

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board Agenda Package

**June 9, 2020**

BOARD OF DIRECTORS

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

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, June 9, 2020**

**7:00 p.m.**

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*This agenda contains a brief description of each item to be considered. Except as provided by law; no action shall be taken on any item not appearing in the agenda. To speak on an item, complete a Speaker Request Form(s) identifying the item(s) and topic and deposit it in the speaker request box. To speak on a matter not appearing in the agenda, but under the jurisdiction of the Board of Directors, you may do so during Public Comments at the beginning of the meeting. Speaker request forms must be deposited prior to the beginning of Public Comments. When addressing the Board, it is requested that you state your name for the record. Address the Board as a whole through the President. Comments to individual Directors or staff are not permitted. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting. Supporting documentation is available for review in the Rush Park main office, 3001 Blume Drive, Rossmoor, 90720—9:00 am - 5:00 pm, Monday-Friday. The Agenda is available online at: <http://www.rossmoor-csd.org>. Meetings are broadcast live on LATV-3 and may also be viewed on Vimeo.com or on our website at <http://www.rossmoor-csd.org>.*

**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Barke, Casey, DeMarco, Nitikman  
President Maynard
3. PLEDGE OF ALLEGIANCE:
4. PRESENTATIONS:
  - a. Presentation of Proclamations of Appreciation to Rossmoor Homeowners Association Class of 2020 Graduation Car Parade Coordinators

**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. ROSSMOOR COMMUNITY SERVICES DISTRICT COVID-19 RESPONSE STATUS REPORT
2. QUARTERLY TREE REPORT

**E. CONSENT CALENDAR:**

1. MINUTES:
  - a. Regular Board Meeting of May 12, 2020—Receive and File.
  - b. Special Board Meeting of May 6, 2020—Receive and File.
2. APRIL 2020 REVENUE AND EXPENDITURE REPORT—Receive and File.

*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:**

1. RESOLUTION NO. 20-06-09-01 APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-2021

**ORDINANCES—None**

**H. REGULAR CALENDAR:**

1. REPORTS OF THE CIP AND BUDGET COMMITTEES, SET DATE OF PUBLIC HEARING AND PROVIDE DIRECTION REGARDING THE FORMULATION OF FY 2020-2021 APPROVED BUDGET
2. CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA) BOARD OF DIRECTORS ELECTION 2020
3. SECOND READING POLICY NO. 2070 FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)

**I. GENERAL MANAGER ITEMS:**

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

**J. BOARD MEMBER ITEMS:**

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

**K. GENERAL COUNSEL ITEMS:**

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

**L. CLOSED SESSION--None**

**M. 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 June 9, 2020, 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:

DocuSigned by:

*Elinabeth Dearing* for

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Date 6/4/2020

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JOE MENDOZA  
General Manager

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a.**

**DATE:** June 9, 2020

**TO:** Honorable Board of Directors

**FROM:** General Manager Joe Mendoza

**SUBJECT:** PRESENTATIONS OF PROCLAMATIONS OF APPRECIATION TO  
ROSSMOOR HOMEOWNERS ASSOCIATION CLASS OF 2020  
GRADUATION CAR PARADE COORDINATORS

**RECOMMENDATION:**

Receive and file presentation.

**BACKGROUND:**

The report reflects the order of presentations for your regular June meeting of the Board.

- a. Presentation of Proclamations of Appreciation to Rossmoor Homeowners Association Class of 2020 Graduation Car Parade Coordinators.

**ATTACHMENTS:** None

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**DATE:** June 9, 2020

**TO:** Honorable Board of Directors

**FROM:** General Manager Joe Mendoza

**SUBJECT:** ROSSMOOR COMMUNITY SERVICES DISTRICT COVID-19  
RESPONSE STATUS REPORT

**RECOMMENDATION:**

Recommendation to discuss and provide direction to staff regarding the District's current operational status in response to the COVID-19 pandemic's impact on daily operations and closures.

**INFORMATION:**

Since March 2020, the Rossmoor Community Services District (RCSD) has been complying with the County of Orange Department of Public Health and State of California Health Orders. RCSD staff has been providing service to the community to protect the health and well-being of our residents to mitigate the spread of COVID-19.

On April 14, the State presented the Pandemic Roadmap, a four-stage plan for modifying the Stay-at-Home order. The State Public Health Officer issued a local variance opportunity whereby counties could document how they met the readiness criteria in containing COVID-19, as defined by the California Department of Public Health, through County attestations and submitted plans, as well as a letter of support from the County Board of Supervisors. The County of Orange submitted the appropriate documentation on May 21, 2020, allowing the County to move to Stage 2.

With the impact of COVID-19 on governmental agencies, a committee was formed with representatives from the City of Los Alamitos, City of Seal Beach, Los Alamitos Unified School District, and the Rossmoor Community Services District (RCSD). Staff and I have been representing the District on the committee. The purpose of the group is to work together to discuss best practices to operate under the restrictions and mandates that are being outlined by federal, state, county and public health agencies. As you are

aware, these are constantly changing. In addition, agencies have not experienced anything like this before, so it is important to collaborate with neighboring municipalities to develop practices that may be beneficial to each of us. While the RCSD is a unique agency, this committee has provided an opportunity to keep communication open with our neighboring cities and the school district.

The Committee has had a series of discussions regarding the phasing of the reopening process. As we progress into the timeline and phases listed below, I would like to emphasize that this is a draft and the dates may change. The dates associated with the phasing are target dates and not set in stone. Reopening dates may vary by agency based on staffing, funding, etc. Therefore, this plan is a draft for each agency to use as a guideline since we all serve crossover participants.

### **Proposed Timeline For RCSD Facilities and Programs**

<b>Phases</b>	<b>Date(s)</b>	<b>RCSD Application</b>
Phase 1	March – May 31	Facilities shut down Reservations canceled Picnic shelters and playgrounds closed Tennis, basketball, and volleyball courts closed All athletic fields closed Passive recreation and park areas remained open to the public with social distancing for walking, jogging, dog walking, etc. District office closed to the public; administrative staff working remotely, parks and maintenance staff working onsite to provide essential services. Employees required to wear face coverings when in contact with the public and other employees. *Tennis courts reopened – May 26
Phase 2	June 1 – July 5	Facilities prepared for phase 3 with signage, protocols, increased sanitation supplies purchased and inventoried, social media and press communication regarding guidelines and community updates. Markings prepared at facilities for social distancing. Park benches and tables (not in a picnic structure) open. Administrative staff returns on a modified schedule to clean office areas and prepare for reopening. *Churches allowed to reopen – May 31
Phase 3	July 6 – August 9	Opening of District office to public, community centers, basketball courts, playgrounds and picnic structures. Rental permits for outdoor exercise groups, long-term users (modified youth day care/camps).
Phase 4	August 10	Rental permits for athletic fields and public meetings
Phase 5	TBD	All restrictions lifted

In summary, this is a fluid document that can be changed according to input from the State and County, as well as the RCSD Board and the District's



legal counsel. Staff is also in contact with the California Joint Powers Insurance Authority regarding their recommendations to minimize risk to the District as we reopen to the public.

The order to maintain social distancing practices (6 feet distance from others) also remains in effect and facial coverings are also recommended. The RCSD will continue to comply with these orders. The District and the County continue to provide essential services to the community.

In compliance with the Orange County Operational Area Emergency Operations Center (EOC), the District Board of Directors declared a local state of emergency related to COVID-19 on March 23, 2020, and continues to post status updates and public messaging to Web EOC, as well as, capturing expenses and lost revenues that have resulted from the COVID-19 public health emergency. Staff is monitoring the resources and funding that may become available to the District through stimulus legislation.

### **SUMMARY:**

#### ***Phase 2 Openings***

On May 26, 2020, RCSD tennis courts opened to the public.

On Sunday, May 31, 2020, Calvary Chapel Los Alamitos resumed a modified service at Rush Park. The church submitted a plan outlining all of the safety protocols they would use, including proper disinfecting before and after service, use of facial coverings and social distancing and other safety measures. Following the State mandates, the church was allowed to have less than 100 attendees in the building. The church did not offer any youth or children's programs.

GOND Church reopened on Sunday, June 7, 2020 and also followed the mandated protocols provided by OCHEALTH.

To date, outdoor space and restroom facilities at Rush Park and Rossmoor Park are open to the public. The community is encouraged to enjoy the open park space, while practicing social distancing. All District playgrounds, athletic fields, group picnic shelters, basketball courts, sand volleyball, and fitness equipment remain closed. It is anticipated that these will open in Phase 3 and 4. In anticipation of moving to Stage 3 and 4, staff has been meeting with outdoor exercise groups, preschools, summer day camp and after-school representatives preparing for a possible July 6, 2020 modified reopening.

All special event rentals at District facilities have been canceled through July 6, 2020. Staff is assisting clients by refunding their deposits and rescheduling their events. The District Office is closed to the public; however, staff continues to be available Monday – Friday from 9 a.m. to 5 p.m. to answer calls from the public that are placed to (562) 430-3707. District staff members who are currently reporting to work sites are practicing social distancing and frequent hand washing. District staff not onsite, are completing work and training assignments by telecommuting. They are also scheduled to work a staggered schedule in the District office to clean work areas, desks, files, etc. in preparation of resuming a regular 9 a.m. to 5 p.m. onsite staffing schedule beginning July 6, 2020.

We await information from the State and County regarding the phasing of Stage 4 and 5 re-opening. In the meantime, the General Manager will continue meeting with the cities of Cypress, Los Alamitos, and Seal Beach, and Los Alamitos School District representatives to discuss protocols and strategies for reopening.

District staff members continue to monitor developments related to COVID-19 and participate in briefings provided by the County of Orange Department of Public Health, the State of California, and the federal government.

Information about the status of District services and facilities is also posted on the District's website at [www.rossmoor-csd.org](http://www.rossmoor-csd.org). Community members are also encouraged to visit the OC Health Care Agency's website at [www.ochealthinfo.com](http://www.ochealthinfo.com) or call the OC Health Care Agency's Health Referral Line at (800) 564-8448.

The District's Board and staff are developing plans and looking forward to returning all services when public health officials indicate it is safe to do so.

#### **ATTACHMENTS:**

1. May 21, 2020 letter from Supervisor Michelle Steel or Governor Gavin Newsom re: Orange County Board of Supervisors Support of a Variance Attestation Form Relating to Stage 2 of California's roadmap to Modify the Stay-At-Home Order



**MICHELLE STEEL**  
CHAIRWOMAN, SECOND DISTRICT

ORANGE COUNTY HALL OF ADMINISTRATION  
333 W. SANTA ANA BLVD., P.O. BOX 687, SANTA ANA, CALIFORNIA 92702-0687  
PHONE (714) 834-3220 michelle.steel@ocgov.com

May 21, 2020

The Honorable Gavin Newsom  
Governor, State of California  
1303 10th Street, Suite 1173  
Sacramento, CA 95814

**Re: *Orange County Board of Supervisors Support a Variance Attestation Form Relating to Stage 2 of California’s Roadmap to Modify the Stay-At-Home Order***

Dear Governor Newsom:

Our Board convened on May 19, 2020, to discuss Orange County advancing through Stage 2 of the “State of California’s Pandemic Roadmap.” Upon review of the Public Health Officer’s Variance Attestation Plan, the Orange County Board of Supervisors strongly supports accelerating through Stage 2, as the County has re-opening plans in place including development and implementation of employee and patron health and safety plans, all in accordance with the State’s guidelines for respective industries. The Attestation clearly demonstrates that Orange County and its community meet the criteria outlined by California Department of Public Health on May 18, 2020. It features Orange County’s plan for testing capacity, hospital surge capacity, workforce resources for expanded testing, containment capacity for testing and contact tracing, and provisions to protect and support vulnerable populations.

In conclusion, the Orange County Board of Supervisors has determined that Orange County meets the minimum readiness standards and fully supports our Public Health Officer’s Variance Attestation. We welcome the opportunity to continue working together to monitor and respond to this unprecedented pandemic. Orange County is committed to working with the State to safely re-open the economy.

Respectfully,

Michelle Steel, Chairwoman  
Orange County Board of Supervisors

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-2**

**Date:** June 9, 2020  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
Initiated by Mary Kingman, District Arborist  
**Subject:** QUARTERLY TREE REPORT

**RECOMMENDATION**

Receive and file report.

**BACKGROUND**

Attached is the Quarterly Tree Report. This report is intended to provide the Board with the status of the work being performed in the maintenance and preservation of the community's urban forest. The report was prepared by the District's Arborist, Mary Kingman.

**ATTACHMENTS**

1. Quarterly Tree Report

## FIRST QUARTER CY 2020 STATUS REPORT

**GOAL III—URBAN FOREST:** The District will promote, protect and maintain a healthy urban forest in Rossmoor.

Objective 1: Planting Parkway and Park Trees

- The District continues to plant trees in vacant parkways and park wells. Age and species diversity play an important role in the management of a healthy urban forest. For this reason, the District planting palette is made up of a variety of species that have been determined to be suitable for the location and climate zone. Species may be added or removed from the palette due to supporting statistics, research or pest/disease prevalence.

Objective 2: Care of Parkway Trees

- District trees are pruned on a four-year grid cycle. Rossmoor is divided into four districts, with one district being trimmed each year.
- Off-grid trims are completed as needed, for crown thinning and structural pruning of young trees.
- RCSD staff performs light pruning and re-staking of trees whenever possible.
- The District continues to water newly planted or drought stressed trees as needed.
- Resident service requests from pruning are responded to in a timely manner

Objective 3: Monitoring Trees for Health and Safety Issues

- Rossmoor trees continue to be monitored regularly for health, maintenance and safety issues and trimmed or removed if necessary.
- Resident service requests for safety concerns are responded to immediately, with emergency support provided by the County of Orange

Objective 4: Tree Protection

- Parkway trees are monitored by the District Arborist for policy violations that include unauthorized trims, removals and plantings. Violations are reported to the General Manager.

Objective 4: Educating the Public on Benefits and Care of the Urban Forest

- Informational brochures and flyers regarding tree protection and District Tree Policy continue to be delivered to residents and contractors.
- The District website provides updated information pertaining to Rossmoor's Urban Forest.
- Arboriculture related articles continue to be published in RCSD newsletter and website. The Rush Park and Rossmoor Park Tree Walks provide visitors with tree ID signs posted on trees along a designated walk with map available online and in print.
- RCSD's Arbor Day Celebration was scheduled to take place on March 14, 2020. That event was cancelled due to the Covid-19 pandemic.

## First Quarter CY 2020 Urban Forest Report

Month	Safety Pruning OCPW	Grid Pruning	Off-Grid Pruning	24" Box Plant	Sp 24" or 36" Box Plant	Small Tree Removal	Tree Failures	Tree Removals - Parkways	Tree Removals Parks	Tree Removals Driveway Approach	Resident Service Request
January-20				85	2		2	36			17
February-20							3			2	26
March-20				5			1				11
<b>4th Quarter Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>2</b>	<b>0</b>	<b>6</b>	<b>36</b>	<b>0</b>	<b>2</b>	<b>54</b>

## Tree Failure Report Details

SPECIES	TREE PART	SIZE	DISTRICT	ADDRESS	STREET	DATE	Condition	Notes	DAMAGE
California Sycamore	Limb	7' X 2.5"	4	12731	MARTHA ANN DR.	1/8/2020	Winds	Dead limb in crown	None
Silver Maple	Limb	10' x 6"	4	2732	BRIMHALL DR.	1/27/2020	Decay	Dead limb in crown	None
Chinese Pistache	Limb	6' x 2'	4	12671	CHRISTY LN.	2/11/2020	Winds	Live limb in crown	None
California Sycamore	Limb	5' x 2'	4	2921	WALKER LEE DR.	2/11/2020	Winds	Dead limb in crown	None
California Sycamore	Limb	5' x 2'	4	3052	WALKER LEE DR.	2/22/2020	Winds	Dead limb in street	None
California Sycamore	Limb	12' X 6"	4	12572	MARTHA ANN DR.	2/19/2020	Winds	Dead limb in crown	None
London Plane	Limb	8' x 3"	3	3221	OAK GROVE RD.	3/25/2020	Wind/Rain	Dead limb in street	Windscreen

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**DATE:** June 9, 2020

**TO:** Honorable Board of Directors

**FROM:** General Manager Joe Mendoza  
Initiated by Liz Deering, Administrative Assistant

**SUBJECT:** MINUTES: REGULAR BOARD MEETING OF MAY 12, 2020

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of May 12, 2020 prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their meeting of May 12, 2020.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of May 12, 2020.





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

**REGULAR MEETING**

Please be advised that California Governor Gavin Newsom has issued Executive Orders N-25-20 & N-25-21, which allows Directors to hold Board meetings telephonically, Please also be advised that all persons wishing to attend this meeting were invited to do so telephonically.

VIA TELECONFERENCE ONLY

**Tuesday, May 12, 2020**

**7:00 p.m.**

No meeting was held at  
Rush Park, 3001 Blume Drive, Rossmoor, CA 90720

**A. ORGANIZATION**

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

**2. ROLL CALL:** Directors Barke, Casey, DeMarco, Nitikman  
President Maynard

**3. PLEDGE OF ALLEGIANCE:** President Maynard

**AT THIS TIME PRESIDENT MAYNARD REQUESTED THAT A MOMENT OF SILENCE BE OBSERVED IN HONOR OF FORMER RCSD DIRECTOR JOEL RATTNER WHO PASSED AWAY ON APRIL 25, 2020.**

**4. PRESENTATIONS:**

a. Orange County Sheriff’s Department Lieutenant Gary Knutson Re: Quarterly Crime Statistics

Lieutenant Knutson reported on the quarterly crime statistics for Rossmoor. He stated that due to the COVID-19 Pandemic, there have been many government fund-related phone scams and mail theft of unemployment and stimulus checks. There had also been an increase in vehicle tailgate thefts. He advised locking homes and vehicles and reporting all instances of burglary and theft to law enforcement, and the local post office in the case of mail theft. The report was received and filed.

b. California Highway Patrol Officer Matt Musselmann Re: Quarterly Traffic Violations

Officer Musselmann reported on the quarterly traffic activity for Rossmoor. He reported a total of 10 collisions within Rossmoor; three of the collisions were hit and run property damage, three others consisted of minor injury traffic collisions. Officer Musselmann stated that due to the COVID-19 pandemic situation he had only issued a total of 25 citations over the quarter, with the majority of those issued for stop sign violations. He has continued his daily patrols in Rossmoor each morning and afternoon. Due to the DMV closure, expired

vehicle registration citations are not being issued, however, once the COVID-19 orders have been lifted, he will begin to reissue vehicle registration citations in Rossmoor. Officer Musselmann added that he continues to respond to any traffic complaints submitted to his Westminster office.

Board discussion ensued relative to speeding at the St. Cloud and Montecito Road intersection with drivers taking the corner too fast, data collection with the handheld LIDAR speed detection device, potentially relocating the CHP vantage point to Copa de Oro Road, and Montecito Road stop sign and road striping improvements. Officer Musselmann stated that he would be happy to share citation and speed data with the Board in his next quarterly report. The report was received and filed.

**B. ADDITIONS TO AGENDA—None**

**C. PUBLIC FORUM:**

Marian Last announced that the Rossmoor Homeowners Association (RHA) would be holding a Graduation Parade on May 27, 2020 in Rossmoor in honor of the 2020 high school graduates whose graduation ceremonies had been canceled or postponed due to the Coronavirus pandemic. There were several community partners involved including the Los Alamitos Unified School District and the Orange County Sheriff’s Department. Dignitaries included Orange County Supervisor Michelle Steel and she hoped that RCSD dignitaries would participate as well. She stated that RHA member Jo Shade was the main coordinator of the event. The event would be staged at the Rossmoor Shopping Center behind Home Goods and Sprouts. The RHA had provided the District with the parade route, asked for the RCSD’s blessing in supporting the seniors who have lost out on their graduation celebration, and welcomed any assistance that the District could provide.

Director Nitikman asked for clarification as to what the RHA was requesting of the RCSD as the item was not on the agenda for discussion. He stated that the District cannot contribute funds or cosponsor at this point so all the District can do is give their blessing.

General Counsel Tarquin Preziosi stated that a gift of public funds cannot be made to a private organization.

President Maynard stated that permits would need to be pulled for any gatherings on County and District property.

Jo Shade discussed the details of the event. She added that the RHA wanted to make sure the District was aware of the event and she would be happy to accept any private sponsorships.

Joe Mendoza stated that District staff was working with the RHA to promote the event on the District website and with banners and signage.

**D. REPORTS TO THE BOARD:**

**1. ROSSMOOR COMMUNITY SERVICES DISTRICT COVID-19 RESPONSE STATUS REPORT**

The General Manager recommended that the Board discuss and provide direction to staff regarding the District's current operational status in response to the COVID-19 pandemic's impact on daily operations and closure deadline extensions. He reported on the District's participation in the Red, White, Blue and You Campaign developed by the City of Los Alamitos in appreciation for COVID-19 essential workers. Also participating in the program are the Los Alamitos Unified School District and the City of Seal Beach.

The District is awaiting information from the State and County regarding the phasing of re-opening. In the meantime, the General Manager has coordinated a meeting with the cities of Cypress, Los Alamitos, and Seal Beach, as well as Los Alamitos School District representatives, to discuss protocols and compare strategies for reopening.

The District Office has been closed to the public since Monday, March 16, 2020; however, staff continues to be available Monday – Friday from 9 a.m. to 5 p.m. to answer calls from the public that are placed to (562) 430-3707. District staff members continue to monitor developments related to COVID-19 and participate in briefings provided by the County of Orange Department of Public Health, the State of California, and the federal government. Discussion ensued relative to the District's operational status. The report was received and filed.

**2. RECREATION SUPERINTENDENT QUARTERLY RECREATION STATUS AND ATTENDANCE REPORT**

Recreation Superintendent Chris Argueta reported that recreation staff had planned many events over the quarter that had been cancelled or postponed due to the COVID-19 pandemic. Park attendance had been low. Recreation staff has been keeping busy sanitizing facilities and grounds, and performing deferred maintenance duties. The report was received and filed.

**E. CONSENT CALENDAR:**

**1. MINUTES:**

a. Regular Board Meeting of April 14, 2020

**2. MARCH 2020 REVENUE AND EXPENDITURE REPORT**

Motion by Director DeMarco, seconded by Director Nitikman, to approve the Consent Calendar as submitted. Motion passed unanimously by roll call vote, 5-0.

**F. PUBLIC FORUM—None**

**G. RESOLUTIONS—None**

**H. REGULAR CALENDAR:**

**1. DISCUSSION AND POSSIBLE ACTION REGARDING RENEWAL OF BREAIT SOLUTIONS AGREEMENT FOR COMPUTER SERVICES**

The General Manager recommended that the Board authorize him to renew and execute a one-year Information Technology Support Services Agreement between the Rossmoor Community Services District (RCSD) and the City of Brea Information Technology

Division (BreaIT) for the purpose of providing information technology services, which include support of the District's personal computers (PC), local area network (LAN), hardware, software, and general integration.

BreaIT Solutions Manager Mike Ryan reported on the IT services provided by his technicians and on the justification for the purchase of a new onsite server in December 2019. He stated that the District's finance system required that the server be onsite. He discussed the various purposes and security functions of the onsite server and answered questions from the Board regarding the pros and cons of hybrid versus total cloud solutions. He stated that all District hardware and equipment was up to date and good for another five to seven years.

Brief discussion ensued. Motion by Director Casey, seconded by Director DeMarco, to authorize the General Manager to renew and execute a one-year Information Technology Support Services Agreement between the Rossmoor Community Services District (RCSD) and the City of Brea Information Technology Division (BreaIT) for the purpose of providing information technology services, which include support of the District's personal computers (PC), local area network (LAN), hardware, software, and general integration; assign a committee to explore alternative vendors and cloud based options. Motion passed unanimously by roll call vote, 5-0.

**2. FIRST READING POLICY NO. 2070 FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)**

General Manager recommendation to give first reading to Policy No. 2070 Families First Coronavirus Response Act. This policy allows for the District to provide up to two weeks (80 hours) of emergency paid sick leave and up to twelve weeks of leave, ten of which must be paid, provided under the Emergency Family Medical Leave Expansion Act to cover employee absences as a result of COVID-19.

Discussion ensued. Director Nitikman inquired as to why a formal policy was needed for the FFCRA when it had already been put into practice. General Counsel responded that it was best practice. Motion by Director Barke, seconded by Director Casey to give first reading to Policy No. 2070 Families First Coronavirus Response Act. Motion passed unanimously by roll call vote, 5-0.

**3. PROFIT/LOSS STATUS AND EMPLOYESS STAFFING OPTIONS IN RESPONSE TO COVID-19 (CORONAVIRUS) RELATED ECONOMIC IMPACTS TO THE ROSSMOOR COMMUNITY SERVICES DISTRICT AND BUDGET REDUCTION CONSIDERATIONS**

The General Manager reported that the COVID-19 pandemic related closures have been a challenge to District operations. In itemizing potential cost savings, a number of items were identified that could offset loss of revenue. Some costs savings were a result of cancelled events, some from possible reduction in meeting costs, eliminating printing and mailing of the quarterly newsletter by using only an online version, and eliminating the janitorial service contract and utilizing District staff.

The General Manager also provided information regarding Rossmoor Community Services District staffing options and budget considerations in response to the COVID-19 related economic impacts to the RCSD. He outlined that the immediate need is to determine whether to furlough employees and decide on what budget curtailments to consider. He outlined the following options: Option 1: No Staff Furloughs (payroll reduction); Option 2: Furlough - 10% Staff Payroll Reduction; Option 3: Furlough - 20% Staff Payroll Reduction.

Discussion ensued relative to the duration of the furlough and its effect on part-time staff hours. General Counsel responded that most agencies begin with cutting part-time staff altogether. Director Nitikman inquired as to whether the General Manager would have flexibility with scheduling of part-time staff. Director Nitikman stated that since the budget needed to be adopted next month, the decision could only be a one-month decision for now. Motion by Director Barke, seconded by Director Casey to furlough all full-time (and provide the General Manager with the flexibility regarding part-time staff hours) RCSD staff with a 20% payroll deduction beginning June 1, 2020. The board further directed staff to bring the item back to the June 9, 2020 RCSD Board meeting, which would be held after the Budget Committee met to discuss the FY 2020-2021 budget. Motion passed by roll call vote, 5-0.

Discussion ensued relative to the CleanNet janitorial service contract. Motion by Director Barke, seconded by Director Casey, to eliminate the CleanNet janitorial service contract and utilize District staff. Motion passed by roll call vote, 5-0.

Discussion ensued relative to the District newsletter printing and mailing costs. Motion by Director DeMarco, seconded by Director Barke to produce the District newsletter using an electronic format only for FY 2020-2021 and eliminate the printing and mailing fees (with the exception of a few hard copies to be made available in the office). Motion passed by roll call vote, 5-0.

#### **4. DISCUSSION WITH THE GENERAL MANAGER REGARDING REOPENING DISTRICT OFFICE AND RECREATION FACILITIES FOLLOWING COVID-19 (CORONAVIRUS) RELATED CLOSURES**

The General Manager recommended that the RCSD Board review District facilities and amenities and provide direction regarding which operations should reopen based on State and County of Orange health directives.

A report was presented by the General Manager regarding the phasing of opening facilities and amenities based on directives from the State and County. With the information changing daily, the possibility of being able to open tennis courts was discussed. It appeared that this would be possible in the near future and the General Manager was seeking concurrence from the Board that the tennis courts could open when the County announced Phase 2 reopening could begin. Motion by Director Nitikman, seconded by Director Casey to direct the General Manager to reopen the tennis courts on a reservation only basis. Further discussion ensued. Director Barke opined that the District should open everything the State and County allowed at the earliest opportunity. Amended Motion by Director Nitikman, seconded by Director Casey, to open the tennis courts utilizing the reservation and drop in system that was in place prior to the Covid-19 shut down; and to and

consider other services and facilities the State and County allows at the earliest possible opportunity. Motion passed by roll call vote, 5-0.

**5. REPORT TO THE BOARD FROM GENERAL COUNSEL REGARDING HOLIDAY OVERTIME STANDARDS**

General Counsel reported that the Board of Directors requested an explanation of when and under what authority employees of the District are entitled to premium pay for working overtime on holidays. General Counsel opined that the California Labor Code provides for double time whereas the federal Fair Labor Standards Act (FLSA) does not. Courts of California have held, however, that unless a Labor Code expressly states that the provisions apply to local government then the default position is that the Labor Code does not apply to local employers and employees. Furthermore, 35 years ago the U.S. Supreme Court held that the FLSA governed overtime compensation for employees of local government entities such as the District. As a result, the FLSA governs overtime for the District and any work in excess of 40 hours in a week is paid at time and a half of an employee's regular rate.

The District's policy is within the purview of the FLSA and not State Law. Although there is language in Section 2150.30 that states compensation shall be in accord with State laws and regulations, this must be read to mean..."to the extent those laws or regulations control local government". Consequently, whenever an employee works overtime, he/she is entitled to time and a half. General Counsel concluded that District employees are not entitled to double time and a half when they work overtime on a holiday. Neither the California Labor Code nor the FLSA provide for this type of pay. District employees are instead to be compensated at one and one half of their regular rate as is required by the FLSA. The report was received and filed.

**I. GENERAL MANAGER ITEMS:**

The General Manager reported that the Montecito HVAC system has been repaired with a new thermostat and ductwork. The facility play area has been patched and slurry sealed. New LED stage lighting has been ordered for the Rush Park Auditorium and will be installed by the June Board Meeting. The Rush Park asphalt project is being prepared for bidding and is targeted for completion this fiscal year. New rain gutters have been installed at all District facilities. Rossmoor Park Community Center interior and restrooms have been painted. Orange County street improvements grind and overlay location map has been scheduled for the fall. The General Manager stated that as a proactive measure he had already submitted the Employment Development Department (EDD) Work Sharing Unemployment Insurance Plan Application so that the District may have the opportunity to utilize the Work Sharing program should the RCSD Board decide to implement staff furloughs. He remarked that the RHA graduation parade was for seniors at Los Alamitos High School, as well as Rossmoor resident youth attending private schools. He went on to report on the details being developed in anticipation of the reopening plan for all facilities as phasing is announced.

**J. GENERAL COUNSEL ITEMS—None**

**K. BOARD MEMBER ITEMS—None**

**L. CLOSED SESSION—None**

**M. ADJOURNMENT:**

Motion by Director DeMarco, seconded by Director Barke, to adjourn the regular meeting at 9:47 p.m. Motion passed 5-0.

**SUBMITTED BY:**

**Joe Mendoza  
General Manager**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1b.**

**DATE:** June 9, 2020

**TO:** Honorable Board of Directors

**FROM:** General Manager Joe Mendoza  
Initiated by Liz Deering, Administrative Assistant

**SUBJECT:** MINUTES: SPECIAL BOARD MEETING OF MAY 6, 2020

**RECOMMENDATION:**

Approve the Minutes of the Special Meeting of May 6, 2020 prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their meeting of May 6, 2020.

**ATTACHMENTS:**

1. Minutes-Special Meeting of May 6, 2020.





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

**SPECIAL MEETING**

Please be advised that California Governor Gavin Newsom has issued Executive Orders N-25-20 & N-25-21, which allows Directors to hold Board meetings telephonically.  
Please also be advised that all persons wishing to attend this meeting were invited to do so telephonically.

VIA TELECONFERENCE ONLY

**Wednesday, May 6, 2020  
6:30 p.m.**

No meeting was held at  
Rush Park, 3001 Blume Drive, Rossmoor, CA 90720

**A. ORGANIZATION**

**1. CALL TO ORDER: 6:34 p.m.**

**2. ROLL CALL:** Directors Casey, DeMarco, Nitikman  
President Maynard  
General Manager Joe Mendoza  
General Counsel Tarquin Preziosi

**3. PLEDGE OF ALLEGIANCE:** President Maynard

Director Barke joined the meeting at 6:38 p.m.

**B. CLOSED SESSION:**

The Board and General Counsel Preziosi adjourned to Closed Session at 6:40 p.m.

**1. CONFERENCE WITH LEGAL COUNSEL**  
Consideration of discipline or dismissal of a public employee.  
Government Code Section 54957(b)(1).

At 7 p.m., the General Manager joined Closed Session.

**2. CONFERENCE WITH LABOR NEGOTIATOR**  
Agency designated representative: Joe Mendoza  
Unrepresented employees: General Manager, Accountant/Bookkeeper, Administrative Assistant, Recreation Superintendent, Parks Superintendent, Arborist Consultant/Maintenance, General Clerk, Maintenance Leader and Recreation Leader.  
Government Code Section 54957.6(a)

**3. THREAT TO PUBLIC RIGHT OF ACCESS TO PUBLIC SERVICES OR PUBLIC FACILITIES**  
Consultation with General Counsel Tarquin Preziosi and General Manager Joe Mendoza.  
Government Code Section 54957(a)

**AT APPROXIMATELY 8:24 P.M., THE BOARD RETURNED FROM CLOSED SESSION AND PRESIDENT MAYNARD CALLED THE MEETING TO ORDER.**

General Tarquin Preziosi reported that there was no reportable action.

**C. ADJOURNMENT:**

President Maynard adjourned the special meeting at 8:27 p.m.

**SUBMITTED BY:**

**Joe Mendoza  
General Manager**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2**

**Date** June 9, 2020  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
Initiated by Kathy Bell, Accountant/Bookkeeper  
**Subject:** APRIL 2020 REVENUE & EXPENDITURE REPORT

**RECOMMENDATION:**

Receive and file the Revenue and Expenditure Report for April 2020.

**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 April 2020.

REVENUE / EXPENDITURE SUMMARY REPORT  
April 2020 @ 83.34%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
PROPERTY TAXES	1,010,370.00	1,014,695.00	996,702.98	332,608.69	17,992.02	98.2
STREET LIGHT ASSESSMENTS	356,040.00	356,040.00	343,762.37	115,836.25	12,277.63	96.6
USE OF MONEY AND PROPERTY	24,000.00	24,000.00	12,366.42	4,095.44	11,633.58	51.5
OTHER GOVERNMENT AGENCIES	65,400.00	65,400.00	2,520.22	0.00	62,879.78	3.9
FEES AND SERVICES	181,000.00	181,000.00	138,066.72	1,770.00	42,933.28	76.3
OTHER REVENUE	22,000.00	36,870.00	36,885.49	270.93	-15.49	100.0
<b>Total Revenues</b>	<b>1,658,810.00</b>	<b>1,678,005.00</b>	<b>1,530,304.20</b>	<b>454,581.31</b>	<b>147,700.80</b>	<b>91.2</b>
<b>Expenditures</b>						
TRANSFER OUT - CIP FUND 40	150,000.00	75,000.00	0.00	0.00	0.00	0.0
ADMINISTRATION	816,940.00	872,625.00	652,793.99	44,801.09	219,831.01	74.8
RECREATION	45,000.00	57,600.00	42,240.63	0.00	15,359.37	73.3
ROSSMOOR PARK	103,290.00	108,388.00	85,478.67	4,923.30	22,909.33	78.9
MONTECITO CENTER	26,098.00	26,170.00	14,605.50	492.55	11,564.50	55.8
RUSH PARK	140,900.00	148,968.00	109,646.17	5,480.44	39,321.83	73.6
STREET LIGHTING	103,000.00	108,000.00	93,281.10	8,062.66	14,718.90	86.4
ROSSMOOR WALL	4,400.00	3,700.00	2,200.00	0.00	1,500.00	59.5
STREET SWEEPING	60,000.00	60,000.00	44,548.41	4,803.76	15,451.59	74.2
PARKWAY TREES	166,550.00	176,150.00	164,048.45	0.00	12,101.55	93.1
MINI-PARKS, MEDIANS & TRIANGLE	15,150.00	15,150.00	10,614.69	1,369.16	4,535.31	70.1
<b>Total Expenditures</b>	<b>1,631,328.00</b>	<b>1,651,751.00</b>	<b>1,219,457.61</b>	<b>69,932.96</b>	<b>357,293.39</b>	<b>73.8</b>

**Audited Fund Balance at June 30, 2019: \$1,003,299**

REVENUE REPORT  
 APRIL 2020 @ 83.34%

5/13/2020  
 12:49 pm

Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Function:							
Dept: 00							
PROPERTY TAXES	1,010,370.00	1,014,695.00	996,702.98	332,608.69	0.00	17,992.02	98.2
ASSESSMENTS	356,040.00	356,040.00	343,762.37	115,836.25	0.00	12,277.63	96.6
USE OF MONEY AND PROPERTY	24,000.00	24,000.00	12,366.42	4,095.44	0.00	11,633.58	51.5
OTHER GOVERNMENT AGENCIES	65,400.00	65,400.00	2,520.22	0.00	0.00	62,879.78	3.9
FEES AND SERVICES	181,000.00	181,000.00	138,066.72	1,770.00	0.00	42,933.28	76.3
OTHER REVENUE	42,000.00	56,870.00	36,885.49	0.00	0.00	19,984.51	64.9
Dept: 00	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	90.1
Function:	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	90.1
Revenues	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	90.1
Grand Total Net Effect:	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	

EXPENDITURE REPORT  
 APRIL 2020 @ 83.34%

Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Function:							
Dept: 00							
OPERATIONS AND MAINTENANCE	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
Dept: 00	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS	649,100.00	661,000.00	525,792.51	42,546.05	0.00	135,207.49	79.5
OPERATIONS AND MAINTENANCE	103,440.00	107,125.00	60,308.89	856.84	0.00	46,816.11	56.3
CONTRACT SERVICES	62,400.00	102,500.00	66,126.19	1,398.20	0.00	36,373.81	64.5
CAPITAL EXPENDITURES	2,000.00	2,000.00	566.40	0.00	0.00	1,433.60	28.3
ADMINISTRATION	816,940.00	872,625.00	652,793.99	44,801.09	0.00	219,831.01	74.8
Dept: 20 RECREATION							
OPERATIONS AND MAINTENANCE	44,750.00	57,350.00	42,240.63	0.00	0.00	15,109.37	73.7
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
RECREATION	45,000.00	57,600.00	42,240.63	0.00	0.00	15,359.37	73.3
Dept: 30 ROSSMOOR PARK							
OPERATIONS AND MAINTENANCE	73,290.00	78,388.00	59,293.17	2,304.75	0.00	19,094.83	75.6
CONTRACT SERVICES	30,000.00	30,000.00	26,185.50	2,618.55	0.00	3,814.50	87.3
ROSSMOOR PARK	103,290.00	108,388.00	85,478.67	4,923.30	0.00	22,909.33	78.9
Dept: 40 MONTECITO CENTER							
OPERATIONS AND MAINTENANCE	22,098.00	22,170.00	11,696.00	201.60	0.00	10,474.00	52.8
CONTRACT SERVICES	3,500.00	3,500.00	2,909.50	290.95	0.00	590.50	83.1
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	26,098.00	26,170.00	14,605.50	492.55	0.00	11,564.50	55.8
Dept: 50 RUSH PARK							
OPERATIONS AND MAINTENANCE	110,900.00	118,968.00	82,915.45	2,861.89	0.00	36,052.55	69.7
CONTRACT SERVICES	30,000.00	30,000.00	26,730.72	2,618.55	0.00	3,269.28	89.1
RUSH PARK	140,900.00	148,968.00	109,646.17	5,480.44	0.00	39,321.83	73.6
Dept: 60 STREET LIGHTING							
CONTRACT SERVICES	103,000.00	108,000.00	93,281.10	8,062.66	0.00	14,718.90	86.4
STREET LIGHTING	103,000.00	108,000.00	93,281.10	8,062.66	0.00	14,718.90	86.4
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	4,400.00	3,700.00	2,200.00	0.00	0.00	1,500.00	59.5

EXPENDITURE REPORT  
 APRIL 2020 @ 83.34%

Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Function:							
ROSSMOOR WALL	4,400.00	3,700.00	2,200.00	0.00	0.00	1,500.00	59.5
Dept: 70 STREET SWEEPING							
CONTRACT SERVICES	60,000.00	60,000.00	44,548.41	4,803.76	0.00	15,451.59	74.2
STREET SWEEPING	60,000.00	60,000.00	44,548.41	4,803.76	0.00	15,451.59	74.2
Dept: 80 PARKWAY TREES							
OPERATIONS AND MAINTENANCE	1,550.00	1,550.00	598.45	0.00	0.00	951.55	38.6
CONTRACT SERVICES	120,000.00	120,000.00	118,630.00	0.00	0.00	1,370.00	98.9
CAPITAL EXPENDITURES	45,000.00	54,600.00	44,820.00	0.00	0.00	9,780.00	82.1
PARKWAY TREES	166,550.00	176,150.00	164,048.45	0.00	0.00	12,101.55	93.1
Dept: 90 MINI-PARKS AND MEDIANS							
OPERATIONS AND MAINTENANCE	11,550.00	11,550.00	7,705.19	1,078.21	0.00	3,844.81	66.7
CONTRACT SERVICES	3,500.00	3,500.00	2,909.50	290.95	0.00	590.50	83.1
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	15,150.00	15,150.00	10,614.69	1,369.16	0.00	4,535.31	70.1
Function:	1,631,328.00	1,651,751.00	1,219,457.61	69,932.96	0.00	432,293.39	73.8
Expenditures	1,631,328.00	1,651,751.00	1,219,457.61	69,932.96	0.00	432,293.39	73.8
Grand Total Net Effect:	-1,631,328.00	-1,651,751.00	-1,219,457.61	-69,932.96	0.00	-432,293.39	

REVENUE/EXPENDITURE REPORT  
 APRIL 2020 @ 83.34%

Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	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	936,675.00	940,000.00	941,220.84	331,045.33	0.00	-1,220.84	100.1
3001 Current unsecured prop tax	28,000.00	28,000.00	24,809.37	0.00	0.00	3,190.63	88.6
3002 Prior secured property taxes	6,500.00	6,500.00	6,175.48	224.12	0.00	324.52	95.0
3003 Prior unsecured prop taxes	395.00	395.00	0.00	0.00	0.00	395.00	0.0
3004 Delinquent property taxes	800.00	800.00	0.00	0.00	0.00	800.00	0.0
3010 Current supplemental assessmt	24,000.00	24,000.00	13,847.89	1,339.24	0.00	10,152.11	57.7
3020 Public utility tax	14,000.00	15,000.00	10,649.40	0.00	0.00	4,350.60	71.0
PROPERTY TAXES	1,010,370.00	1,014,695.00	996,702.98	332,608.69	0.00	17,992.02	98.2
Acct Class: 31 ASSESSMENTS							
3105 Street light assessments	356,040.00	356,040.00	343,762.37	115,836.25	0.00	12,277.63	96.6
ASSESSMENTS	356,040.00	356,040.00	343,762.37	115,836.25	0.00	12,277.63	96.6
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	24,000.00	24,000.00	12,366.42	4,095.44	0.00	11,633.58	51.5
USE OF MONEY AND PROPERTY	24,000.00	24,000.00	12,366.42	4,095.44	0.00	11,633.58	51.5
Acct Class: 33 OTHER GOVERNMENT AGENCIES							
3301 State homeowner proptax relief	5,400.00	5,400.00	2,520.22	0.00	0.00	2,879.78	46.7
3305 County street sweep reimburse	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00	0.0
OTHER GOVERNMENT AGENCIES	65,400.00	65,400.00	2,520.22	0.00	0.00	62,879.78	3.9
Acct Class: 34 FEES AND SERVICES							
3404 Court reservations	25,000.00	25,000.00	23,007.75	280.00	0.00	1,992.25	92.0
3405 Wall Rental	500.00	500.00	300.00	0.00	0.00	200.00	60.0
3406 Ball field reservations	25,000.00	25,000.00	20,903.00	0.00	0.00	4,097.00	83.6
3410 Rossmoor building rental	18,500.00	18,500.00	12,521.75	-90.00	0.00	5,978.25	67.7
3412 Montecito building rental	27,000.00	27,000.00	18,858.62	410.00	0.00	8,141.38	69.8
3414 Rush Park Building Rental	85,000.00	85,000.00	62,475.60	1,170.00	0.00	22,524.40	73.5
FEES AND SERVICES	181,000.00	181,000.00	138,066.72	1,770.00	0.00	42,933.28	76.3
Acct Class: 35 OTHER REVENUE							
3500 Other miscellaneous revenue	2,000.00	3,000.00	2,990.49	0.00	0.00	9.51	99.7
3502 Administrative Fee	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	100.0
3504 Winterfest Sponsorships	0.00	13,870.00	13,895.00	0.00	0.00	-25.00	100.2
3600 TRANSFER IN/OUT OTHER FUNDS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER REVENUE	42,000.00	56,870.00	36,885.49	0.00	0.00	19,984.51	64.9
Dept: 00	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	90.1
Function:	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	90.1
Revenues	1,678,810.00	1,698,005.00	1,530,304.20	454,310.38	0.00	167,700.80	90.1
Expenditures							
Function:							
Dept: 00							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
9997 Transfer Out	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
OPERATIONS AND MAINTENANCE	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
Dept: 00	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
Dept: 10 ADMINISTRATION							
Acct Class: 40 SALARIES AND BENEFITS							
4000 Board of Directors Compensatn	8,000.00	9,000.00	7,300.00	500.00	0.00	1,700.00	81.1
4002 Salaries - Part-time	10,000.00	15,000.00	15,335.00	1,830.00	0.00	-335.00	102.2



REVENUE/EXPENDITURE REPORT

APRIL 2020 @ 83.34%

Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	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							
4003 Salaries - Overtime	6,000.00	12,000.00	11,414.70	0.00	0.00	585.30	95.1
4006 SALARY - ADMINISTRATION	217,400.00	210,000.00	177,678.21	16,784.54	0.00	32,321.79	84.6
4007 Vehicle Allowance	1,500.00	1,500.00	790.47	15.00	0.00	709.53	52.7
4008 SALARY - RECREATION	129,600.00	136,000.00	102,093.44	9,797.72	0.00	33,906.56	75.1
4009 SALARY - PARK/TREE MAINTENANCE	132,000.00	137,000.00	109,222.41	10,832.69	0.00	27,777.59	79.7
4010 Workers Compensation Insurance	28,000.00	15,000.00	10,980.87	0.00	0.00	4,019.13	73.2
4011 Medical Insurance	79,000.00	86,000.00	57,087.94	0.00	0.00	28,912.06	66.4
4015 Federal Payroll Tax -FICA	37,600.00	39,500.00	33,889.47	2,786.10	0.00	5,610.53	85.8
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SALARIES AND BENEFITS	649,100.00	661,000.00	525,792.51	42,546.05	0.00	135,207.49	79.5
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	24,165.00	24,165.00	0.00	0.00	0.00	24,165.00	0.0
5004 Memberships and Dues	7,200.00	7,200.00	7,691.66	0.00	0.00	-491.66	106.8
5006 Travel & Meetings	1,550.00	2,500.00	1,492.38	0.00	0.00	1,007.62	59.7
5007 Televised Meeting Costs	17,860.00	17,860.00	13,388.30	0.00	0.00	4,471.70	75.0
5010 Publications & Legal Notices	6,500.00	6,500.00	6,767.19	0.00	0.00	-267.19	104.1
5012 Printing	2,000.00	3,000.00	829.56	0.00	0.00	2,170.44	27.7
5014 Postage	3,000.00	5,000.00	3,336.18	0.00	0.00	1,663.82	66.7
5016 Office Supplies	9,000.00	10,000.00	6,383.23	96.96	0.00	3,616.77	63.8
5020 Telephone	14,365.00	12,500.00	8,819.32	539.71	0.00	3,680.68	70.6
5021 Computer Costs	5,000.00	5,000.00	3,403.20	56.95	0.00	1,596.80	68.1
5045 Miscellaneous Expenditures	10,000.00	10,000.00	5,241.51	0.00	0.00	4,758.49	52.4
5046 Bank Service Charge	2,800.00	3,400.00	2,956.36	163.22	0.00	443.64	87.0
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OPERATIONS AND MAINTENANCE	103,440.00	107,125.00	60,308.89	856.84	0.00	46,816.11	56.3
Acct Class: 56 CONTRACT SERVICES							
5610 Legal Counsel	34,000.00	50,000.00	29,520.00	0.00	0.00	20,480.00	59.0
5615 Financial Audit-Consulting	12,500.00	12,500.00	12,500.00	0.00	0.00	0.00	100.0
5620 Misc Studies	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.0
5670 Other Professional Services	15,900.00	30,000.00	24,106.19	1,398.20	0.00	5,893.81	80.4
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CONTRACT SERVICES	62,400.00	102,500.00	66,126.19	1,398.20	0.00	36,373.81	64.5
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	2,000.00	2,000.00	566.40	0.00	0.00	1,433.60	28.3
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CAPITAL EXPENDITURES	2,000.00	2,000.00	566.40	0.00	0.00	1,433.60	28.3
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ADMINISTRATION	816,940.00	872,625.00	652,793.99	44,801.09	0.00	219,831.01	74.8
Dept: 20 RECREATION							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5017 Community Events	44,000.00	56,600.00	42,240.63	0.00	0.00	14,359.37	74.6
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<hr/>							
OPERATIONS AND MAINTENANCE	44,750.00	57,350.00	42,240.63	0.00	0.00	15,109.37	73.7
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
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CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
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RECREATION	45,000.00	57,600.00	42,240.63	0.00	0.00	15,359.37	73.3
Dept: 30 ROSSMOOR PARK							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5018 Janitorial Supplies	4,500.00	4,500.00	1,751.50	0.00	0.00	2,748.50	38.9
5022 Utilities	13,000.00	13,000.00	9,556.44	523.33	0.00	3,443.56	73.5
5023 Water	22,000.00	27,000.00	22,132.51	1,229.07	0.00	4,867.49	82.0
5025 SECURED PROP TAX	940.00	1,038.00	1,036.98	0.00	0.00	1.02	99.9
5030 Vehicle Maintenance	1,050.00	1,050.00	1,038.67	0.00	0.00	11.33	98.9

REVENUE/EXPENDITURE REPORT

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Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Function:							
Dept: 30 ROSSMOOR PARK							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5032 Building & Grounds-Maintenance	30,000.00	30,000.00	23,278.13	552.35	0.00	6,721.87	77.6
5034 Alarm Systems	850.00	850.00	498.94	0.00	0.00	351.06	58.7
5045 Miscellaneous Expenditures	450.00	450.00	0.00	0.00	0.00	450.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	73,290.00	78,388.00	59,293.17	2,304.75	0.00	19,094.83	75.6
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	30,000.00	30,000.00	26,185.50	2,618.55	0.00	3,814.50	87.3
CONTRACT SERVICES	30,000.00	30,000.00	26,185.50	2,618.55	0.00	3,814.50	87.3
ROSSMOOR PARK	103,290.00	108,388.00	85,478.67	4,923.30	0.00	22,909.33	78.9
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5018 Janitorial Supplies	4,500.00	4,500.00	1,751.50	0.00	0.00	2,748.50	38.9
5022 Utilities	2,000.00	2,000.00	1,057.77	16.38	0.00	942.23	52.9
5023 Water	2,250.00	2,250.00	1,033.18	0.00	0.00	1,216.82	45.9
5025 SECURED PROP TAX	798.00	870.00	870.84	0.00	0.00	-0.84	100.1
5030 Vehicle Maintenance	1,050.00	1,050.00	1,038.67	0.00	0.00	11.33	98.9
5032 Building & Grounds-Maintenance	10,000.00	10,000.00	5,587.60	185.22	0.00	4,412.40	55.9
5034 Alarm Systems	500.00	500.00	356.44	0.00	0.00	143.56	71.3
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	22,098.00	22,170.00	11,696.00	201.60	0.00	10,474.00	52.8
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,500.00	3,500.00	2,909.50	290.95	0.00	590.50	83.1
CONTRACT SERVICES	3,500.00	3,500.00	2,909.50	290.95	0.00	590.50	83.1
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	26,098.00	26,170.00	14,605.50	492.55	0.00	11,564.50	55.8
Dept: 50 RUSH PARK							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5018 Janitorial Supplies	4,500.00	4,500.00	1,754.39	0.00	0.00	2,745.61	39.0
5022 Utilities	23,000.00	23,000.00	15,646.61	1,163.98	0.00	7,353.39	68.0
5023 Water	39,000.00	42,000.00	25,612.84	1,195.28	0.00	16,387.16	61.0
5025 SECURED PROP TAX	4,050.00	3,968.00	3,968.56	0.00	0.00	-0.56	100.0
5030 Vehicle Maintenance	1,050.00	1,200.00	1,038.82	0.00	0.00	161.18	86.6
5032 Building & Grounds-Maintenance	38,000.00	43,000.00	34,423.78	388.63	0.00	8,576.22	80.1
5034 Alarm Systems	550.00	550.00	470.45	114.00	0.00	79.55	85.5
5045 Miscellaneous Expenditures	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	110,900.00	118,968.00	82,915.45	2,861.89	0.00	36,052.55	69.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	30,000.00	30,000.00	26,730.72	2,618.55	0.00	3,269.28	89.1
CONTRACT SERVICES	30,000.00	30,000.00	26,730.72	2,618.55	0.00	3,269.28	89.1
RUSH PARK	140,900.00	148,968.00	109,646.17	5,480.44	0.00	39,321.83	73.6
Dept: 60 STREET LIGHTING							

REVENUE/EXPENDITURE REPORT  
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Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Function:							
Dept: 60 STREET LIGHTING							
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	103,000.00	108,000.00	93,281.10	8,062.66	0.00	14,718.90	86.4
CONTRACT SERVICES	103,000.00	108,000.00	93,281.10	8,062.66	0.00	14,718.90	86.4
STREET LIGHTING	103,000.00	108,000.00	93,281.10	8,062.66	0.00	14,718.90	86.4
Dept: 65 ROSSMOOR WALL							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	2,400.00	2,200.00	2,200.00	0.00	0.00	0.00	100.0
5032 Building & Grounds-Maintenance	2,000.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
OPERATIONS AND MAINTENANCE	4,400.00	3,700.00	2,200.00	0.00	0.00	1,500.00	59.5
ROSSMOOR WALL	4,400.00	3,700.00	2,200.00	0.00	0.00	1,500.00	59.5
Dept: 70 STREET SWEEPING							
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	60,000.00	60,000.00	44,548.41	4,803.76	0.00	15,451.59	74.2
CONTRACT SERVICES	60,000.00	60,000.00	44,548.41	4,803.76	0.00	15,451.59	74.2
STREET SWEEPING	60,000.00	60,000.00	44,548.41	4,803.76	0.00	15,451.59	74.2
Dept: 80 PARKWAY TREES							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5017 Community Events	1,500.00	1,500.00	598.45	0.00	0.00	901.55	39.9
5051 Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
OPERATIONS AND MAINTENANCE	1,550.00	1,550.00	598.45	0.00	0.00	951.55	38.6
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	111,000.00	116,500.00	115,190.00	0.00	0.00	1,310.00	98.9
5660 TREE REMOVAL	9,000.00	3,500.00	3,440.00	0.00	0.00	60.00	98.3
CONTRACT SERVICES	120,000.00	120,000.00	118,630.00	0.00	0.00	1,370.00	98.9
Acct Class: 60 CAPITAL EXPENDITURES							
6015 Trees	45,000.00	54,600.00	44,820.00	0.00	0.00	9,780.00	82.1
CAPITAL EXPENDITURES	45,000.00	54,600.00	44,820.00	0.00	0.00	9,780.00	82.1
PARKWAY TREES	166,550.00	176,150.00	164,048.45	0.00	0.00	12,101.55	93.1
Dept: 90 MINI-PARKS AND MEDIANS							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5022 Utilities	1,150.00	1,150.00	357.99	10.31	0.00	792.01	31.1
5023 Water	7,600.00	7,600.00	6,757.08	1,067.90	0.00	842.92	88.9
5032 Building & Grounds-Maintenance	2,500.00	2,500.00	590.12	0.00	0.00	1,909.88	23.6
5045 Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	11,550.00	11,550.00	7,705.19	1,078.21	0.00	3,844.81	66.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,500.00	3,500.00	2,909.50	290.95	0.00	590.50	83.1
CONTRACT SERVICES	3,500.00	3,500.00	2,909.50	290.95	0.00	590.50	83.1
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	15,150.00	15,150.00	10,614.69	1,369.16	0.00	4,535.31	70.1

**REVENUE/EXPENDITURE REPORT**  
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Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Function:	1,631,328.00	1,651,751.00	1,219,457.61	69,932.96	0.00	432,293.39	73.8
Expenditures	1,631,328.00	1,651,751.00	1,219,457.61	69,932.96	0.00	432,293.39	73.8
Net Effect for GENERAL FUND	47,482.00	46,254.00	310,846.59	384,377.42	0.00	-264,592.59	672.0
Change in Fund Balance:			286,359.20				

**REVENUE/EXPENDITURE REPORT**  
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Rossmoor Community

For the Period: 7/1/2019 to 4/30/2020	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH</b>							
<b>Revenues</b>							
Function:							
Dept: 00							
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	380,000.00	233,680.00	227,847.53	70,405.30	0.00	5,832.47	97.5
3101 Property assessments-prior yr	1,000.00	2,350.00	2,362.57	0.00	0.00	-12.57	100.5
<b>ASSESSMENTS</b>	<b>381,000.00</b>	<b>236,030.00</b>	<b>230,210.10</b>	<b>70,405.30</b>	<b>0.00</b>	<b>5,819.90</b>	<b>97.5</b>
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	2,500.00	4,000.00	3,308.20	0.00	0.00	691.80	82.7
<b>USE OF MONEY AND PROPERTY</b>	<b>2,500.00</b>	<b>4,000.00</b>	<b>3,308.20</b>	<b>0.00</b>	<b>0.00</b>	<b>691.80</b>	<b>82.7</b>
Dept: 00	383,500.00	240,030.00	233,518.30	70,405.30	0.00	6,511.70	97.3
Function:	383,500.00	240,030.00	233,518.30	70,405.30	0.00	6,511.70	97.3
<b>Revenues</b>							
	383,500.00	240,030.00	233,518.30	70,405.30	0.00	6,511.70	97.3
<b>Expenditures</b>							
Function:							
Dept: 50 RUSH PARK							
Acct Class: 56 CONTRACT SERVICES							
5617 Administrative Fees	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	100.0
5619 Bond Trustee	3,324.00	3,324.00	3,323.50	0.00	0.00	0.50	100.0
<b>CONTRACT SERVICES</b>	<b>23,324.00</b>	<b>23,324.00</b>	<b>23,323.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>100.0</b>
Acct Class: 58 DEBT SERVICE							
5800 Principal	315,000.00	315,000.00	315,000.00	0.00	0.00	0.00	100.0
5801 Interest	37,355.00	37,355.00	37,355.00	0.00	0.00	0.00	100.0
<b>DEBT SERVICE</b>	<b>352,355.00</b>	<b>352,355.00</b>	<b>352,355.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0</b>
<b>RUSH PARK</b>	<b>375,679.00</b>	<b>375,679.00</b>	<b>375,678.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>100.0</b>
Function:	375,679.00	375,679.00	375,678.50	0.00	0.00	0.50	100.0
<b>Expenditures</b>							
	375,679.00	375,679.00	375,678.50	0.00	0.00	0.50	100.0
<b>Net Effect for ASSESSMENT DISTRICT FUND-RUSH</b>							
Change in Fund Balance:	7,821.00	-135,649.00	-142,160.20	70,405.30	0.00	6,511.20	104.8
			-142,160.20				

**REVENUE/EXPENDITURE REPORT**  
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<b>Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS</b>							
<b>Revenues</b>							
Function:							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	8,758.00	8,758.00	0.00	0.00	0.00	8,758.00	0.0
PROPERTY TAXES	8,758.00	8,758.00	0.00	0.00	0.00	8,758.00	0.0
Acct Class: 35 OTHER REVENUE							
3600 TRANSFER IN/OUT OTHER FUNDS	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
OTHER REVENUE	150,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.0
Dept: 00	158,758.00	83,758.00	0.00	0.00	0.00	83,758.00	0.0
Function:	158,758.00	83,758.00	0.00	0.00	0.00	83,758.00	0.0
<b>Revenues</b>	<b>158,758.00</b>	<b>83,758.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,758.00</b>	<b>0.0</b>
<b>Expenditures</b>							
Function:							
Dept: 30 ROSSMOOR PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	48,100.00	8,000.00	5,250.00	0.00	0.00	2,750.00	65.6
CAPITAL EXPENDITURES	48,100.00	8,000.00	5,250.00	0.00	0.00	2,750.00	65.6
ROSSMOOR PARK	48,100.00	8,000.00	5,250.00	0.00	0.00	2,750.00	65.6
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	86,420.00	53,013.00	0.00	0.00	0.00	53,013.00	0.0
CAPITAL EXPENDITURES	86,420.00	53,013.00	0.00	0.00	0.00	53,013.00	0.0
RUSH PARK	86,420.00	53,013.00	0.00	0.00	0.00	53,013.00	0.0
Dept: 75 CAPITAL PROJECTS							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5045 Miscellaneous Expenditures	11,500.00	14,500.00	10,867.59	565.16	0.00	3,632.41	74.9
OPERATIONS AND MAINTENANCE	11,500.00	14,500.00	10,867.59	565.16	0.00	3,632.41	74.9
CAPITAL PROJECTS	11,500.00	14,500.00	10,867.59	565.16	0.00	3,632.41	74.9
Function:	146,020.00	75,513.00	16,117.59	565.16	0.00	59,395.41	21.3
<b>Expenditures</b>	<b>146,020.00</b>	<b>75,513.00</b>	<b>16,117.59</b>	<b>565.16</b>	<b>0.00</b>	<b>59,395.41</b>	<b>21.3</b>
<b>Net Effect for CAPITAL PROJECTS CONTRIBUTIONS</b>	<b>12,738.00</b>	<b>8,245.00</b>	<b>-16,117.59</b>	<b>-565.16</b>	<b>0.00</b>	<b>24,362.59</b>	<b>-195.5</b>
Change in Fund Balance:			-16,117.59				
<b>Grand Total Net Effect:</b>	<b>68,041.00</b>	<b>-81,150.00</b>	<b>152,568.80</b>	<b>454,217.56</b>	<b>0.00</b>	<b>-233,718.80</b>	

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM G-1**

**Date:** June 9, 2020

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza  
Initiated by: Kathy Bell, Accountant/Bookkeeper

**Subject:** RESOLUTION NO. 20-06-09-01 APPROVING AND  
ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR  
FISCAL YEAR 2020-2021

**BACKGROUND:**

Article XIII B of the State Constitution requires that the Rossmoor Community Services District (RCSD) Board of Directors establish the Fiscal Year appropriations limit by calculating population and inflation factors. The 2020-2021 Fiscal Year appropriations limitation shall be \$2,323,232.

**RECOMMENDATION:**

Approve by roll call vote, Resolution No. 20-06-09-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-2021.

**ATTACHMENTS:**

1. Resolution No. 20-06-09-01 and Exhibit A.
2. May 2020 Letter from Director of the California Department of Finance Attachments A and B.

**RESOLUTION NO. 20-06-09-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ROSSMOOR COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE ANNUAL  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-2021**

WHEREAS, on November 6, 1979, the voters of California added Article XIII B to the State Constitution placing limitations on the appropriations of State and local government; and

WHEREAS, Article XIII B was amended by voters in November 1990 through the passage of Proposition 111; and

WHEREAS, Article XIII B now requires the District Board to select population and inflation factors for the year’s appropriations limit calculation.

NOW, THEREFORE, the Board of Directors of the Rossmoor Community Services District does hereby resolve as follows:

SECTION 1. That the 2020-2021 appropriations limitation shall be \$2,323,232 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2020-2021 appropriations limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2020-2021 appropriations limit is the County population growth.

**PASSED AND ADOPTED** this 9<sup>th</sup> day of June 2020.

AYES:

NOES:

ABSTAIN:

ABSENT:

**BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: \_\_\_\_\_  
Michael Maynard, President

ATTEST:

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



## EXHIBIT A

### 2020– 2021 APPROPRIATIONS LIMITATION

2019 – 2020	\$2,238,612
County Population Increase	0.04%
Change in California per capita income	3.73%
Per Capita Cost of Living (converted to ratio)	$\frac{3.73 + 100}{100} = 1.0373$
Population (converted to a ratio)	$\frac{0.04 + 100}{100} = 1.0004$
Increase Factor = 1.0373 x 1.0004	1.0378
2020 –2021 Limitation = 2,238,612 x 1.0378 =	\$2,323,232



May 2020

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

### **Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2020-21 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### **Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### **Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2020.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER  
Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2020-21 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

**2020-21:**

Per Capita Cost of Living Change = 3.73 percent  
 Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio:  $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21:  $1.0373 \times 1.0022 = 1.0396$

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Orange				
Aliso Viejo	0.46	49,815	50,044	50,044
Anaheim	0.18	356,652	357,308	357,325
Brea	1.67	44,879	45,629	45,629
Buena Park	-0.51	82,422	81,998	81,998
Costa Mesa	0.20	114,543	114,772	114,778
Cypress	0.60	48,976	49,272	49,272
Dana Point	-0.20	33,212	33,146	33,146
Fountain Valley	-0.39	56,099	55,878	55,878
Fullerton	-0.05	141,931	141,863	141,863
Garden Grove	-0.14	175,052	174,801	174,801
Huntington Beach	0.02	201,239	201,281	201,281
Irvine	1.53	277,462	281,707	281,707
Laguna Beach	-0.45	22,445	22,343	22,343
Laguna Hills	-0.52	31,674	31,508	31,508
Laguna Niguel	-0.07	65,363	65,316	65,316
Laguna Woods	-0.53	16,329	16,243	16,243
La Habra	0.08	63,319	63,371	63,371
Lake Forest	0.16	84,576	84,711	84,711
La Palma	-0.51	15,572	15,492	15,492
Los Alamitos	-0.08	11,576	11,567	11,567
Mission Viejo	-0.53	94,766	94,267	94,267
Newport Beach	0.09	85,706	85,780	85,780
Orange	-0.25	140,410	140,065	140,065
Placentia	-0.49	51,750	51,494	51,494
Rancho Santa Margarita	-0.53	49,051	48,793	48,793
San Clemente	0.06	64,541	64,581	64,581
San Juan Capistrano	0.47	36,149	36,318	36,318
Santa Ana	-0.77	337,639	335,052	335,052
Seal Beach	-0.42	24,480	24,376	24,992
Stanton	-0.05	39,097	39,077	39,077
Tustin	-0.14	80,491	80,382	80,382
Villa Park	-0.35	5,786	5,766	5,766
Westminster	-0.34	92,737	92,421	92,421
Yorba Linda	0.28	68,458	68,650	68,650
Unincorporated	0.26	128,082	128,421	128,421
County Total	0.04	3,192,279	3,193,693	3,194,332

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** June 9, 2020

**To:** Honorable Board of Directors

**From:** General Manager/Initiated by J. Mendoza, K. Bell

**Subject:** REPORTS OF THE CIP AND BUDGET COMMITTEES, SET DATE OF PUBLIC HEARING AND PROVIDE DIRECTION REGARDING THE FORMULATION OF FY 2020-2021 APPROVED BUDGET

**RECOMMENDATION:**

Receive the reports of the CIP and Budget Committees, set date of public hearing and provide direction regarding the formulation of FY 2020-2021 Approved Budget.

**BACKGROUND:**

In accordance with Board policy and the Budget Calendar, the General Manager presented proposed CIP Budget recommendations for the CIP Fund 40 on May 27, 2020. (Attachment 1)

For FY 2019-2020, Fund 40 Capital Improvement Program is estimated to close with \$45,566 in revenue in excess of expenses, which is the beginning Fund Balance. This increased beginning Fund Balance from the Amended Budget is due to the timing of the Rush Park parking lot's budgeted funds, which have been moved to FY 2020-2021 due to timing. Newspaper advertising for this project has been paid in FY 2019-2020.

The CIP Committee's recommendations for FY 2020-2021 will include a \$10,000 transfer from Fund 10 to cover the requested, approved projects.

FY 2019-2020 Estimates to Close Budget and the FY 2020-2021 Preliminary Budget were reviewed at the Budget Committee meeting on May 27, 2020. (Attachment 2)

For FY 2019-2020, Fund 10, General Fund, is estimated to close with \$166,860 of revenue in excess of expenses, which leaves the FY 2020-2021 beginning Fund Balance of \$1,252,993.

Both the CIP Committee and Budget Committees recommended changes to the 2019-2020 ETC Budget and the 2020-2021 Preliminary Budget. These changes have been incorporated in the attached budgets.

**ATTACHMENTS:**

1. Capital Improvement Project (CIP) Committee Agenda C1
2. Budget Committee C-1
  - a. FY 2018-2019 Estimate to Close
  - b. FY 2019-2020 Preliminary Budget

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** May 27, 2020

**To:** CIP/Public Works Committee

**From:** Joe Mendoza, General Manager  
Initiated by Kathy Bell, Accountant

**Subject:** DISCUSSION WITH GENERAL MANAGER RE: FUND 40  
ESTIMATE TO CLOSE FY 2019-2020 CIP BUDGET AND  
PROJECT LIST AND FUND 40 PRELIMINARY 2020-2021 CIP  
BUDGET AND PROJECT LIST

**RECOMMENDATION:**

Review the Estimate to Close for FY 2019-2020 and make recommendations to the Board regarding management of the District's FY2020-2021 Capital Improvement Program (CIP) Fund 40 Preliminary Budget and Project List.

**BACKGROUND:**

As you know, the Board approved FY 2019-2020 mid-year budget adjustments to account for fluctuations in expenses and revenues. Attachment #1 is the FY 2019-2020 Estimate to Close budget and project list for your review.

Fund 40 will begin the FY 2020-2021 with a beginning fund balance of \$12,166. This is due to additional Board approved projects completed in FY 2019-2020 and the decision to reduce the requested amount transferred from Fund 10 to Fund 40 from \$150,000 to \$75,000 at the last CIP Committee meeting on February 26, 2020, and defer the Auditorium Audio upgrade until FY 2020-2021. However, due to the Covid-19 Pandemic's effect on the economy, this project, along with

the Rush Park Hand Ball and Pickle Court, Rossmoor Park Picnic Canopy and the Repave and Slurry parking spaces at Rossmoor Park have now been moved to FY 2021-2022

The CIP projects completed in FY 2019-20 were:

1. Rossmoor Park
  - a. Completed plans and permits for the Picnic Canopy Site B (actual construction planned for FY 2021-2022)
2. Rush Park
  - a. Repaved, slurry and striped parking lot (in process)
  - b. Consulting plans (\$5,000) Auditorium lighting and audio upgrades
  - c. Completed Lighting upgrade for Board meetings (\$9,384)
3. General (Equipment)
  - a. Continued monthly installments for the work truck
  - b. Completed new server, computers and software installation

The FY 2020-2021 CIP Preliminary Budget will cover the projects submitted to the Board by this CIP Committee. The requested projects are listed in the FY 2020-2021 Preliminary Budget column in the three year plan and include:

1. Montecito Center
  - a. Outside paint of facility
2. Rush Park
  - a. Outside paint of auditorium and offices
3. General
  - a. Continued payment of the RCSD truck

The beginning Fund Balance for Fund 40, Capital Improvement Projects, will be \$12,166. While closely watching the expenditures in FY 2020-2021, we will only be adding the above listed CIP projects that are necessary. A transfer from Fund 10 to Fund 40 of approximately \$15,000 will be needed to complete the projects. This can be discussed with this Committee and the Board.



**ATTACHMENTS:**

1. Estimate to Close FY 2019-2020 Budget for Fund 40 Capital Improvement Projects
2. Preliminary Budget for Fund 40 Capital Improvement Program FY 2020-2021
- .
- .

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** May 27, 2020  
**To:** Budget Committee  
**From:** RCSD, General Manager, Joe Mendoza  
Initiated by Kathy Bell  
**Subject:** FY 2019-2020 ESTIMATE TO CLOSE AND FY 2020-2021  
PRELIMINARY BUDGET

**RECOMMENDATION:**

The Budget Committee will review the District's FY 2019-2020 Estimate to Close and the FY 2020-2021 Preliminary Budgets and make their recommendations to the Board.

**BACKGROUND:**

As required by Board policy, the General Manager has formulated a Preliminary Budget including Estimate to Close (ETC) for review by the Committee.

This year, our Estimate to Close for Fund 10 is projected at \$1,657,746 in revenue over \$1,574,912 in expenses with a remaining \$82,834 to be added to reserves. This will increase District's Beginning Fund Balance for 2020-2021 to \$1,086,133.

This amount is based on our receipt of the May property tax apportionment which is a substantial portion, but not a final amount of the District's annual property tax revenue. The District's revenue increased from FY 2018-2019, as shown in the "Apportionment Comparison" sheet (attachment 1). The Current Secured Tax and Lighting apportionments have continued to increase in each of the last six years. From FY 2018-2019 to FY 2019-2020 the total increase was

4.7% in these 2 categories. However, due the current economy caused by the Covid-19 Pandemic, we are conservatively keeping the revenues the same as the previous year.

Due to the Covid-19 Pandemic, the Consumer Price Index (CPI) percentage has fallen from 3.4% in February to .7% in May with a further decrease expected by July. Therefore, there will be no increase in the FY 20-21 Salary Plan. Also, the Board recommended a 20% furlough for the employees. This 20% reduction in salaries is incorporated in the FY 20-21 Budget on an annual basis. This will be reviewed at the mid-year Amended Budget.

Prudent fiscal management maintains the District's financial position regarding revenue and expenses in good stead. This should enable the District to continue its normal expenditure patterns consistent with the service delivery levels that the community has come to expect.

In summary, the starting point for Fund 10 is a fiscally conservative budget. To date, our reserve ratio to budget remains healthy and the District is in a better fiscal condition than a number of other local governments in our area. Staff will continue to monitor closely, any developments which might adversely affect the District.

**ATTACHMENTS:**

1. FY 2018-2019/2019-2020 Apportionments Comparison
2. FY 2019-2020 Estimate to Close
3. FY 2020-2021 Preliminary Budget
4. Policy No. 3020 Budget Preparation, Adoption and Revision.

APPORTIONMENTS COMPARISON

Please Note: The first month of the Fiscal Year is July. Taxes collected in a month are paid to us the following month. The first month of the Fiscal Year in this report is being shown as August, with the ending month being shown as July.

Included in the total is the Rush Park Bond Payment, which is \$146,320 less due to final tax for the Bond	Actual Totals and Difference are:					
		(146,320.00)	\$1,549,599.57	\$1,605,013.24	\$55,413.67	3.58%
	FY 16/17	FY 17/18	FY 18/19	FY 19-20	FY 18-19 vs FY 19-20	
					DIFFERENCE	%
<b>FY 18-19 VS FY 19-20 (TOTALS)</b>	<b>\$1,581,019.26</b>	<b>\$1,659,881.73</b>	<b>\$1,695,919.57</b>	<b>\$1,605,013.24</b>	<b>-\$90,906.33</b>	<b>-5.36%</b>
SUPP TAX 1985 #1	\$760.43	\$916.56	\$472.74	\$613.65	\$140.91	29.81%
SECURED PY TAX #1	\$969.84	\$1,081.18	\$1,178.98	\$1,101.98	\$97.80	8.30%
SECURED PY PENALTIES #1	\$171.74	\$158.83	\$182.82	\$159.91	\$23.99	13.12%
<b>MONTH OF AUGUST</b>	<b>\$1,902.01</b>	<b>\$2,156.57</b>	<b>\$1,834.54</b>	<b>\$1,875.54</b>	<b>\$41.00</b>	<b>2.23%</b>
SUPP TAX 1985 #2	\$494.05	\$912.45	\$635.52	\$796.16	\$160.64	25.28%
SECURED PY TAX #2	\$1,820.24	\$1,823.18	\$2,438.45	\$2,335.96	-\$102.49	-4.20%
SECURED PY PENALTIES #2	\$284.63	\$305.16	\$429.67	\$413.62	-\$16.05	-3.74%
UNSECURED COLLECT #1	\$26,393.33	\$26,984.09	\$23,071.97	\$22,030.17	-\$1,041.80	-4.52%
<b>MONTH OF SEPTEMBER</b>	<b>\$28,992.25</b>	<b>\$28,024.88</b>	<b>\$26,575.61</b>	<b>\$25,575.91</b>	<b>-\$999.70</b>	<b>-3.76%</b>
SUPP TAX 1985 #3	\$1,183.62	\$4,460.10	\$3,467.86	\$2,335.21	-\$1,132.65	-25.40%
SECURED PY TAX #3	\$2,214.50	\$1,366.74	\$742.18	\$1,579.08	\$836.90	61.23%
SECURED PY PENALTIES #3	\$459.51	\$235.58	\$140.64	\$335.93	\$195.29	82.90%
<b>MONTH OF OCTOBER</b>	<b>\$3,857.63</b>	<b>\$6,062.42</b>	<b>\$4,350.68</b>	<b>\$4,250.22</b>	<b>-\$100.46</b>	<b>-1.66%</b>
SUPP TAX 1985 #4	\$1,687.98	\$2,905.10	\$2,856.62	\$1,508.37	-\$1,348.25	-46.41%
SECURED PY TAX #4	\$920.49	\$514.17	\$622.09	\$1,074.02	\$451.93	87.90%
SECURED PY PENALTIES #4	\$210.62	\$120.32	\$160.65	\$224.00	\$63.35	52.65%
SECURED COLL PAID #1	\$171,112.25	\$181,046.29	\$179,663.96	\$116,476.62	-\$63,187.34	-34.90%
SECURED COLL TAX #2	\$150,138.68	\$130,885.24	\$134,452.20	\$160,322.51	\$25,870.31	19.77%
<b>MONTH OF NOVEMBER</b>	<b>\$324,070.02</b>	<b>\$315,471.12</b>	<b>\$317,755.52</b>	<b>\$279,605.52</b>	<b>-\$38,150.00</b>	<b>-12.09%</b>
STATE HOX SUBVENT #1	\$1,063.42	\$1,043.89	\$1,030.85	\$1,019.37	-\$11.48	-1.10%
SECURED PY PENALTIES #5	\$198.13	\$136.63	\$137.21	\$342.94	\$205.73	150.57%
SECURED PY TAX PAID #5	\$670.43	\$461.95	\$461.09	\$1,203.14	\$742.05	160.63%
SECURED COLL TAX #3	\$486,383.08	\$547,613.59	\$559,316.03	\$550,840.16	-\$8,475.87	-1.55%
SUPPL TAX PAID 1985 #5	\$4,100.44	\$3,903.91	\$3,772.54	\$2,349.03	-\$1,423.51	-36.46%
<b>MONTH OF DECEMBER</b>	<b>\$492,415.50</b>	<b>\$553,159.97</b>	<b>\$564,717.72</b>	<b>\$555,754.64</b>	<b>-\$8,963.08</b>	<b>-1.62%</b>
STATE HOX SUBVENT #2	\$2,481.33	\$2,435.76	\$2,405.30	\$2,378.59	-\$26.71	-1.10%
REG RAILROAD PAID #1	\$70.85	\$81.54	\$97.99	\$96.47	-\$1.52	-1.86%
PUBLIC UTILITY PAID #1	\$9,028.79	\$10,030.68	\$10,811.23	\$10,649.40	-\$161.83	-1.61%
INTEREST ON UNAPPORT TAX	\$143.57	\$237.73	\$372.69	\$875.80	\$503.11	211.63%
SEC PY PENALTY #6	\$105.68	\$246.13	\$161.14	\$107.96	-\$53.18	-21.61%
SUPPL TAX PAID 1985 #6	\$5,325.55	\$7,254.90	\$6,509.79	\$5,267.94	-\$1,241.85	-17.12%
SECURED PY TAX PAID #6	\$346.09	\$881.07	\$644.66	\$392.85	-\$251.81	-28.58%
SECURED COLLECT PAID #4	\$33,781.00	\$100,370.65	\$40,157.58	\$34,168.33	-\$5,989.25	-5.97%
UNSECURED TAX COLLECT PAID #2	\$2,749.74	\$4,180.78	\$8,740.18	\$11,419.54	\$2,679.36	64.09%
<b>MONTH OF JANUARY</b>	<b>\$54,032.60</b>	<b>\$125,719.24</b>	<b>\$69,900.56</b>	<b>\$65,356.88</b>	<b>-\$4,543.68</b>	<b>-3.61%</b>
SECURED PY PENALTY PAID #7	\$112.64	\$157.49	\$92.49	\$138.58	\$46.09	29.27%
SECURED PY TAX PAID #7	\$335.29	\$456.39	\$302.42	\$429.69	\$127.27	27.89%
SUPPL TAX PAID 1985 #7	\$738.15	\$1,983.46	\$1,323.73	\$1,515.68	\$191.95	9.68%
<b>MONTH OF FEBRUARY</b>	<b>\$1,186.08</b>	<b>\$2,597.34</b>	<b>\$1,718.64</b>	<b>\$2,083.95</b>	<b>\$365.31</b>	<b>14.06%</b>
SECURED PY PENALTY PAID #8	\$120.86	\$239.65	\$128.83	\$126.81	-\$2.02	-0.84%
SECURED COLLECT PAID #5	\$102,949.94	\$117,248.35	\$114,350.20	\$115,389.60	\$1,039.40	0.89%
SECURED PY TAX PAID #8	\$398.54	\$584.07	\$307.63	\$414.99	\$107.36	18.38%
SUPPL TAX PAID 1985 #8	\$2,203.64	\$1,806.93	\$1,947.28	\$1,951.19	\$3.91	0.22%
<b>MONTH OF MARCH</b>	<b>\$105,672.98</b>	<b>\$119,879.00</b>	<b>\$116,733.94</b>	<b>\$117,882.59</b>	<b>\$1,148.65</b>	<b>0.96%</b>
SECURED PY PAID #9	\$805.39	\$844.81	\$373.59	\$219.05	-\$154.54	-18.29%
SUPPL TAX PAID 1985 #9	\$3,346.81	\$2,929.70	\$3,839.01	\$1,805.67	-\$2,033.34	-69.40%
SECURED PY PENALTIES #9	\$425.97	\$418.16	\$159.50	\$83.12	-\$76.38	-18.27%
SECURED COLLECT PAID #6	\$490,249.59	\$440,776.19	\$549,104.28	\$516,742.37	-\$32,361.91	-7.34%
<b>MONTH OF APRIL</b>	<b>\$494,827.76</b>	<b>\$444,968.86</b>	<b>\$553,476.38</b>	<b>\$518,850.21</b>	<b>-\$34,626.17</b>	<b>-7.78%</b>
SUPP TAX PAID 1985 #10	\$5,146.92	\$3,761.57	\$4,657.52	\$4,079.44	-\$578.08	-15.37%
STATE HOX SUBVENTION PAID #3	\$2,481.31	\$2,435.74	\$2,405.31	\$2,378.58	-\$26.73	-1.10%
SECURED PY TAX PAID #10	\$431.71	\$372.10	\$349.05	\$256.99	-\$92.06	-24.74%
SEC PY PENALTIES #10	\$201.07	\$223.33	\$162.26	\$115.86	-\$46.40	-20.78%
PUBLIC UTILITY PAID #2	\$8,025.60	\$9,062.07	\$10,054.27	\$10,098.98	\$44.71	0.49%
REG RAILROAD PAID #2	\$70.88	\$81.55	\$98.24	\$16.53	-\$81.71	-100.20%
SECURED COLLECT PAID #7	\$32,061.60	\$17,298.91	\$21,129.33	\$16,831.40	-\$4,297.93	-24.85%
<b>MONTH OF MAY</b>	<b>\$48,419.09</b>	<b>\$33,235.27</b>	<b>\$38,855.98</b>	<b>\$33,777.78</b>	<b>-\$5,078.20</b>	<b>-15.28%</b>
SUPPL TAX PAID 1985 #11	\$1,746.90	\$1,905.30	\$1,775.56	\$1,775.56	-\$1,775.56	-93.19%
STATE HOX SUBVENT PAID #4	\$1,063.44	\$1,043.91	\$1,030.86	\$1,030.86	-\$1,030.86	-98.75%
SECURED PY TAX PAID #11	\$292.06	\$287.01	\$309.35	\$309.35	-\$309.35	-107.78%
SEC PY PENALTY PAID #11	\$150.54	\$124.98	\$111.54	\$111.54	-\$111.54	-89.25%
Timber Yield Tax State	\$0.10	\$0.16	\$0.00	\$0.00	\$0.00	0.00%
UNSEC PY TAX COLLECT PAID	\$477.87	\$532.17	\$410.06	\$410.06	-\$410.06	-77.05%
UNSECURED 3RD COLL PAID	\$5,615.76	\$6,944.73	\$6,216.92	\$6,216.92	-\$6,216.92	-89.52%
INTEREST ON UNAPPORT TAXES	\$574.84	\$1,027.16	\$0.00	\$0.00	\$0.00	0.00%
<b>MONTH OF JUNE</b>	<b>\$9,921.51</b>	<b>\$11,865.42</b>	<b>\$9,854.29</b>	<b>\$9,854.29</b>	<b>-\$9,854.29</b>	<b>-83.05%</b>
SUPP TAX 1985 #12	\$5,366.76	\$4,640.44	\$3,501.63	\$3,501.63	-\$3,501.63	-75.46%
INTEREST ON UNAPPORT TAXES	\$0.00	\$0.00	\$1,237.11	\$1,237.11	-\$1,237.11	n/a
SUPP TAX 1984	\$0.73	\$0.12	\$0.10	\$0.10	-\$0.10	-83.33%
DELQ TAX SALE TEETER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DELQ SUPP PENALTIES	\$180.41	\$184.22	\$212.31	\$212.31	-\$212.31	-115.25%
SECURED COLL PAID #8	\$8,744.36	\$8,575.88	\$10,244.80	\$10,244.80	-\$10,244.80	-119.46%
SEC PY PENALTY PAID #12	\$257.46	\$183.67	\$276.67	\$276.67	-\$276.67	-150.63%
SECURED PY TAX PAID #12	\$407.67	\$364.07	\$132.31	\$132.31	-\$132.31	-36.34%
DELQ SUPPL COLL PAID	\$764.44	\$793.24	\$824.38	\$824.38	-\$824.38	-103.93%
<b>MONTH OF JULY</b>	<b>\$15,721.83</b>	<b>\$14,741.64</b>	<b>\$16,429.31</b>	<b>\$16,429.31</b>	<b>-\$16,429.31</b>	<b>-111.45%</b>

**FY 2019-2020 ESTIMATE TO CLOSE  
Department Accounts Combined**

**TOTAL FUND SUMMARY**

	<b>APPROVED BUDGET Fund 10 (General Fund)</b>	<b>AMENDED BUDGET Fund 10 (General Fund)</b>	<b>ESTIMATE TO CLOSE FUND 10</b>	<b>APPROVED BUDGET Fund 20 (Rush Park Bond Fund)</b>	<b>AMENDED BUDGET Fund 20 (Rush Park Bond Fund)</b>	<b>ESTIMATE TO CLOSE FUND 20</b>	<b>APPROVED BUDGET Fund 40 (CIP Fund)</b>	<b>AMENDED BUDGET Fund 40 (CIP Fund)</b>	<b>ESTIMATE TO CLOSE FUND 40</b>
<b>Fund Balance, Beginning FY 2019-2020</b>	1,003,299	1,003,299	1,003,299	0	0	0	8,758	9,250	9,250
<b>General Fund Revenues</b>									
Transfer In from other funds							150,000	75,000	75,000
Property Taxes	1,010,370	1,014,695	1,036,195	383,500	240,030	233,518			
Street Light Assessments	356,040	356,040	360,000						
Interest on Investments	24,000	24,000	20,000						
From Other Govt. Agencies	65,400	65,400	65,400						
Permit and Rental Fees	181,000	181,000	139,256						
Miscellaneous Revenues	22,000	36,870	36,895						
<b>Total General Fund Revenues</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,657,746</b>	<b>383,500</b>	<b>240,030</b>	<b>233,518</b>	<b>158,758</b>	<b>84,250</b>	<b>84,250</b>
<b>Total General Fund Expenditures</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,574,912</b>	<b>375,679</b>	<b>375,679</b>	<b>375,679</b>	<b>146,020</b>	<b>75,513</b>	<b>38,684</b>
<b>Revenues Less Expenditures</b>	<b>27,482</b>	<b>26,254</b>	<b>82,834</b>	<b>7,822</b>	<b>(135,648)</b>	<b>(142,160)</b>	<b>12,738</b>	<b>8,737</b>	<b>45,566</b>
<b>Transfer Out - (To Fund 50 as directed by auditor)</b>				(7,822)	135,648	142,160			
<b>Fund Balance, End FY</b>	<b>1,030,781</b>	<b>1,029,553</b>	<b>1,086,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,738</b>	<b>8,737</b>	<b>45,566</b>

**FY 2019-2020 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
GENERAL FUND SUMMARY - FUND 10**

<b>ACCOUNT NO.</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>APRIL ACTUAL</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2019-2020 ETC VS AMENDED BUDGET</b>	<b>% Difference</b>
Fund Balance End	839,775	1,009,301	1,003,299	1,003,299	1,003,299	1,003,299		
Transfer from Reserve to Fund 40	0	0	0	0	0	0		
Transfer from Reserve to Fund 10	0	0	0	0	0	0		
<b>Fund Balance</b>	<b>839,775</b>	<b>1,009,301</b>	<b>1,003,299</b>	<b>1,003,299</b>	<b>1,003,299</b>	<b>1,003,299</b>		
<b>General Fund Revenues</b>								
Property Taxes	940,725	988,835	1,010,370	1,014,695	996,702	1,036,195	21,500	2.1%
Street Light Assessments	329,669	346,319	356,040	356,040	343,762	360,000	3,960	1.1%
Interest on Investments	11,216	21,397	24,000	24,000	12,366	20,000	(4,000)	-16.7%
From Other Govt. Agencies	59,841	60,097	65,400	65,400	2,520	65,400	0	0.0%
Permit and Rental Fees	177,343	168,965	181,000	181,000	138,067	139,256	(41,744)	-23.1%
Miscellaneous Revenues	27,085	21,098	22,000	36,870	36,886	36,895	25	0.1%
<b>Total General Fund Revenues</b>	<b>1,545,879</b>	<b>1,606,711</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,530,303</b>	<b>1,657,746</b>	<b>(20,259)</b>	<b>-1.2%</b>
<b>General Fund Expenditures</b>								
<b>Transfer Out to Fund 40</b>	<b>0</b>	<b>60,000</b>	<b>150,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0.0%</b>
Administrative Services	410,704	890,082	816,940	872,625	677,280	842,753	(29,872)	-3.4%
Recreation	431,213	56,895	45,000	57,600	42,241	42,241	(15,359)	-26.7%
Rossmoor Park	186,436	105,066	103,290	108,388	85,478	96,371	(12,017)	-11.1%
Montecito Center	91,240	29,602	26,098	26,170	14,605	22,421	(3,749)	-14.3%
Rush Park	222,365	150,742	140,900	148,968	109,646	136,718	(12,250)	-8.2%
Street Lighting	113,392	72,124	103,000	108,000	93,281	108,000	0	0.0%
Rossmoor Signature Wall	2,099	4,262	4,400	3,700	2,200	2,200	(1,500)	-40.5%
Street Sweeping	50,879	61,341	60,000	60,000	44,548	60,000	0	0.0%
Parkway Trees	130,831	161,247	166,550	176,150	164,048	176,058	(92)	-0.1%
Mini-Parks and Medians	17,851	21,353	15,150	15,150	10,615	13,150	(2,000)	-13.2%
<b>Total General Fund Expenditures</b>	<b>1,657,010</b>	<b>1,612,713</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,318,942</b>	<b>1,574,912</b>	<b>(76,839)</b>	<b>-4.7%</b>
<b>Revenues Less Expenditures</b>	<b>(111,131)</b>	<b>(6,002)</b>	<b>27,482</b>	<b>26,254</b>	<b>211,361</b>	<b>82,834</b>		<b>0.0%</b>
<b>Fund Balance, End of Year</b>	<b>728,644</b>	<b>1,003,299</b>	<b>1,030,781</b>	<b>1,029,553</b>	<b>1,214,660</b>	<b>1,086,133</b>	<b>0</b>	<b>0.0%</b>

**FY 2019-2020 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

		2017-2018	2018-2019	2019-2020	2019-2020	APRIL 2020	2019-2020	2019-2020 ETC	% Difference
		ACTUAL	ACTUAL	APPROVED BUDGET	AMENDED BUDGET	ACTUAL	ESTIMATE TO CLOSE	VS AMENDED BUDGET	
<b>General Fund Revenues</b>									
Property Taxes									
10-00-3000	Current Secured	862,738	912,096	936,675	940,000	941,221	957,500	17,500	1.9%
10-00-3001	Current Unsecured	28,267	28,204	28,000	28,000	24,809	29,000	1,000	3.6%
10-00-3002	Prior Secured	6,676	6,143	6,500	6,500	6,175	7,500	1,000	15.4%
10-00-3003	Prior Unsecured	395	304	395	395	0	395	0	0.0%
10-00-3004	Delinquent Property Taxes	725	769	800	800	0	800	0	0.0%
10-00-3010	Current Supplemental Assmnt.	27,725	25,780	24,000	24,000	13,848	24,000	0	0.0%
10-00-3020	Public Utility	14,199	15,539	14,000	15,000	10,649	17,000	2,000	13.3%
<b>Total Property Taxes</b>		<b>940,725</b>	<b>988,835</b>	<b>1,010,370</b>	<b>1,014,695</b>	<b>996,702</b>	<b>1,036,195</b>	<b>21,500</b>	<b>2.1%</b>
Street Light Assessments									
10-00-3105	<b>Assessments</b>	<b>329,669</b>	<b>346,319</b>	<b>356,040</b>	<b>356,040</b>	<b>343,762</b>	<b>360,000</b>	<b>23,500</b>	<b>6.6%</b>
Interest on Investments									
10-00-3200	<b>Interest</b>	<b>11,216</b>	<b>21,397</b>	<b>24,000</b>	<b>24,000</b>	12,366	20,000	<b>(4,000)</b>	<b>22.1%</b>
From Other Governmental Agencies									
10-00-3301	State-Homeowners Prop. Tax Relief	5,162	5,097	5,400	5,400	2,520	5,400	0	0.0%
10-00-3305	County-Street Sweep Reimburse.	54,679	55,000	60,000	60,000	0	60,000	0	0.0%
<b>Total From Other Governmental Agencies</b>		<b>59,841</b>	<b>60,097</b>	<b>65,400</b>	<b>65,400</b>	<b>2,520</b>	<b>65,400</b>	<b>(4,000)</b>	<b>-6.1%</b>
Permit and Rental Fees									
10-00-3404	Tennis Reservations	21,454	20,736	25,000	25,000	23,008	24,000	<b>(1,000)</b>	-4.0%
10-00-3405	Wall Rental	580	464	500	500	300	400	<b>(100)</b>	-20.0%
10-00-3406	Volleyball & Ball Field Reservations	25,134	25,137	25,000	25,000	20,903	21,000	<b>(4,000)</b>	-16.0%
10-00-3410	Rossmoor Building Rental	16,718	18,002	18,500	18,500	12,522	12,522	<b>(5,978)</b>	-32.3%
10-00-3412	Montecito Building Rental	29,057	27,001	27,000	27,000	18,859	18,859	<b>(8,141)</b>	-30.2%
10-00-3414	Rush Building Rental	84,400	77,625	85,000	85,000	62,475	62,475	<b>(22,525)</b>	-26.5%
<b>Total Fees</b>		<b>177,343</b>	<b>168,965</b>	<b>181,000</b>	<b>181,000</b>	<b>138,067</b>	<b>139,256</b>	<b>(41,744)</b>	<b>-23.1%</b>
Miscellaneous Revenues									
10-00-3500	Miscellaneous	7,085	1,098	2,000	3,000	2,991	3,000	0	0.0%
10-00-3502	Admin Fees	20,000	20,000	20,000	20,000	20,000	20,000	0	0.0%
10-00-3504	WinterFest Sponsorships	0	0	0	13,870	13,895	13,895	25	0.2%
<b>Total Miscellaneous Revenues</b>		<b>27,085</b>	<b>21,098</b>	<b>22,000</b>	<b>36,870</b>	<b>36,886</b>	<b>36,895</b>	<b>25</b>	<b>0.1%</b>
<b>Total General Fund Revenues</b>		<b>1,545,879</b>	<b>1,606,711</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,530,303</b>	<b>1,657,746</b>	<b>(4,719)</b>	<b>-0.3%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 10 Administrative Services**

ACCOUNT NO.		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	APRIL 2020 ACTUAL	2019-2020 ESTIMATE TO CLOSE	2019-2020 ETC VS AMENDED BUDGET	% Difference
<b>Department 10 Administrative Services</b>									
Salaries and Benefits									
10-10-4000	Board of Directors' Compensation	9,250	7,167	8,000	9,000	7,300	9,000	0	0.0%
10-10-4001	Part Time	18,055	0	10,000	15,000	15,335	18,000	3,000	20.0%
10-10-4003	Overtime	6,648	0	6,000	12,000	11,415	12,000	0	0.0%
* 10-10-4006	Salaries - Administrative	234,175	228,845	217,400	210,000	177,678	205,000	(5,000)	-2.4%
* 10-10-4008	Salaries - Recreation	110,000	141,978	129,600	136,000	102,093	127,000	(9,000)	-6.6%
* 10-10-4009	Salaries - Maintenance & Park	137,400	137,819	132,000	137,000	109,222	128,000	(9,000)	-6.6%
10-10-4007	Vehicle Allowance	231	1,125	1,500	1,500	790	1,500	0	0.0%
* 10-10-4010	Workers' Comp. Insurance	6,555	21,829	28,000	15,000	10,981	15,000	0	0.0%
10-10-4012	Employee Retirement Match <small>*Deleted/On Hold per Board request</small>	0	0	0	0	0	0	0	0.0%
* 10-10-4011	Medical Insurance	42,776	94,591	79,000	86,000	57,088	80,000	(6,000)	-7.0%
* 10-10-4015	Federal Payroll Taxes	16,652	40,924	37,600	39,500	33,889	39,500	0	0.0%
<b>Total Salaries and Benefits</b>		<b>767,061</b>	<b>674,278</b>	<b>649,100</b>	<b>661,000</b>	<b>525,791</b>	<b>635,000</b>	<b>(26,000)</b>	<b>-3.9%</b>
Operations and Maintenance									
10-10-5002	Insurance - Liability	15,700	19,774	24,165	24,165	24,487	24,165	0	0.0%
10-10-5004	Membership & Dues	5,659	6,733	7,200	7,200	7,692	7,200	0	0.0%
10-10-5006	Travel & Meetings	975	2,202	1,550	2,500	1,492	2,200	(300)	-12.0%
10-10-5007	Board Meetings Televised <small>*Reduced storage and truck rentals</small>	20,851	19,529	17,860	17,860	13,388	13,388	(4,472)	0.0%
* 10-10-5010	Publications & Legal Notices	3,592	7,232	6,500	6,500	6,767	6,800	300	4.6%
* 10-10-5012	Printing	792	2,387	2,000	3,000	830	3,000	0	0.0%
* 10-10-5014	Postage	2,712	4,286	3,000	5,000	3,336	4,000	(1,000)	-20.0%
* 10-10-5016	Office & Meeting Supplies	7,034	10,427	9,000	10,000	6,383	8,000	(2,000)	-20.0%
* 10-10-5020	Telephone	2,177	12,741	14,365	12,500	8,819	12,500	0	0.0%
10-10-5021	Computer/E-mail/Server Costs	3,560	5,393	5,000	5,000	3,403	5,000	0	0.0%
10-10-5045	Miscellaneous Expenditures	(3,430)	24,190	10,000	10,000	5,242	10,000	0	0.0%
10-10-5046	Bank Service Charges	2,247	3,258	2,800	3,400	2,956	3,400	0	0.0%
10-10-5050	Elections	0	0	0	0	0	0	0	0.0%
<b>Total Operations and Maintenance</b>		<b>61,869</b>	<b>118,152</b>	<b>103,440</b>	<b>107,125</b>	<b>84,795</b>	<b>99,653</b>	<b>(7,472)</b>	<b>-7.0%</b>
Contract Services									
10-10-5610	Legal Services	30,558	49,075	34,000	50,000	29,520	50,000	0	0.0%
10/10/5620	Miscellaneous Studies	0	0	0	10,000	0	15,000	5,000	50.0%
10-10-5615	Financial Audit-Consulting	11,300	12,940	12,500	12,500	12,500	12,500	0	0.0%
10-10-5670	Other Professional Services	19,097	34,025	15,900	30,000	24,108	30,000	0	0.0%
<b>Total Contract Services</b>		<b>60,955</b>	<b>96,040</b>	<b>62,400</b>	<b>102,500</b>	<b>66,128</b>	<b>107,500</b>	<b>5,000</b>	<b>4.9%</b>
Capital Expenditures									
10-10-6010	Equipment	1,457	1,612	2,000	2,000	566	600	(1,400)	-70.0%
<b>Total Administrative Services</b>		<b>891,342</b>	<b>890,082</b>	<b>816,940</b>	<b>872,625</b>	<b>677,280</b>	<b>842,753</b>	<b>(29,872)</b>	<b>-3.4%</b>



**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 20 Recreation**

<b>ACCOUNT NO.</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>APRIL 2020 ACTUAL</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2019-2020 ETC VS AMENDED BUDGET</b>	<b>% Difference</b>
<b>Department 20 Recreation</b>								
Salaries and Benefits								
Operations and Maintenance								
10-20-5017 Community Events	32,410	43,154	44,000	56,600	42,241	42,241	(14,359)	-25.4%
10-20-5019 Fireworks	8,000	8,000	0	0	0	0	0	0.0%
10-20-5045 Miscellaneous Expenditures	(4,060)	5,224	500	500	0	0	(500)	0.0%
10-20-5051 Equipment Rental	-	0	250	250	0	0	(250)	0.0%
<b>Total Operations and Maintenance</b>	<b>41,036</b>	<b>56,379</b>	<b>44,750</b>	<b>57,350</b>	<b>42,241</b>	<b>42,241</b>	<b>(15,109)</b>	<b>-26.3%</b>
Contract Services								
10-20-5670 Other Professional Services	837	516	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>837</b>	<b>516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures								
10-20-6010 Equipment	239	0	250	250	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>287,555</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>(250)</b>	<b>-100.0%</b>
<b>Total Recreation</b>	<b>431,213</b>	<b>56,895</b>	<b>45,000</b>	<b>57,600</b>	<b>42,241</b>	<b>42,241</b>	<b>(15,359)</b>	<b>-36.4%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 30 Rossmoor Park**

<b>ACCOUNT NO.</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>APRIL 2020 ACTUAL</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2019-2020 ETC VS AMENDED BUDGET</b>	<b>% Difference</b>
<b>Department 30 Rossmoor Park</b>								
Operations and Maintenance								
10-30-5018 Janitorial Supplies	4,288	3,448	4,500	4,500	1,752	3,000	(1,500)	-33.3%
10-30-5022 Utilities	13,034	11,842	13,000	13,000	9,556	12,000	(1,000)	-7.7%
10-30-5023 Water	22,766	18,006	22,000	27,000	22,133	22,133	(4,867)	-18.0%
10-30-5025 Secured Property Tax	916	928	940	1,038	1,037	1,038	0	0.0%
10-30-5030 Vehicle Maintenance	864	1,070	1,050	1,050	1,038	1,050	0	0.0%
10-30-5032 Buildings & Grounds-Maintenance	25,992	31,942	30,000	30,000	23,278	26,000	(4,000)	-13.3%
10-30-5034 Alarm Systems/Security	734	904	850	850	499	850	0	0.0%
10-30-5045 Miscellaneous/Expenditures	(3,176)	4,484	450	450	0	300	(150)	-33.3%
10-30-5051 Equipment Rental	0	0	250	250	0	0	(250)	-100.0%
10-30-5052 Minor Facility Repairs/Tools	0	0	250	250	0	0	(250)	-100.0%
<b>Total Operations and Maintenance</b>	<b>68,875</b>	<b>72,624</b>	<b>73,290</b>	<b>78,388</b>	<b>59,292</b>	<b>66,371</b>	<b>(12,017)</b>	<b>-15.3%</b>
Contact Services								
10-30-5655 Landscape Maintenance/Janitorial Service	32,327	31,962	30,000	30,000	26,186	30,000	0	0.0%
10-30-5656 Tree Trimming	1,139	0	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>34,196</b>	<b>32,442</b>	<b>30,000</b>	<b>30,000</b>	<b>26,186</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures								
10-30-6010 Equipment	238.74	0	0	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rossmoor Park</b>	<b>186,436</b>	<b>105,066</b>	<b>103,290</b>	<b>108,388</b>	<b>85,478</b>	<b>96,371</b>	<b>(12,017)</b>	<b>-11.1%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 40 Montecito Center**

ACCOUNT NO.	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	APRIL 2020 ACTUAL	2019-2020 ESTIMATE TO CLOSE	2019-2020 ETC VS AMENDED BUDGET	% Difference
<b>Department 40 Montecito Center</b>								
Operations and Maintenance								
10-40-5018 Janitorial Supplies	4,288	3,448	4,500	4,500	1,752	3,000	(1,500)	-33.3%
10-40-5022 Utilities	1,772	1,530	2,000	2,000	1,058	1,500	(500)	-25.0%
10-40-5023 Water	2,250	1,996	2,250	2,250	1,033	1,700	(550)	-24.4%
10-40-5025 Secured Property Tax	770	779	798	870	871	871	1	0.1%
10-40-5030 Vehicle Maintenance	864	987	1,050	1,050	1,039	1,050	0	0.0%
10-40-5032 Buildings & Grounds-Maintenance.	9,121	12,831	10,000	10,000	5,588	10,000	0	0.0%
10-40-5034 Alarm Systems/Security	597	514	500	500	356	500	0	0.0%
10-40-5045 Miscellaneous/Expenditures	1,088	3,546	500	500	0	100	(400)	-80.0%
10-40-5051 Equipment Rental	0	0	250	250	0	0	(250)	-100.0%
10-40-5052 Minor Facility Repairs/Tools	0	0	250	250	0	0	(250)	-100.0%
<b>Total Operations and Maintenance</b>	<b>24,183</b>	<b>25,631</b>	<b>22,098</b>	<b>22,170</b>	<b>11,696</b>	<b>18,721</b>	<b>(3,449)</b>	<b>-15.6%</b>
Contract Services								
10-40-5655 Landscape Maintenance/Janitorial Service	3,592	3,491	3,500	3,500	2,910	3,500	0	0.0%
10-40-5656 Tree Trimming	1,139	0	0	0	0	0	0	0.0%
10-40-5670 Other Professional Services	730	480	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>5,461</b>	<b>3,971</b>	<b>3,500</b>	<b>3,500</b>	<b>2,910</b>	<b>3,500</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures								
10-40-6010 Equipment	0	0	500	500	0	200	(300)	-60.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>200</b>	<b>(300)</b>	<b>-60.0%</b>
<b>Total Montecito Center</b>	<b>91,240</b>	<b>29,602</b>	<b>26,098</b>	<b>26,170</b>	<b>14,605</b>	<b>22,421</b>	<b>(3,749)</b>	<b>-14.3%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 50 Rush Park**

ACCOUNT NO.	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	APRIL 2020 ACTUAL	2019-2020 ESTIMATE TO CLOSE	2019-2020 ETC VS AMENDED BUDGET	% Difference
<b>Department 50 Rush Park</b>								
Operations and Maintenance								
10-50-5018 Janitorial Supplies	4,301	3,458	4,500	4,500	1,754	3,000	(1,500)	-33.3%
10-50-5022 Utilities	26,215	23,229	23,000	23,000	15,647	20,000	(3,000)	-13.0%
10-50-5023 Water	35,746	38,693	39,000	42,000	25,613	39,000	(3,000)	0.0%
10-50-5025 Secured Property Tax	3,508	3,550	4,050	3,968	3,969	3,968	0	0.0%
10-50-5030 Vehicle Maintenance	865	988	1,050	1,200	1,039	1,200	0	0.0%
10-50-5032 Buildings & Grounds-Maintenance	29,375	43,229	38,000	43,000	34,424	39,000	(4,000)	-9.3%
10-50-5034 Alarm Systems/Security	770	854	550	550	470	550	0	0.0%
10-50-5045 Miscellaneous/Expenditures	(3,336)	4,569	250	250	0	0	(250)	-100.0%
10-50-5051 Equipment Rental	0	0	250	250	0	0	(250)	-100.0%
10-50-5052 Minor Facility Repairs/Tools	0	0	250	250	0	0	(250)	-100.0%
<b>Total Operations and Maintenance</b>	<b>100,928</b>	<b>118,570</b>	<b>110,900</b>	<b>118,968</b>	<b>82,915</b>	<b>106,718</b>	<b>(12,250)</b>	<b>-10.3%</b>
Contract Services								
10-50-5655 Landscape Maintenance/Janitorial Service	32,327	31,692	30,000	30,000	26,731	30,000	0	0.0%
10-50-5656 Tree Trimming	1,139	0	0	0	0	0	0	0.0%
10-50-5670 Other Professional Services	730	480	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>34,196</b>	<b>32,172</b>	<b>30,000</b>	<b>30,000</b>	<b>26,731</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures								
10-50-6010 Equipment	0	0	0	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rush Park</b>	<b>222,365</b>	<b>150,742</b>	<b>140,900</b>	<b>148,968</b>	<b>109,646</b>	<b>136,718</b>	<b>(12,250)</b>	<b>-8.2%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping**

<b>ACCOUNT NO.</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>APRIL 2020 ACTUAL</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2019-2020 ETC VS AMENDED BUDGET</b>	<b>% Difference</b>
<b>Department 60 Street Lighting</b>								
Contract Services								
10-60-5650 Street Lights	112,652	72,124	103,000	108,000	93,281	108,000	0	0.0%
<b>Total Street Lighting</b>	<b>113,392</b>	<b>72,124</b>	<b>103,000</b>	<b>108,000</b>	<b>93,281</b>	<b>108,000</b>	<b>0</b>	<b>0.0%</b>
<b>Department 65 Rossmoor Signature Wall</b>								
Operations and Maintenance								
10-65-5002 Insurance - Liability	2,000	2,200	2,400	2,200	2,200	2,200	0	0.0%
10-65-5032 Buildings & Grounds-Maintenance	99	2,062	2,000	1,500	0	0	(1,500)	-100.0%
<b>Total Rossmoor Signature Wall</b>	<b>2,099</b>	<b>4,262</b>	<b>4,400</b>	<b>3,700</b>	<b>2,200</b>	<b>2,200</b>	<b>(1,500)</b>	<b>-40.5%</b>
<b>Department 70 Street Sweeping</b>								
Contract Services								
10-70-5642 Street Sweeping	50,153	61,341	60,000	60,000	44,548	60,000	0	0.0%
<b>Total Street Sweeping</b>	<b>50,879</b>	<b>61,341</b>	<b>60,000</b>	<b>60,000</b>	<b>44,548</b>	<b>60,000</b>	<b>0</b>	<b>0.0%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 80 Parkway Trees**

ACCOUNT NO.	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	APRIL 2020 ACTUAL	2019-2020 ESTIMATE TO CLOSE	2019-2020 ETC VS AMENDED BUDGET	% Difference
<b>Department 80 Parkway Trees</b>								
Salaries and Benefits								
Operations and Maintenance								
10-80-5017 Tree City/Community Events	0	1,247	1,500	1,500	598	598	(902)	-60.1%
10-80-5051 Equipment Rental	0	0	50	50	0	50	0	0.0%
<b>Total Operations and Maintenance</b>	<b>1,596</b>	<b>1,247</b>	<b>1,550</b>	<b>1,550</b>	<b>598</b>	<b>648</b>	<b>(902)</b>	<b>-58.2%</b>
Contract Services								
10-80-5656 Tree Trimming	75,431	105,045	111,000	116,500	115,190	117,310	810	0.7%
* 10-80-5657 Tree Health Care	234	5,280	0	0	0	0	0	0.0%
10-80-5660 Tree Removals	1,716	3,544	9,000	3,500	3,440	3,500	0	0.0%
10-80-5670 Other Professional Services	3,049	2,758	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>80,431</b>	<b>116,627</b>	<b>120,000</b>	<b>120,000</b>	<b>118,630</b>	<b>120,810</b>	<b>810</b>	<b>0.7%</b>
Capital Expenditures								
10-80-6015 Trees	26,153	43,000	45,000	54,600	44,820	54,600	0	0.0%
<b>Total Parkway Trees</b>	<b>130,831</b>	<b>161,247</b>	<b>166,550</b>	<b>176,150</b>	<b>164,048</b>	<b>176,058</b>	<b>(92)</b>	<b>-0.1%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 90 Mini-Parks & Medians**

ACCOUNT NO.	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	APRIL 2020 ACTUAL	2019-2020 ESTIMATE TO CLOSE	2019-2020 ETC VS AMENDED BUDGET	% Difference
<b>Department 90 Mini-Parks &amp; Medians</b>								
Operations and Maintenance								
10-90-5022 Utilities	886	753	1,150	1,150	358	650	(500)	-43.5%
10-30-5023 Water	7,386	8,117	7,600	7,600	6,757	8,300	700	9.2%
10-90-5032 Building & Grounds Maintenance.	3,205	8,763	2,500	2,500	590	700	(1,800)	-72.0%
10-90-5045 Miscellaneous/Expenditures	523	0	100	100	0	0	(100)	-100.0%
10-90-5051 Equipment Rental	0	0	100	100	0	0	(100)	-100.0%
10-90-5052 Minor Facility Repairs/Tools	0	0	100	100	0	0	(100)	-100.0%
<b>Total Operations and Maintenance</b>	<b>12,741</b>	<b>17,633</b>	<b>11,550</b>	<b>11,550</b>	<b>7,705</b>	<b>9,650</b>	<b>(1,900)</b>	<b>-16.5%</b>
Contract Services								
10-90-5655 Landscape Maintenance/Janitorial Service	3,592	3,491	3,500	3,500	2,910	3,500	0	0.0%
10-90-5656 Tree Trimming	380	208	0	0	0	0	0	0.0%
10-90-5670 Other Professional Services	43	21	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>4,015</b>	<b>3,720</b>	<b>3,500</b>	<b>3,500</b>	<b>2,910</b>	<b>3,500</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures								
<b>10-90-6010 Equipment</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>0.0%</b>
<b>Total Mini-Parks &amp; Medians</b>	<b>17,851</b>	<b>21,353</b>	<b>15,150</b>	<b>15,150</b>	<b>10,615</b>	<b>13,150</b>	<b>(2,000)</b>	<b>-13.2%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,657,010</b>	<b>1,612,713</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,318,942</b>	<b>1,574,912</b>	<b>(76,839)</b>	<b>-4.7%</b>

**FY 2019-2020 ESTIMATE TO CLOSE**  
**(Department Accounts Combined)**  
**RUSH PARK ASSESSMENT DISTRICT - FUND 20**

		2017-2018	2018-2019	2019-2020	2019-2020	APRIL 2020	2019-2020	2019-2020 ETC VS	% Difference
		ACTUAL	ACTUAL	APPROVED	AMENDED	ACTUAL	ESTIMATE TO	AMENDED BUDGET	% Difference
				BUDGET	BUDGET		CLOSE		
<b>Rush Park AD Revenues</b>									
Assessments									
20-00-3100	Current Year Secured	379,844	379,327	380,000	233,680	227,848	233,680	0	0.0%
20-00-3101	Prior Year Secured	2,370	606	1,000	2,350	2,363	2,350	0	0.0%
20-00-3200	Interest on investments	1,058	0	2,500	4,000	3,308	4,000	0	0.0%
20-00-3500	Other Misc. Rev.	0	0	0	0	0	0	0	0.0%
<b>Total Rush Park AD Revenues</b>		<b>383,272</b>	<b>379,933</b>	<b>383,500</b>	<b>240,030</b>	<b>233,518</b>	<b>240,030</b>	<b>0</b>	<b>0.0%</b>
<b>Rush Park AD Expenditures</b>									
20-50-5617	Administrative Fees	20,000	20,000	20,000	20,000	20,000	20,000	0	0.0%
20-50-5619	Bond Trustee	3,048	3,324	3,324	3,324	3,324	3,324	0	0.0%
<b>Total Contract Services</b>		<b>23,048</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>0</b>	<b>0.0%</b>
<b>Annual Debt Service</b>									
20-50-5800	Principal	280,000	294,993	315,000	315,000	315,000	315,000	0	0.0%
20-50-5801	Interest	72,317	54,036	37,355	37,355	37,355	37,355	0	0.0%
20-50-5045	Miscellaneous	0	0	0	0	0	0	0	0.0%
<b>Total Annual Debt Service</b>		<b>352,317</b>	<b>349,029</b>	<b>352,355</b>	<b>352,355</b>	<b>352,355</b>	<b>352,355</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rush Park AD Expenditures</b>		<b>375,365</b>	<b>372,353</b>	<b>375,679</b>	<b>375,679</b>	<b>375,679</b>	<b>375,679</b>	<b>0</b>	<b>0.0%</b>
<b>Revenues Less Expenditures</b>		<b>7,907</b>	<b>7,580</b>	<b>7,822</b>	<b>-135,648</b>	<b>-142,160</b>	<b>-135,648</b>		
<b>Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>(1) Transfer Out - (To Fund 50 as directed by auditor)</b>		<b>7,907</b>	<b>7,580</b>	<b>7,822</b>	<b>-135,648</b>	<b>-142,160</b>	<b>-135,648</b>		
<b>Fund Balance, End of Year</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



**FY 2019-2020 ESTIMATE TO CLOSE  
(Department Accounts Combined)  
CAPITAL IMPROVEMENT PROGRAM - FUND 40**

<b>ACCOUNT NO.</b>	<b>2017 2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>APRIL 2020 ACTUAL</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2019-2020 ETC VS AMENDED BUDGET</b>	<b>% Difference</b>
<b>Assigned Fund Balance, Beginning</b>	32,696	26,196	8,758	9,250	9,250	9,250		
<b>Revenues</b>								
40-00-3600 Transfer In Fund 10	0	60,000	150,000	75,000	75,000	75,000	0	0.0%
<b>Total Capital Improvement Program Revenues</b>	<b>32,696</b>	<b>86,196</b>	<b>158,758</b>	<b>84,250</b>	<b>84,250</b>	<b>84,250</b>	0	0.0%
<b>Expenditures</b>								
Departments								
Rossmoor Park	0	37,825	48,100	8,000	5,250	8,000	0	0.0%
Montecito Center	0	14,557	0	0	5,000	0	0	0.0%
Rush Park	0	8,149	86,420	53,013	0	16,184	1,558	2.9%
General	6,500	16,415	11,500	14,500	10,868	14,500	0	0.0%
<b>Total Expenditures</b>	<b>6,500</b>	<b>76,946</b>	<b>146,020</b>	<b>75,513</b>	<b>21,118</b>	<b>38,684</b>	1,558	2.1%
<b>Revenues Less Expenditures</b>	<b>26,196</b>	<b>9,250</b>	<b>12,738</b>	<b>8,737</b>	<b>63,132</b>	<b>45,566</b>		
<b>Fund Balance, End of Year</b>	<b>26,196</b>	<b>9,250</b>	<b>12,738</b>	<b>8,737</b>	<b>63,132</b>	<b>45,566</b>		

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**2019-2020 ETC BUDGET**

PROJECT TITLE	2017-2018 ACTUAL	2018-2019 ACTUAL BUDGET	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ETC	2020-2021 INFORMATION ONLY	2021-2022 INFORMATION ONLY
<b>REVENUES</b>							
Beginning Fund Balance	\$32,696	\$26,196	\$9,250	\$9,250	\$9,250	\$45,566	(\$366)
Transfer from Fund 10		\$60,000	\$150,000	\$75,000	\$75,000	\$10,000	
<b>TOTAL REVENUES</b>	<b>\$32,696</b>	<b>\$86,196</b>	<b>\$159,250</b>	<b>\$84,250</b>	<b>\$84,250</b>	<b>\$55,566</b>	<b>\$366</b>
<b>EXPENSES</b>							
<b>ROSSMOOR PARK</b>							
Retrofit Tennis Lights to LED and Monument Sign		\$14,125					
Basketball and Tennis Courts Resurfacing		\$23,700					
Repave, Slurry and Stripe Parking Spaces							\$16,000
Picnic Canopy Site B (MOVE TO FY 2020-2021)			\$48,100	\$8,000			\$40,100
Rossmoor Park Playground							\$100,000
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$0</b>	<b>\$37,825</b>	<b>\$48,100</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$156,100</b>
<b>MONTECITO</b>							
Upgrade Lighting to LED		\$5,357					
Outside painting auditorim and offices						\$5,000	
Carpeting and Flooring		\$9,200					
<b>MONTECITO SUBTOTAL</b>	<b>\$0</b>	<b>\$14,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>RUSH PARK</b>							
Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148)		\$8,149					
Repave, Slurry and Stripe Parking Lot			\$35,200	\$35,200	\$1,500	\$33,700	
AudioUpgrade			\$33,420	\$4,987			
Lighting Upgrade for Board Meetings			\$17,800	\$12,826	\$14,384		
Auditorium Carpeting							
Handball and Pickle Court							\$20,000
Outdoor Exercise Machines							\$52,000
Outside painting auditorim and offices						\$10,000	
Modular Building (additional office space) TBD							
<b>RUSH PARK SUBTOTAL</b>	<b>\$0</b>	<b>\$8,149</b>	<b>\$86,420</b>	<b>\$53,013</b>	<b>\$16,184</b>	<b>43,700</b>	<b>\$72,000</b>
<b>ROSSMOOR WALL</b>							
<b>ROSSMOOR WALL SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL</b>							
Work Truck (Finance for 4 years)	\$6,500	\$6,567	\$6,500	\$6,500	\$6,500	\$6,500	
Electric Cart for Parks		\$9,848					
Computers and Software Upgrade			\$5,000	\$8,000	\$8,000		
<b>GENERAL SUBTOTAL</b>	<b>\$6,500</b>	<b>\$16,415</b>	<b>\$11,500</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$6,500</b>	<b>\$76,946</b>	<b>\$146,020</b>	<b>\$75,513</b>	<b>\$38,684</b>	<b>\$55,200</b>	<b>TBD</b>
<b>ENDING FUND BALANCE</b>	<b>\$26,196</b>	<b>\$9,250</b>	<b>\$13,230</b>	<b>\$8,737</b>	<b>\$45,566</b>	<b>\$366</b>	<b>TBD</b>

**FY 2020-2021 PRELIMINARY BUDGET**  
**Department Accounts Combined**  
**TOTAL FUND SUMMARY**

	PRELIMINARY BUDGET Fund 10 (General Fund)	PRELIMINARY BUDGET Fund 20 (Rush Park Bond Fund)	PRELIMINARY BUDGET Fund 40 (CIP Fund)
<b>Fund Balance, Beginning FY 2019-2020</b>	1,086,133	0	45,666
<b>General Fund Revenues</b>			
Transfer In from other funds			10,000
Property Taxes	1,036,195	434,824	
Street Light Assessments	360,000		
Interest on Investments	16,000		
From Other Govt. Agencies	65,400		
Permit and Rental Fees	164,900		
Miscellaneous Revenues	37,000		
<b>Total General Fund Revenues</b>	<b>1,679,495</b>	<b>434,824</b>	<b>55,666</b>
<b>Total General Fund Expenditures</b>	<b>1,512,635</b>	<b>434,824</b>	<b>55,200</b>
<b>Revenues Less Expenditures</b>	<b>166,860</b>	<b>0</b>	<b>366</b>
<b>Transfer Out - (To Fund 50 as directed by auditor)</b>		0	
<b>Fund Balance, End FY</b>	<b>1,252,993</b>	<b>0</b>	<b>366</b>

## FY 2020-2021 PRELIMINARY BUDGET

### GENERAL FUND SUMMARY - FUND 10

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
Fund Balance End	1,009,301	1,003,299	1,003,299	1,003,299	1,086,133		
Transfer from Reserve to Fund 40	0	0	0	0	0		
Transfer from Reserve to Fund 10	0	0	0	0	0		
<b>Fund Balance</b>	<b>1,009,301</b>	<b>1,003,299</b>	<b>1,003,299</b>	<b>1,003,299</b>	<b>1,086,133</b>		
<b>General Fund Revenues</b>							
Property Taxes	988,835	1,010,370	1,014,695	1,036,195	1,036,195	21,500	2.1%
Street Light Assessments	346,319	356,040	356,040	360,000	360,000	3,960	1.1%
Interest on Investments	21,397	24,000	24,000	20,000	16,000	(8,000)	-33.3%
From Other Govt. Agencies	60,097	65,400	65,400	65,400	65,400	0	0.0%
Permit and Rental Fees	168,965	181,000	181,000	139,256	164,900	(16,100)	-8.9%
Miscellaneous Revenues	21,098	22,000	36,870	36,895	37,000	130	0.4%
<b>Total General Fund Revenues</b>	<b>1,606,711</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,657,746</b>	<b>1,679,495</b>	<b>1,490</b>	<b>0.1%</b>
<b>General Fund Expenditures</b>							
<b>Transfer Out to Fund 40</b>	<b>60,000</b>	<b>150,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0.0%</b>
Administrative Services	890,082	816,940	872,625	842,753	774,525	(116,600)	-13.4%
Recreation	56,895	45,000	57,600	42,241	39,750	(17,850)	-31.0%
Rossmoor Park	105,066	103,290	108,388	96,371	101,410	(6,978)	-6.4%
Montecito Center	29,602	26,098	26,170	22,421	26,660	490	1.9%
Rush Park	150,742	140,900	148,968	136,718	142,540	(6,428)	-4.3%
Street Lighting	72,124	103,000	108,000	108,000	108,000	0	0.0%
Rossmoor Signature Wall	4,262	4,400	3,700	2,200	3,700	0	0.0%
Street Sweeping	61,341	60,000	60,000	60,000	60,000	0	0.0%
Parkway Trees	161,247	166,550	176,150	176,058	166,550	(9,600)	-5.4%
Mini-Parks and Medians	21,353	15,150	15,150	13,150	14,500	(650)	-4.3%
<b>Total General Fund Expenditures</b>	<b>1,612,713</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,574,912</b>	<b>1,512,635</b>	<b>(139,388)</b>	<b>-8.4%</b>
<b>Revenues Less Expenditures</b>	<b>(6,002)</b>	<b>27,482</b>	<b>26,254</b>	<b>82,834</b>	<b>166,860</b>		<b>0.0%</b>
<b>Fund Balance, End of Year</b>	<b>1,003,299</b>	<b>1,030,781</b>	<b>1,029,553</b>	<b>1,086,133</b>	<b>1,252,993</b>	<b>0</b>	<b>0.0%</b>

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

		2018-2019	2019-2020	2019-2020	2019-2020	2020-2021	19-20	
		ACTUAL	APPROVED	AMENDED	ESTIMATE	PRELIMINARY	AMENDED	
			BUDGET	BUDGET	TO CLOSE	BUDGET	VS	
							20-21	
							PRELIMINARY	& DIFFERENCE
							BUDGET	
<b>General Fund Revenues</b>								
Property Taxes								
10-00-3000	Current Secured	912,096	936,675	940,000	957,500	957,500	17,500	1.9%
10-00-3001	Current Unsecured	28,204	28,000	28,000	29,000	29,000	1,000	3.6%
10-00-3002	Prior Secured	6,143	6,500	6,500	7,500	7,500	1,000	15.4%
10-00-3003	Prior Unsecured	304	395	395	395	395	0	0.0%
10-00-3004	Delinquent Property Taxes	769	800	800	800	800	0	0.0%
10-00-3010	Current Supplemental Assmnt.	25,780	24,000	24,000	24,000	24,000	0	0.0%
10-00-3020	Public Utility	15,539	14,000	15,000	17,000	17,000	2,000	13.3%
<b>Total Property Taxes</b>		<b>988,835</b>	<b>1,010,370</b>	<b>1,014,695</b>	<b>1,036,195</b>	<b>1,036,195</b>	<b>21,500</b>	<b>2.1%</b>
Street Light Assessments								
10-00-3105	<b>Assessments</b>	<b>346,319</b>	<b>356,040</b>	<b>356,040</b>	<b>360,000</b>	<b>360,000</b>	3,960	1.1%
Interest on Investments								
*1	10-00-3200	<b>Interest</b>	<b>21,397</b>	<b>24,000</b>	<b>24,000</b>	<b>20,000</b>	<b>16,000</b>	<b>(8,000)</b> -33.3%
From Other Governmental Agencies								
10-00-3301	State-Homeowners Prop. Tax Relief	5,097	5,400	5,400	5,400	5,400	0	0.0%
10-00-3305	County-Street Sweep Reimburse.	55,000	60,000	60,000	60,000	60,000	0	0.0%
<b>Total From Other Governmental Agencies</b>		<b>60,097</b>	<b>65,400</b>	<b>65,400</b>	<b>65,400</b>	<b>65,400</b>	<b>0</b>	<b>0.0%</b>
Permit and Rental Fees								
10-00-3404	Tennis Reservations	20,736	25,000	25,000	24,000	25,000	0	0.0%
10-00-3405	Wall Rental	464	500	500	400	400	(100)	-20.0%
10-00-3406	Volleyball & Ball Field Reservations	25,137	25,000	25,000	21,000	23,000	(2,000)	-8.0%
10-00-3410	Rossmoor Building Rental	18,002	18,500	18,500	12,522	16,500	(2,000)	-10.8%
10-00-3412	Montecito Building Rental	27,001	27,000	27,000	18,859	25,000	(2,000)	-7.4%
10-00-3414	Rush Building Rental	77,625	85,000	85,000	62,475	75,000	(10,000)	-11.8%
<b>Total Fees</b>		<b>168,965</b>	<b>181,000</b>	<b>181,000</b>	<b>139,256</b>	<b>164,900</b>	<b>(16,100)</b>	<b>-8.9%</b>
Miscellaneous Revenues								
10-00-3500	Miscellaneous	1,098	2,000	3,000	3,000	3,000	0	0.0%
10-00-3502	Admin Fees	20,000	20,000	20,000	20,000	20,000	0	0.0%
10-00-3504	WinterFest Sponsorships	0	0	13,870	13,895	14,000	130	0.9%
<b>Total Miscellaneous Revenues</b>		<b>21,098</b>	<b>22,000</b>	<b>36,870</b>	<b>36,895</b>	<b>37,000</b>	<b>130</b>	<b>0.4%</b>
<b>Total General Fund Revenues</b>		<b>1,606,711</b>	<b>1,658,810</b>	<b>1,678,005</b>	<b>1,657,746</b>	<b>1,679,495</b>	<b>1,490</b>	<b>0.1%</b>

\*1 Expect Lower Interest Rates

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10  
Department 10 Administrative Services**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 10 Administrative Services</b>							
Salaries and Benefits							
10-10-4000	7,167	8,000	9,000	9,000	9,000	0	0.0%
*1 10-10-4001	0	10,000	15,000	18,000	20,000	5,000	33.3%
10-10-4003	0	6,000	12,000	12,000	1,500	(10,500)	-87.5%
*2 10-10-4006	228,845	217,400	210,000	205,000	168,000	(42,000)	-20.0%
*2 10-10-4008	141,978	129,600	136,000	127,000	108,800	(27,200)	-20.0%
*2 10-10-4009	137,819	132,000	137,000	128,000	109,600	(27,400)	-20.0%
10-10-4007	1,125	1,500	1,500	1,500	1,500	0	0.0%
10-10-4010	21,829	28,000	15,000	15,000	15,000	0	0.0%
*3 10-10-4011	94,591	79,000	86,000	80,000	75,000	(11,000)	-12.8%
*4 10-10-4015	40,924	37,600	39,500	39,500	36,000	(3,500)	-8.9%
<b>Total Salaries and Benefits</b>	<b>674,278</b>	<b>649,100</b>	<b>661,000</b>	<b>635,000</b>	<b>544,400</b>	<b>(116,600)</b>	<b>-17.6%</b>
Operations and Maintenance							
10-10-5002	19,774	24,165	24,165	24,165	24,165	0	0.0%
10-10-5004	6,733	7,200	7,200	7,200	7,200	0	0.0%
10-10-5006	2,202	1,550	2,500	2,200	2,500	0	0.0%
10-10-5007	19,529	17,860	17,860	13,388	17,860	0	0.0%
10-10-5010	7,232	6,500	6,500	6,800	6,500	0	0.0%
10-10-5012	2,387	2,000	3,000	3,000	3,000	0	0.0%
10-10-5014	4,286	3,000	5,000	4,000	5,000	0	0.0%
10/10/5016	10,427	9,000	10,000	8,000	10,000	0	0.0%
10/10/5020	12,741	14,365	12,500	12,500	12,500	0	0.0%
10-10-5021	5,393	5,000	5,000	5,000	5,000	0	0.0%
10-10-5045	24,190	10,000	10,000	10,000	10,000	0	0.0%
10-10-5046	3,258	2,800	3,400	3,400	3,400	0	0.0%
10-10-5050	0	0	0	0	8,000	0	0.0%
<b>Total Operations and Maintenance</b>	<b>118,152</b>	<b>103,440</b>	<b>107,125</b>	<b>99,653</b>	<b>115,125</b>	<b>0</b>	<b>0.0%</b>
Contract Services							
10-10-5610	49,075	34,000	50,000	50,000	50,000	0	0.0%
10/10/5620	0	0	10,000	15,000	0	0	0.0%
10-10-5615	12,940	12,500	12,500	12,500	13,000	0	0.0%
10-10-5670	34,025	15,900	30,000	30,000	50,000	0	0.0%
<b>Total Contract Services</b>	<b>96,040</b>	<b>62,400</b>	<b>102,500</b>	<b>107,500</b>	<b>113,000</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures							
10-10-6010	1,612	2,000	2,000	600	2,000	0	0.0%
<b>Total Administrative Services</b>	<b>890,082</b>	<b>816,940</b>	<b>872,625</b>	<b>842,753</b>	<b>774,525</b>	<b>(116,600)</b>	<b>-13.4%</b>

\*1 Part-time full year  
 \*2 Furlough 20% cut  
 \*3 Employee off Medical Plan/change to Medicare  
 \*4 Lower Employer taxes due furlough

## FY 2020-2021 PRELIMINARY BUDGET

### GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10 Department 20 Recreation

ACCOUNT NO.	2018-2019 ACTUAL	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ESTIMATE TO CLOSE	2020-2021 PRELIMINARY BUDGET	19-20 AMENDED VS 20-21 PRELIMINARY BUDGET	& DIFFERENCE
<b>Department 20 Recreation</b>							
Salaries and Benefits							
Operations and Maintenance							
*1 10-20-5017 Community Events	43,154	44,000	56,600	42,241	39,500	(17,100)	-30.2%
10-20-5019 Fireworks	8,000	0	0	0	0	0	0.0%
10-20-5045 Miscellaneous Expenditures	5,224	500	500	0	0	(500)	-100.0%
10-20-5051 Equipment Rental	0	250	250	0	0	(250)	-100.0%
<b>Total Operations and Maintenance</b>	<b>56,379</b>	<b>44,750</b>	<b>57,350</b>	<b>42,241</b>	<b>39,500</b>	<b>(17,850)</b>	<b>-31.1%</b>
Contract Services							
10-20-5670 Other Professional Services	516	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures							
10-20-6010 Equipment	0	250	250	0	250	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0.0%</b>
<b>Total Recreation</b>	<b>56,895</b>	<b>45,000</b>	<b>57,600</b>	<b>42,241</b>	<b>39,750</b>	<b>(17,850)</b>	<b>-31.0%</b>

\*1 Three Movies and Concerts in Park and Shakespeare in Park canceled. Only one Movie and Concert, Winterfest and RHA Community Festival budgeted this year.

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10  
Department 30 Rossmoor Park**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 30 Rossmoor Park</b>							
Operations and Maintenance							
*1 10-30-5018 Janitorial Supplies	3,448	4,500	4,500	3,000	6,000	1,500	33.3%
10-30-5022 Utilities	11,842	13,000	13,000	12,000	12,500	(500)	-3.8%
10-30-5023 Water	18,006	22,000	27,000	22,133	27,000	0	0.0%
10-30-5025 Secured Property Tax	928	940	1,038	1,038	1,060	22	2.1%
10-30-5030 Vehicle Maintenance	1,070	1,050	1,050	1,050	1,050	0	0.0%
10-30-5032 Buildings & Grounds-Maintenance	31,942	30,000	30,000	26,000	30,000	0	0.0%
10-30-5034 Alarm Systems/Security	904	850	850	850	850	0	0.0%
10-30-5045 Miscellaneous/Expenditures	4,484	450	450	300	450	0	0.0%
10-30-5051 Equipment Rental	0	250	250	0	250	0	0.0%
10-30-5052 Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
<b>Total Operations and Maintenance</b>	<b>72,624</b>	<b>73,290</b>	<b>78,388</b>	<b>66,371</b>	<b>79,410</b>	1,022	1.3%
Contact Services							
*2 10-30-5655 Landscape Maintenance/Janitorial Service	31,962	30,000	30,000	30,000	22,000	(8,000)	-26.7%
<b>Total Contract Services</b>	<b>32,442</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>22,000</b>	<b>(8,000)</b>	<b>-26.7%</b>
Capital Expenditures							
10-30-6010 Equipment	0	0	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rossmoor Park</b>	<b>105,066</b>	<b>103,290</b>	<b>108,388</b>	<b>96,371</b>	<b>101,410</b>	<b>(6,978)</b>	<b>-6.4%</b>

<p>*1 RCSD to pay for all janitorial supplies</p> <p>*2 Janitorial duties to be performed by staff.</p>
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**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 40 Montecito Center**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 40 Montecito Center</b>							
Operations and Maintenance							
#1 10-40-5018 Janitorial Supplies	3,448	4,500	4,500	3,000	6,000	1,500	33.3%
10-40-5022 Utilities	1,530	2,000	2,000	1,500	2,000	0	0.0%
10-40-5023 Water	1,996	2,250	2,250	1,700	2,250	0	0.0%
10-40-5025 Secured Property Tax	779	798	870	871	910	40	4.6%
10-40-5030 Vehicle Maintenance	987	1,050	1,050	1,050	1,050	0	0.0%
10-40-5032 Buildings & Grounds-Maintenance.	12,831	10,000	10,000	10,000	10,000	0	0.0%
10-40-5034 Alarm Systems/Security	514	500	500	500	500	0	0.0%
10-40-5045 Miscellaneous/Expenditures	3,546	500	500	100	500	0	0.0%
10-40-5051 Equipment Rental	0	250	250	0	250	0	0.0%
10-40-5052 Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
<b>Total Operations and Maintenance</b>	<b>25,631</b>	<b>22,098</b>	<b>22,170</b>	<b>18,721</b>	<b>23,710</b>	<b>1,540</b>	<b>6.9%</b>
*2 10-40-5655 Landscape Maintenance/Janitorial Service	3,491	3,500	3,500	3,500	2,450	(1,050)	-30.0%
10-40-5670 Other Professional Services	480	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>3,971</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>2,450</b>	<b>(1,050)</b>	<b>-30.0%</b>
Capital Expenditures							
10-40-6010 Equipment	0	500	500	200	500	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>200</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>Total Montecito Center</b>	<b>29,602</b>	<b>26,098</b>	<b>26,170</b>	<b>22,421</b>	<b>26,660</b>	<b>490</b>	<b>1.9%</b>

\*1 RCSD to pay for all janitorial supplies  
 \*2 Janitorial duties to be performed by staff.

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 50 Rush Park**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 50 Rush Park</b>							
Operations and Maintenance							
*1 10-50-5018 Janitorial Supplies	3,458	4,500	4,500	3,000	6,000	1,500	33.3%
10-50-5022 Utilities	23,229	23,000	23,000	20,000	23,000	0	0.0%
10-50-5023 Water	38,693	39,000	42,000	39,000	42,000	0	0.0%
10-50-5025 Secured Property Tax	3,550	4,050	3,968	3,968	4,040	72	1.8%
10-50-5030 Vehicle Maintenance	988	1,050	1,200	1,200	1,200	0	0.0%
10-50-5032 Buildings & Grounds-Maintenance	43,229	38,000	43,000	39,000	43,000	0	0.0%
10-50-5034 Alarm Systems/Security	854	550	550	550	550	0	0.0%
10-50-5045 Miscellaneous/Expenditures	4,569	250	250	0	250	0	0.0%
10-50-5051 Equipment Rental	0	250	250	0	250	0	0.0%
10-50-5052 Minor Facility Repairs/Tools	0	250	250	0	250	0	0.0%
<b>Total Operations and Maintenance</b>	<b>118,570</b>	<b>110,900</b>	<b>118,968</b>	<b>106,718</b>	<b>120,540</b>	1,572	1.3%
10-50-5655 Landscape Maintenance/Janitorial Service	31,692	30,000	30,000	30,000	22,000	(8,000)	-26.7%
10-50-5670 Other Professional Services	480	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>32,172</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>22,000</b>	<b>(8,000)</b>	<b>-26.7%</b>
Capital Expenditures							
10-50-6010 Equipment	0	0	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Rush Park</b>	<b>150,742</b>	<b>140,900</b>	<b>148,968</b>	<b>136,718</b>	<b>142,540</b>	<b>(6,428)</b>	<b>-4.3%</b>

\*1 RCSD to pay for all janitorial supplies  
 \*2 Janitorial duties to be performed by staff.

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10  
Department 60 Street Lighting, 65 Signature Wall, and 70 Street Sweeping**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 60 Street Lighting</b>							
Contract Services							
10-60-5650 Street Lights	72,124	103,000	108,000	108,000	108,000	0	0.0%
<b>Total Street Lighting</b>	<b>72,124</b>	<b>103,000</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>	<b>0</b>	<b>0.0%</b>
<b>Department 65 Rossmoor Signature Wall</b>							
Operations and Maintenance							
10-65-5002 Insurance - Liability	2,200	2,400	2,200	2,200	2,200	0	0.0%
10-65-5032 Buildings & Grounds-Maintenance	2,062	2,000	1,500	0	1,500	0	0.0%
<b>Total Rossmoor Signature Wall</b>	<b>4,262</b>	<b>4,400</b>	<b>3,700</b>	<b>2,200</b>	<b>3,700</b>	<b>0</b>	<b>0.0%</b>
<b>Department 70 Street Sweeping</b>							
Contract Services							
10-70-5642 Street Sweeping	61,341	60,000	60,000	60,000	60,000	0	0.0%
<b>Total Street Sweeping</b>	<b>61,341</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0.0%</b>

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 80 Parkway Trees**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 80 Parkway Trees</b>							
Salaries and Benefits							
Operations and Maintenance							
10-80-5017 Tree City/Community Events	1,247	1,500	1,500	598	1,500	0	0.0%
10-80-5051 Equipment Rental	0	50	50	50	50	0	0.0%
<b>Total Operations and Maintenance</b>	<b>1,247</b>	<b>1,550</b>	<b>1,550</b>	<b>648</b>	<b>1,550</b>	<b>0</b>	<b>0.0%</b>
Contract Services							
10-80-5656 Tree Trimming	105,045	111,000	116,500	117,310	117,000	500	0.4%
* 10-80-5657 Tree Health Care	5,280	0	0	0	0	0	0.0%
10-80-5660 Tree Removals	3,544	9,000	3,500	3,500	3,000	0	0.0%
10-80-5670 Other Professional Services	2,758	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>116,627</b>	<b>120,000</b>	<b>120,000</b>	<b>120,810</b>	<b>120,000</b>	<b>0</b>	<b>0.0%</b>
Capital Expenditures							
10-80-6015 Trees	43,000	45,000	54,600	54,600	45,000	(9,600)	-17.6%
<b>Total Parkway Trees</b>	<b>161,247</b>	<b>166,550</b>	<b>176,150</b>	<b>176,058</b>	<b>166,550</b>	<b>(92)</b>	<b>-0.1%</b>

**FY 2020-2021 PRELIMINARY BUDGET**

**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**

**Department 90 Mini-Parks & Medians**

<b>ACCOUNT NO.</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>19-20 AMENDED VS 20-21 PRELIMINARY BUDGET</b>	<b>&amp; DIFFERENCE</b>
<b>Department 90 Mini-Parks &amp; Medians</b>							
Operations and Maintenance							
10-90-5022 Utilities	753	1,150	1,150	650	950	(200)	-17.4%
10-30-5023 Water	8,117	7,600	7,600	8,300	8,200	600	7.9%
10-90-5032 Building & Grounds Maintenance.	8,763	2,500	2,500	700	2,500	0	0.0%
10-90-5045 Miscellaneous/Expenditures	0	100	100	0	100	0	0.0%
10-90-5051 Equipment Rental	0	100	100	0	100	0	0.0%
10-90-5052 Minor Facility Repairs/Tools	0	100	100	0	100	0	0.0%
<b>Total Operations and Maintenance</b>	<b>17,633</b>	<b>11,550</b>	<b>11,550</b>	<b>9,650</b>	<b>11,950</b>	<b>400</b>	<b>3.5%</b>
Contract Services							
*1 10-90-5655 Landscape Maintenance/Janitorial Service	3,491	3,500	3,500	3,500	2,450	(1,050)	-30.0%
10-90-5656 Tree Trimming	208	0	0	0	0	0	0.0%
10-90-5670 Other Professional Services	21	0	0	0	0	0	0.0%
<b>Total Contract Services</b>	<b>3,720</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>2,450</b>	<b>(1,050)</b>	<b>-30.0%</b>
Capital Expenditures							
10-90-6010 Equipment	0	100	0	0	0	0	0.0%
<b>Total Capital Expenditures</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0.0%</b>
<b>Total Mini-Parks &amp; Medians</b>	<b>21,353</b>	<b>15,150</b>	<b>15,150</b>	<b>13,150</b>	<b>14,500</b>	<b>(650)</b>	<b>-4.3%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,612,713</b>	<b>1,631,328</b>	<b>1,651,751</b>	<b>1,574,912</b>	<b>1,494,135</b>	<b>(157,616)</b>	<b>-9.5%</b>

\*1 Janitorial duties to be performed by staff.

**FY 2020-2021 PRELIMINARY BUDGET**

**RUSH PARK ASSESSMENT DISTRICT - FUND 20**

	<u>2018-2019 ACTUAL</u>	<u>2019-2020 APPROVED BUDGET</u>	<u>2019-2020 AMENDED BUDGET</u>	<u>2019-2020 ESTIMATE TO CLOSE</u>	<u>2020-2021 PRELIMINARY BUDGET</u>
<b><u>Rush Park AD Revenues</u></b>					
<u>Transfer in from Fund 50</u>	0	0	0	0	253,972
<u>U.S Reserve Fund</u>	0	0	0		315,000
<u>Beginning Fund Balance</u>	0	0	0	0	(135,648)
Assessments					
20-00-3100 Current Year Secured	379,327	380,000	233,680	233,680	0
20-00-3101 Prior Year Secured	606	1,000	2,350	2,350	1,000
20-00-3200 Interest on investments	0	2,500	4,000	4,000	500
20-00-3500 Other Misc. Rev.	0	0	0	0	0
<b>Total Rush Park AD Revenues</b>	<b>379,933</b>	<b>383,500</b>	<b>240,030</b>	<b>240,030</b>	<b>1,500</b>
<b><u>Rush Park AD Expenditures</u></b>					
20-50-5617 Administrative Fees	20,000	20,000	20,000	20,000	20,000
20-50-5619 Bond Trustee	3,324	3,324	3,324	3,324	3,324
<b>Total Contract Services</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>	<b>23,324</b>
<b><u>Annual Debt Service</u></b>					
20-50-5800 Principal	294,993	315,000	315,000	315,000	405,000
20-50-5801 Interest	54,036	37,355	37,355	37,355	6,500
20-50-5045 Miscellaneous	0	0	0	0	0
<b>Total Annual Debt Service</b>	<b>349,029</b>	<b>352,355</b>	<b>352,355</b>	<b>352,355</b>	<b>411,500</b>
<b>Total Rush Park AD Expenditures</b>	<b>372,353</b>	<b>375,679</b>	<b>375,679</b>	<b>375,679</b>	<b>434,824</b>
<b>Revenues Less Expenditures</b>	<b>7,580</b>	<b>7,822</b>	<b>(135,648)</b>	<b>(135,648)</b>	<b>0</b>
Transfers Out	0	0	0	0	
(1) Transfer Out - (To Fund 50 as directed by auditor)	7,580	7,822	(135,648)	(135,648)	
<b>Fund Balance, End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**FY 2020-2021 PRELIMINARY BUDGET**  
**(Department Accounts Combined)**  
**CAPITAL IMPROVEMENT PROGRAM - FUND 40**

<b>ACCOUNT NO.</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 ACTUAL</b>	<b>2019-2020 APPROVED BUDGET</b>	<b>2019-2020 AMENDED BUDGET</b>	<b>2019-2020 ESTIMATE TO CLOSE</b>	<b>2020-2021 PRELIMINARY BUDGET</b>	<b>2019-2020 AMENDED VS. 20-21 PRELIMINARY BUDGET</b>	<b>% INCREASE (DECREASE)</b>
<b>Assigned Fund Balance, Beginning</b>	32,696	26,196	8,758	9,250	9,250	45,566		
<b>Revenues</b>								
40-00-3600 Transfer In Fund 10	0	60,000	150,000	75,000	75,000	10,000	0	0.0%
<b>Total Capital Improvement Program Revenues</b>	<b>32,696</b>	<b>86,196</b>	<b>158,758</b>	<b>84,250</b>	<b>84,250</b>	<b>55,566</b>	0	0.0%
<b>Expenditures</b>								
Departments								
Rossmoor Park	0	37,825	48,100	8,000	8,000	0	(8,000)	-100.0%
Montecito Center	0	14,557	0	0	0	5,000	5,000	0.0%
Rush Park	0	8,149	86,420	53,013	16,184	43,700	(9,313)	-17.6%
General	6,500	16,415	11,500	14,500	14,500	6,500	(8,000)	-55.2%
<b>Total Expenditures</b>	<b>6,500</b>	<b>76,946</b>	<b>146,020</b>	<b>75,513</b>	<b>38,684</b>	<b>55,200</b>	(36,829)	-48.8%
<b>Revenues Less Expenditures</b>	<b>26,196</b>	<b>9,250</b>	<b>12,738</b>	<b>8,737</b>	<b>45,566</b>	<b>366</b>		
<b>Fund Balance, End of Year</b>	<b>26,196</b>	<b>9,250</b>	<b>12,738</b>	<b>8,737</b>	<b>45,566</b>	<b>366</b>		

**CAPITAL IMPROVEMENT PROGRAM - FUND 40 PROJECT LIST**  
**PRELIMINARY BUDGET FY 2020-2021**

PROJECT TITLE	2017-2018 ACTUAL	2018-2019 APPROVED FINAL BUDGET	2018-2019 ACTUAL BUDGET	2019-2020 APPROVED BUDGET	2019-2020 AMENDED BUDGET	2019-2020 ETC BUDGET	2020-2021 PRELIMINARY BUDGET	2021-2022 INFORMATION ONLY
<b>REVENUES</b>								
Beginning Fund Balance	\$32,696	\$26,196	\$26,196	\$9,250	\$9,250	\$9,250	\$45,566	\$366
Transfer from Fund 10			\$60,000	\$150,000	\$75,000	\$75,000	\$10,000	
<b>TOTAL REVENUES</b>	<b>\$32,696</b>	<b>\$26,196</b>	<b>\$86,196</b>	<b>\$159,250</b>	<b>\$84,250</b>	<b>\$84,250</b>	<b>\$55,566</b>	<b>\$366</b>
<b>EXPENSES</b>								
<b>ROSSMOOR PARK</b>								
Retrofit Tennis Lights to LED and Monument Sign			\$14,125					
Basketball and Tennis Courts Resurfacing			\$23,700					
Repave, Slurry and Stripe Parking Spaces								\$16,000
Picnic Canopy Site B Design paid for FY 2019-2020(MOVE TO FY 2021-2022)				\$48,100	\$8,000	\$8,000		\$40,100
Rossmoor Park Playground								\$100,000
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,825</b>	<b>\$48,100</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$156,100</b>
<b>MONTECITO</b>								
Upgrade Lighting to LED			\$5,357					
Carpeting and Flooring			\$9,200					
Outside Painiting			\$9,200				\$5,000	
<b>MONTECITO SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>RUSH PARK</b>								
Upgrade Lighting in Auditorium and Office (\$9,797 - 1,649 rebate = \$8,148)			\$8,149					
Repave, Slurry & Stripe Parking Lot Ad paid for FY 2019-2020 (Move to FY 2020-2021)				\$35,200	\$35,200	\$1,500	\$33,700	
AudioUpgrade				\$33,420				
Lighting Upgrade for Board Meetings				\$17,800	\$14,384	\$14,684		
Outside Auditorium and Office painting							\$10,000	
<b>RUSH PARK SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,149</b>	<b>\$86,420</b>	<b>\$49,584</b>	<b>\$16,184</b>	<b>\$43,700</b>	<b>\$0</b>
<b>ROSSMOOR WALL</b>								
<b>ROSSMOOR WALL SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL</b>								
Work Truck (Finance for 4 years)	\$6,500	\$6,500	\$6,567	\$6,500	\$6,500	\$6,500	\$6,500	
Electric Cart for Parks			\$9,848					
Computers and Software Upgrade				\$5,000	\$8,000	\$8,000		
<b>GENERAL SUBTOTAL</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$16,415</b>	<b>\$11,500</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$6,500</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$76,946</b>	<b>\$146,020</b>	<b>\$72,084</b>	<b>\$38,684</b>	<b>\$55,200</b>	<b>\$156,100</b>
<b>ENDING FUND BALANCE</b>	<b>\$26,196</b>	<b>\$19,696</b>	<b>\$9,250</b>	<b>\$13,230</b>	<b>\$12,166</b>	<b>\$45,566</b>	<b>\$366</b>	<b>(\$155,734)</b>



## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM H-2**

**Date:** June 9, 2020  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA)  
BOARD OF DIRECTORS ELECTION 2020

#### **RECOMMENDATION:**

Discuss proposed slate of two (4) candidates and give direction to General Manager to submit its vote for one candidate for Seat C on the Board of the California Special District Association (CSDA).

#### **BACKGROUND:**

Each of CSDA's six (6) networks has three seats on the Board and the candidates are either a board member or management level employee of a member district located in its network. As a member in good standing of California Special Districts Association, the District is entitled to vote for one (1) representative in its Network for Seat C.

Attached is a communication from CSDA requesting that the District submit its vote for Seat C, one of three seats in the Southern Network. Also included are statements from the four candidates for the position. Electronic Ballots must be received at the CSDA office in Sacramento, CA by 5:00 p.m. on July 10, 2020.

#### **ATTACHMENTS:**

1. Communication from CSDA received May 25, 2020 re: Election Ballot Instructions.
2. Candidate's Statements.
3. Sample CSDA Electronic Ballot.

## CSDA Board of Directors Election Ballot-Term 2021-2023; Seat C – Vote Today

CSDA <vote@simplyvoting.com>

Mon 5/25/2020 7:00 AM

To: Liz Deering <ldeering@rossmoor-csd.org>

Dear CSDA Regular Member:

A link to an electronic CSDA Board of Directors election ballot is below for your district's use in voting to elect a representative to the CSDA Board of Directors in your Network for Seat C.

To vote, please visit: <https://CSDA.simplyvoting.com/>

Each of CSDA's six (6) networks has three seats on the Board and the candidates are either a board member or management-level employee of a member district located in your Network. Each Regular Member (district) in good standing shall be entitled to vote for one (1) person to represent its Network in Seat C.

Once logged in, you will see the candidates for CSDA Board Seat C in your Network as well as candidate information for each person who submitted the optional background information. Please vote for **only one** candidate to represent your Network in Seat C and be sure to fully complete all required fields and submit your vote. Unfortunately, if any part of the ballot is not complete, the ballot will not be valid and will not be counted.

**The deadline to complete your voting through the system is July 10, 2020 at 5pm.**

If you have any questions or would like to request the ability to vote by hard-copy mail, please contact Amber Phelen at 916.442.7887 or [amberp@csda.net](mailto:amberp@csda.net)

Thank you!

Regards,  
CSDA

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[Unsubscribe](#)

# ELECT ARLENE SCHAFFER CALIFORNIA SPECIAL DISTRICTS ASSOCIATION SOUTHERN NETWORK, SEAT C

## Arlene Schaffer – Secretary Costa Mesa Sanitary District



It has been an honor to serve as your Southern Network, Seat C representative for the past 12 years. I believe my 28 years of experience as a local government leader that includes 20 years serving special districts in a variety of different capacities makes me the best candidate. I believe it is important for CSDA to continue serving as an advocate for California special districts by informing the legislature and the public of the important and essential services we provide to our communities. Furthermore, I believe it’s important for special districts to demonstrate good governance that will help earn the public’s trust.

Currently, I am serving on the Board of Directors for the Costa Mesa Sanitary District (CMSD) where I have been a Board member for 20 years. CMSD provides solid waste and wastewater collection services to over 116,000 residents residing in the City of Costa Mesa and portions of Newport Beach and the unincorporated Orange County. I am proud to be part of an organization that has been a District of Distinction since 2009, earned the Transparency Certificate of Excellence and CMSD is one of few special districts in California that received Platinum Recognition in Special District Governance.

If re-elected, I will continue to collaborate with CSDA committees to ensure you have educational opportunities to enhance special district governance and help elevate public awareness of the role we play as the form of government closest and most directly accountable to our constituents. I believe my experience, knowledge, dedication and commitment to special districts will enable me to represent you well and I am asking for your vote and support. Please vote for Arlene Schaffer by **July 10, 2020.**

### PREVIOUS EXPERIENCE

#### SERVING SPECIAL DISTRICTS

- ◆ OC LAFCO Chair
- ◆ CSDA Board President
- ◆ CSDA Board Vice President
- ◆ CSDA Board Secretary
- ◆ CSDA Finance Corporation
- ◆ CSDA Legislation Committee
- ◆ CSDA Fiscal Committee
- ◆ CSDA Membership Committee
- ◆ Independent Special Districts Orange County (ISDOC) Second Vice President



**2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET**

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Arlene Schafer

District/Company: Costa Mesa Sanitary District

Title: Board Secretary

Elected/Appointed/Staff: Elected

Length of Service with District: 20

**1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

Current CSDA Board member, Legislation Committee member, Professional Development Committee member, Alliance Executive Council Committee member, Member Services Committee, Finance Committee member.

**2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

League, California Association Sanitation Agencies (CASA)

**3. List local government involvement (such as LAFCo, Association of Governments, etc.):**

Orange County LAFCO Chair, Orange County Council of Governments, Independent Special Districts Orange County

**4. List civic organization involvement:**

Harbor Mesa Lions, Costa Mesa Chamber of Commerce Government Association Committee

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**



# EAST VALLEY WATER DISTRICT

LEADERSHIP | PARTNERSHIP | STEWARDSHIP

## BOARD OF DIRECTORS

David E. Smith  
President

Phillip R. Goodrich  
Vice President

Chris Carrillo  
Director

Ronald L. Coats  
Director

James Morales, Jr.  
Director

John Mura, General Manager/CEO

Dear Fellow CSDA Member:

Since joining the East Valley Water District Board in 2014, I have had the pleasure of being part of a world class organization. I firmly believe in the importance of transparent government and public service. With these foundational principles, I look forward to representing this region in a professional manner, as the Southern Network, Seat B, Board of Directors representative for the California Special Districts Association (CSDA).

I am a proud member of the California Special District's Association and currently sit on the Member Services Committee and the Professional Development Committee. I am committed to active civic engagement, where I was also an ambassador for the San Bernardino Area Chamber of Commerce; Chairman of the Citizens Oversight Committee for San Bernardino Community College District; Vice Chairman of Advisory Commission on Water Policy Board for San Bernardino Valley Municipal Water District; Budget Review Committee member for the San Bernardino City Unified School District; along with being a 36 gallon plus donor to Life Stream Blood Bank; served in the United States Army; and member of many other civic organizations.

I have had the opportunity to work with a number of organizations through my involvement with CSDA, and truly believe in the importance of sharing knowledge, experiences, and lessons learned. As a lifetime member of the CSDA Leadership Foundation, I have experienced the benefits of a strong peer network firsthand. With East Valley Water District recently receiving its Gold District of Distinction Accreditation, we look forward to continuing to be an active member in the valuable organization.

As a CSDA Director, I will bring that passion for good governance and public service. I look forward to conveying local issues for discussion on a broader level and working through the challenges and opportunities facing special districts in California.

Whether it is serving in the military, participation in local organization, or representing the residents East Valley Water District, I have taken great pride in being an active member of my community. I look forward to your consideration for allowing me the opportunity to serve on the board of our special district community.

Sincerely,

Ronald L. Coats  
East Valley Water District Board Member

## Ronald L. Coats – 2020 CSDA Board Candidate Information Sheet

### 1) Involvement with CSDA

- Currently serving on the Member Services Committee and the Professional Development Committee.
- Received the Recognition in Special District Governance.
- Received my Certificate of Completion in the Special District Leadership Academy Advanced Coursework.
- Attended several workshops, webinars and conferences through CSDA.

### 2) State-wide Associations

1. Member of the California State Sheriff's Association (Over 30 Years)

### 3) Local government involvement

1. Currently serving as a Director, previously served as Vice Chair and Chairman of the Board for East Valley Water District (5 Years)
2. Currently serving as Vice Chair for the Advisory Committee on Water Policy for the San Bernardino Valley Municipal Water District (2 Years)
3. Served on the Citizens Advisory Committee for the Review of the General Plan for the City of San Bernardino (2 Years)
4. Served as a member, Vice Chair and Chairman of the Citizens Oversight Committee for the San Bernardino City Unified School District (12 Years)
5. Served as a member and Chairman of the Citizens Oversight Committee for the San Bernardino Community College District (3 Years)
6. Currently serving as a Board President for the Association of San Bernardino County Special Districts (2 Years)

### 4) Civic involvement

1. Donated over 36 gallons of Blood to Life Stream Blood Bank in San Bernardino and Riverside Counties
2. Member of the American Legion Post 421 in Highland, CA. (Over 35 Years)
3. Conducted "mock" job interviews to seniors at Redlands Unified School District schools (3 Years)
4. Served on the Planning and Allocations and Community Impact Cabinet committees for the Arrowhead United Way (15 Years)
5. Served in the United States Army from August of 1966 until August of 1970, attaining the rank of Staff Sergeant. Served in the United States and The Federal Republic of Germany (4 Years)
6. Served as a member and Chairman of the Ambassadors for the San Bernardino Area Chamber of Commerce (15 Years)



### 2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Ronald L. Coats

District/Company: East Valley Water District

Title: Governing Board Member

Elected/Appointed/Staff: Elected

Length of Service with District: Six Years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

\* Please see attached

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

\* Please see attached

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

\* Please see attached

4. List civic organization involvement:

\* Please see attached

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

Promoted to the position of General Manager of Beaumont-Cherry Valley Water District in October 2017, Dan Jagers brings more than 25 years of professional experience to the District. Prior to this appointment, Mr. Jagers served BCVWD for more than five years as Director of Engineering, overseeing long-range planning, capital improvements, and project design on local and regional levels.

As General Manager, Mr. Jagers directs the activities of the District, moving the District toward its goals while maintaining consistency with the District's mission and vision. Mr. Jagers provides leadership based on the direction set by a five-member elected Board of Directors, manages operations, strategic planning, and policy implementation.

Mr. Jagers' experience as Director of Engineering for BCVWD garnered him the internal knowledge and proficiency to guide and manage the District. He directed and participated in Engineering Department goals and operating policies, provided direction to managers and coordinated all issues needing Board approval or policy direction from the Board of Directors.

A resident of the inland empire for more than 26 years, Dan brings local knowledge and experience to the District. He served as a Senior Engineer at Desert Water Agency, and spent 18 years in the private sector as a Senior Engineering Consultant with Krieger & Stewart, Inc. where he focused on all aspects of public facilities planning, design and construction service including full support services for small to large public infrastructure projects for water, recycled water, wastewater, storm water, site development, and street improvements. From planning, design and construction project management, Mr. Jagers' experience is high level and varied.

Dan's combination of public and private experience make him an asset to BCVWD.

Mr. Jagers graduated from Ohio State University with a Bachelor of Science in Civil Engineering. He is a Registered Civil Engineer in the State of California and has developed a reputation for trustworthiness, positivity, passion and professionalism.





## 2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

**Name:** Daniel K. Jagers  
**District/Company:** Beaumont-Cherry Valley Water District  
**Title:** General Manager  
**Elected/Appointed/Staff:** Staff  
**Length of Service with District:** Eight (8) years

**1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

None

**2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

No

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**3. List local government involvement (such as LAFCo, Association of Governments, etc.):**

No

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**4. List civic organization involvement:**

None

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**\*\*Candidate Statement –** Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

**Greg Mills**  
**Seat C CSDA**  
**Candidate Statement**



**BUSINESS**

- Small business owner – sixteen years
- Analytical Chemist – six years
- Process Engineer – six years
- Technical Marketing Manager – three years
- Marketing Director – three years
- Marketing Executive – five years

**COMMUNITY INVOLVEMENT**

- Board Member (Vice President) - Serrano Water District three years
- Villa Park City Councilman – four years; One term Mayor and one term Mayor Pro-Tem (one year each)
- Orange County Sanitation District - Director two years
- Orange County Vector Control District - Director three years
- ACWA-JPIA - Representative Serrano Water District
- Villa Park Family Picnic – five years
  - Chair – three years
- Eagle Scout; Camp Counselor
- Villa Park Rotary - Board member twenty-two years
  - Club President; Paul Harris Fellow; Speaker Chair
- Indian Princess YMCA - seven years
- Orange Elks Lodge – seven years

**PROFFESIONAL**

- American Chemical Society – thirty years
- CS Mantech – eleven years
- PDA (Parenteral Drug Association)– five years
- ISPE (International Society of Pharmaceutical Engineering – eight years
- SEMI (Semiconductor Equipment and Manufacturer Institute – nine years
- Optical Society of America – four years
- MEPTEC
- AVS (American Vacuum Society)
  - ICMCTF

**EDUCATION**

- B.A., Chemistry – Illinois College
  - Phi Alpha President/Vice President
- M.S., Engineering Management – Santa Clara University

**PERSONAL**

- Married – 25 years. Wife: Journalist and active member of the community. One daughter currently at university.



**California Special  
Districts Association**  
*Districts Stronger Together*

## 2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Greg Mills

District/Company: Serrano Water District

Title: Vice President/Director

Elected/Appointed/Staff: \_\_\_\_\_

Length of Service with District: 4 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Actively attends conference.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

ACWA-JPIA Board member - 2 years.

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Orange County Sanitation District (Director 2 years); Orange

County Vector Control (Director 3 years); Villa Park City

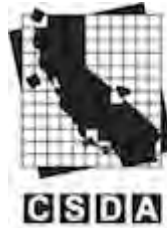
Councilman & Mayor (4 years).

4. List civic organization involvement:

Villa Park Rotary (22 years); Indian Princess (7 years); Elks

Club (8 years).

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**



- Home
- How It Works
- Logout **Elizabeth Deering**

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### CSDA Board of Directors Election Ballot - Term 2021-2023; Seat C - Southern Network

#### Please vote for your choice

Choose **one** of the following candidates:

- Arlene Schafer\*
- Ronald Coats
- Daniel Jagger
- Greg Mills

<input type="checkbox"/> Arlene Schafer*	<a href="#">[view details]</a>
<hr/>	
<input type="checkbox"/> Ronald Coats	<a href="#">[view details]</a>
<hr/>	
<input type="checkbox"/> Daniel Jagger	<a href="#">[view details]</a>
<hr/>	
<input type="checkbox"/> Greg Mills	<a href="#">[view details]</a>

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-3**

**DATE:** June 9, 2020

**TO:** Honorable Board of Directors

**FROM:** General Manager Joe Mendoza

**SUBJECT:** SECOND READING POLICY NO. 2070 FAMILIES FIRST  
CORONAVIRUS RESPONSE ACT (FFCRA)

**RECOMMENDATION:**

Recommendation to give second reading and adopt Policy No. 2070 Families First Coronavirus Response Act.

**BACKGROUND:**

This policy allows for the District to provide up to two weeks (80 hours) of emergency paid sick leave and up to twelve weeks of leave, ten of which must be paid, provided under the Emergency Family Medical Leave Expansion Act to cover employee absences as a result of COVID-19.

**SUMMARY:**

On March 18, 2020, Congress enacted the Families First Coronavirus Response Act ("FFCRA"), which includes both the Emergency Paid Sick Leave Act ("EPSLA") and the Emergency Family Medical Leave Expansion Act ("EFMLEA").

The EFMLEA requires employers to provide up to twelve (12) weeks of emergency leave, ten weeks of which must be paid at partial pay (2/3 the employee's regular rate) up to a specified cap (\$200 per day and \$10,000 in the aggregate), when an eligible employee is unable to work (including telework) because of a need to care for the employee's son or daughter whose school or place of care is closed, or whose son or daughter's child care is unavailable due to COVID-19 related reasons. An eligible employee is one that has been employed for at least 30 calendar days by the employer.

EPSLA requires employers to provide up to two weeks (80) hours of paid sick leave to all its employees for six COVID-19 related reasons. Employees may take sick leave if they are unable to work (including telework) for the following reasons: (1) the employee is subject to a federal, state, or local quarantine or isolation order, (2) the employee has been advised by a health care provider to self-quarantine related to COVID-19, (3) the employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis, (4) the employee is caring for an individual subject to a quarantine as described in #1 or self-quarantine as described in #2, (5) the employee is caring for his or her son or daughter whose school or place of care is closed (or childcare provider is unavailable) due to COVID-19 related reasons and (6) the employee is experiencing any other substantially similar condition specified by the Department of Health and Human Services.

Employees qualifying for EPSLA for reasons 1-3 are entitled to their full hourly pay times the number of hours he/she would have regularly worked up to a maximum of \$511 per day and \$5,110 in the aggregate. Employees qualifying for EPSLA for reasons 4-6 are entitled to 2/3 of their regular pay times the number of hours he/she would have regularly worked up to a maximum of \$200 per day and \$2,000 in the aggregate.

The attached policy provides departments guidance on how to implement the EFMLEA and EPSLA. Specifically, the policy defines who is eligible, it includes the request and response procedures, it lists the necessary documentation that must accompany each request and it lays out the compensation and duration of leave that is permitted under EFMLEA and EPSLA. To the extent the policy is ambiguous or requires interpretation, the District would look to controlling federal law and Department of Labor regulations and opinions on FFCRA and related statutes.

### **ATTACHMENTS:**

1. Proposed Policy No. 2070

Rossmoor Community Services District

Draft Policy No.

2070

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**FAMILIES FIRST CORONAVIRUS RESPONSE ACT**

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**2070.00 Purpose**

The Families First Coronavirus Response Act (the Act) was passed on March 18, 2020 in response to the COVID-19 pandemic. The Act approves two provisions designed to help reduce the impact of the virus on families. These provisions include the Emergency Family Medical Leave Expansion Act (EFMLEA) and the Emergency Paid Sick Leave Act (EPSLA). These provisions go into effect prospectively as of April 1, 2020 and remain in effect until December 31, 2020.

**2070.10 Policy**

The policy of the District is to allow employees to take leave from the worksite to ensure that when the employee is at work, the employee is rested, healthy, and mentally available to perform duties in a professional manner and to comply with any state or federal regulations regarding authorized leave. District leave policy is generally described in Policy No. 2025.

**2070.20 Leave Under the Emergency Family Medical Leave Expansion Act (EFMLEA)**

**2070.21 Eligibility**

Employees who have been employed with District for at least thirty (30) calendar days are eligible to receive up to 12 weeks of job-protected leave if they are unable to work (including telework) due to a need to care for the son or daughter (under 18 years of age) whose school or place of care has been closed, or whose child care provider is unavailable due to a COVID-19 emergency declared by either a Federal, State, or local authority. Ten weeks are paid and two weeks are unpaid. Employee is required to provide reasonable notice of the need for leave.

**2070.22 Duration of Leave**

An eligible employee is eligible to receive up to 12 weeks of job-protected leave.

### **2070.23 Compensation**

Under EFMLEA, the first two weeks of EFMLEA are unpaid. The employee may choose to use any accrued leave (vacation, sick, compensatory time) during this two-week period. Alternatively, the employee may also use pay under the provisions of EPSLA as described below.

For weeks three to twelve, the employee will be paid 2/3 of the employee's regular rate of pay (capped as indicated below) as defined under the Fair Labor Standards Act (29 U.S.C. § 207(e)). Part-time employees are entitled to pay based on 2/3 of their regular pay based on the number of hours they would otherwise have been scheduled to work during the time they are taking leave.

In the case of an employee whose schedule varies from week to week to such an extent that an employer is unable to determine with certainty the number of hours the employee would have worked if the employee had not taken leave, the employer must use the following criteria:

1. A number equal to the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee commences leave, including hours for which the employee took any type of paid leave; or
2. If the employee did not work over the preceding 6-month period, the reasonable expectation of the employee at the time of hiring of the average number of hours per day that the employee would normally be scheduled to work.

Pay under the EFMLEA is capped at \$200 per day and \$10,000 in the aggregate.

Employees may elect to use accrued leave from any leave bank source to supplement the 2/3 regular rate being paid while on EFMLEA.

### **2070.24 Request Procedure**

An employee using Emergency Family Medical Leave must certify the need for the leave in writing at the time of request. The General Manager will provide a Certification of Need for leave form. Completed forms shall be submitted to the employee's supervisor or directly to the General Manager prior to initiating leave. When Emergency Paid Sick Leave is being requested in coordination with Emergency Family Medical Leave, both requests should be submitted together. The General Manager may request, and the employee must provide, additional information reasonably necessary to determine eligibility for leave.



In the event of a medical emergency where the employee is unable to provide the form prior to initiating leave, such form shall be submitted as soon as reasonably practicable. Forms shall be submitted by way of fax or via email to the General Manager.

#### **2070.25 Response to Leave Requests**

RCSD will confirm an employee's eligibility for leave or provide an explanation as to why they are not eligible.

#### **2070.26 Reinstatement**

Employees out on Emergency Family and Medical Leave are entitled to reinstatement to their prior position.

Reinstatement may, in certain circumstances set forth by statute, be denied to certain "highly compensated" positions. Such employees will be notified of this possibility at the time the request for leave is processed.

#### **2070.30 Leave Under the Emergency Paid Sick Leave Act (EPSLA)**

##### **2070.31 Eligibility**

All employees are eligible for EPSLA regardless of how long they have been employed with the agency if:

1. The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19.<sup>1</sup>
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
3. The employee is experiencing symptoms of COVID-19 and is seeking a diagnosis.
4. The employee is caring for an individual under quarantine or isolation order, or advised by a health care professional to self-quarantine.
5. The employee is caring for his or her child whose school or place of care is closed (or childcare provider is unavailable) due to COVID-19 related reasons.
6. The employee is "experiencing any substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and Secretary of Labor." The statute does not provide any guidance on what this language means. It is believed Congress intended to insert a placeholder

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<sup>1</sup> This includes "shelter in place" or "stay at home" orders.

to expand eligibility later if an unexpected need arises, therefore eligibility under this item is subject to future update and clarification by Congress.

Eligibility is based on any of the above reasons, however any one employee may only use their total allotted EPSLA time, even if used for different reasons.

### **2070.32 Compensation and Duration of Leave**

Leave taken as Emergency Paid Leave is in addition to any other leave accrued and does not accrue beyond 80 hours. Unused leave does not carry over after December 31, 2020 for any employees.

For leave taken under Section 2070.31, paragraphs (1), (2), or (3), full time employees are entitled to 80 hours of paid leave at their regular rate of pay, subject to a \$511 per day and \$5,110 aggregate cap. Part-time employees are entitled to paid leave for the average number of hours worked over a 2-week period at their regular rate of pay, subject to the same cap.

For leave taken under paragraphs (4), (5), or (6), full time employees are entitled to 80 hours of paid leave at 2/3 their regular rate of pay, subject to a \$200 per day and \$2,000 aggregate cap. Part-time employees are entitled to paid leave for the average number of hours worked over a 2-week period at 2/3 their regular rate of pay, subject to the same cap.

Employees are not required to use other available paid leave (such as leave accruals available to the employee) before using sick leave under EPSLA. Employees are not required to find replacements to cover their duties during use of leave. Employers are prohibited from discharging or discriminating against any employee for requesting or taking paid sick leave under the EPSLA.

Employees may elect to use accrued leave from any leave bank source to supplement the 2/3 regular rate being paid while on EPSLA under reasons (4), (5), or (6).

### **2070.33 Coordination with EFMLEA**

An employee requesting leave under EFMLEA will qualify for paid leave under Section 2070.31 paragraph (5) and therefore, such employee may use EPSLA during the initial two week, unpaid period of EFMLEA. Such employee is not required to use EPSLA for that purpose.

If an employee is requesting leave under EPSLA under paragraph (4), EPSLA is available to employees for the care of that individual.

### **2070.34 Request Procedure**

An employee using EPSLA leave must certify the need for the leave in writing at the time of request. The General Manager will provide a Certification of Need for Leave form. Completed forms shall be submitted to the employee's supervisor or directly to the General Manager prior to initiating leave. When Emergency Paid Sick Leave is being requested in coordination with Emergency Family Medical Leave, both requests should be submitted together. The General Manager may request, and the employee must provide, additional information reasonably necessary to determine eligibility for leave.

In the event of a medical emergency where the employee is unable to provide the form prior to initiating leave, such form shall be submitted as soon as reasonably practicable. Forms shall be submitted by way of fax or via email to the General Manager.

### **2070.35 Response to Leave Requests**

The District will confirm an employee's eligibility for leave or provide an explanation as to why they are not eligible.

### **2070.36 Reinstatement**

Upon return from an approved EPSLA, an employee will be reinstated to the employee's original position or to a comparable position with equivalent pay, benefits, and other employment terms and conditions for which the employee is qualified. However, an employee has no greater rights to any benefit or position of employment than if the employee had been continuously working rather than on leave.

Attachments:

Employee Certification of Need for Emergency Family and Medical Leave  
Employee Certification of Need for Paid Emergency Sick Leave