factored in. Discussion ensued relative to safety concerns, detailed cost breakdowns showing markups, scope of work and the role of the District Architect. President Coletta called for the question. Motion failed 5-0.

A new motion was introduced. Motion by Director Kahlert, seconded by Director Rips to have District Architectural Consultant Cheryl Williamsen review the project, vet the costs and bring the item back to the Board for review. Motion passed 5-0.

## **6. GIVE SECOND READING TO PROPOSED POLICIES FOR USE OF DISTRICT PROPERTY.**

Give second reading to proposed amendments to Policy No. 6010 Requests for Use of District Property, Policy No. 6011 Rules and Regulations for the Use of District Property, Proposed naming and renumbering of Policy No. 6012 to Policy No. 6013 Joint Use of District Property for District Sponsored Programs, Proposed new Policy No. 6012 Group Picnics, Public Gatherings and Special Events, Policy No. 6015 Establishment of Fees and Charges for Use of District Parks, Buildings and Facilities, and Policy No. 6050 Facilities – Tennis Courts.

Discussion ensued. President Coletta had comments relative to Policy No. 6010.10 Limitations of Use. He stated that the discussion the Board had at an earlier meeting regarding the spacing between games. He stated that the MOU is not an enforceable document and the wording in the paragraph did nothing to address the scheduling and spacing out of games and practices by the leagues. He also expressed concern about the MOU being incorporated by reference into Policy No. 6010.10. He suggested the new General Counsel review the MOU.

Director Kahlert had questions relative to the wording in Policy No. 6050.10 and opined that the last sentence was not needed.

Discussion ensued relative to Policy No. 6010.20 Priority of Use. Motion by President Coletta, seconded by Director Kahlert to leave in the last sentence on Policy 6010.20 “The General Manager may require documentation to authenticate the addresses and identities of the requester and his/her organization” which requires permittees to show proof of residency, and approve the remainder of the changes. Motion passed 5-0.

Motion by President Coletta, seconded by Director Casey to approve Policy No. 6011 Rules and Regulations for the Use of District Property, Proposed naming and renumbering of Policy No. 6012 to Policy No. 6013 Joint Use of District Property for District Sponsored Programs, Proposed new Policy No. 6012 Group Picnics, Public Gatherings and Special Events, Policy No. 6015 Establishment of Fees and Charges for Use of District Parks, Buildings and Facilities, and Policy No. 6050 Facilities – Tennis Courts. Motion passed 5-0.

## **7. EMPLOYMENT AGREEMENT-GENERAL COUNSEL, JENKINS & HOGIN, LLP.**

This item was moved up in the agenda.

## **I. GENERAL MANAGER ITEMS**

The General Manager had comments relative to the status of the General Manager recruiting process. He stated that he had received resumes from many qualified candidates and would be commencing the interview process soon.

**J. BOARD MEMBER ITEMS-None**

**K. CLOSED SESSION-None**

**L. ADJOURNMENT**

Motion by Director Casey, seconded by Director Rips to adjourn the regular meeting at 10:16 p.m. Motion passed 5-0.

**SUBMITTED BY:**

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

**DRAFT**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2**

**Date** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** REVENUE & EXPENDITURE REPORT - JUNE, 2012

**RECOMMENDATION:**

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

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 June 2012 @ 100%

|  | Original Budget     | Amended Budget      | YTD Actual          | Current Month    | Unenc. Balance    | % Budget    |
|--|---------------------|---------------------|---------------------|------------------|-------------------|-------------|
| <b>Revenues</b>                            |                     |                     |                     |                  |                   |             |
| PROPERTY TAXES                             | 742,700.00          | 717,400.00          | 671,427.86          | 5,023.77         | 45,972.14         | 93.6        |
| ASSESSMENTS                                | 260,000.00          | 260,000.00          | 236,551.18          | 2,050.37         | 23,448.82         | 91.0        |
| USE OF MONEY AND PROPERTY                  | 20,000.00           | 10,000.00           | 7,994.17            | 287.14           | 2,005.83          | 79.9        |
| OTHER GOVERNMENT AGENCIES                  | 56,400.00           | 57,200.00           | 5,643.19            | 846.48           | 51,556.81         | 9.9         |
| FEES AND SERVICES                          | 117,000.00          | 133,000.00          | 129,244.60          | 10,272.50        | 3,755.40          | 97.2        |
| OTHER REVENUE                              | 2,000.00            | 10,264.00           | 9,428.20            | 127.35           | 835.80            | 91.9        |
| OTHER FINANCING SOURCES                    | -10,000.00          | -10,000.00          | 0.00                | 0.00             | -10,000.00        | 0.0         |
| <b>Total Revenues</b>                      | <b>1,188,100.00</b> | <b>1,177,864.00</b> | <b>1,060,289.20</b> | <b>18,607.61</b> | <b>117,574.80</b> | <b>90.0</b> |
| <b>Expenditures</b>                        |                     |                     |                     |                  |                   |             |
| ADMINISTRATION <b>1, 2</b>                 | 307,240.00          | 321,168.00          | 317,139.36          | 23,811.55        | 4,028.64          | 98.7        |
| RECREATION <b>3, 4</b>                     | 104,600.00          | 105,200.00          | 113,613.26          | 12,958.51        | -8,413.26         | 108.0       |
| ROSSMOOR PARK <b>3, 5</b>                  | 169,146.00          | 171,526.00          | 156,099.68          | 21,768.24        | 15,426.32         | 91.0        |
| MONTECITO CENTER <b>5</b>                  | 66,167.00           | 67,967.00           | 65,433.51           | 5,995.76         | 2,533.49          | 96.3        |
| RUSH PARK <b>3, 5</b>                      | 190,356.00          | 193,836.00          | 182,122.34          | 16,864.06        | 11,713.66         | 94.0        |
| STREET LIGHTING <b>6</b>                   | 98,480.00           | 98,480.00           | 105,555.29          | 8,589.08         | -7,075.29         | 107.2       |
| ROSSMOOR WALL                              | 1,900.00            | 2,147.00            | 2,055.91            | 0.00             | 91.09             | 95.8        |
| STREET SWEEPING                            | 51,600.00           | 51,600.00           | 48,525.81           | 4,363.88         | 3,074.19          | 94.0        |
| PARKWAY TREES <b>7</b>                     | 130,900.00          | 130,900.00          | 111,559.16          | 4,131.34         | 19,340.84         | 85.2        |
| MINI-PARKS, MEDIANS & TRIANGLE <b>5, 8</b> | 14,405.00           | 14,405.00           | 13,284.39           | 1,187.83         | 1,120.61          | 92.2        |
| <b>Expenditures</b>                        | <b>1,134,794.00</b> | <b>1,157,229.00</b> | <b>1,115,388.71</b> | <b>99,670.25</b> | <b>41,840.29</b>  | <b>96.4</b> |

Audited Fund Balance (Reserves)  
 at June 30, 2011 726,348.00



REVENUE REPORT  
June 2012 @ 100%

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012 | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|---------------------------------------|---------------|--------------|--------------|-----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND               |               |              |              |           |             |            |       |
| Revenues                              |               |              |              |           |             |            |       |
| Function:                             |               |              |              |           |             |            |       |
| Dept: 00                              |               |              |              |           |             |            |       |
| PROPERTY TAXES                        | 742,700.00    | 717,400.00   | 671,427.86   | 5,023.77  | 0.00        | 45,972.14  | 93.6  |
| ASSESSMENTS                           | 260,000.00    | 260,000.00   | 236,551.18   | 2,050.37  | 0.00        | 23,448.82  | 91.0  |
| USE OF MONEY AND PROPERTY             | 20,000.00     | 10,000.00    | 7,994.17     | 287.14    | 0.00        | 2,005.83   | 79.9  |
| OTHER GOVERNMENT AGENCIES             | 56,400.00     | 57,200.00    | 5,643.19     | 846.48    | 0.00        | 51,556.81  | 9.9   |
| FEEES AND SERVICES                    | 117,000.00    | 133,000.00   | 129,244.60   | 10,272.50 | 0.00        | 3,755.40   | 97.2  |
| OTHER REVENUE                         | 2,000.00      | 10,264.00    | 9,428.20     | 127.35    | 0.00        | 835.80     | 91.9  |
| OTHER FINANCING SOURCES               | -10,000.00    | -10,000.00   | 0.00         | 0.00      | 0.00        | -10,000.00 | 0.0   |
| Dept: 00                              | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 | 90.0  |
| Function:                             | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 | 90.0  |
| Revenues                              | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 | 90.0  |
| Grand Total Net Effect:               | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 |       |

EXPENDITURE REPORT  
June 2012 @ 100%

Rossmoor Community

For the Period: 7/1/2011 to 6/30/2012  
Fund: 10 - GENERAL FUND

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

Expenditures

Function:

Dept: 10 ADMINISTRATION

|                            |            |            |            |           |      |           |       |
|----------------------------|------------|------------|------------|-----------|------|-----------|-------|
| SALARIES AND BENEFITS (1)  | 135,940.00 | 139,940.00 | 141,333.31 | 11,731.02 | 0.00 | -1,393.31 | 101.0 |
| OPERATIONS AND MAINTENANCE | 42,300.00  | 43,504.00  | 41,290.81  | 1,659.53  | 0.00 | 2,213.19  | 94.9  |
| CONTRACT SERVICES (2)      | 125,000.00 | 132,724.00 | 129,699.96 | 10,421.00 | 0.00 | 3,024.04  | 97.7  |
| CAPITAL EXPENDITURES       | 4,000.00   | 5,000.00   | 4,815.28   | 0.00      | 0.00 | 184.72    | 96.3  |

ADMINISTRATION

307,240.00 321,168.00 317,139.36 23,811.55 0.00 4,028.64 98.7

Dept: 20 RECREATION

|                                |           |           |           |          |      |           |       |
|--------------------------------|-----------|-----------|-----------|----------|------|-----------|-------|
| SALARIES AND BENEFITS (3)      | 80,200.00 | 80,700.00 | 85,613.02 | 7,096.08 | 0.00 | -4,913.02 | 106.1 |
| OPERATIONS AND MAINTENANCE (4) | 16,900.00 | 17,000.00 | 24,345.36 | 5,502.81 | 0.00 | -7,345.36 | 143.2 |
| CONTRACT SERVICES              | 5,500.00  | 5,500.00  | 4,317.45  | 359.62   | 0.00 | 1,182.55  | 78.5  |
| CAPITAL EXPENDITURES           | 2,000.00  | 2,000.00  | -662.57   | 0.00     | 0.00 | 2,662.57  | -33.1 |

RECREATION

104,600.00 105,200.00 113,613.26 12,958.51 0.00 -8,413.26 108.0

Dept: 30 ROSSMOOR PARK

|                               |           |           |           |           |      |           |       |
|-------------------------------|-----------|-----------|-----------|-----------|------|-----------|-------|
| SALARIES AND BENEFITS (3) (5) | 48,670.00 | 49,600.00 | 52,007.90 | 4,367.05  | 0.00 | -2,407.90 | 104.9 |
| OPERATIONS AND MAINTENANCE    | 77,576.00 | 79,026.00 | 61,055.05 | 14,377.61 | 0.00 | 17,970.95 | 77.3  |
| CONTRACT SERVICES             | 41,900.00 | 41,900.00 | 42,685.66 | 3,023.58  | 0.00 | -785.66   | 101.9 |
| CAPITAL EXPENDITURES          | 1,000.00  | 1,000.00  | 351.07    | 0.00      | 0.00 | 648.93    | 35.1  |

ROSSMOOR PARK

169,146.00 171,526.00 156,099.68 21,768.24 0.00 15,426.32 91.0

Dept: 40 MONTECITO CENTER

|                            |           |           |           |          |      |          |       |
|----------------------------|-----------|-----------|-----------|----------|------|----------|-------|
| SALARIES AND BENEFITS (5)  | 40,250.00 | 41,150.00 | 41,764.87 | 3,863.97 | 0.00 | -614.87  | 101.5 |
| OPERATIONS AND MAINTENANCE | 15,217.00 | 16,117.00 | 14,765.60 | 1,468.21 | 0.00 | 1,351.40 | 91.6  |
| CONTRACT SERVICES          | 10,200.00 | 10,200.00 | 8,965.71  | 663.58   | 0.00 | 1,234.29 | 87.9  |
| CAPITAL EXPENDITURES       | 500.00    | 500.00    | -62.67    | 0.00     | 0.00 | 562.67   | -12.5 |

MONTECITO CENTER

66,167.00 67,967.00 65,433.51 5,995.76 0.00 2,533.49 96.3

Dept: 50 RUSH PARK

|                               |           |           |           |          |      |           |       |
|-------------------------------|-----------|-----------|-----------|----------|------|-----------|-------|
| SALARIES AND BENEFITS (3) (5) | 50,870.00 | 52,600.00 | 56,058.01 | 4,501.17 | 0.00 | -3,458.01 | 106.6 |
| OPERATIONS AND MAINTENANCE    | 97,086.00 | 98,336.00 | 82,737.14 | 9,339.31 | 0.00 | 15,598.86 | 84.1  |
| CONTRACT SERVICES             | 41,900.00 | 41,900.00 | 42,492.71 | 3,023.58 | 0.00 | -592.71   | 101.4 |
| CAPITAL EXPENDITURES          | 500.00    | 1,000.00  | 834.48    | 0.00     | 0.00 | 165.52    | 83.4  |

EXPENDITURE REPORT  
June 2012 @ 100%

Page: 1  
8/1/2012  
2:29 pm

Rossmoor Community

For the Period: 7/1/2011 to 6/30/2012  
Fund: 10 - GENERAL FUND

Expenditures

Function:

|                                 | Original Bud. | Amended Bud.  | YTD Actual    | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|---------------------------------|---------------|---------------|---------------|------------|-------------|------------|-------|
| RUSH PARK                       | 190,356.00    | 193,836.00    | 182,122.34    | 16,864.06  | 0.00        | 11,713.66  | 94.0  |
| Dept: 60 STREET LIGHTING        |               |               |               |            |             |            |       |
| OPERATIONS AND MAINTENANCE      | 480.00        | 480.00        | 581.61        | 47.56      | 0.00        | -101.61    | 121.2 |
| CONTRACT SERVICES (6)           | 98,000.00     | 98,000.00     | 104,973.68    | 8,541.52   | 0.00        | -6,973.68  | 107.1 |
| STREET LIGHTING                 | 98,480.00     | 98,480.00     | 105,555.29    | 8,589.08   | 0.00        | -7,075.29  | 107.2 |
| Dept: 65 ROSSMOOR WALL          |               |               |               |            |             |            |       |
| OPERATIONS AND MAINTENANCE      | 1,900.00      | 2,147.00      | 2,055.91      | 0.00       | 0.00        | 91.09      | 95.8  |
| ROSSMOOR WALL                   | 1,900.00      | 2,147.00      | 2,055.91      | 0.00       | 0.00        | 91.09      | 95.8  |
| Dept: 70 STREET SWEEPING        |               |               |               |            |             |            |       |
| OPERATIONS AND MAINTENANCE      | 600.00        | 600.00        | 581.61        | 47.56      | 0.00        | 18.39      | 96.9  |
| CONTRACT SERVICES               | 51,000.00     | 51,000.00     | 47,944.20     | 4,316.32   | 0.00        | 3,055.80   | 94.0  |
| STREET SWEEPING                 | 51,600.00     | 51,600.00     | 48,525.81     | 4,363.88   | 0.00        | 3,074.19   | 94.0  |
| Dept: 80 PARKWAY TREES          |               |               |               |            |             |            |       |
| OPERATIONS AND MAINTENANCE      | 2,200.00      | 2,200.00      | 1,752.74      | 80.49      | 0.00        | 447.26     | 79.7  |
| CONTRACT SERVICES               | 113,700.00    | 113,700.00    | 87,219.52     | 4,050.85   | 0.00        | 26,480.48  | 76.7  |
| CAPITAL EXPENDITURES (7)        | 15,000.00     | 15,000.00     | 22,586.90     | 0.00       | 0.00        | -7,586.90  | 150.6 |
| PARKWAY TREES                   | 130,900.00    | 130,900.00    | 111,559.16    | 4,131.34   | 0.00        | 19,340.84  | 85.2  |
| Dept: 90 MINI-PARKS AND MEDIANS |               |               |               |            |             |            |       |
| SALARIES AND BENEFITS (5)       | 1,255.00      | 1,255.00      | 1,167.26      | 101.06     | 0.00        | 87.74      | 93.0  |
| OPERATIONS AND MAINTENANCE (8)  | 8,100.00      | 8,100.00      | 8,242.50      | 781.67     | 0.00        | -142.50    | 101.8 |
| CONTRACT SERVICES               | 4,800.00      | 4,800.00      | 3,874.63      | 305.10     | 0.00        | 925.37     | 80.7  |
| CAPITAL EXPENDITURES            | 250.00        | 250.00        | 0.00          | 0.00       | 0.00        | 250.00     | 0.0   |
| MINI-PARKS AND MEDIANS          | 14,405.00     | 14,405.00     | 13,284.39     | 1,187.83   | 0.00        | 1,120.61   | 92.2  |
| Function:                       | 1,134,794.00  | 1,157,229.00  | 1,115,388.71  | 99,670.25  | 0.00        | 41,840.29  | 96.4  |
| Expenditures                    | 1,134,794.00  | 1,157,229.00  | 1,115,388.71  | 99,670.25  | 0.00        | 41,840.29  | 96.4  |
| Grand Total Net Effect:         | -1,134,794.00 | -1,157,229.00 | -1,115,388.71 | -99,670.25 | 0.00        | -41,840.29 |       |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012    |                                | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|--|--------------------------------|---------------|--------------|--------------|-----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                  |                                |               |              |              |           |             |            |       |
| Revenues                                 |                                |               |              |              |           |             |            |       |
| Function:                                |                                |               |              |              |           |             |            |       |
| Dept: 00                                 |                                |               |              |              |           |             |            |       |
| Acct Class: 30 PROPERTY TAXES            |                                |               |              |              |           |             |            |       |
| 3000                                     | Current secured property taxes | 676,000.00    | 650,000.00   | 618,367.74   | 0.00      | 0.00        | 31,632.26  | 95.1  |
| 3001                                     | Current unsecured prop tax     | 26,500.00     | 28,000.00    | 26,265.81    | 3,898.65  | 0.00        | 1,734.19   | 93.8  |
| 3002                                     | Prior secured property taxes   | 18,800.00     | 18,800.00    | 12,349.06    | 708.67    | 0.00        | 6,450.94   | 65.7  |
| 3003                                     | Prior unsecured prop taxes     | 1,000.00      | 1,000.00     | 416.45       | 416.45    | 0.00        | 583.55     | 41.6  |
| 3004                                     | Delinquent property taxes      | 1,200.00      | 1,200.00     | 0.00         | 0.00      | 0.00        | 1,200.00   | 0.0   |
| 3010                                     | Current supplemental assessmt  | 7,800.00      | 7,000.00     | 2,868.45     | 0.00      | 0.00        | 4,131.55   | 41.0  |
| 3020                                     | Public utility tax             | 11,400.00     | 11,400.00    | 11,160.35    | 0.00      | 0.00        | 239.65     | 97.9  |
| PROPERTY TAXES                           |                                | 742,700.00    | 717,400.00   | 671,427.86   | 5,023.77  | 0.00        | 45,972.14  | 93.6  |
| Acct Class: 31 ASSESSMENTS               |                                |               |              |              |           |             |            |       |
| 3105                                     | Street light assessments       | 260,000.00    | 260,000.00   | 236,551.18   | 2,050.37  | 0.00        | 23,448.82  | 91.0  |
| ASSESSMENTS                              |                                | 260,000.00    | 260,000.00   | 236,551.18   | 2,050.37  | 0.00        | 23,448.82  | 91.0  |
| Acct Class: 32 USE OF MONEY AND PROPERTY |                                |               |              |              |           |             |            |       |
| 3200                                     | Interest on investments        | 20,000.00     | 10,000.00    | 7,994.17     | 287.14    | 0.00        | 2,005.83   | 79.9  |
| USE OF MONEY AND PROPERTY                |                                | 20,000.00     | 10,000.00    | 7,994.17     | 287.14    | 0.00        | 2,005.83   | 79.9  |
| Acct Class: 33 OTHER GOVERNMENT AGENCIES |                                |               |              |              |           |             |            |       |
| 3301                                     | State homeowner proptax relief | 4,000.00      | 4,800.00     | 5,643.19     | 846.48    | 0.00        | -843.19    | 117.6 |
| 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    | 0.00         | 0.00      | 0.00        | 51,900.00  | 0.0   |
| OTHER GOVERNMENT AGENCIES                |                                | 56,400.00     | 57,200.00    | 5,643.19     | 846.48    | 0.00        | 51,556.81  | 9.9   |
| Acct Class: 34 FEES AND SERVICES         |                                |               |              |              |           |             |            |       |
| 3402                                     | Park way tree permits          | 500.00        | 1,500.00     | 4,057.50     | 840.50    | 0.00        | -2,557.50  | 270.5 |
| 3404                                     | Court reservations             | 13,500.00     | 11,500.00    | 11,632.00    | 1,185.00  | 0.00        | -132.00    | 101.1 |
| 3406                                     | Ball field reservations        | 22,000.00     | 22,000.00    | 26,681.00    | 852.50    | 0.00        | -4,681.00  | 121.3 |
| 3410                                     | Rossmoor building rental       | 8,000.00      | 10,000.00    | 11,066.60    | 1,050.00  | 0.00        | -1,066.60  | 110.7 |
| 3412                                     | Montecito building rental      | 23,000.00     | 23,000.00    | 21,766.00    | 495.00    | 0.00        | 1,234.00   | 94.6  |
| 3414                                     | Rush Park Building Rental      | 50,000.00     | 65,000.00    | 54,041.50    | 5,849.50  | 0.00        | 10,958.50  | 83.1  |
| FEES AND SERVICES                        |                                | 117,000.00    | 133,000.00   | 129,244.60   | 10,272.50 | 0.00        | 3,755.40   | 97.2  |
| Acct Class: 35 OTHER REVENUE             |                                |               |              |              |           |             |            |       |
| 3500                                     | Other miscellaneous revenue    | 2,000.00      | 3,000.00     | 2,164.93     | 127.35    | 0.00        | 835.07     | 72.2  |
| 3501                                     | Funding/Misc. Studies          | 0.00          | 7,264.00     | 7,263.27     | 0.00      | 0.00        | 0.73       | 100.0 |
| OTHER REVENUE                            |                                | 2,000.00      | 10,264.00    | 9,428.20     | 127.35    | 0.00        | 835.80     | 91.9  |
| Acct Class: 36 OTHER FINANCING SOURCES   |                                |               |              |              |           |             |            |       |
| 3600                                     | TRANSFER IN/OUT OTHER FUNDS    | -10,000.00    | -10,000.00   | 0.00         | 0.00      | 0.00        | -10,000.00 | 0.0   |
| OTHER FINANCING SOURCES                  |                                | -10,000.00    | -10,000.00   | 0.00         | 0.00      | 0.00        | -10,000.00 | 0.0   |
| Dept: 00                                 |                                | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 | 90.0  |
| Function:                                |                                | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 | 90.0  |
| Revenues                                 |                                |               |              |              |           |             |            |       |
|  |                                | 1,188,100.00  | 1,177,864.00 | 1,060,289.20 | 18,607.61 | 0.00        | 117,574.80 | 90.0  |
| Expenditures                             |                                |               |              |              |           |             |            |       |
| Function:                                |                                |               |              |              |           |             |            |       |
| Dept: 10 ADMINISTRATION                  |                                |               |              |              |           |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS     |                                |               |              |              |           |             |            |       |
| 4000                                     | Board of Directors Compensatn  | 9,000.00      | 10,000.00    | 12,100.00    | 1,250.00  | 0.00        | -2,100.00  | 121.0 |
| 4001                                     | Salaries - Full-time           | 90,640.00     | 90,640.00    | 91,499.62    | 7,350.72  | 0.00        | -859.62    | 100.9 |
| 4003                                     | Salaries - Overtime            | 1,550.00      | 1,550.00     | 1,119.81     | 80.64     | 0.00        | 430.19     | 72.2  |
| 4007                                     | Vehicle Allowance              | 750.00        | 750.00       | 170.30       | 5.94      | 0.00        | 579.70     | 22.7  |
| 4010                                     | Workers Compensation Insurance | 3,000.00      | 3,000.00     | 2,968.44     | 245.32    | 0.00        | 31.56      | 98.9  |
| 4011                                     | Medical Insurance              | 22,500.00     | 25,500.00    | 25,911.87    | 2,240.66  | 0.00        | -411.87    | 101.6 |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Page: 6  
8/1/2012  
2:26 pm

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012     | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|---|---------------|--------------|------------|-----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                   |               |              |            |           |             |            |       |
| Expenditures                              |               |              |            |           |             |            |       |
| Function:                                 |               |              |            |           |             |            |       |
| Dept: 10 ADMINISTRATION                   |               |              |            |           |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS      |               |              |            |           |             |            |       |
| 4015 Federal Payroll Tax -FICA            | 7,000.00      | 7,000.00     | 6,955.73   | 557.74    | 0.00        | 44.27      | 99.4  |
| 4018 State Payroll Taxes                  | 1,500.00      | 1,500.00     | 607.54     | 0.00      | 0.00        | 892.46     | 40.5  |
| <hr/>                                     |               |              |            |           |             |            |       |
| SALARIES AND BENEFITS                     | 135,940.00    | 139,940.00   | 141,333.31 | 11,731.02 | 0.00        | -1,393.31  | 101.0 |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |            |       |
| 5002 Insurance - Liability                | 9,000.00      | 9,704.00     | 9,703.61   | 0.00      | 0.00        | 0.39       | 100.0 |
| 5004 Memberships and Dues                 | 5,500.00      | 5,500.00     | 5,541.41   | 169.45    | 0.00        | -41.41     | 100.8 |
| 5006 Travel & Meetings                    | 3,000.00      | 3,000.00     | 3,003.51   | 338.14    | 0.00        | -3.51      | 100.1 |
| 5010 Publications & Legal Notices         | 4,000.00      | 4,500.00     | 4,326.21   | 0.00      | 0.00        | 173.79     | 96.1  |
| 5012 Printing                             | 500.00        | 500.00       | 394.71     | 0.00      | 0.00        | 105.29     | 78.9  |
| 5014 Postage                              | 3,500.00      | 3,500.00     | 3,199.61   | 0.00      | 0.00        | 300.39     | 91.4  |
| 5016 Office Supplies                      | 8,300.00      | 8,300.00     | 7,201.31   | 845.27    | 0.00        | 1,098.69   | 86.8  |
| 5020 Telephone                            | 1,500.00      | 1,500.00     | 1,744.76   | 142.67    | 0.00        | -244.76    | 116.3 |
| 5045 Miscellaneous Expenditures           | 5,500.00      | 5,500.00     | 4,934.76   | 84.61     | 0.00        | 565.24     | 89.7  |
| 5046 Bank Service Charge                  | 1,000.00      | 1,000.00     | 886.83     | 79.39     | 0.00        | 113.17     | 88.7  |
| 5051 Equipment Rental                     | 500.00        | 500.00       | 354.09     | 0.00      | 0.00        | 145.91     | 70.8  |
| <hr/>                                     |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE                | 42,300.00     | 43,504.00    | 41,290.81  | 1,659.53  | 0.00        | 2,213.19   | 94.9  |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |            |       |
| 5610 Legal Counsel                        | 40,000.00     | 40,000.00    | 39,198.93  | 2,617.22  | 0.00        | 801.07     | 98.0  |
| 5615 Financial Audit-Consulting           | 8,000.00      | 8,460.00     | 8,460.00   | 0.00      | 0.00        | 0.00       | 100.0 |
| 5620 Miscellaneous Studies (2)            | 0.00          | 7,264.00     | 18,047.05  | 1,200.00  | 0.00        | -10,783.05 | 248.4 |
| 5670 Other Professional Services          | 77,000.00     | 77,000.00    | 63,993.98  | 6,603.78  | 0.00        | 13,006.02  | 83.1  |
| <hr/>                                     |               |              |            |           |             |            |       |
| CONTRACT SERVICES                         | 125,000.00    | 132,724.00   | 129,699.96 | 10,421.00 | 0.00        | 3,024.04   | 97.7  |
| Acct Class: 60 CAPITAL EXPENDITURES       |               |              |            |           |             |            |       |
| 6010 Equipment                            | 4,000.00      | 5,000.00     | 4,815.28   | 0.00      | 0.00        | 184.72     | 96.3  |
| <hr/>                                     |               |              |            |           |             |            |       |
| CAPITAL EXPENDITURES                      | 4,000.00      | 5,000.00     | 4,815.28   | 0.00      | 0.00        | 184.72     | 96.3  |
| <hr/>                                     |               |              |            |           |             |            |       |
| ADMINISTRATION                            | 307,240.00    | 321,168.00   | 317,139.36 | 23,811.55 | 0.00        | 4,028.64   | 98.7  |
| Dept: 20 RECREATION                       |               |              |            |           |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS      |               |              |            |           |             |            |       |
| 4001 Salaries - Full-time                 | 47,250.00     | 44,000.00    | 42,318.41  | 3,646.85  | 0.00        | 1,681.59   | 96.2  |
| 4002 Salaries - Part-time (3)             | 17,000.00     | 20,000.00    | 27,080.56  | 2,117.25  | 0.00        | -7,080.56  | 135.4 |
| 4003 Salaries - Overtime                  | 1,900.00      | 1,900.00     | 1,472.03   | 145.26    | 0.00        | 427.97     | 77.5  |
| 4005 Salaries - Event Attendant           | 300.00        | 300.00       | 207.56     | 19.31     | 0.00        | 92.44      | 69.2  |
| 4007 Vehicle Allowance                    | 750.00        | 750.00       | 204.41     | 8.91      | 0.00        | 545.59     | 27.3  |
| 4010 Workers Compensation Insurance       | 1,300.00      | 1,300.00     | 1,329.99   | 99.17     | 0.00        | -29.99     | 102.3 |
| 4011 Medical Insurance                    | 5,800.00      | 6,550.00     | 6,788.67   | 569.74    | 0.00        | -238.67    | 103.6 |
| 4015 Federal Payroll Tax -FICA            | 4,500.00      | 4,500.00     | 5,407.39   | 453.40    | 0.00        | -907.39    | 120.2 |
| 4018 State Payroll Taxes                  | 1,400.00      | 1,400.00     | 804.00     | 36.19     | 0.00        | 596.00     | 57.4  |
| <hr/>                                     |               |              |            |           |             |            |       |
| SALARIES AND BENEFITS                     | 80,200.00     | 80,700.00    | 85,613.02  | 7,096.08  | 0.00        | -4,913.02  | 106.1 |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |               |              |            |           |             |            |       |
| 5006 Travel & Meetings                    | 800.00        | 800.00       | 801.62     | 80.00     | 0.00        | -1.62      | 100.2 |
| 5010 Publications & Legal Notices         | 150.00        | 150.00       | 124.28     | 0.00      | 0.00        | 25.72      | 82.9  |
| 5012 Printing                             | 500.00        | 500.00       | 407.44     | 121.05    | 0.00        | 92.56      | 81.5  |
| 5014 Postage                              | 200.00        | 300.00       | 212.87     | 0.00      | 0.00        | 87.13      | 71.0  |
| 5016 Office Supplies                      | 1,250.00      | 1,250.00     | 1,004.62   | 169.56    | 0.00        | 245.38     | 80.4  |
| 5017 Community Events (4)                 | 5,000.00      | 5,000.00     | 13,525.33  | 4,904.92  | 0.00        | -8,525.33  | 270.5 |
| 5019 Fireworks                            | 6,200.00      | 6,200.00     | 6,200.00   | 0.00      | 0.00        | 0.00       | 100.0 |
| 5020 Telephone                            | 1,800.00      | 1,800.00     | 1,744.76   | 142.67    | 0.00        | 55.24      | 96.9  |
| 5045 Miscellaneous Expenditures           | 500.00        | 500.00       | 84.61      | 84.61     | 0.00        | 415.39     | 16.9  |
| 5051 Equipment Rental                     | 500.00        | 500.00       | 239.83     | 0.00      | 0.00        | 260.17     | 48.0  |
| <hr/>                                     |               |              |            |           |             |            |       |
| OPERATIONS AND MAINTENANCE                | 16,900.00     | 17,000.00    | 24,345.36  | 5,502.81  | 0.00        | -7,345.36  | 143.2 |
| Acct Class: 56 CONTRACT SERVICES          |               |              |            |           |             |            |       |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012     |                                | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|---|--------------------------------|---------------|--------------|------------|-----------|-------------|------------|-------|
| Fund: 10 - GENERAL FUND                   |                                |               |              |            |           |             |            |       |
| Expenditures                              |                                |               |              |            |           |             |            |       |
| Function:                                 |                                |               |              |            |           |             |            |       |
| Dept: 20 RECREATION                       |                                |               |              |            |           |             |            |       |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |            |           |             |            |       |
| 5670                                      | Other Professional Services    | 5,500.00      | 5,500.00     | 4,317.45   | 359.62    | 0.00        | 1,182.55   | 78.5  |
| CONTRACT SERVICES                         |                                | 5,500.00      | 5,500.00     | 4,317.45   | 359.62    | 0.00        | 1,182.55   | 78.5  |
| Acct Class: 60 CAPITAL EXPENDITURES       |                                |               |              |            |           |             |            |       |
| 6010                                      | Equipment                      | 2,000.00      | 2,000.00     | -662.57    | 0.00      | 0.00        | 2,662.57   | -33.1 |
| CAPITAL EXPENDITURES                      |                                | 2,000.00      | 2,000.00     | -662.57    | 0.00      | 0.00        | 2,662.57   | -33.1 |
| RECREATION                                |                                | 104,600.00    | 105,200.00   | 113,613.26 | 12,958.51 | 0.00        | -8,413.26  | 108.0 |
| Dept: 30 ROSSMOOR PARK                    |                                |               |              |            |           |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS      |                                |               |              |            |           |             |            |       |
| 4001                                      | Salaries - Full-time           | 28,600.00     | 28,600.00    | 28,836.65  | 2,319.55  | 0.00        | -236.65    | 100.8 |
| 4002                                      | Salaries - Part-time           | 5,670.00      | 6,200.00     | 7,353.15   | 639.03    | 0.00        | -1,153.15  | 118.6 |
| 4003                                      | Salaries - Overtime            | 1,100.00      | 1,100.00     | 1,457.70   | 303.79    | 0.00        | -357.70    | 132.5 |
| 4005                                      | Salaries - Event Attendant     | 500.00        | 500.00       | 466.54     | 42.49     | 0.00        | 33.46      | 93.3  |
| 4010                                      | Workers Compensation Insurance | 2,600.00      | 2,600.00     | 2,695.25   | 245.32    | 0.00        | -95.25     | 103.7 |
| 4011                                      | Medical Insurance              | 7,000.00      | 7,400.00     | 7,874.00   | 538.80    | 0.00        | -474.00    | 106.4 |
| 4015                                      | Federal Payroll Tax -FICA      | 2,650.00      | 2,650.00     | 2,906.90   | 252.18    | 0.00        | -256.90    | 109.7 |
| 4018                                      | State Payroll Taxes            | 550.00        | 550.00       | 417.71     | 25.89     | 0.00        | 132.29     | 75.9  |
| SALARIES AND BENEFITS                     |                                | 48,670.00     | 49,600.00    | 52,007.90  | 4,367.05  | 0.00        | -2,407.90  | 104.9 |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |            |           |             |            |       |
| 5010                                      | Publications & Legal Notices   | 300.00        | 300.00       | 266.87     | 0.00      | 0.00        | 33.13      | 89.0  |
| 5012                                      | Printing                       | 300.00        | 300.00       | 75.98      | 0.00      | 0.00        | 224.02     | 25.3  |
| 5014                                      | Postage                        | 100.00        | 100.00       | 90.70      | 0.00      | 0.00        | 9.30       | 90.7  |
| 5016                                      | Office Supplies                | 700.00        | 700.00       | 500.38     | 88.13     | 0.00        | 199.62     | 71.5  |
| 5018                                      | Janitorial Supplies            | 1,800.00      | 2,500.00     | 2,477.92   | 394.68    | 0.00        | 22.08      | 99.1  |
| 5020                                      | Telephone                      | 1,600.00      | 1,600.00     | 1,704.76   | 102.67    | 0.00        | -104.76    | 106.5 |
| 5022                                      | Utilities                      | 44,000.00     | 44,000.00    | 35,356.07  | 6,346.55  | 0.00        | 8,643.93   | 80.4  |
| 5025                                      | Sewer Tax                      | 676.00        | 676.00       | 739.36     | 0.00      | 0.00        | -63.36     | 109.4 |
| 5030                                      | Vehicle Maintenance            | 750.00        | 1,500.00     | 1,265.08   | 36.17     | 0.00        | 234.92     | 84.3  |
| 5032                                      | Building & Grounds-Maintenance | 25,000.00     | 25,000.00    | 17,239.26  | 7,312.38  | 0.00        | 7,760.74   | 69.0  |
| 5034                                      | Alarm Systems                  | 650.00        | 650.00       | 638.86     | 12.42     | 0.00        | 11.14      | 98.3  |
| 5045                                      | Miscellaneous Expenditures     | 500.00        | 500.00       | 434.61     | 84.61     | 0.00        | 65.39      | 86.9  |
| 5051                                      | Equipment Rental               | 700.00        | 700.00       | 265.20     | 0.00      | 0.00        | 434.80     | 37.9  |
| 5052                                      | Minor Facility Repairs         | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| OPERATIONS AND MAINTENANCE                |                                | 77,576.00     | 79,026.00    | 61,055.05  | 14,377.61 | 0.00        | -17,970.95 | 77.3  |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |            |           |             |            |       |
| 5655                                      | Landscape Maintenance          | 35,500.00     | 35,500.00    | 37,259.50  | 2,655.00  | 0.00        | -1,759.50  | 105.0 |
| 5656                                      | Tree Trimming                  | 1,000.00      | 1,000.00     | 865.93     | 18.68     | 0.00        | 134.07     | 86.6  |
| 5670                                      | Other Professional Services    | 5,400.00      | 5,400.00     | 4,560.23   | 349.90    | 0.00        | 839.77     | 84.4  |
| CONTRACT SERVICES                         |                                | 41,900.00     | 41,900.00    | 42,685.66  | 3,023.58  | 0.00        | -785.66    | 101.9 |
| Acct Class: 60 CAPITAL EXPENDITURES       |                                |               |              |            |           |             |            |       |
| 6010                                      | Equipment                      | 1,000.00      | 1,000.00     | 351.07     | 0.00      | 0.00        | 648.93     | 35.1  |
| CAPITAL EXPENDITURES                      |                                | 1,000.00      | 1,000.00     | 351.07     | 0.00      | 0.00        | 648.93     | 35.1  |
| ROSSMOOR PARK                             |                                | 169,146.00    | 171,526.00   | 156,099.68 | 21,768.24 | 0.00        | 15,426.32  | 91.0  |
| Dept: 40 MONTECITO CENTER                 |                                |               |              |            |           |             |            |       |
| Acct Class: 40 SALARIES AND BENEFITS      |                                |               |              |            |           |             |            |       |
| 4001                                      | Salaries - Full-time           | 23,400.00     | 23,400.00    | 24,093.37  | 1,937.92  | 0.00        | -693.37    | 103.0 |
| 4002                                      | Salaries - Part-time           | 3,300.00      | 3,300.00     | 3,182.10   | 226.98    | 0.00        | 117.90     | 96.4  |
| 4003                                      | Salaries - Overtime            | 750.00        | 750.00       | 1,093.51   | 228.83    | 0.00        | -343.51    | 145.8 |
| 4005                                      | Salaries - Event Attendant     | 2,500.00      | 2,500.00     | 1,785.83   | 162.23    | 0.00        | 714.17     | 71.4  |
| 4010                                      | Workers Compensation Insurance | 1,900.00      | 1,900.00     | 2,074.90   | 197.30    | 0.00        | -174.90    | 109.2 |
| 4011                                      | Medical Insurance              | 5,700.00      | 6,600.00     | 6,918.68   | 899.74    | 0.00        | -318.68    | 104.8 |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012     |                                | Original Bud.    | Amended Bud.     | YTD Actual       | CURR MTH        | Encumb. YTD | UnencBal         | % Bud        |
|---|--------------------------------|------------------|------------------|------------------|-----------------|-------------|------------------|--------------|
| Fund: 10 - GENERAL FUND                   |                                |                  |                  |                  |                 |             |                  |              |
| Expenditures                              |                                |                  |                  |                  |                 |             |                  |              |
| Function:                                 |                                |                  |                  |                  |                 |             |                  |              |
| Dept: 40 MONTECITO CENTER                 |                                |                  |                  |                  |                 |             |                  |              |
| Acct Class: 40 SALARIES AND BENEFITS      |                                |                  |                  |                  |                 |             |                  |              |
| 4015                                      | Federal Payroll Tax -FICA      | 2,200.00         | 2,200.00         | 2,275.53         | 194.90          | 0.00        | -75.53           | 103.4        |
| 4018                                      | State Payroll Taxes            | 500.00           | 500.00           | 340.95           | 16.07           | 0.00        | 159.05           | 68.2         |
| <b>SALARIES AND BENEFITS</b>              |                                | <b>40,250.00</b> | <b>41,150.00</b> | <b>41,764.87</b> | <b>3,863.97</b> | <b>0.00</b> | <b>-614.87</b>   | <b>101.5</b> |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |                  |                  |                  |                 |             |                  |              |
| 5010                                      | Publications & Legal Notices   | 150.00           | 150.00           | 124.28           | 0.00            | 0.00        | 25.72            | 82.9         |
| 5012                                      | Printing                       | 150.00           | 150.00           | 75.98            | 0.00            | 0.00        | 74.02            | 50.7         |
| 5014                                      | Postage                        | 100.00           | 100.00           | 90.50            | 0.00            | 0.00        | 9.50             | 90.5         |
| 5016                                      | Office Supplies                | 900.00           | 900.00           | 500.38           | 88.13           | 0.00        | 399.62           | 55.6         |
| 5018                                      | Janitorial Supplies            | 1,850.00         | 2,500.00         | 2,477.92         | 394.68          | 0.00        | 22.08            | 99.1         |
| 5020                                      | Telephone                      | 1,650.00         | 1,650.00         | 1,744.76         | 142.67          | 0.00        | -94.76           | 105.7        |
| 5022                                      | Utilities                      | 3,500.00         | 3,500.00         | 3,486.37         | 517.49          | 0.00        | 13.63            | 99.6         |
| 5025                                      | Sewer Tax                      | 567.00           | 567.00           | 620.90           | 0.00            | 0.00        | -53.90           | 109.5        |
| 5030                                      | Vehicle Maintenance            | 750.00           | 1,000.00         | 805.39           | 36.17           | 0.00        | 194.61           | 80.5         |
| 5032                                      | Building & Grounds-Maintenance | 4,000.00         | 4,000.00         | 3,869.26         | 192.39          | 0.00        | 130.74           | 96.7         |
| 5034                                      | Alarm Systems                  | 500.00           | 500.00           | 475.18           | 12.06           | 0.00        | 24.82            | 95.0         |
| 5045                                      | Miscellaneous Expenditures     | 500.00           | 500.00           | 434.62           | 84.62           | 0.00        | 65.38            | 86.9         |
| 5051                                      | Equipment Rental               | 500.00           | 500.00           | 60.06            | 0.00            | 0.00        | 439.94           | 12.0         |
| 5052                                      | Minor Facility Repairs         | 100.00           | 100.00           | 0.00             | 0.00            | 0.00        | 100.00           | 0.0          |
| <b>OPERATIONS AND MAINTENANCE</b>         |                                | <b>15,217.00</b> | <b>16,117.00</b> | <b>14,765.60</b> | <b>1,468.21</b> | <b>0.00</b> | <b>1,351.40</b>  | <b>91.6</b>  |
| Acct Class: 56 CONTRACT SERVICES          |                                |                  |                  |                  |                 |             |                  |              |
| 5655                                      | Landscape Maintenance          | 3,800.00         | 3,800.00         | 3,540.00         | 295.00          | 0.00        | 260.00           | 93.2         |
| 5656                                      | Tree Trimming                  | 1,000.00         | 1,000.00         | 865.93           | 18.68           | 0.00        | 134.07           | 86.6         |
| 5670                                      | Other Professional Services    | 5,400.00         | 5,400.00         | 4,559.78         | 349.90          | 0.00        | 840.22           | 84.4         |
| <b>CONTRACT SERVICES</b>                  |                                | <b>10,200.00</b> | <b>10,200.00</b> | <b>8,965.71</b>  | <b>663.58</b>   | <b>0.00</b> | <b>1,234.29</b>  | <b>87.9</b>  |
| Acct Class: 60 CAPITAL EXPENDITURES       |                                |                  |                  |                  |                 |             |                  |              |
| 6010                                      | Equipment                      | 500.00           | 500.00           | -62.67           | 0.00            | 0.00        | 562.67           | -12.5        |
| <b>CAPITAL EXPENDITURES</b>               |                                | <b>500.00</b>    | <b>500.00</b>    | <b>-62.67</b>    | <b>0.00</b>     | <b>0.00</b> | <b>562.67</b>    | <b>-12.5</b> |
| <b>MONTECITO CENTER</b>                   |                                | <b>66,167.00</b> | <b>67,967.00</b> | <b>65,433.51</b> | <b>5,995.76</b> | <b>0.00</b> | <b>2,533.49</b>  | <b>96.3</b>  |
| Dept: 50 RUSH PARK                        |                                |                  |                  |                  |                 |             |                  |              |
| Acct Class: 40 SALARIES AND BENEFITS      |                                |                  |                  |                  |                 |             |                  |              |
| 4001                                      | Salaries - Full-time           | 28,600.00        | 28,600.00        | 28,836.65        | 2,319.55        | 0.00        | -236.65          | 100.8        |
| 4002                                      | Salaries - Part-time           | 5,670.00         | 7,000.00         | 8,625.64         | 639.03          | 0.00        | -1,625.64        | 123.2        |
| 4003                                      | Salaries - Overtime            | 1,100.00         | 1,100.00         | 1,567.09         | 303.79          | 0.00        | -467.09          | 142.5        |
| 4005                                      | Salaries - Event Attendant     | 2,500.00         | 2,500.00         | 2,757.72         | 162.23          | 0.00        | -257.72          | 110.3        |
| 4010                                      | Workers Compensation Insurance | 2,600.00         | 2,600.00         | 2,695.25         | 245.32          | 0.00        | -95.25           | 103.7        |
| 4011                                      | Medical Insurance              | 7,000.00         | 7,400.00         | 7,874.04         | 538.79          | 0.00        | -474.04          | 106.4        |
| 4015                                      | Federal Payroll Tax -FICA      | 2,650.00         | 2,650.00         | 3,210.16         | 261.31          | 0.00        | -560.16          | 121.1        |
| 4018                                      | State Payroll Taxes            | 750.00           | 750.00           | 491.46           | 31.15           | 0.00        | 258.54           | 65.5         |
| <b>SALARIES AND BENEFITS</b>              |                                | <b>50,870.00</b> | <b>52,600.00</b> | <b>56,058.01</b> | <b>4,501.17</b> | <b>0.00</b> | <b>-3,458.01</b> | <b>106.6</b> |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |                  |                  |                  |                 |             |                  |              |
| 5010                                      | Publications & Legal Notices   | 500.00           | 500.00           | 266.86           | 0.00            | 0.00        | 233.14           | 53.4         |
| 5012                                      | Printing                       | 500.00           | 500.00           | 75.98            | 0.00            | 0.00        | 424.02           | 15.2         |
| 5014                                      | Postage                        | 100.00           | 100.00           | 90.50            | 0.00            | 0.00        | 9.50             | 90.5         |
| 5016                                      | Office Supplies                | 900.00           | 900.00           | 500.36           | 88.13           | 0.00        | 399.64           | 55.6         |
| 5018                                      | Janitorial Supplies            | 2,000.00         | 2,500.00         | 2,485.35         | 395.86          | 0.00        | 14.65            | 99.4         |
| 5020                                      | Telephone                      | 1,800.00         | 1,800.00         | 1,827.73         | 242.67          | 0.00        | -27.73           | 101.5        |
| 5022                                      | Utilities                      | 50,000.00        | 50,000.00        | 46,101.59        | 6,980.40        | 0.00        | 3,898.41         | 92.2         |
| 5025                                      | Sewer Tax                      | 2,586.00         | 2,586.00         | 2,829.58         | 0.00            | 0.00        | -243.58          | 109.4        |
| 5030                                      | Vehicle Maintenance            | 750.00           | 1,500.00         | 1,282.07         | 36.17           | 0.00        | 217.93           | 85.5         |
| 5032                                      | Building & Grounds-Maintenance | 30,000.00        | 30,000.00        | 25,440.01        | 1,499.42        | 0.00        | 4,559.99         | 84.8         |
| 5034                                      | Alarm Systems                  | 750.00           | 750.00           | 487.20           | 12.06           | 0.00        | 262.80           | 65.0         |
| 5045                                      | Miscellaneous Expenditures     | 1,200.00         | 1,200.00         | 784.60           | 84.60           | 0.00        | 415.40           | 65.4         |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012     |                                | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal  | % Bud |
|---|--------------------------------|---------------|--------------|------------|-----------|-------------|-----------|-------|
| Fund: 10 - GENERAL FUND                   |                                |               |              |            |           |             |           |       |
| Expenditures                              |                                |               |              |            |           |             |           |       |
| Function:                                 |                                |               |              |            |           |             |           |       |
| Dept: 50 RUSH PARK                        |                                |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |            |           |             |           |       |
| 5051                                      | Equipment Rental               | 1,500.00      | 1,500.00     | 565.31     | 0.00      | 0.00        | 934.69    | 37.7  |
| 5052                                      | Minor Facility Repairs         | 4,500.00      | 4,500.00     | 0.00       | 0.00      | 0.00        | 4,500.00  | 0.0   |
| OPERATIONS AND MAINTENANCE                |                                | 97,086.00     | 98,336.00    | 82,737.14  | 9,339.31  | 0.00        | 15,598.86 | 84.1  |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |            |           |             |           |       |
| 5655                                      | Landscape Maintenance          | 35,500.00     | 35,500.00    | 37,067.00  | 2,655.00  | 0.00        | -1,567.00 | 104.4 |
| 5656                                      | Tree Trimming                  | 1,000.00      | 1,000.00     | 865.93     | 18.68     | 0.00        | 134.07    | 86.6  |
| 5670                                      | Other Professional Services    | 5,400.00      | 5,400.00     | 4,559.78   | 349.90    | 0.00        | 840.22    | 84.4  |
| CONTRACT SERVICES                         |                                | 41,900.00     | 41,900.00    | 42,492.71  | 3,023.58  | 0.00        | -592.71   | 101.4 |
| Acct Class: 60 CAPITAL EXPENDITURES       |                                |               |              |            |           |             |           |       |
| 6010                                      | Equipment                      | 500.00        | 1,000.00     | 834.48     | 0.00      | 0.00        | 165.52    | 83.4  |
| CAPITAL EXPENDITURES                      |                                | 500.00        | 1,000.00     | 834.48     | 0.00      | 0.00        | 165.52    | 83.4  |
| RUSH PARK                                 |                                | 190,356.00    | 193,836.00   | 182,122.34 | 16,864.06 | 0.00        | 11,713.66 | 94.0  |
| Dept: 60 STREET LIGHTING                  |                                |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |            |           |             |           |       |
| 5020                                      | Telephone                      | 480.00        | 480.00       | 581.61     | 47.56     | 0.00        | -101.61   | 121.2 |
| OPERATIONS AND MAINTENANCE                |                                | 480.00        | 480.00       | 581.61     | 47.56     | 0.00        | -101.61   | 121.2 |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |            |           |             |           |       |
| 5650                                      | Lighting and Maintenance       | 98,000.00     | 98,000.00    | 104,973.68 | 8,541.52  | 0.00        | -6,973.68 | 107.1 |
| CONTRACT SERVICES                         |                                | 98,000.00     | 98,000.00    | 104,973.68 | 8,541.52  | 0.00        | -6,973.68 | 107.1 |
| STREET LIGHTING                           |                                | 98,480.00     | 98,480.00    | 105,555.29 | 8,589.08  | 0.00        | -7,075.29 | 107.2 |
| Dept: 65 ROSSMOOR WALL                    |                                |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |            |           |             |           |       |
| 5002                                      | Insurance - Liability          | 1,800.00      | 2,047.00     | 2,046.91   | 0.00      | 0.00        | 0.09      | 100.0 |
| 5032                                      | Building & Grounds-Maintenance | 100.00        | 100.00       | 9.00       | 0.00      | 0.00        | 91.00     | 9.0   |
| OPERATIONS AND MAINTENANCE                |                                | 1,900.00      | 2,147.00     | 2,055.91   | 0.00      | 0.00        | 91.09     | 95.8  |
| ROSSMOOR WALL                             |                                | 1,900.00      | 2,147.00     | 2,055.91   | 0.00      | 0.00        | 91.09     | 95.8  |
| Dept: 70 STREET SWEEPING                  |                                |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |            |           |             |           |       |
| 5020                                      | Telephone                      | 500.00        | 500.00       | 581.61     | 47.56     | 0.00        | -81.61    | 116.3 |
| 5030                                      | Vehicle Maintenance            | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00    | 0.0   |
| OPERATIONS AND MAINTENANCE                |                                | 600.00        | 600.00       | 581.61     | 47.56     | 0.00        | 18.39     | 96.9  |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |            |           |             |           |       |
| 5642                                      | Street Sweeping                | 51,000.00     | 51,000.00    | 47,944.20  | 4,316.32  | 0.00        | 3,055.80  | 94.0  |
| CONTRACT SERVICES                         |                                | 51,000.00     | 51,000.00    | 47,944.20  | 4,316.32  | 0.00        | 3,055.80  | 94.0  |
| STREET SWEEPING                           |                                | 51,600.00     | 51,600.00    | 48,525.81  | 4,363.88  | 0.00        | 3,074.19  | 94.0  |
| Dept: 80 PARKWAY TREES                    |                                |               |              |            |           |             |           |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |            |           |             |           |       |
| 5012                                      | Printing                       | 50.00         | 50.00        | 0.00       | 0.00      | 0.00        | 50.00     | 0.0   |
| 5014                                      | Postage                        | 500.00        | 500.00       | 470.05     | 0.00      | 0.00        | 29.95     | 94.0  |
| 5016                                      | Office Supplies                | 200.00        | 200.00       | 79.48      | 5.38      | 0.00        | 120.52    | 39.7  |
| 5020                                      | Telephone                      | 900.00        | 900.00       | 1,143.16   | 75.11     | 0.00        | -243.16   | 127.0 |
| 5030                                      | Vehicle Maintenance            | 300.00        | 300.00       | 0.00       | 0.00      | 0.00        | 300.00    | 0.0   |
| 5051                                      | Equipment Rental               | 250.00        | 250.00       | 60.05      | 0.00      | 0.00        | 189.95    | 24.0  |
| OPERATIONS AND MAINTENANCE                |                                | 2,200.00      | 2,200.00     | 1,752.74   | 80.49     | 0.00        | 447.26    | 79.7  |



REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Page: 10  
8/1/2012  
2:26 pm

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012     |                                | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal  | % Bud  |
|---|--------------------------------|---------------|--------------|--------------|------------|-------------|-----------|--------|
| Fund: 10 - GENERAL FUND                   |                                |               |              |              |            |             |           |        |
| Expenditures                              |                                |               |              |              |            |             |           |        |
| Function:                                 |                                |               |              |              |            |             |           |        |
| Dept: 80 PARKWAY TREES                    |                                |               |              |              |            |             |           |        |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |              |            |             |           |        |
| 5656                                      | Tree Trimming                  | 71,000.00     | 71,000.00    | 54,203.02    | 1,182.75   | 0.00        | 16,796.98 | 76.3   |
| 5660                                      | TREE REMOVAL                   | 3,700.00      | 3,700.00     | 2,690.24     | 0.00       | 0.00        | 1,009.76  | 72.7   |
| 5664                                      | Tree Watering Program          | 1,000.00      | 1,000.00     | 0.00         | 0.00       | 0.00        | 1,000.00  | 0.0    |
| 5670                                      | Other Professional Services    | 38,000.00     | 38,000.00    | 30,326.26    | 2,868.10   | 0.00        | 7,673.74  | 79.8   |
| CONTRACT SERVICES                         |                                | 113,700.00    | 113,700.00   | 87,219.52    | 4,050.85   | 0.00        | 26,480.48 | 76.7   |
| Acct Class: 60 CAPITAL EXPENDITURES       |                                |               |              |              |            |             |           |        |
| 6015                                      | Trees (7)                      | 15,000.00     | 15,000.00    | 22,586.90    | 0.00       | 0.00        | -7,586.90 | 150.6  |
| CAPITAL EXPENDITURES                      |                                | 15,000.00     | 15,000.00    | 22,586.90    | 0.00       | 0.00        | -7,586.90 | 150.6  |
| PARKWAY TREES                             |                                | 130,900.00    | 130,900.00   | 111,559.16   | 4,131.34   | 0.00        | 19,340.84 | 85.2   |
| Dept: 90 MINI-PARKS AND MEDIANS           |                                |               |              |              |            |             |           |        |
| Acct Class: 40 SALARIES AND BENEFITS      |                                |               |              |              |            |             |           |        |
| 4001                                      | Salaries - Full-time           | 750.00        | 750.00       | 595.58       | 47.71      | 0.00        | 154.42    | 79.4   |
| 4002                                      | Salaries - Part-time           | 285.00        | 285.00       | 315.88       | 25.22      | 0.00        | -30.88    | 110.8  |
| 4003                                      | Salaries - Overtime (5)        | 20.00         | 20.00        | 39.13        | 9.37       | 0.00        | -19.13    | 195.7  |
| 4010                                      | Workers Compensation Insurance | 125.00        | 125.00       | 130.87       | 11.50      | 0.00        | -5.87     | 104.7  |
| 4015                                      | Federal Payroll Tax -FICA      | 65.00         | 65.00        | 72.93        | 6.28       | 0.00        | -7.93     | 112.2  |
| 4018                                      | State Payroll Taxes            | 10.00         | 10.00        | 12.87        | 0.98       | 0.00        | -2.87     | 128.7  |
| SALARIES AND BENEFITS                     |                                | 1,255.00      | 1,255.00     | 1,167.26     | 101.06     | 0.00        | 87.74     | 93.0   |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                                |               |              |              |            |             |           |        |
| 5020                                      | Telephone (8)                  | 500.00        | 500.00       | 541.73       | 7.52       | 0.00        | -41.73    | 108.3  |
| 5022                                      | Utilities                      | 6,000.00      | 6,000.00     | 6,833.39     | 774.15     | 0.00        | -833.39   | 113.9  |
| 5030                                      | Vehicle Maintenance            | 100.00        | 100.00       | 0.00         | 0.00       | 0.00        | 100.00    | 0.0    |
| 5032                                      | Building & Grounds-Maintenance | 1,000.00      | 1,000.00     | 616.79       | 0.00       | 0.00        | 383.21    | 61.7   |
| 5045                                      | Miscellaneous Expenditures     | 200.00        | 200.00       | 0.00         | 0.00       | 0.00        | 200.00    | 0.0    |
| 5051                                      | Equipment Rental               | 100.00        | 100.00       | 60.05        | 0.00       | 0.00        | 39.95     | 60.1   |
| 5052                                      | Minor Facility Repairs         | 200.00        | 200.00       | 190.54       | 0.00       | 0.00        | 9.46      | 95.3   |
| OPERATIONS AND MAINTENANCE                |                                | 8,100.00      | 8,100.00     | 8,242.50     | 781.67     | 0.00        | -142.50   | 101.8  |
| Acct Class: 56 CONTRACT SERVICES          |                                |               |              |              |            |             |           |        |
| 5655                                      | Landscape Maintenance          | 4,000.00      | 4,000.00     | 3,540.00     | 295.00     | 0.00        | 460.00    | 88.5   |
| 5656                                      | Tree Trimming                  | 500.00        | 500.00       | 288.52       | 6.21       | 0.00        | 211.48    | 57.7   |
| 5670                                      | Other Professional Services    | 300.00        | 300.00       | 46.11        | 3.89       | 0.00        | 253.89    | 15.4   |
| CONTRACT SERVICES                         |                                | 4,800.00      | 4,800.00     | 3,874.63     | 305.10     | 0.00        | 925.37    | 80.7   |
| 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                    |                                | 14,405.00     | 14,405.00    | 13,284.39    | 1,187.83   | 0.00        | 1,120.61  | 92.2   |
| Function:                                 |                                | 1,134,794.00  | 1,157,229.00 | 1,115,388.71 | 99,670.25  | 0.00        | 41,840.29 | 96.4   |
| Expenditures                              |                                | 1,134,794.00  | 1,157,229.00 | 1,115,388.71 | 99,670.25  | 0.00        | 41,840.29 | 96.4   |
| Net Effect for GENERAL FUND               |                                | 53,306.00     | 20,635.00    | -55,099.51   | -81,062.64 | 0.00        | 75,734.51 | -267.0 |
| Change in Fund Balance:                   |                                |               |              | -55,099.51   |            |             |           |        |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Page: 11  
8/1/2012  
2:26 pm

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012        |                               | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb YTD | UnencBal    | % Bud   |
|--|-------------------------------|---------------|--------------|------------|----------|------------|-------------|---------|
| Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH     |                               |               |              |            |          |            |             |         |
| Revenues                                     |                               |               |              |            |          |            |             |         |
| Function:                                    |                               |               |              |            |          |            |             |         |
| Dept: 00                                     |                               |               |              |            |          |            |             |         |
| Acct Class: 31 ASSESSMENTS                   |                               |               |              |            |          |            |             |         |
| 3100   | Property assessments          | 382,500.00    | 382,500.00   | 376,607.40 | 0.00     | 0.00       | 5,892.60    | 98.5    |
| 3101   | Property assessments-prior yr | 7,500.00      | 7,500.00     | 4,745.38   | 0.00     | 0.00       | 2,754.62    | 63.3    |
| ASSESSMENTS                                  |                               | 390,000.00    | 390,000.00   | 381,352.78 | 0.00     | 0.00       | 8,647.22    | 97.8    |
| 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                                     |                               | 408,800.00    | 408,800.00   | 381,352.78 | 0.00     | 0.00       | 27,447.22   | 93.3    |
| Function:                                    |                               | 408,800.00    | 408,800.00   | 381,352.78 | 0.00     | 0.00       | 27,447.22   | 93.3    |
| Revenues                                     |                               | 408,800.00    | 408,800.00   | 381,352.78 | 0.00     | 0.00       | 27,447.22   | 93.3    |
| Expenditures                                 |                               |               |              |            |          |            |             |         |
| Function:                                    |                               |               |              |            |          |            |             |         |
| 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                  |                               |               |              |            |          |            |             |         |
| 5800   | Principal                     | 150,000.00    | 150,000.00   | 111,183.10 | 0.00     | 0.00       | 38,816.90   | 74.1    |
| 5801   | Interest                      | 146,555.00    | 146,555.00   | 146,555.00 | 0.00     | 0.00       | 0.00        | 100.0   |
| DEBT SERVICE                                 |                               | 296,555.00    | 296,555.00   | 257,738.10 | 0.00     | 0.00       | 38,816.90   | 86.9    |
| 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                                    |                               | 419,430.00    | 419,430.00   | 260,613.10 | 0.00     | 0.00       | 158,816.90  | 62.1    |
| Dept: 95 CONTINGENCY/RESERVES                |                               |               |              |            |          |            |             |         |
| Acct Class: 59 RESERVES/CONTINGENCIES        |                               |               |              |            |          |            |             |         |
| 5720   | Reserves                      | 0.00          | 0.00         | 4,765.00   | 0.00     | 0.00       | -4,765.00   | 0.0     |
| RESERVES/CONTINGENCIES                       |                               | 0.00          | 0.00         | 4,765.00   | 0.00     | 0.00       | -4,765.00   | 0.0     |
| CONTINGENCY/RESERVES                         |                               | 0.00          | 0.00         | 4,765.00   | 0.00     | 0.00       | -4,765.00   | 0.0     |
| Function:                                    |                               | 419,430.00    | 419,430.00   | 265,378.10 | 0.00     | 0.00       | 154,051.90  | 63.3    |
| Expenditures                                 |                               | 419,430.00    | 419,430.00   | 265,378.10 | 0.00     | 0.00       | 154,051.90  | 63.3    |
| Net Effect for ASSESSMENT DISTRICT FUND-RUSH |                               | -10,630.00    | -10,630.00   | 115,974.68 | 0.00     | 0.00       | -126,604.68 | 1,091.0 |
| Change in Fund Balance:                      |                               |               |              | 115,974.68 |          |            |             |         |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Page: 12  
8/1/2012  
2:26 pm

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012         |                               | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb. YTD | UnencBal | % Bud |
|---|-------------------------------|---------------|--------------|------------|----------|-------------|----------|-------|
| Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL     |                               |               |              |            |          |             |          |       |
| Revenues                                      |                               |               |              |            |          |             |          |       |
| Function:                                     |                               |               |              |            |          |             |          |       |
| Dept: 00                                      |                               |               |              |            |          |             |          |       |
| Acct Class: 31 ASSESSMENTS                    |                               |               |              |            |          |             |          |       |
| 3100  | Property assessments          | 85,700.00     | 85,700.00    | 84,909.70  | 0.00     | 0.00        | 790.30   | 99.1  |
| 3101  | Property assessments-prior yr | 2,300.00      | 2,300.00     | 864.05     | 0.00     | 0.00        | 1,435.95 | 37.6  |
| ASSESSMENTS                                   |                               | 88,000.00     | 88,000.00    | 85,773.75  | 0.00     | 0.00        | 2,226.25 | 97.5  |
| 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                                      |                               | 89,000.00     | 89,000.00    | 85,773.75  | 0.00     | 0.00        | 3,226.25 | 96.4  |
| Function:                                     |                               | 89,000.00     | 89,000.00    | 85,773.75  | 0.00     | 0.00        | 3,226.25 | 96.4  |
| Revenues                                      |                               |               |              |            |          |             |          |       |
|   |                               | 89,000.00     | 89,000.00    | 85,773.75  | 0.00     | 0.00        | 3,226.25 | 96.4  |
| Expenditures                                  |                               |               |              |            |          |             |          |       |
| Function:                                     |                               |               |              |            |          |             |          |       |
| Dept: 65 ROSSMOOR WALL                        |                               |               |              |            |          |             |          |       |
| Acct Class: 56 CONTRACT SERVICES              |                               |               |              |            |          |             |          |       |
| 5619  | Bond Trustee                  | 2,530.00      | 2,530.00     | 2,530.00   | 0.00     | 0.00        | 0.00     | 100.0 |
| CONTRACT SERVICES                             |                               | 2,530.00      | 2,530.00     | 2,530.00   | 0.00     | 0.00        | 0.00     | 100.0 |
| Acct Class: 58 DEBT SERVICE                   |                               |               |              |            |          |             |          |       |
| 5800  | Principal                     | 55,000.00     | 55,000.00    | 55,000.00  | 0.00     | 0.00        | 0.00     | 100.0 |
| 5801  | Interest                      | 25,665.00     | 25,665.00    | 25,665.00  | 0.00     | 0.00        | 0.00     | 100.0 |
| DEBT SERVICE                                  |                               | 80,665.00     | 80,665.00    | 80,665.00  | 0.00     | 0.00        | 0.00     | 100.0 |
| ROSSMOOR WALL                                 |                               | 83,195.00     | 83,195.00    | 83,195.00  | 0.00     | 0.00        | 0.00     | 100.0 |
| Function:                                     |                               | 83,195.00     | 83,195.00    | 83,195.00  | 0.00     | 0.00        | 0.00     | 100.0 |
| Expenditures                                  |                               |               |              |            |          |             |          |       |
|   |                               | 83,195.00     | 83,195.00    | 83,195.00  | 0.00     | 0.00        | 0.00     | 100.0 |
| Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL |                               | 5,805.00      | 5,805.00     | 2,578.75   | 0.00     | 0.00        | 3,226.25 | 44.4  |
| Change in Fund Balance:                       |                               |               |              | 2,578.75   |          |             |          |       |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Page: 11  
8/1/2012  
2:26 pm

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012     |                             | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb. YTD | UnencBal   | % Bud |
|---|-----------------------------|---------------|--------------|------------|----------|-------------|------------|-------|
| Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS |                             |               |              |            |          |             |            |       |
| Revenues                                  |                             |               |              |            |          |             |            |       |
| Function:                                 |                             |               |              |            |          |             |            |       |
| Dept: 00                                  |                             |               |              |            |          |             |            |       |
| Acct Class: 35 OTHER REVENUE              |                             |               |              |            |          |             |            |       |
| 3620                                      | OTHER SOURCES               | 147,838.00    | 147,838.00   | 0.00       | 0.00     | 0.00        | 147,838.00 | 0.0   |
| OTHER REVENUE                             |                             | 147,838.00    | 147,838.00   | 0.00       | 0.00     | 0.00        | 147,838.00 | 0.0   |
| Acct Class: 36 OTHER FINANCING SOURCES    |                             |               |              |            |          |             |            |       |
| 3600                                      | TRANSFER IN/OUT OTHER FUNDS | 130,000.00    | 130,000.00   | 0.00       | 0.00     | 0.00        | 130,000.00 | 0.0   |
| OTHER FINANCING SOURCES                   |                             | 130,000.00    | 130,000.00   | 0.00       | 0.00     | 0.00        | 130,000.00 | 0.0   |
| Dept: 00                                  |                             | 277,838.00    | 277,838.00   | 0.00       | 0.00     | 0.00        | 277,838.00 | 0.0   |
| Function:                                 |                             | 277,838.00    | 277,838.00   | 0.00       | 0.00     | 0.00        | 277,838.00 | 0.0   |
| Revenues                                  |                             | 277,838.00    | 277,838.00   | 0.00       | 0.00     | 0.00        | 277,838.00 | 0.0   |
| Expenditures                              |                             |               |              |            |          |             |            |       |
| Function:                                 |                             |               |              |            |          |             |            |       |
| Dept: 30 ROSSMOOR PARK                    |                             |               |              |            |          |             |            |       |
| Acct Class: 60 CAPITAL EXPENDITURES       |                             |               |              |            |          |             |            |       |
| 6005                                      | Buildings and Improvements  | 21,275.00     | 45,400.00    | 46,692.81  | 0.00     | 0.00        | -1,292.81  | 102.8 |
| CAPITAL EXPENDITURES                      |                             | 21,275.00     | 45,400.00    | 46,692.81  | 0.00     | 0.00        | -1,292.81  | 102.8 |
| ROSSMOOR PARK                             |                             | 21,275.00     | 45,400.00    | 46,692.81  | 0.00     | 0.00        | -1,292.81  | 102.8 |
| Dept: 40 MONTECITO CENTER                 |                             |               |              |            |          |             |            |       |
| Acct Class: 60 CAPITAL EXPENDITURES       |                             |               |              |            |          |             |            |       |
| 6005                                      | Buildings and Improvements  | 60,000.00     | 60,000.00    | 28.07      | 0.00     | 0.00        | 59,971.93  | 0.0   |
| 6006                                      | Permits Licenses Fees       | 5,000.00      | 5,000.00     | 0.00       | 0.00     | 0.00        | 5,000.00   | 0.0   |
| CAPITAL EXPENDITURES                      |                             | 65,000.00     | 65,000.00    | 28.07      | 0.00     | 0.00        | 64,971.93  | 0.0   |
| MONTECITO CENTER                          |                             | 65,000.00     | 65,000.00    | 28.07      | 0.00     | 0.00        | 64,971.93  | 0.0   |
| Dept: 50 RUSH PARK                        |                             |               |              |            |          |             |            |       |
| Acct Class: 56 CONTRACT SERVICES          |                             |               |              |            |          |             |            |       |
| 5670                                      | Other Professional Services | 10,000.00     | 10,000.00    | 4,610.00   | 0.00     | 0.00        | 5,390.00   | 46.1  |
| CONTRACT SERVICES                         |                             | 10,000.00     | 10,000.00    | 4,610.00   | 0.00     | 0.00        | 5,390.00   | 46.1  |
| Acct Class: 60 CAPITAL EXPENDITURES       |                             |               |              |            |          |             |            |       |
| 6005                                      | Buildings and Improvements  | 98,815.00     | 101,151.00   | 6,052.29   | 0.00     | 0.00        | 95,098.71  | 6.0   |
| 6006                                      | Permits Licenses Fees       | 4,855.00      | 4,855.00     | 281.97     | 0.00     | 0.00        | 4,573.03   | 5.8   |
| CAPITAL EXPENDITURES                      |                             | 103,670.00    | 106,006.00   | 6,334.26   | 0.00     | 0.00        | 99,671.74  | 6.0   |
| RUSH PARK                                 |                             | 113,670.00    | 116,006.00   | 10,944.26  | 0.00     | 0.00        | 105,061.74 | 9.4   |
| Dept: 65 ROSSMOOR WALL                    |                             |               |              |            |          |             |            |       |
| Acct Class: 60 CAPITAL EXPENDITURES       |                             |               |              |            |          |             |            |       |
| 6005                                      | Buildings and Improvements  | 0.00          | 0.00         | 75.11      | 0.00     | 0.00        | -75.11     | 0.0   |
| CAPITAL EXPENDITURES                      |                             | 0.00          | 0.00         | 75.11      | 0.00     | 0.00        | -75.11     | 0.0   |
| ROSSMOOR WALL                             |                             | 0.00          | 0.00         | 75.11      | 0.00     | 0.00        | -75.11     | 0.0   |
| Dept: 75 CAPITAL PROJECTS                 |                             |               |              |            |          |             |            |       |
| Acct Class: 50 OPERATIONS AND MAINTENANCE |                             |               |              |            |          |             |            |       |
| 5045                                      | Miscellaneous Expenditures  | 14,750.00     | 0.00         | 310.00     | 0.00     | 0.00        | -310.00    | 0.0   |
| OPERATIONS AND MAINTENANCE                |                             | 14,750.00     | 0.00         | 310.00     | 0.00     | 0.00        | -310.00    | 0.0   |
| CAPITAL PROJECTS                          |                             | 14,750.00     | 0.00         | 310.00     | 0.00     | 0.00        | -310.00    | 0.0   |

REVENUE/EXPENDITURE REPORT

June 2012 @ 100%

Page: 16  
8/1/2012  
2:26 pm

Rossmoor Community

| For the Period: 7/1/2011 to 6/30/2012         | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud  |
|---|---------------|--------------|------------|------------|-------------|------------|--------|
| Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS     |               |              |            |            |             |            |        |
| Expenditures                                  |               |              |            |            |             |            |        |
| Function:                                     | 214,695.00    | 226,406.00   | 58,050.25  | 0.00       | 0.00        | 168,355.75 | 25.6   |
| Expenditures                                  | 214,695.00    | 226,406.00   | 58,050.25  | 0.00       | 0.00        | 168,355.75 | 25.6   |
| Net Effect for CAPITAL PROJECTS CONTRIBUTIONS | 63,143.00     | 51,432.00    | -58,050.25 | 0.00       | 0.00        | 109,482.25 | -112.9 |
| Change in Fund Balance:                       |               |              | -58,050.25 |            |             |            |        |
| Grand Total Net Effect:                       | 111,624.00    | 67,242.00    | 5,403.67   | -81,062.64 | 0.00        | 61,838.33  |        |

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

|  |   |
|--|---|
| <b>#1 Board of Directors Compensation</b><br>10-10-4000                            | Increase in Committees and meetings.<br>ETC has been adjusted.  |
| <b>#2 Miscellaneous Studies</b><br>10-10-5620                                      | Additional expenses. Will be reimbursed.  |
| <b>* #3 Salaries - Part Time</b><br>10-20-4002, 10-30-4002, 10-50-4002             | Increase due to scheduling to cover for employee leave, change in personnel.<br>ETC has been adjusted.  |
| <b>* #4 Community Events</b><br>10-20-5017   | Deposits for 2012-13 Movies and Concerts in the Park paid. Will be adjusted to<br>FY 2012-13 at annual audit. Also ETC has been adjusted for added Concert. |
| <b>#5 Salaries - Overtime</b><br>10-30-4003, 10-40-4003, 10-50-4003,<br>10-90-4003 | Increase due scheduling, ETC has been adjusted,   |
| <b>#6 Lighting and Maintenance</b><br>10-60-5650                                   | ETC has been adjusted.  |
| <b>* #7 Trees</b><br>10-80-6015  | More trees were planted and replaced than anticipated. However, please note that<br>less funds were spent on tree trimming (10-80-5656) than planned.       |
| <b>* #8 Utilities</b><br>10-90-5022  | ETC has been adjusted.  |

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

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-3**

**Date:** August 14, 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. Fourth Quarter FY 2011-12 Status Report.
2. RCSD Mission Statement, Goals and Objectives.

# FOURTH QUARTER FY 2011-2012 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 and next 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 are in full swing and carried out by Recreation staff. Staff planned a summer schedule of three movies, two concerts and a Shakespeare play.

d. Rossmoor Park—the refurbishment of the Community Center is still generating a high volume of rentals.

e. LAGSL—the Spring Ball season and All Star Tournament were completed with only minor neighborhood issues. The new MOU adopted by the Board is working as intended. A 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.

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 Spring and Summer were maxed out even without rentals to non-residents.

**2. TREE PROGRAM**— with the passing of Tree Consultant Reynolds, tree work was, for the most part, suspended. The hiring of a temporary employee has resulted in our ability to keep up with most residential tree issues. A report on tree policy with the County is 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. Bob Wren during the Quarter. Subjects at these meetings ranged from crime statistics to individual calls for service or information. Lt. Wren has been 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—A grant for the purchase of recreation equipment was awarded to the District and the Youth Center.

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

e. Annual Audit—the District's annual audit is underway.

#### 7. COMMUNICATION WITH THE PUBLIC

a. Quarterly Newsletter—the Quarterly Newsletter was distributed in July. 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. Web Site—our web site is currently being upgraded in cooperation with BreaIT.

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 data base 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 H-1**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** AGREEMENT WITH WEST COAST ELECTRIC FOR ELECTRICAL REPAIRS TO RUSH PARK AUDITORIUM

#### **RECOMMENDATION:**

Authorize General Manager to execute Agreement with West Coast Electric to perform electrical repairs to the Rush Park Auditorium lighting system.

#### **BACKGROUND:**

At your July meeting, the Board tabled this matter due to information which was not readily available. The attachments are an attempt to supply responses to questions asked in July. Following is information provided at the July Board meeting:

*As you know, the District has upgraded the lighting and audio systems for the Auditorium, particularly that portion of the facility used for Board meetings. During that upgrade, note was made of a need to upgrade the lighting in the perimeter areas of the Auditorium that were not part of the original project. Specifically, ceiling lighting circuits in those areas showed evidence of overheating and damage to the insulation. These were temporarily repaired as a precaution to prevent further damage.*

*Further, the current light fixtures are in need of replacement due to age and obsolescence. Light bulbs for these fixtures are being phased out by manufacturers and will soon become unavailable. Moreover, a need was identified for emergency lighting and lighted exit signage. This currently exists in the center portion of the building.*

*This project is in the current FY 2011-2012 CIP Project List and Fund 40 Budget. The CIP Committee is recommending that we proceed with the project as a part of the FY 2012-2013 Project List. The total cost of the project is estimated at \$21,000 with some exclusions. There is, however, a possibility of rebates which could lower the cost.*

A presentation by Mr. Bob Colley of West Coast Electric will address the new scope of the project, as well as, questions raised in July.

#### **ATTACHMENTS:**

1. FY 2012-2013 Fund 40 Budget and Project List.
2. Revised Proposal from West Coast Electric, LLC.

**FOUR-YEAR CAPITAL IMPROVEMENT PROGRAM BUDGET  
(2012-2013 FINAL BUDGET)**

**FUND 40**

| PROJECT TITLE   | Adjusted Budget<br>FY 2011-2012 | ETC<br>FY 2011-2012 | Final Budget<br>FY 2012-2013 | Information Only<br>FY 2013-2014 | Information Only<br>FY 2014-2015 | Information Only<br>FY 2015-2016 |
|---|---------------------------------|---------------------|------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>REVENUES</b>   |                                 |                     |                              |                                  |                                  |                                  |
| Beginning Fund Balance  | \$147,838                       | \$147,838           | \$189,863                    | \$94,702                         | (\$205,084)                      | (\$205,084)                      |
| Transfer from Fund 10   | \$30,000                        | \$0                 | \$0                          | \$0                              | \$0                              | \$0                              |
| Transfer from Fund 20 (thru Fund 10)  | \$100,000                       | \$100,000           | \$100,000                    | \$0                              | \$0                              | \$0                              |
| Prop 1A Payback and Interest from State   | \$0                             | \$0                 | \$0                          | \$0                              | \$0                              | \$0                              |
| <b>TOTAL REVENUES</b>   | <b>\$277,838</b>                | <b>\$247,838</b>    | <b>\$289,863</b>             | <b>\$94,702</b>                  | <b>(\$205,084)</b>               | <b>(\$205,084)</b>               |
| <b>EXPENSES</b>   |                                 |                     |                              |                                  |                                  |                                  |
| <b>ROSSMOOR PARK</b>  |                                 |                     |                              |                                  |                                  |                                  |
| Tennis Repaired & Resurfaced  | \$40,400                        | \$41,075            | \$0                          |                                  |                                  |                                  |
| Replace Chain Link Fencing Around Backstops   |                                 |                     | TBD                          |                                  |                                  |                                  |
| Tot Lot Equipment - Swing Set and Hooded Slide (1) to be consistent with safety regulations.                | \$5,000                         | \$964               | \$0                          |                                  |                                  |                                  |
| Resurface Basketball Courts.  |                                 | \$4,654             | \$0                          |                                  |                                  |                                  |
| <b>MONTECITO</b>  |                                 |                     |                              |                                  |                                  |                                  |
| Redesign Interior   | \$65,000                        | \$28                | \$20,000                     | \$95,000                         |                                  |                                  |
| Redesign Courtyard  |                                 |                     | \$0                          | \$49,800                         |                                  |                                  |
| Install Electronic Message Board (Eliminate)  |                                 |                     | \$0                          | \$0                              |                                  |                                  |
| New Gate  |                                 |                     | \$0                          | TBD                              |                                  |                                  |
| <b>RUSH PARK</b>  |                                 |                     |                              |                                  |                                  |                                  |
| Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals)                              | \$19,200                        | \$592               | \$0                          | \$14,000                         |                                  |                                  |
| Rehabilitate and Upgrade Indoor Men's Restrooms (including waterless urinals)                               | \$3,120                         |                     | \$3,120                      |                                  |                                  |                                  |
| Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting   | \$19,950                        |                     | \$19,950                     |                                  |                                  |                                  |
| Replace Peripheral HVAC System in Auditorium  |                                 |                     | \$32,400                     |                                  |                                  |                                  |
| Replace Temporary Picnic Canopy with Permanent Shade Structure  |                                 |                     | \$0                          | \$39,000                         |                                  |                                  |
| Baseball Field - Replace with dustless dirt   | \$35,000                        |                     | \$35,000                     |                                  |                                  |                                  |
| Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.               | \$10,000                        | \$6,352             | \$0                          |                                  |                                  |                                  |
| Pour-in-Place Rubber Surfacing (Partial 2,132 sq.ft.) for Tot Lot to be consistent with safety regulations. | \$28,736                        |                     | \$0                          | \$28,736                         |                                  |                                  |
| Canopy Entrance for Auditorium  |                                 |                     | \$0                          | \$37,800                         |                                  |                                  |
| Revise Landscape  |                                 |                     | \$0                          | \$20,700                         |                                  |                                  |
| Install Solar Panels  |                                 |                     | \$0                          | TBD                              |                                  |                                  |
| Parking Lot Repair  |                                 | \$4,000             | \$50,000                     |                                  |                                  |                                  |
| Outlet and Circuit Breaker for Movies and Concerts in the Park. (TBD in which FY.) = \$10,500               |                                 |                     |                              |                                  |                                  |                                  |
| <b>GENERAL</b>  |                                 |                     |                              |                                  |                                  |                                  |
| Rossmoor Shopping Village Signage (requested by Board Jan. 2012)  | TBD                             | \$310               | \$24,050                     |                                  |                                  |                                  |
| Scissor Lift and Utility Trailer (Recommend Removal)  |                                 |                     | \$0                          | \$14,750                         |                                  |                                  |
| Irrigation Box for Rossmoor Triangle  |                                 |                     | \$5,400                      |                                  |                                  |                                  |
| Replace Round Trash Cans for Rush , Rossmoor and Mini Parks.  |                                 |                     | \$5,241                      |                                  |                                  |                                  |
| <b>TOTAL EXPENSES</b>   | <b>\$226,406</b>                | <b>\$57,975</b>     | <b>\$195,161</b>             | <b>\$299,786</b>                 | <b>\$0</b>                       | <b>\$0</b>                       |
| <b>ENDING FUND BALANCE</b>  | <b>\$51,432</b>                 | <b>\$189,863</b>    | <b>\$94,702</b>              | <b>(\$205,084)</b>               | <b>(\$205,084)</b>               | <b>(\$205,084)</b>               |

WEST COAST ELECTRIC  
11632 Paseo Bonita  
Los Alamitos, Ca. 90720  
Mobile- (310) 612-9449  
Contractors License C-10 #389647



## Proposal

**To:** Henry Taboada, R.C.S.D. General Manager and R.C.S.D. Board of Directors  
**From:** West Coast Electric  
**Date:** 8/8/2012  
**Re:** Rush Park Auditorium Lighting upgrade

---

**Henry :** Following is the updated pricing to replace the old existing "drop-in" fixtures in the Auditorium and to upgrade the Emergency lighting.

#1) Remove the existing (84) light fixtures and replace with (66) new Parabolic lens fixtures, using (3) x 32 watt T-8 lamp, electronic ballast units. Various choices for the fixtures have been considered, and this is what we recommend (see attached specification sheet). **Cost is \$14,000.00**

#2) Upgrade the Emergency Egress lighting fixtures throughout the Auditorium. Includes R & R all existing EXIT fixtures with combination EXIT/"Bugeye" types similar to those installed adjacent to the stage, and installation of new "Bugeye" fixtures in the cordoned off areas of the Auditorium and in the Bathrooms. This is for (23) fixtures total. **Cost is \$4,500.00**

#3) Electrical Engineering / Title 24 calculations costs (this includes a set of electrical engineering plans, not just Title-24 calculations) - **\$3,000**

**Total for #1 & #2 & #3 is \$21,500.00**

**Notes-** County Permit/Planning Fees not included. The estimate for this item, based on our previous experience with a lighting upgrade at Rossmoor Park, is: Planning costs @ \$2,000, Permit costs @ \$2,000, labor to secure these items at the County: \$600.00  
Wall & Ceiling surface repair may be required, but is not included in our price. I don't think there will be any, but it's always a possibility.

This project is bid with the understanding that RCSD staff will remove and replace all of the ceiling tiles in the auditorium project.

Item #3 – Engineering costs is a budget number and will be billed at actual costs. It may be less.

Thanks, Bob Colley, West Coast Electric



## **Project explanation / discussion of needs:**

Some words of explanation are in order regarding this project. In early 2009, we assisted with the electrical wiring of the updated stage lighting system in this auditorium (Rush Park). While portions of the above-ceiling areas were exposed, some defective wiring was found in the existing fixture switching system, notably an open electrical junction box containing wiring with a charred and melted jacket or cover. This wiring was replaced and also checked (following replacement) with metering equipment to ensure that an overload condition had not contributed to the situation. It appeared at that time to be in working order, and has been satisfactory to this point, as far as we are aware. Because of this situation, we also did a spot check above the ceiling to see if there were other problems of this type, and none were found. However, the entire ceiling was not removed for a full check. We do not know exactly what caused this problem to occur, but suspect it had to do with faulty wiring connections leading to some of the light switches. When the fault occurred, which would have been some time in the past; it had to have made a loud noise and created an odiferous condition within the auditorium.

The current lighting fixtures are now obsolete and not of current aesthetic standards, which is part of why we are recommending their replacement. The existing system is using the old, inefficient (by modern standards) 4-lamp T-12 fluorescent lamp system with magnetic-wound ballasts. These lamps are not being manufactured in the U.S., and will at some point in the near future be made unavailable for replacement. As fixtures begin to require replacement lamps and ballasts, it will be an expensive proposition to replace them with new ballasts and lamps. It is more efficient to perform the work at the same time for the entire system. We are recommending their replacement with a modern 3-lamp T-8 fluorescent lamp using an electronic ballast, and a clean Parabolic lens look, similar to the enhanced lighting that was recently installed in the Rossmoor Park community building.

There is a further strong point to be considered in this replacement proposition, and that is the benefit of "going green." While it's not possible to calculate an exact cost benefit in the energy savings that will be realized with this upgrade, due to the changing hours of usage of this auditorium, we have calculated what the general savings will be. When the (84) existing fixtures currently installed are on, they use approximately 15,120 watts of electrical energy. The replacement system of (66) 3-lamp fixtures will use approximately 6600 watts, while producing an enhanced lighting ambiance. At an estimated electrical power rate of \$.12 per kilowatt hour, this equates to a savings of over \$1.02/ hour, over 50%, which may not sound like much until it is considered how many hours a year the lights are on in this building. If they are on 1,000 hours a year, that's \$1,000.00. Plus it will help to curtail carbon emissions.

There are also currently rebates available from Southern California Edison. My current estimate is that the expected rebate will be approximately \$2,500, less some consulting time of \$600 to prepare the paperwork and deal with S.C.E. The current rebate program is budgeted at \$15 million for the entire S.C.E. region, so it behooves a quick decision to proceed with this project. We need to apply to reserve a portion.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-2**

**Date:** August 14, 2012  
**To:** Honorable Board of Directors  
**From:** Consulting General Manager  
**Subject:** RECREATION DEPARTMENT-ANNUAL REPORT TO THE BOARD

**RECOMMENDATION:**

Receive report.

**BACKGROUND:**

Per your policy, the Board receives a quarterly report on the District's Recreation Department on its activities. Usually, this is a Consent Calendar item. This year, Recreation Superintendent Emily Gingras has prepared a comprehensive Annual Report which is particularly noteworthy. What began as a pilot program several years ago has evolved into a professionally staffed and managed program which provides a high level of service to the Rossmoor community.

**ATTACHMENTS:**

1. RCSD Recreation Department Annual Report to the Board.



# RCSD RECREATION DEPARTMENT ANNUAL REPORT TO THE BOARD

August 12  
Emily Gingras

---

## SUMMARY

As with any Recreation Department, summer proves to be the busiest season between daily park use, summer day camps, picnic reservations and special events. As a direct result of the economy, patrons are flocking to parks to participate in free recreational activities.

Rossmoor's Recreation Department continues to function seven days a week. Recreation staff has been involved in day-to-day park operations, overseeing picnic requests and youth sports leagues, and planning and implementing special events. Additional Assistant Recreation Leaders were hired in the past year to cover staff maternity leave and medical leave. Assistant Recreation Leaders have additionally assisted the Parks Superintendent with maintenance tasks since the departure of the District's Maintenance Assistant.

The District's Recreation Superintendent has taken necessary steps to see the implementation of three-year projects come to fruition in addition to several other recent accomplishments. Those projects include:

- Coordinating the Annual Community Festival with the RHA
- Attending the Youth Center's Day Camp training
- Offering a third summer concert
- Celebrating 'July is Park and Recreation and Parks Make Life Better Month' and offering pre-movie recreation activities
- Receiving a grant to purchase recreation equipment in collaboration with the Youth Center
- Updating the Parks Policies and adding a Special Event Policy
- Coordinating post-LAGSL season meetings with the MOU Committee to gather feedback from the recent season
- Organizing RCSD dignitary speeches for the annual 4<sup>th</sup> of July Fireworks Spectacular

Recreation staff attended bi-weekly Community Festival planning meetings leading up the annual event which took place on May 6. Recreation staff coordinated the rental of the show mobile for announcements and entertainment from the City of Hills which is also used for the District's Concert in the Park events. The RCSD booth offered arts and crafts activities and an opportunity drawing for a bookcase handcrafted from recycled trees by WCA. This was the fourth consecutive year the RCSD Recreation Superintendent acted as the liaison between the RHA and the RCSD. Even with setbacks from the OC Health Department, this was the most successful festival to date that the Recreation staff has been involved with. The festival committee had an organized group of motivated individuals to ensure the success of the event.

The Recreation Department has worked closely with the Youth Center's Director and Day Camp Director over the past few years to ensure our co-sponsorship status remains in effect. As in previous years' Recreation staff

# RCSD RECREATION DEPARTMENT

## ANNUAL REPORT TO THE BOARD

August 12

---

attended the Youth Center's annual Day Camp staff training. Recreation staff provided a motivational ice-breaker activity and shared over 100 games and activities Day Camp staff would be able to plan and implement on a daily basis.

With positive responses generated from past summer events, Recreation staff added a third Concert in the Park this year. The District's July Concert boasted the largest crowd to date. Concert-goers flocked with family and friends to dance to hits performed by the invigorating Elm Street Band. Friday, August 10 will conclude our summer 2012 concert series. The Peggy Nelson Project will be performing Rock N' Roll hits from 6:30PM to 8:00PM. Recreation staff strives to ensure that the bands performing are of the utmost quality.

The Recreation Department recently celebrated July is Park & Recreation and Parks Make Life Better month in conjunction with our July Movie in the Park. The celebration included a bounce house, a water balloon toss and snow cones prior to the showing of *Dolphin Tale* which also boasted our highest movie turn-out to date. Recreation staff continues to offer pre-movie recreation activities the entire family can enjoy. Prior to the June showing of *Smurfs*, local pop and teen bands performed for the crowd at no cost to the District. Parents dubbed the event as their 'children's first concert' and recommended inviting the performers back in 2013. The final Movie in the Park, *Puss in Boots* will be shown on August 17.

The Run Seal Beach Grant Committee which coordinates the Annual 5k Run/Walk held in Seal Beach recently held an opportunity for community youth groups to apply for a grant for supplies or equipment. In order to qualify for the grant, the applicant was required to promote recreational activities within the communities of Seal Beach, Los Alamitos and Rossmoor. Recreation staff contacted the Youth Center to co-apply for this wonderful opportunity. A grant in the amount of \$1,500 was awarded to the RCSD and Rossmoor Park Summer Day Camp to purchase recreation equipment. Equipment purchased included a ping pong table, carom board, tug o' war rope, a parachute and sports equipment to be utilized by the Day Camp during camp hours and by park patrons on weekends and throughout the school year. The equipment has already been purchased and implemented into our summer events offerings. Rossmoor Park's Summer Day Camp will soon be enjoying the equipment as well. The Run Seal Beach Committee is a group of wonderful volunteers who strive to reallocate money made from the 5k event back into the community. Over \$186,000 was awarded to community groups in June 2012.

As a result of the recent MOU agreement reached with the Rossmoor Park Neighbors, the LAGSL and the RCSD, the Board has recently adopted revisions to the District's Parks Policies. Recreation staff researched policies of neighboring cities and adapted those policies to the needs of the District. In addition, the specificity pertaining to one user group was removed so that all policies can now be applied to all applicants and patrons. With increased requests for park use, the District's goal was to be consistent with what our neighbors are offering. The adopted policies also include a process for user groups applying for a special event held in District parks.

The MOU Committee recently met to discuss results of the MOU which was implemented during the 2012 spring season. The RPN shared their appreciation for the efforts of the President and the league. The RPN felt there was a decrease in noise, traffic, congestion and games. Overall, they were pleased with communicative efforts of the league directly to the RPN.

The District recently agreed to continue its co-sponsorship with Los Alamitos for the annual Fourth of July Fireworks Spectacular held at the Joint Forces Training Base in Los Alamitos. Recreation staff attended pre-event meetings and communicated information to the General Manager and the RCSD Board. Even though several other cities canceled Fourth events due to lack of funding, Los Alamitos did not see an increase in attendees from the 2011 event. Recreation staff coordinated Dignitary speeches and was available to take pictures.

**RCSD RECREATION DEPARTMENT**  
**ANNUAL REPORT TO THE BOARD**  
August 12

---

Recreation staff is currently working on the following projects:

- Organizing the final concert and movie of the summer
- 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
- Obtaining quotes for the possible upgrade of the Rush Park Tot Lot
- Collaborating with the LAGSL to create a championship signage plaque
- Acting as the contact point for a possible 5k Run/Walk to be held in Rossmoor

Due to the recent success of the bounce house provided for the last movie, Recreation staff will be offering a bounce house again for the August Movie in the Park. Recreation staff is proud to report compliments continue to come through regarding our summer events. In addition, several Rossmoor residents who own local businesses have reached out to Recreation staff offering to sponsor some aspect of the event. The District's Recreation Superintendent is organizing a sponsorship package for such inquiries.

In an effort to provide recreation classes in Rossmoor, Recreation staff has collaborated with the City of Los Alamitos to offer Contract Classes in Rossmoor's Parks. The City of Los Alamitos offers one of the most accredited Contract Class programs in the area. Instructors are interviewed and have to meet requirements and provide referrals prior to instruction. Rossmoor's facilities are underutilized between the hours of 3:00PM and 6:00PM on weekdays. In addition, offering classes would bring additional revenue for the District. Los Alamitos currently partners with the cities of Seal Beach and Cypress to offer such classes. Class offerings would include opportunities for all age groups to participate in recreational activities ranging from art classes and Mommy & Me to dance classes.

Recreation staff also continues to work with the City of Los Alamitos in hopes of implementing a Senior Transportation Program for non-medical purposes. Recreation staff, in collaboration with the City of Los Alamitos is in the process of obtaining quotes for offering such a service. OCTA has some funding available to both cities for the implementation of the program.

As Recreation staff recently reported, staff is researching options for upgrading the Rush Park Tot Lot. ADA regulations will be enforced beginning January 2014 which effects the current surfacing provided at Rush Park only. Recreation staff has gathered quotes to install pour in place surfacing around the existing structure. With the current life of the existing play structure, it may make more sense to upgrade the structure in collaboration with the surfacing upgrade. Historically, the RHA has graciously raised money to upgrade both the Rossmoor and Rush Park Tot Lots. Recently, District staff met with the RHA to discuss available funding for the project and inquire about a potential partnership for the upgrade. Recreation staff is in the process of gathering more information before the RHA will make a decision.

During MOU discussions, the RPN requested the relocation of LAGSL's championship signage which adorned the softball backstops at Rossmoor Park. Recreation staff researched alternative options and discussed with the MOU committee. The LAGSL agreed the installation of a plaque to recognize championship teams would be the best option for the league and the RPN. Recreation staff will continue to coordinate the construction of the sign. In addition, the LAGSL has appointed a Board member to research the history of the league to ensure all championship teams are recognized. The plaque will most likely hang in the snack shack window.

# RCSD RECREATION DEPARTMENT

## ANNUAL REPORT TO THE BOARD

August 12

---

Recently, a request was received for a 5k Race to be held in Rossmoor through the Hopkinson PTA. The goal of the event is to raise funds for the LAUSD and mirror those events held in Southern California cities which have raised over \$80,000 annually for their school Districts. The Run Seal Beach Grant program is one example of a non-profit group working together to raise funds for the community. The scope of the event includes a start and finish line at Rush Park. This event would require several street closures in Rossmoor which would require a permit from the County and CHP. District staff will be working closely with the 5k coordinators to ensure a successful event.

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 Toy 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 at Rossmoor Park during the A.M. in coordination with a senior tennis club
- Offer summer drop-in activities

The Recreation Department enjoys offering events for the community. Currently, District sponsored community events are provided in the summer months. Recreation staff hopes to expand those offerings to other seasons as well.

The District's Recreation Department is proud of the program that has developed and its accomplishments. Appreciation is received from park patrons on a regular basis which is motivating to the Recreation Department. The District's Recreation Department has over 18 years of combined recreation experience to offer the community and continues to strive to offer fun family entertainment.

Respectfully Submitted By

Emily Gingras  
RCSD Recreation Superintendent

