

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board Agenda Package

**March 8, 2016**

BOARD OF DIRECTORS

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AGENDA	REGULAR MEETING AGENDA 03.08.16
A-4a.	Presentations: Department of Fish and Wildlife Re: Implementation of a Wildlife Watch Program in Rossmoor
A-4b.	President Tony DeMarco Re: Proclamation in Memoriam-Russ Lightcap
E-1a.	Minutes: Regular Meeting of February 9, 2016
E-1b.	January Revenue & Expenditure Report
G-1.	Resolution No. 16-03-08-01 Re: Establishing the Amended Budget Revenue & Expenditures Total Amt for FY 2015-16
G-2.	Resolution No. 16-03-08-02 Re: Approval for the Dispensing of Alcohol (Beer) at the May 1, 2016 Rossmoor Community Festival
H-1.	Adoption of FY 2016-2017 Budget Calendar
H-2.	Shakespeare by the Sea—Partnering Proposal—Rush Park
H-3.	Continuation of a Preschool at Rossmoor Park
H-4	Setting Date of Workshop for Discussion of the RCSD Five-Year Fiscal Plan
H-5	Professional Services Agreement—HTGroup
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**AGENDA  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, March 8, 2016**

**7:00 p.m.**

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**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Burgess, Casey, Kahlert, Maynard  
President DeMarco
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS:
  - a. California Department of Fish and Wildlife Re: Implementation of a Wildlife Watch Program in Rossmoor.
  - b. President Tony DeMarco Re: Proclamation in Memoriam—Russ Lightcap.

**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—None**

**E. CONSENT CALENDAR**

1. MINUTES:

a. Regular Board Meeting of February 9, 2016.

2. JANUARY REVENUE AND EXPENDITURE REPORT.

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

F. **PUBLIC HEARING**-None

G. **RESOLUTIONS:**

1. RESOLUTION NO. 16-03-08-01 ESTABLISHING THE AMENDED BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR FY 2015-2016

2. RESOLUTION NO. 16-03-08-02 APPROVAL FOR THE DISPENSING OF ALCOHOL (BEER) AT THE MAY 1, 2016 ROSSMOOR COMMUNITY FESTIVAL

**ORDINANCES**-None

H. **REGULAR CALENDAR**

1. ADOPTION OF FY 2015-2016 BUDGET CALENDAR

2. SHAKESPEARE BY THE SEA—PARTNERING PROPOSAL—RUSH PARK

3. CONTINUATION OF A PRESCHOOL AT ROSSMOOR PARK

4. SETTING DATE OF WORKSHOP FOR DISCUSSION OF THE RCSD FIVE-YEAR FISCAL PLAN

5. PROFESSIONAL SERVICES AGREEMENT—HTGROUP

6. APPROVAL OF KEMPTON MINI-PARK DEMONSTRATION PROJECT

I. **GENERAL MANAGER ITEMS**

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

J. **BOARD MEMBER ITEMS**

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

K. **CLOSED SESSION**—None

L. **ADJOURNMENT**

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

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


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

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

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the March 8, 2016, 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:

  
JAMES D. RUTH  
General Manager

Date February 29, 2016

**A4**

**PRESENTATIONS**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF MARCH 8, 2016

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

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

- a. California Department of Fish and Wildlife Re: Implementation of a Wildlife Watch Program in Rossmoor.
- b. President Tony DeMarco Re: Proclamation in Memoriam—Russ Lightcap.

**ATTACHMENTS**

1. Relevant Questions and Answers About Wildlife Watch
2. Proclamation in Memoriam—Russ Lightcap



**A4a**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a.**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF MARCH 8, 2016

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

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

- a. California Department of Fish and Wildlife Re: Implementation of a Wildlife Watch Program in Rossmoor.

**ATTACHMENTS**

1. Relevant Questions and Answers about Wildlife Watch



**WILDLIFE WATCH TEAM:**

RCSD, RHA, CA DFW, OC Animal Care, OCSD, OCPW, Caltrans  
Neighborhood Watch Volunteers, Rossmoor Citizens

*A coordinated effort to address*  
**URBAN COYOTES IN ROSSMOOR**

## Common Questions About “Wildlife Watch”

### What is “Wildlife Watch”?

“Wildlife Watch” is a leadership development curriculum utilizing conservation coaching as a teaching application to bring wildlife awareness and teach people how to respect wildlife in the urban environment. It is an extension of the Department’s “Keep Me Wild” campaign that emphasizes a how to approach.

### What is “Conservation Coaching”?

Conservation Coaching is a leadership tool based on a “train the trainer” concept used to guide agencies, organizations and individuals through a learning process in understanding, applying and teaching conservation principles to employees and the public. A coach is someone trained and devoted to guiding others into increased competence, commitment and confidence. It is based on a leadership mentality through encouragement and empowerment. Conservation Coaching is applied in two areas (1) Agency Coaching (2) Community Coaching. Conservation coaching requires an accountability partner.

### Where did the concept of Conservation Coach / Coaching originate?

Conservation Coaching originated from section 1801(g) of the Fish and Game Code (Policies and Objectives). It is hereby declared to be the policy of the state to **encourage** the preservation, conservation and maintenance of wildlife resources under the jurisdiction and influence of the state. This policy shall include the following objective(s):

(g) To alleviate economic losses or public health or safety problems caused by wildlife to the people of the state either individually or collectively. Such resolution shall be in a manner designed to bring the problem within tolerable limits consistent with economic and public health considerations and the objectives stated in subdivisions (a), (b) and (c).

### What are the levels of Conservation Coaching pertaining to Wildlife Watch?

**Beginner (Level 1)** -Beginning coaches learn the basics of how to communicate with someone who has experienced wildlife conflict incident(s). They learn about predator prey relationships in a man influenced ecosystem, habitat requirements regarding wildlife in their community. They learn about aversive conditioning (hazing) techniques, removing attractants, scent marking, tracking and physical evidence. Beginning coaches participate and lead in setting up a Wildlife Watch program in their community. They work with Advanced Coaches in municipal governments who oversee community programs.

**Advanced (Level 2)** –Advanced coaches (Agency personnel) give “Wildlife Watch” leadership presentations to staff, management and councils. Advanced coaches design agency urban wildlife charters and policy. Advanced coaches set up communication and action plans for sightings, imminent threat and human wildlife attack incidents. Communications are set up internally within branches and

divisions and externally with supportive and lead agencies. Advanced coaches learn about the sociological, ecological and biological impact urban wildlife uncontrolled is having on our culture.

### **Why is a Leadership mentality required in being an effective Conservation Coach?**

Urban wildlife conflict creates fear and emotion stress and sensitivity to citizens who have lost pets or who have been affected by injury or property loss. Coaching in this venue requires a person of mature character who has the desire to help others and is motivated to lead through positive change. Good listening skills and empathy are the qualities of an effective conservation coach.

### **How is the training for Wildlife Watch to be implemented?**

CDFW is in the process of creating an e-learning online program that will be available in 2016. The objective is to implement an interactive training course with coaching modules to teach agencies how to train their employees to become conservation coaches in the urban wildlife sector. This train the trainer concept is networked from the agency to the public through community coaching much like Neighborhood Watch was implemented in the 1970's.

### **As a city official what role do I play in "Wildlife Watch"?**

Since Wildlife Watch emphasizes leadership development, it is a great venue for employees who are looking for an area to grow and develop their communication skills for career advancement and promotion.

- Law Enforcement as first responders and hazers.
- Public Works as knowing transportation routes of urban wildlife throughout areas of jurisdiction. Perimeter fencing, channels and culverts play significant role.
- Parks and Recreation as the impact of habitat and attractants due to the food that is brought into parks.
- Legal Department as knowing authority to use lethal and non-lethal means to remove wildlife i.e. trapping.
- City Manager directs presentation to Council and staff to develop urban wildlife charter and policy
- Animal Services as first responders working directly with citizens and wildlife conflict. They also could have an estimate of the number of licensed pets in an area.
- Sanitation in terms of trash attractants as a food source. Knowledge of trash receptacles and how trash is transported and or recycled.

**A4b**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4b.**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATIONS FOR MEETING OF MARCH 8, 2016

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

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

b. President Tony DeMarco Re: Proclamation in Memoriam—Russ Lightcap.

**ATTACHMENTS**

2. Proclamation in Memoriam—Russ Lightcap



## PROCLAMATION of APPRECIATION

IN MEMORIAM

**RUSS LIGHTCAP**

**WHEREAS**, Russ Lightcap served the District and the community for many years as a volunteer consultant on major capital projects, and

**WHEREAS**, Russ Lightcap acted in the capacity of the District's civil engineer on the design elements of the I-405/I-605/SR-22 Improvement Project., and

**WHEREAS**, Russ Lightcap served as the volunteer District's Engineer on the reconstruction of the Montecito Center parking lot., and

**WHEREAS**, Russ Lightcap was a guiding force in the reconstruction of the Rossmoor Signature Wall and

**WHEREAS**, Russ Lightcap served with distinction for many years as an executive with Caltrans leading many highway transportation projects, and

**WHEREAS**, Russ Lightcap gave of his time and energy to many Rossmoor civic projects, and

**WHEREAS**, Russ Lightcap's passing leaves behind a significant array of contributions to the welfare and development of the Rossmoor community, and

**IT IS THEREFORE**, with sadness and fond remembrance that The Board of Directors and staff of the Rossmoor Community Services District, and on behalf of the entire Rossmoor Community desires by this Proclamation to acknowledge and celebrate the life and accomplishments Mr. Russ Lightcap, a true gentleman and selfless human being.

**ADOPTED**, This 8<sup>th</sup> day of March, 2016.

**ATTEST:**



Tony DeMarco, President of the Board  
Rossmoor Community Services District

James D. Ruth, General Manager  
Rossmoor Community Services District



**E1a**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** MINUTES: REGULAR MEETING OF FEBRUARY 9, 2016

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of February 9, 2016 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their Regular February 9, 2016 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of February 9, 2016 Prepared by the Board's Secretary/General Manager.



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

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, February 9, 2016**

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**A. ORGANIZATION**

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

**2. ROLL CALL:** Directors Burgess, Casey, Kahlert, Maynard  
President DeMarco

**3. PLEDGE OF ALLEGIANCE**

**4. PRESENTATIONS:**

a. OCSD Lt. Rob Gunzel re: Quarterly Crime Statistics.

Lt. Rob Gunzel reported on Rossmoor Crime Statistics. Discussion ensued. He stated that burglaries had been reduced due to a strong Neighborhood Watch program. Director Burgess had questions relative to street sweeping parking enforcement and fairness and consistency in the issuance of citations. Lt. Gunzel responded that street sweeping banners clearly post days and times which are every 1<sup>st</sup> and 3<sup>rd</sup> Monday of the month. Four different street sweepers drive through Rossmoor and one officer is assigned to issue street sweeping citations. The officer is divided between several communities and often works overtime to accommodate them all. He concluded that complaints about sites not being swept due to parked cars far exceeded complaints regarding street sweeping tickets. The presentation was received and filed.

**B. ADDITIONS TO AGENDA—None**

**C. PUBLIC FORUM:**

Resident Paul Deutsche had questions relative to a request to engage in LaCrosse fundraising activities on District property during a Softball Opening event scheduled for this weekend. President DeMarco asked Mr. Deutsche if he had previously spoken to the General Manager. Mr. Deutsche indicated that he had not. President DeMarco referred Mr. Deutsche to the General Manager for his review and follow up.

Dorothy Fitzgerald announced to the Board that long time Rossmoor Resident Russ Lightcap had passed away in his home last Saturday. She discussed his wealth of community service and many achievements during the course of his lifetime, especially pertaining to the Rossmoor Signature Wall. The Board expressed sympathy at the loss of such a community treasure.

**D. REPORTS TO THE BOARD:**

**1. QUARTERLY STATUS REPORT**

The General Manager reported relative to the quarterly status of the district's mission goals and objectives. The Park Superintendent Omero Perez reported on the Quarterly Maintenance for the District. Brief discussion ensued. The report was received and filed.

**2. QUARTERLY RECREATION REPORT**

The Recreation Superintendent reported relative to the quarterly status of the district's recreation program. He provided an overview of the First Annual Rossmoor Winter Festival, announced upcoming summer events to include Movies, Concerts, and Shakespeare. Brief discussion ensued. The report was received and filed.

**3. QUARTERLY TREE REPORT**

The Tree Program Specialist reported relative to the quarterly status of the district's urban forest program. She discussed grid trims, safety trims, disease and drought monitoring. Discussion ensued relative to tree removals, White Alder disease, insect threats and education. The report was received and filed.

**E. CONSENT CALENDAR**

**1a. MINUTES REGULAR BOARD MEETING—January 12, 2016**

**2. REVENUE AND EXPENDITURE REPORT—December 2015**

Motion by Director Maynard, seconded by Director Casey to approve the items on the Consent Calendar as submitted. Motion passed 4-0.

**F. PUBLIC HEARING—None**

**G. RESOLUTIONS—None**

**ORDINANCES—None**

**H. REGULAR CALENDAR:**

**1. MID YEAR BUDGET ADJUSTMENTS.**

Recommendation to waive the February policy requirement for mid-year budget adjustments until March, 2016.

The General Manager reported, Policy No. 3020 Budget Preparation, Adoption and Revision requires that mid-year budget adjustments be presented to the Board in the month of February. Due to a personal emergency of the District's Accountant/Bookkeeper, staff was unable to prepare an amended budget in time for the Budget Committee to review and make recommendations to the Board. It is therefore requested that the Board waive the February deadline and approve submittal of the amended budget in the month of March.

Motion by Director Maynard seconded by Director Casey to waive the February policy requirement for mid-year budget adjustments until March, 2016. Motion passed 4-0.

## **2. REPORT OF THE TREES/PARKWAYS COMMITTEE RE: RESIDENT REQUEST FOR REMOVAL OF PARKWAY TREE.**

Recommendation to receive the report of the Trees/Parkways Committee and deny resident's request to remove a parkway tree.

The General Manager reported, that staff received a request by Rossmoor resident Cindy Nelson to remove a parkway tree located in front of her residence at 3072 Ruth Elaine Drive. The matter was presented to the Trees/Parkways Committee at their meeting of January 6, 2016. The Committee reviewed staff's recommendation to deny the request and also considered the report of West Coast Arborist Rebecca Mejia, ISA Certified Arborist and Qualified Assessor. The tree was evaluated as healthy and does not qualify for removal. The tree has an estimated value of \$9,830. The Committee voted 2-0 to deny the resident's request to remove the tree.

At the January 12, 2016 regular meeting Ms. Nelson requested additional time to prepare a response in support of her position regarding removal of her parkway tree. The Board granted her request. Despite repeated notification Ms. Nelson had chosen not to attend tonight's Board Meeting as instructed by the Board at their January 12, 2016 regular meeting. On January 27, 2016 the Tree Committee Meeting also met to discuss Ms. Nelson's request. Ms. Nelson did not attend the committee meeting, of which she was also appropriately notified. Discussion ensued relative to the opportunities Ms. Nelson had been given to provide the Board with additional information for their consideration and her failure to provide it.

Motion by Director Maynard, seconded by Director Casey to receive the report of the Trees/Parkways Committee and deny resident's request to remove a parkway tree. Motion passed 4-0.

## **3. RESCHEDULING OF THE NOVEMBER, 2016 REGULAR BOARD MEETING**

Recommendation to Reschedule the November 8, 2016 Regular Board meeting to due to conflict with the November 8<sup>th</sup> General Election.

At the December 8, 2015 meeting, the Board approved the use of the Rush Park Auditorium for use as a polling place for the December 8, 2016 General Election. This requires that the November, 2016 Regular Board meeting be rescheduled. The contractor who video records Board meeting for televising has suggested several options for recording of the November meeting. While Board Policy No. 5010 makes no reference to a non-emergency scheduling of a Regular Board meeting, General Counsel has opined that the Board has the authority to adjourn a Regular Board Meeting to a date certain under the Brown Act (see Government Code 54955).

Discussion ensued relative to a suitable date. Motion by Director Maynard, seconded by Director Casey to reschedule the November Board meeting to November 1, 2016. Motion passed 4-0.

## **4. REQUEST BY THE ROSSMOOR HOMEOWNERS ASSOCIATION TO AMEND BOARD APPROVAL FOR COSPONSORSHIP OF THE 2016 ROSSMOOR COMMUNITY FESTIVAL RE: SALE OF BEER**

Discussion and possible action on the request of the RHA for amending Board approval of the co-sponsorship of the Rossmoor Community Festival event to include a beer garden.

Discussion ensued relative to the compatibility, cost and logistics of the request. President DeMarco opined relative to the challenges of maintaining appropriate boundaries and separations from underage guests. Director Maynard requested a map of the event.

Motion by Director Maynard, seconded by Director Burgess to approve the co-sponsorship of the Rossmoor Community Festival event to include a beer garden, contingent upon the RHA establishing and charging the Seal Beach Lions Club a flat rate for the space, similar to any other food vendor. Motion passed 3-1, with Director DeMarco voting No.

#### **I. GENERAL MANAGER ITEMS:**

The General Manager reported on the statewide water mandates, adding that he would keep the Board apprised. He stated that the City of Seal Beach and property owners were still seeking input on the proposed installation of an LA Fitness Center in the Shops at Rossmoor Center in Seal Beach. He added that the developer is looking at traffic circulation, signage and parking impacts. Furthermore, the Development Pro Forma states the developer is only mandated to notify those residents within 500' of the project, however, the District would stay involved and remain vigilant regarding its progress. Regarding the overgrown brush in the flood control channels, staff had contacted Caltrans to clear brush and repair the chain link fence. In response to resident complaints to the District regarding increases in their gas bills, the General Manager had contacted So Cal Gas Company. They informed him that in October an 8% rate increase went into effect; that combined with the cold weather and higher heating demands resulted in a larger than normal gas bill. More information about the rates, including reduction tips can be found on the So Cal Gas Company website and in several news releases. The General Manager reported regarding several recent and simultaneous resident requests for memorial benches. The requests had been forwarded to the RHA for possible inclusion in the Kempton Park Demonstration Project. The RHA has agreed to take the request back to the designer and follow up. President DeMarco had comments relative to inquiring about Southern California Edison's existing surplus inventory of poles and lighting, including solar stop signs. He asked the General Manager to see if some of these items, which were free of cost, could be used to improve the lighting on Montecito Road. The General Manager agreed to research the matter. The report was received and filed.

#### **J. BOARD MEMBER ITEMS**

Director Maynard thanked Lt. Gunzel for his report and added that 75% of the burglaries in December were due to unlocked homes and vehicles. He reminded everyone to lock up their valuables to avoid crimes of opportunity. He opined that the earlier public forum request to conduct a LaCrosse fundraiser at an LAGSL event was probably not a good idea. He added that LAGSL should definitely be consulted for permission as it was their event. Director Maynard expressed sadness at the passing of Russ Lightcap and asked the RCSD to send condolences to the family. He announced the upcoming Rossmoor Night Basketball Game at Long Beach State and encouraged families to attend for only \$10 per ticket. He also reminded everyone about the Rossmoor Community Festival event on Sunday, May 1<sup>st</sup>. Finally, he requested that the Tree Committee discuss the White Alder disease, mentioned by Mary Kingman in her quarterly report, at their next meeting, and present mitigation recommendations to the Board.

Director Casey reported on how the I-405 Improvement Project was progressing and encouraged all who were opposed to the toll roads to speak out. He added that he was very sorry to hear of the passing of Rossmoor Resident Russ Lightcap. He stated that Mr. Lightcap was quite an engineer; he had worked with him on many projects and he seemed to have a long and happy life. He concluded by echoing many resident's concerns and skepticism regarding the large increase in their gas bill; his had increased from \$20 to over \$100.

Director Burgess had comments relative to the upcoming mid-year budget adjustments and opined relative to his projections for revenue and expenditures and a positive cash flow. He opined that the street sweeping citations were being inconsistently issued around schools and requested that another traffic committee meeting be scheduled soon to address this and other traffic related issues. He encouraged all to attend the LAGSL Opening Day ceremonies and expressed a desire to move forward with improvements to the Rush Park parking lot even if it meant the removal of the Ficus trees in that location. He also opined that he hoped that park usage by all the paid, for-profit programs was being assessed and enforced as reasonably and fairly as possible. He stated that he had invited Paul Deutsche to speak to the Board regarding commencing a LaCrosse fundraiser at an LAGSL event. He had comments relative to the 2013 Harvey Rose Financial Analysis and further opined about the possibility of hiring a consultant to ensure the District was receiving the correct amount of property taxes and street light assessments from the County of Orange.

President DeMarco had follow up comments relative to the White Alder disease mentioned by Director Maynard and stated that he believed Mary Kingman had a plan in place to remove the trees as they became diseased. Individual trees presented with varying levels of disease and as they become a hazard Mary Kingman has them removed; adding that he did not believe it was either prudent nor within the budget to remove the diseased trees prematurely. President DeMarco stated that he was certain there was a plan in place and it had been shared with the Tree Committee. President DeMarco remarked that he liked the Quarterly Staff Reports presented this evening. It was a nice addition to the meeting and the staff members had done a great job with their presentations. He announced the new committee assignments and stated that he would be adding an organizational ad hoc committee, consisting of Director Maynard and him, to discuss and assess the organization of RCSD staff and learn about the organization of the District. He concluded by thanking everyone for coming and requesting that the General Manager and RHA Traffic Committee schedule another traffic committee soon and follow up on the status of the traffic study.

**K. CLOSED SESSION—None** (General Counsel reported that the Closed Session had been cancelled due to a change in circumstances)

**I. ADJOURNMENT:**

Motion by Director Casey, seconded by Director Maynard to adjourn the regular meeting at 9:10 p.m. Motion passed 4-0.

**SUBMITTED BY:**  
**James D. Ruth**  
**General Manager**

**E2**



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** REVENUE & EXPENDITURE REPORT - JANUARY, 2016

**RECOMMENDATION:**

Receive and file the Revenue and Expenditure Report for January, 2016.

**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 January, 2016.

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 January 2016 @ 58.34%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
PROPERTY TAXES	788,142.00	788,142.00	474,511.07	29,486.79	313,630.93	60.2
STREET LIGHT ASSESSMENTS	271,000.00	271,000.00	166,397.66	10,986.41	104,602.34	61.4
USE OF MONEY AND PROPERTY	2,500.00	2,500.00	889.69	446.50	1,610.31	35.6
OTHER GOVERNMENT AGENCIES	60,800.00	60,800.00	2,696.10	1,887.27	58,103.90	4.4
FEES AND SERVICES	155,000.00	155,000.00	90,695.75	20,370.75	64,304.25	58.5
OTHER REVENUE 1	23,500.00	23,500.00	1,827.92	652.60	21,672.08	7.8
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
<b>Total Revenues</b>	<b>1,300,942.00</b>	<b>1,300,942.00</b>	<b>737,018.19</b>	<b>63,830.32</b>	<b>563,923.81</b>	<b>56.7</b>
<b>Expenditures</b>						
ADMINISTRATION 1, 2	407,472.00	407,472.00	249,036.08	39,391.20	158,435.92	61.1
RECREATION 3, 4	127,623.00	127,623.00	84,758.31	10,796.38	42,864.69	66.4
ROSSMOOR PARK	188,703.00	188,703.00	99,775.69	20,127.46	88,927.31	52.9
MONTECITO CENTER	77,694.00	77,694.00	44,271.96	7,871.36	33,422.04	57.0
RUSH PARK	205,098.00	205,098.00	115,689.41	19,502.17	89,408.59	56.4
STREET LIGHTING	105,580.00	105,580.00	54,279.30	18,088.52	51,300.70	51.4
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	100.00	95.2
STREET SWEEPING	55,580.00	55,580.00	27,744.04	9,400.81	27,835.96	49.9
PARKWAY TREES 5	105,525.00	105,525.00	79,705.05	14,398.18	25,819.95	75.5
MINI-PARKS, MEDIANS & TRIANGLE	15,029.00	15,029.00	7,358.53	1,566.04	7,670.47	49.0
<b>Total Expenditures</b>	<b>1,290,404.00</b>	<b>1,290,404.00</b>	<b>764,618.37</b>	<b>141,142.12</b>	<b>525,785.63</b>	<b>59.3</b>

**Audited Fund Balance  
 at June 30, 2015**

**\$ 690,844.00**

REVENUE REPORT  
January 2016 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
PROPERTY TAXES	788,142.00	788,142.00	474,511.07	29,486.79	0.00	313,630.93	60.2
ASSESSMENTS	271,000.00	271,000.00	166,397.66	10,986.41	0.00	104,602.34	61.4
USE OF MONEY AND PROPERTY	2,500.00	2,500.00	889.69	446.50	0.00	1,610.31	35.6
OTHER GOVERNMENT AGENCIES	60,800.00	60,800.00	2,696.10	1,887.27	0.00	58,103.90	4.4
FEES AND SERVICES (1)	155,000.00	155,000.00	90,695.75	20,370.75	0.00	64,304.25	58.5
OTHER REVENUE	23,500.00	23,500.00	1,827.92	652.60	0.00	21,672.08	7.8
Dept: 00	1,300,942.00	1,300,942.00	737,018.19	63,830.32	0.00	563,923.81	56.7
Revenues	1,300,942.00	1,300,942.00	737,018.19	63,830.32	0.00	563,923.81	56.7
Grand Total Net Effect:	1,300,942.00	1,300,942.00	737,018.19	63,830.32	0.00	563,923.81	

EXPENDITURE REPORT  
January 2016 @ 58.34%

Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016

Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
SALARIES AND BENEFITS	246,572.00	246,572.00	154,638.59	23,804.11	0.00	91,933.41	62.7
OPERATIONS AND MAINTENANCE ①	64,200.00	64,200.00	43,977.31	5,154.45	0.00	20,222.69	68.5
CONTRACT SERVICES ②	93,700.00	93,700.00	48,712.08	10,432.64	0.00	44,987.92	52.0
CAPITAL EXPENDITURES	3,000.00	3,000.00	1,708.10	0.00	0.00	1,291.90	56.9

ADMINISTRATION	407,472.00	407,472.00	249,036.08	39,391.20	0.00	158,435.92	61.1
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Dept: 20 RECREATION

SALARIES AND BENEFITS	94,523.00	94,523.00	53,764.72	6,613.18	0.00	40,758.28	56.9
OPERATIONS AND MAINTENANCE	28,600.00	28,600.00	29,155.08	3,899.41	0.00	-555.08	101.9
CONTRACT SERVICES	3,500.00	3,500.00	1,838.51	283.79	0.00	1,661.49	52.5
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0

RECREATION	127,623.00	127,623.00	84,758.31	10,796.38	0.00	42,864.69	66.4
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Dept: 30 ROSSMOOR PARK

SALARIES AND BENEFITS ③	68,956.00	68,956.00	40,836.71	7,235.95	0.00	28,119.29	59.2
OPERATIONS AND MAINTENANCE	82,047.00	82,047.00	37,662.66	7,135.74	0.00	44,384.34	45.9
CONTRACT SERVICES	37,450.00	37,450.00	21,276.32	5,755.77	0.00	16,173.68	56.8
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0

ROSSMOOR PARK	188,703.00	188,703.00	99,775.69	20,127.46	0.00	88,927.31	52.9
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Dept: 40 MONTECITO CENTER

SALARIES AND BENEFITS ④	51,989.00	51,989.00	31,029.13	5,410.60	0.00	20,959.87	59.7
OPERATIONS AND MAINTENANCE	18,405.00	18,405.00	8,486.51	1,424.99	0.00	9,918.49	46.1
CONTRACT SERVICES	7,250.00	7,250.00	4,756.32	1,035.77	0.00	2,493.68	65.6
CAPITAL EXPENDITURES	50.00	50.00	0.00	0.00	0.00	50.00	0.0

MONTECITO CENTER	77,694.00	77,694.00	44,271.96	7,871.36	0.00	33,422.04	57.0
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Dept: 50 RUSH PARK

SALARIES AND BENEFITS	71,749.00	71,749.00	45,031.21	7,553.99	0.00	26,717.79	62.8
OPERATIONS AND MAINTENANCE	95,649.00	95,649.00	49,381.88	6,192.41	0.00	46,267.12	51.6
CONTRACT SERVICES	37,450.00	37,450.00	21,276.32	5,755.77	0.00	16,173.68	56.8
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0

RUSH PARK	205,098.00	205,098.00	115,689.41	19,502.17	0.00	89,408.59	56.4
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EXPENDITURE REPORT  
January 2016 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016  
Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	580.00	580.00	403.19	79.20	0.00	176.81	69.5
CONTRACT SERVICES	105,000.00	105,000.00	53,876.11	18,009.32	0.00	51,123.89	51.3
<b>STREET LIGHTING</b>	<b>105,580.00</b>	<b>105,580.00</b>	<b>54,279.30</b>	<b>18,088.52</b>	<b>0.00</b>	<b>51,300.70</b>	<b>51.4</b>
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
<b>ROSSMOOR WALL</b>	<b>2,100.00</b>	<b>2,100.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>95.2</b>
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	580.00	580.00	403.19	79.20	0.00	176.81	69.5
CONTRACT SERVICES	55,000.00	55,000.00	27,340.85	9,321.61	0.00	27,659.15	49.7
<b>STREET SWEEPING</b>	<b>55,580.00</b>	<b>55,580.00</b>	<b>27,744.04</b>	<b>9,400.81</b>	<b>0.00</b>	<b>27,835.96</b>	<b>49.9</b>
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS	20,850.00	20,850.00	12,794.67	1,909.05	0.00	8,055.33	61.4
OPERATIONS AND MAINTENANCE	1,775.00	1,775.00	878.70	176.77	0.00	896.30	49.5
CONTRACT SERVICES (5)	70,900.00	70,900.00	63,402.08	12,312.36	0.00	7,497.92	89.4
CAPITAL EXPENDITURES	12,000.00	12,000.00	2,629.60	0.00	0.00	9,370.40	21.9
<b>PARKWAY TREES</b>	<b>105,525.00</b>	<b>105,525.00</b>	<b>79,705.05</b>	<b>14,398.18</b>	<b>0.00</b>	<b>25,819.95</b>	<b>75.5</b>
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS	979.00	979.00	556.17	91.76	0.00	422.83	56.8
OPERATIONS AND MAINTENANCE	9,800.00	9,800.00	4,418.38	824.63	0.00	5,381.62	45.1
CONTRACT SERVICES	4,150.00	4,150.00	2,383.98	649.65	0.00	1,766.02	57.4
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>MINI-PARKS AND MEDIANS</b>	<b>15,029.00</b>	<b>15,029.00</b>	<b>7,358.53</b>	<b>1,566.04</b>	<b>0.00</b>	<b>7,670.47</b>	<b>49.0</b>
<b>Expenditures</b>	<b>1,290,404.00</b>	<b>1,290,404.00</b>	<b>764,618.37</b>	<b>141,142.12</b>	<b>0.00</b>	<b>525,785.63</b>	<b>59.3</b>
<b>Grand Total Net Effect:</b>	<b>-1,290,404.00</b>	<b>-1,290,404.00</b>	<b>-764,618.37</b>	<b>-141,142.12</b>	<b>0.00</b>	<b>-525,785.63</b>	

REVENUE/EXPENDITURE REPORT  
January 2016 @ 58.34%

Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
3000	Current Secured Property Taxes	719,100.00	719,100.00	431,183.94	18,060.34	0.00	287,916.06	60.0
3001	Current unsecured prop tax	23,000.00	23,000.00	17,457.46	0.00	0.00	5,542.54	75.9
3002	Prior secured property taxes	9,200.00	9,200.00	9,136.12	4,565.11	0.00	63.88	99.3
3003	Prior unsecured prop taxes	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
3004	Delinquent property taxes	510.00	510.00	0.00	0.00	0.00	510.00	0.0
3010	Current supplemental assessmt	20,000.00	20,000.00	10,392.57	520.36	0.00	9,607.43	52.0
3020	Public utility tax	11,832.00	11,832.00	6,340.98	6,340.98	0.00	5,491.02	53.6
PROPERTY TAXES		788,142.00	788,142.00	474,511.07	29,486.79	0.00	313,630.93	60.2
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	271,000.00	271,000.00	166,397.66	10,986.41	0.00	104,602.34	61.4
ASSESSMENTS		271,000.00	271,000.00	166,397.66	10,986.41	0.00	104,602.34	61.4
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	2,500.00	2,500.00	889.69	446.50	0.00	1,610.31	35.6
USE OF MONEY AND PROPERTY		2,500.00	2,500.00	889.69	446.50	0.00	1,610.31	35.6
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	5,800.00	5,800.00	2,696.10	1,887.27	0.00	3,103.90	46.5
3305	County street sweep reimburse	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	0.0
OTHER GOVERNMENT AGENCIES		60,800.00	60,800.00	2,696.10	1,887.27	0.00	58,103.90	4.4
Acct Class: 34 FEES AND SERVICES								
3404	Court reservations	14,500.00	14,500.00	6,901.25	717.75	0.00	7,598.75	47.6
3405	Wall Rental	600.00	600.00	280.00	20.00	0.00	320.00	46.7
3406	Ball field reservations	26,000.00	26,000.00	17,202.50	7,326.00	0.00	8,797.50	66.2
3410	Rossmoor building rental	4,680.00	4,680.00	9,288.00	1,811.00	0.00	-4,608.00	198.5
3412	Montecito building rental	25,220.00	25,220.00	11,813.00	919.00	0.00	13,407.00	46.8
3414	Rush Park Building Rental	84,000.00	84,000.00	45,211.00	9,577.00	0.00	38,789.00	53.8
FEES AND SERVICES		155,000.00	155,000.00	90,695.75	20,370.75	0.00	64,304.25	58.5
Acct Class: 35 OTHER REVENUE								
3500	Other miscellaneous revenue	3,500.00	3,500.00	1,827.92	652.60	0.00	1,672.08	52.2
3502	Administrative Fee	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER REVENUE		23,500.00	23,500.00	1,827.92	652.60	0.00	21,672.08	7.8
Dept: 00		1,300,942.00	1,300,942.00	737,018.19	63,830.32	0.00	563,923.81	56.7
Revenues		1,300,942.00	1,300,942.00	737,018.19	63,830.32	0.00	563,923.81	56.7
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn	9,000.00	9,000.00	5,900.00	900.00	0.00	3,100.00	65.6
4001	Salaries - Full-time	186,300.00	186,300.00	114,153.69	15,472.66	0.00	72,146.31	61.3
4003	Salaries - Overtime	3,672.00	3,672.00	2,794.36	261.91	0.00	877.64	76.1
4007	Vehicle Allowance	500.00	500.00	430.24	15.09	0.00	69.76	86.0
4010	Workers Compensation Insurance	2,600.00	2,600.00	1,673.91	220.29	0.00	926.09	64.4
4011	Medical Insurance	32,000.00	32,000.00	20,141.95	5,635.51	0.00	11,858.05	62.9
4015	Federal Payroll Tax -FICA	12,000.00	12,000.00	9,360.20	1,267.41	0.00	2,639.80	78.0
4018	State Payroll Taxes	500.00	500.00	184.24	31.24	0.00	315.76	36.8
SALARIES AND BENEFITS		246,572.00	246,572.00	154,638.59	23,804.11	0.00	91,933.41	62.7
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	13,200.00	13,200.00	12,391.95	0.00	0.00	808.05	93.9
5004	Memberships and Dues	6,400.00	6,400.00	5,750.12	365.62	0.00	649.88	89.8
5006	Travel & Meetings	1,500.00	1,500.00	233.50	16.96	0.00	1,266.50	15.6
5007	Televised Meeting Costs	18,000.00	18,000.00	10,308.70	3,016.20	0.00	7,691.30	57.3

REVENUE/EXPENDITURE REPORT  
January 2016 @ 58.34%

Rossmoor Community

For the Period:	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
7/1/2015 to 1/31/2016							
Fund: 10 - GENERAL FUND							
<b>Expenditures</b>							
Dept: 10 ADMINISTRATION							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	7,200.00	7,200.00	3,382.96	76.50	0.00	3,817.04	47.0
5012 Printing	700.00	700.00	402.92	83.16	0.00	297.08	57.6
5014 Postage	2,000.00	2,000.00	1,643.53	181.56	0.00	356.47	82.2
5016 Office Supplies	7,200.00	7,200.00	4,649.71	1,005.51	0.00	2,550.29	64.6
5020 Telephone	1,500.00	1,500.00	1,171.13	199.18	0.00	328.87	78.1
5045 Miscellaneous Expenditures	5,500.00	5,500.00	2,957.52	100.02	0.00	2,542.48	53.8
5046 Bank Service Charge (1)	1,000.00	1,000.00	1,085.27	109.74	0.00	-85.27	108.5
<b>OPERATIONS AND MAINTENANCE</b>	<b>64,200.00</b>	<b>64,200.00</b>	<b>43,977.31</b>	<b>5,154.45</b>	<b>0.00</b>	<b>20,222.69</b>	<b>68.5</b>
Acct Class: 56 CONTRACT SERVICES							
5610 Legal Counsel	35,000.00	35,000.00	10,515.00	3,280.00	0.00	24,485.00	30.0
5615 Financial Audit-Consulting (2)	8,700.00	8,700.00	10,100.00	0.00	0.00	-1,400.00	116.1
5670 Other Professional Services	50,000.00	50,000.00	28,097.08	7,152.64	0.00	21,902.92	56.2
<b>CONTRACT SERVICES</b>	<b>93,700.00</b>	<b>93,700.00</b>	<b>48,712.08</b>	<b>10,432.64</b>	<b>0.00</b>	<b>44,987.92</b>	<b>52.0</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	3,000.00	3,000.00	1,708.10	0.00	0.00	1,291.90	56.9
<b>CAPITAL EXPENDITURES</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>1,708.10</b>	<b>0.00</b>	<b>0.00</b>	<b>1,291.90</b>	<b>56.9</b>
<b>ADMINISTRATION</b>	<b>407,472.00</b>	<b>407,472.00</b>	<b>249,036.08</b>	<b>39,391.20</b>	<b>0.00</b>	<b>158,435.92</b>	<b>61.1</b>
Dept: 20 RECREATION							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	51,000.00	51,000.00	27,200.80	2,638.68	0.00	23,799.20	53.3
4002 Salaries - Part-time	23,566.00	23,566.00	13,301.22	1,745.15	0.00	10,264.78	56.4
4003 Salaries - Overtime (3)	3,713.00	3,713.00	2,751.53	246.71	0.00	961.47	74.1
4005 Salaries - Event Attendant	400.00	400.00	937.50	0.00	0.00	-537.50	234.4
4007 Vehicle Allowance	350.00	350.00	161.81	76.88	0.00	188.19	46.2
4010 Workers Compensation Insurance	1,080.00	1,080.00	676.66	89.05	0.00	403.34	62.7
4011 Medical Insurance	8,000.00	8,000.00	5,121.01	1,432.96	0.00	2,878.99	64.0
4015 Federal Payroll Tax -FICA	5,814.00	5,814.00	3,379.49	354.07	0.00	2,434.51	58.1
4018 State Payroll Taxes	600.00	600.00	234.70	29.68	0.00	365.30	39.1
<b>SALARIES AND BENEFITS</b>	<b>94,523.00</b>	<b>94,523.00</b>	<b>53,764.72</b>	<b>6,613.18</b>	<b>0.00</b>	<b>40,758.28</b>	<b>56.9</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5006 Travel & Meetings	400.00	400.00	0.00	0.00	0.00	400.00	0.0
5010 Publications & Legal Notices	200.00	200.00	78.21	9.51	0.00	121.79	39.1
5012 Printing	100.00	100.00	58.38	14.26	0.00	41.62	58.4
5014 Postage	150.00	150.00	85.33	0.00	0.00	64.67	56.9
5016 Office Supplies	1,000.00	1,000.00	634.27	201.71	0.00	365.73	63.4
5017 Community Events	18,000.00	18,000.00	20,700.88	3,247.87	0.00	-2,700.88	115.0
5019 Fireworks	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00	100.0
5020 Telephone	1,800.00	1,800.00	1,248.01	276.06	0.00	551.99	69.3
5045 Miscellaneous Expenditures	500.00	500.00	150.00	150.00	0.00	350.00	30.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>28,600.00</b>	<b>28,600.00</b>	<b>29,155.08</b>	<b>3,899.41</b>	<b>0.00</b>	<b>-555.08</b>	<b>101.9</b>
Acct Class: 56 CONTRACT SERVICES							
5670 Other Professional Services	3,500.00	3,500.00	1,838.51	283.79	0.00	1,661.49	52.5
<b>CONTRACT SERVICES</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>1,838.51</b>	<b>283.79</b>	<b>0.00</b>	<b>1,661.49</b>	<b>52.5</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
<b>CAPITAL EXPENDITURES</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.0</b>
<b>RECREATION</b>	<b>127,623.00</b>	<b>127,623.00</b>	<b>84,758.31</b>	<b>10,796.38</b>	<b>0.00</b>	<b>42,864.69</b>	<b>66.4</b>
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							

**REVENUE/EXPENDITURE REPORT**  
January 2016 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Expenditures</b>							
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,760.00	38,760.00	21,004.36	3,212.81	0.00	17,755.64	54.2
4002 Salaries - Part-time	10,812.00	10,812.00	7,542.34	1,304.50	0.00	3,269.66	69.8
4003 Salaries - Overtime	2,244.00	2,244.00	1,885.24	351.46	0.00	358.76	84.0
4010 Workers Compensation Insurance	2,800.00	2,800.00	1,673.91	220.29	0.00	1,126.09	59.8
4011 Medical Insurance	10,000.00	10,000.00	6,325.96	1,770.12	0.00	3,674.04	63.3
4015 Federal Payroll Tax -FICA	4,080.00	4,080.00	2,325.23	372.16	0.00	1,754.77	57.0
4018 State Payroll Taxes	260.00	260.00	79.67	4.61	0.00	180.33	30.6
<b>SALARIES AND BENEFITS</b>	<b>68,956.00</b>	<b>68,956.00</b>	<b>40,836.71</b>	<b>7,235.95</b>	<b>0.00</b>	<b>28,119.29</b>	<b>59.2</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	300.00	43.41	9.51	0.00	256.59	14.5
5012 Printing	50.00	50.00	29.19	7.13	0.00	20.81	58.4
5014 Postage	50.00	50.00	28.96	0.00	0.00	21.04	57.9
5016 Office Supplies	900.00	900.00	317.15	100.86	0.00	582.85	35.2
5018 Janitorial Supplies	4,000.00	4,000.00	2,086.98	0.00	0.00	1,913.02	52.2
5020 Telephone	1,600.00	1,600.00	1,209.57	237.82	0.00	390.43	75.6
5022 Utilities	10,500.00	10,500.00	6,452.41	2,112.47	0.00	4,047.59	61.5
5023 Water	39,000.00	39,000.00	10,331.81	2,277.37	0.00	28,668.19	26.5
5025 SECURED PROP TAX	897.00	897.00	0.00	0.00	0.00	897.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	435.54	112.26	0.00	564.46	43.6
5032 Building & Grounds-Maintenance	22,000.00	22,000.00	16,230.79	2,116.18	0.00	5,769.21	73.8
5034 Alarm Systems	750.00	750.00	346.85	12.34	0.00	403.15	46.2
5045 Miscellaneous Expenditures	500.00	500.00	150.00	150.00	0.00	350.00	30.0
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
<b>OPERATIONS AND MAINTENANCE</b>	<b>82,047.00</b>	<b>82,047.00</b>	<b>37,662.66</b>	<b>7,135.74</b>	<b>0.00</b>	<b>44,384.34</b>	<b>45.9</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	33,000.00	33,000.00	18,585.00	5,310.00	0.00	14,415.00	56.3
5656 Tree Trimming	950.00	950.00	900.23	169.73	0.00	49.77	94.8
5670 Other Professional Services	3,500.00	3,500.00	1,791.09	276.04	0.00	1,708.91	51.2
<b>CONTRACT SERVICES</b>	<b>37,450.00</b>	<b>37,450.00</b>	<b>21,276.32</b>	<b>5,755.77</b>	<b>0.00</b>	<b>16,173.68</b>	<b>56.8</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>CAPITAL EXPENDITURES</b>	<b>250.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.0</b>
<b>ROSSMOOR PARK</b>	<b>188,703.00</b>	<b>188,703.00</b>	<b>99,775.69</b>	<b>20,127.46</b>	<b>0.00</b>	<b>88,927.31</b>	<b>52.9</b>
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	32,640.00	32,640.00	17,232.78	2,613.02	0.00	15,407.22	52.8
4002 Salaries - Part-time	4,794.00	4,794.00	4,204.28	652.24	0.00	589.72	87.7
4003 Salaries - Overtime	1,224.00	1,224.00	1,349.86	262.25	0.00	-125.86	110.3
4010 Workers Compensation Insurance	2,250.00	2,250.00	1,346.26	177.17	0.00	903.74	59.8
4011 Medical Insurance	8,100.00	8,100.00	5,118.85	1,432.96	0.00	2,981.15	63.2
4015 Federal Payroll Tax -FICA	2,856.00	2,856.00	1,740.41	269.59	0.00	1,115.59	60.9
4018 State Payroll Taxes	125.00	125.00	36.69	3.37	0.00	88.31	29.4
<b>SALARIES AND BENEFITS</b>	<b>51,989.00</b>	<b>51,989.00</b>	<b>31,029.13</b>	<b>5,410.60</b>	<b>0.00</b>	<b>20,959.87</b>	<b>59.7</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	200.00	200.00	43.41	9.51	0.00	156.59	21.7
5012 Printing	50.00	50.00	29.19	7.13	0.00	20.81	58.4
5014 Postage	50.00	50.00	28.96	0.00	0.00	21.04	57.9
5016 Office Supplies	900.00	900.00	317.15	100.86	0.00	582.85	35.2
5018 Janitorial Supplies	3,000.00	3,000.00	2,086.98	0.00	0.00	913.02	69.6
5020 Telephone	1,650.00	1,650.00	1,171.13	199.18	0.00	478.87	71.0
5022 Utilities	4,000.00	4,000.00	1,088.39	265.66	0.00	2,911.61	27.2
5023 Water	1,600.00	1,600.00	633.65	311.07	0.00	966.35	39.6



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For the Period: 7/1/2015 to 1/31/2016	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5025 SECURED PROP TAX	755.00	755.00	0.00	0.00	0.00	755.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	423.98	105.70	0.00	576.02	42.4
5032 Building & Grounds-Maintenance	4,000.00	4,000.00	2,317.40	413.90	0.00	1,682.60	57.9
5034 Alarm Systems	400.00	400.00	346.27	11.98	0.00	53.73	86.6
5045 Miscellaneous Expenditures	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>18,405.00</b>	<b>18,405.00</b>	<b>8,486.51</b>	<b>1,424.99</b>	<b>0.00</b>	<b>9,918.49</b>	<b>46.1</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,300.00	3,300.00	2,065.00	590.00	0.00	1,235.00	62.6
5656 Tree Trimming	950.00	950.00	900.23	169.73	0.00	49.77	94.8
5670 Other Professional Services	3,000.00	3,000.00	1,791.09	276.04	0.00	1,208.91	59.7
<b>CONTRACT SERVICES</b>	<b>7,250.00</b>	<b>7,250.00</b>	<b>4,756.32</b>	<b>1,035.77</b>	<b>0.00</b>	<b>2,493.68</b>	<b>65.6</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	50.00	50.00	0.00	0.00	0.00	50.00	0.0
<b>CAPITAL EXPENDITURES</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.0</b>
<b>MONTECITO CENTER</b>	<b>77,694.00</b>	<b>77,694.00</b>	<b>44,271.96</b>	<b>7,871.36</b>	<b>0.00</b>	<b>33,422.04</b>	<b>57.0</b>
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,760.00	38,760.00	21,004.36	3,212.81	0.00	17,755.64	54.2
4002 Salaries - Part-time	9,690.00	9,690.00	7,709.65	1,304.50	0.00	1,980.35	79.6
4003 Salaries - Overtime	2,040.00	2,040.00	1,980.88	351.46	0.00	59.12	97.1
4005 Salaries - Event Attendant	4,000.00	4,000.00	3,546.68	288.75	0.00	453.32	88.7
4010 Workers Compensation Insurance	2,600.00	2,600.00	1,673.91	220.29	0.00	926.09	64.4
4011 Medical Insurance	10,000.00	10,000.00	6,326.00	1,770.14	0.00	3,674.00	63.3
4015 Federal Payroll Tax -FICA	4,284.00	4,284.00	2,618.93	394.19	0.00	1,665.07	61.1
4018 State Payroll Taxes	375.00	375.00	170.80	11.85	0.00	204.20	45.5
<b>SALARIES AND BENEFITS</b>	<b>71,749.00</b>	<b>71,749.00</b>	<b>45,031.21</b>	<b>7,553.99</b>	<b>0.00</b>	<b>26,717.79</b>	<b>62.8</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	43.39	9.49	0.00	456.61	8.7
5012 Printing	250.00	250.00	29.18	7.12	0.00	220.82	11.7
5014 Postage	100.00	100.00	28.96	0.00	0.00	71.04	29.0
5016 Office Supplies	900.00	900.00	317.15	100.86	0.00	582.85	35.2
5018 Janitorial Supplies	4,000.00	4,000.00	2,093.22	0.00	0.00	1,906.78	52.3
5020 Telephone	1,800.00	1,800.00	1,171.13	199.18	0.00	628.87	65.1
5022 Utilities	29,000.00	29,000.00	15,452.23	1,695.79	0.00	13,547.77	53.3
5023 Water	31,000.00	31,000.00	10,747.69	2,615.63	0.00	20,252.31	34.7
5025 SECURED PROP TAX	3,349.00	3,349.00	0.00	0.00	0.00	3,349.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	424.00	105.70	0.00	576.00	42.4
5032 Building & Grounds-Maintenance	22,000.00	22,000.00	18,678.63	1,282.65	0.00	3,321.37	84.9
5034 Alarm Systems	750.00	750.00	346.30	125.99	0.00	403.70	46.2
5045 Miscellaneous Expenditures	250.00	250.00	50.00	50.00	0.00	200.00	20.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>95,649.00</b>	<b>95,649.00</b>	<b>49,381.88</b>	<b>6,192.41</b>	<b>0.00</b>	<b>46,267.12</b>	<b>51.6</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	33,000.00	33,000.00	18,585.00	5,310.00	0.00	14,415.00	56.3
5656 Tree Trimming	950.00	950.00	900.23	169.73	0.00	49.77	94.8
5670 Other Professional Services	3,500.00	3,500.00	1,791.09	276.04	0.00	1,708.91	51.2
<b>CONTRACT SERVICES</b>	<b>37,450.00</b>	<b>37,450.00</b>	<b>21,276.32</b>	<b>5,755.77</b>	<b>0.00</b>	<b>16,173.68</b>	<b>56.8</b>
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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Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 50 RUSH PARK								
CAPITAL EXPENDITURES		250.00	250.00	0.00	0.00	0.00	250.00	0.0
RUSH PARK		205,098.00	205,098.00	115,689.41	19,502.17	0.00	89,408.59	56.4
Dept: 60 STREET LIGHTING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	580.00	580.00	403.19	79.20	0.00	176.81	69.5
OPERATIONS AND MAINTENANCE		580.00	580.00	403.19	79.20	0.00	176.81	69.5
Acct Class: 56 CONTRACT SERVICES								
5650	Lighting and Maintenance	105,000.00	105,000.00	53,876.11	18,009.32	0.00	51,123.89	51.3
CONTRACT SERVICES		105,000.00	105,000.00	53,876.11	18,009.32	0.00	51,123.89	51.3
STREET LIGHTING		105,580.00	105,580.00	54,279.30	18,088.52	0.00	51,300.70	51.4
Dept: 65 ROSSMOOR WALL								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00	100.0
5032	Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
ROSSMOOR WALL		2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	580.00	580.00	403.19	79.20	0.00	176.81	69.5
OPERATIONS AND MAINTENANCE		580.00	580.00	403.19	79.20	0.00	176.81	69.5
Acct Class: 56 CONTRACT SERVICES								
5642	Street Sweeping	55,000.00	55,000.00	27,340.85	9,321.61	0.00	27,659.15	49.7
CONTRACT SERVICES		55,000.00	55,000.00	27,340.85	9,321.61	0.00	27,659.15	49.7
STREET SWEEPING		55,580.00	55,580.00	27,744.04	9,400.81	0.00	27,835.96	49.9
Dept: 80 PARKWAY TREES								
Acct Class: 40 SALARIES AND BENEFITS								
4002	Salaries - Part-time	19,000.00	19,000.00	11,511.69	1,744.20	0.00	7,488.31	60.6
4003	Salaries - Overtime	0.00	0.00	130.82	27.54	0.00	-130.82	0.0
4007	Vehicle Allowance	400.00	400.00	259.73	0.00	0.00	140.27	64.9
4015	Federal Payroll Tax -FICA	1,250.00	1,250.00	890.66	135.54	0.00	359.34	71.3
4018	State Payroll Taxes	200.00	200.00	1.77	1.77	0.00	198.23	0.9
SALARIES AND BENEFITS		20,850.00	20,850.00	12,794.67	1,909.05	0.00	8,055.33	61.4
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5012	Printing	25.00	25.00	0.51	0.00	0.00	24.49	2.0
5014	Postage	300.00	300.00	13.29	0.00	0.00	286.71	4.4
5016	Office Supplies	200.00	200.00	58.55	18.34	0.00	141.45	29.3
5020	Telephone	1,000.00	1,000.00	806.35	158.43	0.00	193.65	80.6
5030	Vehicle Maintenance	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5051	Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
OPERATIONS AND MAINTENANCE		1,775.00	1,775.00	878.70	176.77	0.00	896.30	49.5
Acct Class: 56 CONTRACT SERVICES								
5656	Tree Trimming	65,000.00	65,000.00	57,013.79	10,749.25	0.00	7,986.21	87.7
5660	TREE REMOVAL	400.00	400.00	2,837.40	372.00	0.00	-2,437.40	709.4
5670	Other Professional Services	5,500.00	5,500.00	3,550.89	1,191.11	0.00	1,949.11	64.6
CONTRACT SERVICES		70,900.00	70,900.00	63,402.08	12,312.36	0.00	7,497.92	89.4
Acct Class: 60 CAPITAL EXPENDITURES								

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<b>Fund: 10 - GENERAL FUND</b>							
<b>Expenditures</b>							
Dept: 80 PARKWAY TREES							
Acct Class: 60 CAPITAL EXPENDITURES							
6015 Trees	12,000.00	12,000.00	2,629.60	0.00	0.00	9,370.40	21.9
<b>CAPITAL EXPENDITURES</b>							
	12,000.00	12,000.00	2,629.60	0.00	0.00	9,370.40	21.9
<b>PARKWAY TREES</b>							
	105,525.00	105,525.00	79,705.05	14,398.18	0.00	25,819.95	75.5
Dept: 90 MINI-PARKS AND MEDIANS							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	652.00	652.00	396.39	65.23	0.00	255.61	60.8
4003 Salaries - Overtime	61.00	61.00	47.18	10.35	0.00	13.82	77.3
4010 Workers Compensation Insurance	180.00	180.00	78.50	10.33	0.00	101.50	43.6
4015 Federal Payroll Tax -FICA	71.00	71.00	34.03	5.78	0.00	36.97	47.9
4018 State Payroll Taxes	15.00	15.00	0.07	0.07	0.00	14.93	0.5
<b>SALARIES AND BENEFITS</b>							
	979.00	979.00	556.17	91.76	0.00	422.83	56.8
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	500.00	403.05	79.23	0.00	96.95	80.6
5022 Utilities	800.00	800.00	513.76	110.50	0.00	286.24	64.2
5023 Water	7,000.00	7,000.00	3,197.21	634.90	0.00	3,802.79	45.7
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032 Building & Grounds-Maintenance	1,000.00	1,000.00	304.36	0.00	0.00	695.64	30.4
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	200.00	200.00	0.00	0.00	0.00	200.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>							
	9,800.00	9,800.00	4,418.38	824.63	0.00	5,381.62	45.1
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	2,065.00	590.00	0.00	1,535.00	57.4
5656 Tree Trimming	500.00	500.00	300.02	56.56	0.00	199.98	60.0
5670 Other Professional Services	50.00	50.00	18.96	3.09	0.00	31.04	37.9
<b>CONTRACT SERVICES</b>							
	4,150.00	4,150.00	2,383.98	649.65	0.00	1,766.02	57.4
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>CAPITAL EXPENDITURES</b>							
	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>MINI-PARKS AND MEDIANS</b>							
	15,029.00	15,029.00	7,358.53	1,566.04	0.00	7,670.47	49.0
<b>Expenditures</b>							
	1,290,404.00	1,290,404.00	764,618.37	141,142.12	0.00	525,785.63	59.3
<b>Net Effect for GENERAL FUND</b>							
	10,538.00	10,538.00	-27,600.18	-77,311.80	0.00	38,138.18	-261.9
Change in Fund Balance:							
			-27,600.18				

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Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH							
Revenues							
Dept: 00							
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	380,000.00	380,000.00	230,218.56	10,914.30	0.00	149,781.44	60.6
3101 Property assessments-prior yr	3,400.00	3,400.00	2,245.49	0.00	0.00	1,154.51	66.0
ASSESSMENTS	383,400.00	383,400.00	232,464.05	10,914.30	0.00	150,935.95	60.6
Dept: 00	383,400.00	383,400.00	232,464.05	10,914.30	0.00	150,935.95	60.6
Revenues	383,400.00	383,400.00	232,464.05	10,914.30	0.00	150,935.95	60.6
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 56 CONTRACT SERVICES							
5617 Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5618 Bond Validation	3,048.00	3,048.00	0.00	0.00	0.00	3,048.00	0.0
5619 Bond Trustee	3,048.00	3,048.00	3,047.50	0.00	0.00	0.50	100.0
CONTRACT SERVICES	26,096.00	26,096.00	3,047.50	0.00	0.00	23,048.50	11.7
Acct Class: 58 DEBT SERVICE							
5800 Principal	245,000.00	245,000.00	245,000.00	0.00	0.00	0.00	100.0
5801 Interest	106,485.00	106,485.00	57,040.00	0.00	0.00	49,445.00	53.6
DEBT SERVICE	351,485.00	351,485.00	302,040.00	0.00	0.00	49,445.00	85.9
RUSH PARK	377,581.00	377,581.00	305,087.50	0.00	0.00	72,493.50	80.8
Dept: 95 CONTINGENCY/RESERVES							
Acct Class: 59 RESERVES/CONTINGENCIES							
5720 Reserves	0.00	0.00	116.84	0.00	0.00	-116.84	0.0
RESERVES/CONTINGENCIES	0.00	0.00	116.84	0.00	0.00	-116.84	0.0
CONTINGENCY/RESERVES	0.00	0.00	116.84	0.00	0.00	-116.84	0.0
Expenditures	377,581.00	377,581.00	305,204.34	0.00	0.00	72,376.66	80.8
Net Effect for ASSESSMENT DISTRICT FUND-RUSH	5,819.00	5,819.00	-72,740.29	10,914.30	0.00	78,559.29	1,250.0
Change in Fund Balance:			-72,740.29				

**REVENUE/EXPENDITURE REPORT**  
January 2016 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL</b>								
<b>Revenues</b>								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	109,390.00	109,390.00	0.00	0.00	0.00	109,390.00	0.0
PROPERTY TAXES		109,390.00	109,390.00	0.00	0.00	0.00	109,390.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	87,700.00	87,700.00	51,541.70	2,472.00	0.00	36,158.30	58.8
3101	Property assessments-prior yr	780.00	780.00	538.05	0.00	0.00	241.95	69.0
ASSESSMENTS		88,480.00	88,480.00	52,079.75	2,472.00	0.00	36,400.25	58.9
Acct Class: 35 OTHER REVENUE								
3600	TRANSFER IN/OUT OTHER FUNDS <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">6</span>	0.00	0.00	40,775.75	40,775.75	0.00	-40,775.75	0.0
OTHER REVENUE		0.00	0.00	40,775.75	40,775.75	0.00	-40,775.75	0.0
Dept: 00		197,870.00	197,870.00	92,855.50	43,247.75	0.00	105,014.50	46.9
<b>Revenues</b>		197,870.00	197,870.00	92,855.50	43,247.75	0.00	105,014.50	46.9
<b>Expenditures</b>								
Dept: 65 ROSSMOOR WALL								
Acct Class: 56 CONTRACT SERVICES								
5619	Bond Trustee	2,640.00	2,640.00	2,640.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES		2,640.00	2,640.00	2,640.00	0.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE								
5800	Principal <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">7</span>	70,000.00	70,000.00	178,000.00	0.00	0.00	-108,000.00	254.3
5801	Interest	11,020.00	11,020.00	11,020.00	0.00	0.00	0.00	100.0
DEBT SERVICE		81,020.00	81,020.00	189,020.00	0.00	0.00	-108,000.00	233.3
ROSSMOOR WALL		83,660.00	83,660.00	191,660.00	0.00	0.00	-108,000.00	229.1
<b>Expenditures</b>		83,660.00	83,660.00	191,660.00	0.00	0.00	-108,000.00	229.1
<b>Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL</b>		114,210.00	114,210.00	-98,804.50	43,247.75	0.00	213,014.50	-86.5
Change in Fund Balance:				-98,804.50				

REVENUE/EXPENDITURE REPORT  
January 2016 @ 58.34%

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Rossmoor Community

For the Period: 7/1/2015 to 1/31/2016	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	129,602.00	129,602.00	0.00	0.00	0.00	129,602.00	0.0
PROPERTY TAXES	129,602.00	129,602.00	0.00	0.00	0.00	129,602.00	0.0
Dept: 00	129,602.00	129,602.00	0.00	0.00	0.00	129,602.00	0.0
Revenues	129,602.00	129,602.00	0.00	0.00	0.00	129,602.00	0.0
Expenditures							
Dept: 00							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
9997 Transfer Out	0.00	0.00	40,775.75	0.00	0.00	-40,775.75	0.0
OPERATIONS AND MAINTENANCE	0.00	0.00	40,775.75	0.00	0.00	-40,775.75	0.0
Dept: 00	0.00	0.00	40,775.75	0.00	0.00	-40,775.75	0.0
Dept: 30 ROSSMOOR PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	11,266.00	11,266.00	0.00	0.00	0.00	11,266.00	0.0
CAPITAL EXPENDITURES	11,266.00	11,266.00	0.00	0.00	0.00	11,266.00	0.0
ROSSMOOR PARK	11,266.00	11,266.00	0.00	0.00	0.00	11,266.00	0.0
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	35,000.00	35,000.00	44,615.57	2,292.50	0.00	-9,615.57	127.5
CAPITAL EXPENDITURES	35,000.00	35,000.00	44,615.57	2,292.50	0.00	-9,615.57	127.5
RUSH PARK	35,000.00	35,000.00	44,615.57	2,292.50	0.00	-9,615.57	127.5
Dept: 75 CAPITAL PROJECTS							
Acct Class: 60 CAPITAL EXPENDITURES							
6051 Water Conservation Projects (8)	29,000.00	29,000.00	36,991.09	0.00	0.00	-7,991.09	127.6
CAPITAL EXPENDITURES	29,000.00	29,000.00	36,991.09	0.00	0.00	-7,991.09	127.6
CAPITAL PROJECTS	29,000.00	29,000.00	36,991.09	0.00	0.00	-7,991.09	127.6
Expenditures	75,266.00	75,266.00	122,382.41	2,292.50	0.00	-47,116.41	162.6
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	54,336.00	54,336.00	-122,382.41	-2,292.50	0.00	176,718.41	-225.2
Change in Fund Balance:			-122,382.41				
Grand Total Net Effect:	184,903.00	184,903.00	-321,527.38	-25,442.25	0.00	506,430.38	

ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT  
JANUARY 2016  
REVENUES

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<b>#1 Rossmoor Building Rental</b> 10-00-3410	Additional Funds due preschool rental. Amended budget adjusted.
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\* *Noted in previous month(s). However, explanation is still warranted and valid.*

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT JANUARY 2016  
EXPENDITURES**

<b>* #1 Bank Service Charge 10-10-5046</b>	Additional charges for credit card processing. Amount will be adjusted in Amended Budget.
<b>* #2 Financial Audit-Consulting 10-10-5615</b>	Amount will be adjusted in Amended Budget to show contract amount.,
<b>* #3 Event Attendant 10-20-4005</b>	Additional event attendants needed for Summer Movies and Concerts in the Park due to large turnouts. Also, additional Holiday Festival event. Will be adjusted in Amended Budget.
<b>* #4 Overtime 10-40-4003</b>	Account will be adjusted in Amended Budget.
<b>* #5 Tree Removal 10-80-5662</b>	All White Elder trees in Rush Park had to be removed due to disease. Amount will be adjusted in Amended Budget.
<b>* #6 Transfer In 30-00-3600</b>	As directed by the Board, \$40,775.75 was transferred from Fund 40 to Fund 30. This was the remainder of the \$70,000 transfer from Fund 30 to Fund 40 for wall repair.
<b>* #7 Principal 30-65-5800</b>	As directed by the Board, unbudgeted principal payment of \$108,000 was made to U.S. Bank for early payoff of the Wall debt.
<b>* #8 Water Conservation Project 40-75-6051</b>	Water conservation program plants paid to Valleycrest. Will be reimbursed by Golden State Water Company.



**G1**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM G-1**

**Date:** March 8, 2016

**To:** Honorable Board of Directors

**From:** Budget and Public Works/CIP Committees

**Via:** General Manager

**Subject:** RESOLUTION No. 16-03-08-01 ESTABLISHING THE ANNUAL BUDGET REVENUES AND EXPENDITURES MID-YEAR BUDGET ADJUSTMENT TOTAL AMOUNTS FOR FISCAL YEAR 2015-2016 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

**RECOMMENDATION:**

Approve Resolution No. 16-03-08-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUES AND EXPENDITURES MID-YEAR BUDGET ADJUSTMENT TOTAL AMOUNTS FOR THE FISCAL YEAR 2015-2016 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

**BACKGROUND:**

At your July 14, 2015 meeting, the Board discussed and approved by Resolution, the Proposed Final Budget for the Fiscal Year 2015-2016. Approval of that resolution is in keeping with SB 135 which requires approval by resolution of the Final Budget by the Board of Directors. This action establishes budgetary control by the Board at the Fund level. Further, adjustments to the Final Budget also require a resolution. Attached is that Resolution and the Mid-year Final Budget Revenues and Expenditures Total Amounts Summary (*Attachment A*).

Also in accordance with Policy No. 3020, the Budget Committee shall review budget adjustments prepared by the General Manager prior to the February Board meeting. This matter was held over from the February meeting in order to allow time for the Public Works/CIP Committee to review the Capital Improvement Program project list and determine any reordering of project priorities and any budget implications resulting there from.

The Public Works/CIP Committee met on February 18, 2016 to discuss and make recommendations on the District's Fund 40 budget and Project List. As a result of projects already approved and/or underway, the Project List was modified in accordance with the remaining monies in this fiscal year's budget. The Public Works/CIP Committee's recommendations are to:

1. Proceed with the Rush Park Shade Canopy Project.
2. Proceed with the Rossmoor Park Community Room Cabinetry Project.
3. Defer on the Rush Park Parking Lot Upgrade Project.

The Budget Committee then met on February 25, 2016 to discuss the recommendations of the Public Works/CIP Committee and make recommendations on the District's FY 2015-2016 Mid-Year Budget adjustments. The proposed Amended Budget incorporates the Budget Committee's recommendations, which also take into account the recommendations of the Public Works/CIP Committee. The Budget Committee also recommended approval of Resolution No. 16-03-08-01 establishing revenue and expenditure total amounts for the mid-year adjustments

Revenues for this fiscal year have improved as a result of higher property tax payments to the County. This along with the additional increased saving in water costs allows a balanced budget with no use reserves. Thus, budget adjustments are recommended only to properly reallocate expenditures in appropriate Funds, Departments and line item categories. Moreover, adjustments to Fund 40 are based on the recommendations of the Public Works/CIP Committee. It should be noted that based on those recommendations, Fund 40 will be exhausted and no other projects can be funded for the remainder of this fiscal year and also next fiscal year without the further use of reserves.

Revisions to the Amended Budget by the Board may be made during discussion of this Agenda Item.

**ATTACHMENTS:**

1. Resolution No. 16-03-08-01 with Attachment A—Mid-year Final Budget Revenue and Expenditure Total Amounts Summary.
2. Budget Committee Agenda Item C-1 dated February 25, 2016 re: Mid-Year Budget Adjustment Recommendations including Public Works/CIP Committee Agenda Item C-1 dated February 18, 2016 re: Proposed FY 2015-2016 Mid-Year Adjustments to Fund 40 CIP Budget and Project List.

**RESOLUTION NO. 16-03-08-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR THE FISCAL YEAR 2015-2016**

**WHEREAS**, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District’s Fiscal Year 2015-2016 Amended Budget at its Committee Meeting of February 25, 2016

**WHEREAS**, the Rossmoor Community Services District Public Works/CIP Committee did discuss and recommend approval of the Fund 40 project list and Department Budget at their Committee Meeting on February 18, 2016.

**WHEREAS**, the Rossmoor Community Services District did discuss and approve the District’s Fiscal Year 2015-2016 Mid-Year Adjusted Budget at its Regular Meeting on March 8, 2016.

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Adjusted Budget Revenue and Expenditure Totals, by Fund in the amounts specified in Attachment A for the Fiscal Year 2015-2016.

**PASSED, APPROVED AND ADOPTED** this 8<sup>th</sup> day of March 2016.

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Tony DeMarco, President

ATTEST:

\_\_\_\_\_  
Secretary of the  
Rossmoor Community Services District

## ATTACHMENT A

### ANNUAL FISCAL YEAR 2015-2016 ANNUAL AMENDED BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

#### **TOTAL FUND REVENUES**

FUND 10	\$1,333,692
FUND 20	\$383,400
FUND 30 (Including beginning Fund Balance)	\$238,646
FUND 40 (Including beginning Fund Balance)	\$147,695

**TOTAL ALL FUNDS** **\$2,103,433**

#### **TOTAL FUND EXPENDITURES**

FUND 10	\$1,321,767
FUND 20	\$374,650
FUND 30	\$191,660
FUND 40	\$145,323

**TOTAL ALL FUNDS** **\$2,033,400**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** February 25, 2016  
**To:** Budget Committee  
**From:** General Manager  
**Subject:** DISCUSSION WITH GENERAL MANAGER RE: FY 2015-2016 MID-YEAR BUDGET ADJUSTMENTS

**RECOMMENDATION:**

Review and make recommendations to the Board regarding mid-year budget adjustments.

**BACKGROUND:**

Board policy No. 3020 Budget Preparation, Adoption and Revision requires that the annual budget be reviewed by the Budget Committee prior to requesting the Board to approve mid-year budget adjustments at the February meeting of the Board.

The Public Works/CIP Committee has also met to discuss the current project list on February 18, 2016. The Public Works/CIP Committee's recommendations are attached for your review and input.

**ATTACHMENTS:**

1. Report to the Budget Committee FY 2015-2016 Mid-Year Budget Adjustments.
2. Listing of Recommended Budget Adjustments.
3. December 2015 Revenue and Expenditure Report.
4. Draft Resolution No. 16-03-08-01 w/Attachment A.
5. Public Works/CIP Committee Agenda Item C-1 dated February 18, 2016.
6. Policy No. 3020 Budget Preparation, Adoption and Revision.

**REPORT TO BUDGET COMMITTEE  
FY 2015-2016 MID-YEAR BUDGET ADJUSTMENTS**

In accordance with Policy No. 3020, the Budget Committee shall review budget adjustments prepared by the General Manager prior to the March Board meeting. It is also practical for the Public Works/CIP Committee to review the Capital Improvement Program projects list and determine any reordering of project priorities and any budget implications resulting there from.

The Public Works/CIP Committee met on February 18, 2016 to discuss and make recommendations on the District's Fund 40 budget and Project List. As a result of projects already approved and/or underway, the Project List was modified in accordance with the remaining monies in this fiscal year's budget. The Committee's recommendations were to:

1. Proceed with the Rush Park Shade Canopy Project.
2. Proceed with the Rossmoor Park Community Room Cabinetry Project.
3. Defer on the Rush Park Parking Lot Upgrade Project.

Revenues for this fiscal year have improved as a result of higher property tax payments to the County. This along with the additional increased saving in water costs allows a balanced budget with no need to use reserves. Thus, budget adjustments are recommended only to properly allocate expenditures in appropriate departments and line item categories. Moreover, adjustments to Fund 40 are based on the recommendations of the Public Works/CIP Committee. It should be noted that based on those recommendations, Fund 40 will be exhausted and no other projects can be funded for the remainder of this fiscal year and also next fiscal year without the further use of reserves.

**FY 2015-2016 AMENDED BUDGET**  
**TOTAL FUND SUMMARY**

	Fund 10	Fund 20	Fund 30	Fund 40
Fund Balance End FY 2014-2015	690,844	0	109,390	129,602
<b>Fund Balance, Beginning FY 2015-2016</b>	<b>690,844</b>	<b>0</b>	<b>109,390</b>	<b>129,602</b>
<b>General Fund Revenues</b>				
Transfer In from other funds				
Property Taxes	803,372	383,400	88,480	
Street Light Assessments	280,000			
Interest on Investments	2,100			
From Other Govt. Agencies	60,400			
Permit and Rental Fees	163,320			
Miscellaneous Revenues	24,500		40,776	18,093
<b>Total General Fund Revenues</b>	<b>1,333,692</b>	<b>383,400</b>	<b>129,256</b>	<b>18,093</b>
				0
<b>Total General Fund Expenditures</b>	<b>1,321,767</b>	<b>374,650</b>	<b>191,660</b>	<b>145,323</b>
<b>Revenues Less Expenditures</b>	<b>11,925</b>	<b>8,750</b>	<b>(62,404)</b>	<b>2,372</b>
<b>(1) Transfer Out - (To Fund 50 as directed by auditor)</b>		<b>(8,750)</b>		
<b>Fund Balance, End FY</b>	<b>702,769</b>	<b>0</b>	<b>46,986</b>	<b>2,372</b>



**2015 - 2016 AMENDED BUDGET  
GENERAL FUND SUMMARY - FUND 10**

	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE
Fund Balance End	802,718	690,844	690,844	690,844	
Transfer from Reserve to Fund 40	0	0	0	0	
Transfer from Reserve to Fund 10	0	0	0	0	
<b>Fund Balance FY 2014-2015</b>	<b>802,718</b>	<b>690,844</b>	<b>690,844</b>	<b>690,844</b>	
<b><u>General Fund Revenues</u></b>					
Property Taxes	784,094	788,142	445,024	803,372	15,230
Street Light Assessments	275,546	271,000	155,411	280,000	9,000
Interest on Investments	2,163	2,500	443	2,100	(400)
From Other Govt. Agencies	59,848	60,800	809	60,400	(400)
Permit and Rental Fees	154,748	155,000	70,325	163,320	8,320
Miscellaneous Revenues	(75,357)	23,500	3,225	24,500	1,000
<b>Total General Fund Revenues</b>	<b>1,201,042</b>	<b>1,300,942</b>	<b>675,238</b>	<b>1,333,692</b>	<b>32,750</b>
<b><u>General Fund Expenditures</u></b>					
Administrative Services	457,098	407,472	209,645	417,790	10,318
Recreation	119,880	127,623	76,012	138,313	10,690
Rossmoor Park	184,098	188,703	79,649	185,106	(3,597)
Montecito Center	74,532	77,694	36,401	78,720	1,026
Rush Park	229,186	205,098	96,187	207,075	1,977
Street Lighting	107,959	105,580	36,191	107,580	2,000
Rossmoor Signature Wall	2,000	2,100	2,000	2,100	0
Street Sweeping	55,070	55,580	18,343	55,580	0
Parkway Trees	105,853	105,525	65,307	116,650	11,125
Mini-Parks and Medians	13,246	15,029	5,792	12,853	(2,176)
<b>Total General Fund Expenditures</b>	<b>1,348,922</b>	<b>1,290,404</b>	<b>625,527</b>	<b>1,321,767</b>	<b>31,363</b>
<b>Revenues Less Expenditures</b>	<b>(147,879)</b>	<b>10,538</b>	<b>49,711</b>	<b>11,925</b>	
<b>Fund Balance, End of Year</b>	<b>654,839</b>	<b>701,382</b>	n/a	<b>702,769</b>	

**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10**

ACCOUNT NO.	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>General Fund Revenues</b>						
Property Taxes						
10-00-3000 Current Secured	716,024	719,100	413,124	734,000	14,900	December 2015 Actual + FY 14-15 Actual
10-00-3001 Current Unsecured	23,364	23,000	17,457	24,000	1,000	December 2015 Actual + FY 14-15 Actual
10-00-3002 Prior Secured	7,498	9,200	4,571	7,500	(1,700)	December 2015 Actual + FY 14-15 Actual
10-00-3003 Prior Unsecured	4,945	4,500	0	4,500	0	
10-00-3004 Delinquent Property Taxes	540	510	0	540	30	
10-00-3010 Current Supplemental Assmnt.	20,083	20,000	9,872	21,000	1,000	December 2015 Actual + FY 14-15 Actual
10-00-3020 Public Utility	11,640	11,832	0	11,832	0	
<b>Total Property Taxes</b>	<b>784,094</b>	<b>788,142</b>	<b>445,024</b>	<b>803,372</b>	<b>15,230</b>	
Street Light Assessments						
10-00-3105 Assessments	275,546	271,000	155,411	280,000	9,000	December 2015 Actual + FY 14-15 Actual
Interest on Investments						
10-00-3200 Interest	2,163	2,500	443	2,100	(400)	December 2015 Actual + FY 14-15 Actual
From Other Governmental Agencies						
10-00-3301 State-Homeowners Prop. Tax Relief	5,373	5,800	809	5,400	(400)	December 2015 Actual + FY 14-15 Actual
10-00-3302 State Mandated Cost Reimb.	0	0	0	0	0	
10-00-3305 County-Street Sweep Reimburse.	54,475	55,000	0	55,000	0	
<b>Total From Other Governmental Agencies</b>	<b>59,848</b>	<b>60,800</b>	<b>809</b>	<b>60,400</b>	<b>(400)</b>	
Permit and Rental Fees						
10-00-3404 Tennis Reservations	14,869	14,500	6,184	14,500	0	
10-00-3405 Wall Rental	500	600	260	600	0	
10-00-3406 Volleyball & Ball Field Reservations	22,378	26,000	9,877	29,000	3,000	Additional Income from for-profit users
10-00-3410 Rossmoor Building Rental	4,983	4,680	7,477	10,000	5,320	Additional Income from for-profit users
10-00-3412 Montecito Building Rental	24,915	25,220	10,894	25,220	0	
10-00-3414 Rush Building Rental	87,103	84,000	35,634	84,000	0	
<b>Total Fees</b>	<b>154,748</b>	<b>155,000</b>	<b>70,325</b>	<b>163,320</b>	<b>8,320</b>	
Miscellaneous Revenues						
10-00-3500 Miscellaneous	4,643	3,500	3,225	4,500	1,000	December 2015 Actual + FY 14-15 Actual
10-00-3502 Admin Fees	20,000	20,000	0	20,000	0	
10-00-3600 Transfer IN/OUT	(100,000)	0	0	0	0	
<b>Total Miscellaneous Revenues</b>	<b>(75,357)</b>	<b>23,500</b>	<b>3,225</b>	<b>24,500</b>	<b>1,000</b>	
<b>Total General Fund Revenues</b>	<b>1,201,042</b>	<b>1,300,942</b>	<b>675,238</b>	<b>1,333,692</b>	<b>32,750</b>	

**2015 - 2016 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 10 Administrative Services**

ACCOUNT NO.		2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Department 10 Administrative Services</b>							
Salaries and Benefits							
10-10-4000	Board of Directors' Compensation	9,700	9,000	5,000	10,000	1,000	Additional meetings
10-10-4001	Full Time	184,053	186,300	98,681	190,000	3,700	December 2015 Actual + FY 14-15 Actual
10-10-4003	Overtime	3,356	3,672	2,532	5,000	1,328	Additional work hours needed for projects
10-10-4007	Vehicle Allowance	458	500	415	500	0	
10-10-4010	Workers' Comp. Insurance	2,533	2,600	1,454	2,600	0	
10-10-4011	Medical Insurance	35,618	32,000	14,506	39,000	7,000	Additional employee enrolled + slight raise in rates
10-10-4015	Federal Payroll Taxes	15,763	12,000	8,093	16,000	4,000	December 2015 Actual + FY 14-15 Actual
10-10-4018	State Payroll Taxes	544	500	153	590	90	December 2015 Actual + FY 14-15 Actual
<b>Total Salaries and Benefits</b>		<b>252,026</b>	<b>246,572</b>	<b>130,834</b>	<b>263,690</b>	<b>17,118</b>	
Operations and Maintenance							
10-10-5002	Insurance - Liability	13,476	13,200	12,392	12,500	(700)	December 2015 Actual + FY 14-15 Actual
10-10-5004	Membership & Dues	6,821	6,400	5,385	6,400	0	
10-10-5006	Travel & Meetings	1,345	1,500	217	1,000	(500)	December 2015 Actual + FY 14-15 Actual
10-10-5007	Board Meetings Televised Exp	17,306	18,000	7,293	17,000	(1,000)	December 2015 Actual + FY 14-15 Actual
10-10-5010	Publications & Legal Notices	8,015	7,200	3,306	7,200	0	
10-10-5012	Printing	541	700	320	700	0	
10-10-5014	Postage	1,600	2,000	1,462	2,000	0	
10-10-5016	Office & Meeting Supplies	7,166	7,200	3,644	7,200	0	
10-10-5020	Telephone	1,647	1,500	972	1,500	0	
10-10-5045	Miscellaneous Expenditures	6,906	5,500	2,858	5,500	0	
10-10-5046	Bank Service Charges	1,024	1,000	976	2,000	1,000	Additional charges due credit card processing
10-10-5050	Elections	5,604	0	0	0	0	
<b>Total Operations and Maintenance</b>		<b>71,452</b>	<b>64,200</b>	<b>38,823</b>	<b>63,000</b>	<b>(1,200)</b>	
Contract Services							
10-10-5610	Legal Services	58,992	35,000	7,235	27,000	(8,000)	December 2015 Actual + FY 14-15 Actual
10-10-5615	Financial Audit-Consulting	8,700	8,700	10,100	10,100	1,400	Increase in contract
10-10-5670	Other Professional Services	56,587	50,000	20,944	50,000	0	
<b>Total Contract Services</b>		<b>124,280</b>	<b>93,700</b>	<b>38,279</b>	<b>87,100</b>	<b>(6,600)</b>	
Capital Expenditures							
10-10-6010	Equipment	9,341	3,000	1,708	4000	1,000	
<b>Total Administrative Services</b>		<b>457,098</b>	<b>407,472</b>	<b>209,645</b>	<b>417,790</b>	<b>10,318</b>	

**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 20 Recreation**

ACCOUNT NO.	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Department 20 Recreation</b>						
Salaries and Benefits						
10-20-4001 Full Time	49,509	51,000	24,562	51,000	0	
10-20-4002 Part Time	22,556	23,566	11,556	23,566	0	
10-20-4003 Overtime	2,883	3,713	2,505	5,000	1,287	Additional work hours needed for projects
10-20-4005 Event Attendant	443	400	938	400	0	Additional events, activities
10-20-4007 Vehicle Allowance	356	350	85	350	0	
10-20-4010 Workers' Comp. Insurance	1,030	1,080	588	1,080	0	
10-20-4011 Medical Insurance	9,056	8,000	3,688	10,000	2,000	Additional employee enrolled + slight raise in rates
10-20-4015 Federal Payroll Tax	5,743	5,814	3,025	5,814	0	
10-20-4018 State Payroll Taxes	553	600	205	750	150	December 2015 Actual + FY 14-15 Actual
<b>Total Salaries and Benefits</b>	<b>92,129</b>	<b>94,523</b>	<b>47,152</b>	<b>97,960</b>	<b>3,437</b>	
Operations and Maintenance						
10-20-5006 Travel & Meetings	220	400	0	400	0	
10-20-5010 Publications & Legal Notices	154	200	69	200	0	
10-20-5012 Printing	57	100	44	100	0	
10-20-5014 Postage	79	150	85	150	0	
10-20-5016 Office & Meeting Supplies	868	1,000	433	1,000	0	
10-20-5017 Community Events	16,857	18,000	17,453	25,253	7,253	Winter Festival added after 15-16 Budget approved
10-20-5019 Fireworks	6,200	6,200	6,200	6,200	0	
10-20-5020 Telephone	1,921	1,800	972	1,800	0	
10-20-5045 Miscellaneous Expenditures	99	500	0	500	0	
10-20-5048 Run Seal Beach Grant	-2,050	0	2,050	0	0	
10-20-5051 Equipment Rental	0	250	0	250	0	
<b>Total Operations and Maintenance</b>	<b>24,404</b>	<b>28,600</b>	<b>27,306</b>	<b>35,853</b>	<b>7,253</b>	
Contract Services						
10-20-5670 Other Professional Services	3,314	3,500	1,555	3,500	0	
<b>Total Contract Services</b>	<b>3,314</b>	<b>3,500</b>	<b>1,555</b>	<b>3,500</b>	<b>0</b>	
Capital Expenditures						
10-20-6010 Equipment	33	1,000	0	1,000	0	
<b>Total Capital Expenditures</b>	<b>33</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	
<b>Total Recreation</b>	<b>119,880</b>	<b>127,623</b>	<b>76,012</b>	<b>138,313</b>	<b>10,690</b>	

**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 30 Rossmoor Park**

<b>ACCOUNT NO.</b>		<b>2014-2015 ACTUAL</b>	<b>2015-2016 APPROVED BUDGET</b>	<b>DECEMBER 2015 ACTUAL</b>	<b>2015-2016 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 30 Rossmoor Park</b>							
<b>Salaries and Benefits</b>							
10-30-4001	Full Time	37,215	38,760	17,792	38,760	0	
10-30-4002	Part Time	11,076	10,812	6,238	11,800	988	Additional projects needed
10-30-4003	Overtime	1,896	2,244	1,534	2,244	0	
10-30-4005	Event Attendant	0	0	0	0	0	
10-30-4010	Workers' Comp. Insurance	2,548	2,800	1,454	2,800	0	
10-30-4011	Medical Insurance	11,187	10,000	4,556	13,000	3,000	Additional employee enrolled + slight raise in rates
10-30-4015	Federal Payroll Taxes	3,784	4,080	1,953	3,800	(280)	December 2015 Actual + FY 14-15 Actual
10-30-4018	State Payroll Taxes	250	260	75	310	50	December 2015 Actual + FY 14-15 Actual
<b>Total Salaries and Benefits</b>		<b>67,954</b>	<b>68,956</b>	<b>33,601</b>	<b>72,714</b>	<b>3,758</b>	
<b>Operations and Maintenance</b>							
10-30-5010	Publications & Legal Notices	254	300	34	300	0	
10-30-5012	Printing	28	50	22	50	0	
10-30-5014	Postage	27	50	29	50	0	
10-30-5016	Office & Meeting Supplies	777	900	216	900	0	
10-30-5018	Janitorial Supplies	4,170	4,000	2,087	4,500	500	Additional park activities and events
10-30-5020	Telephone	1,784	1,600	972	2,000	400	Cell phone upgraded to support activities
10-30-5022	Utilities	48,724	10,500	4,340	10,500	0	
10-30-5023	Water (Prev inc. in Utilities 5022)	0	39,000	8,054	25,000	(14,000)	16% less 2013 usage budgeted. Conservation actual usage approximately -54%
10-30-5025	Sewer Tax	875	897	0	892	(5)	Paid in January
10-30-5030	Vehicle Maintenance	597	1,000	323	1,000	0	
10-30-5032	Buildings & Grounds-Maintenance.	21,965	22,000	14,115	28,000	6,000	Flooring for community room & maintenance of fields added after budget
10-30-5034	Alarm Systems/Security	697	750	335	750	0	
10-30-5045	Miscellaneous/Expenditures	118	500	0	500	0	
10-30-5051	Equipment Rental	0	250	0	250	0	
10-30-5052	Minor Facility Repairs/Tools	0	250	0	250	0	
<b>Total Operations and Maintenance</b>		<b>80,016</b>	<b>82,047</b>	<b>30,527</b>	<b>74,942</b>	<b>(7,105)</b>	
<b>Contact Services</b>							
10-30-5655	Landscape Maintenance	31,860	33,000	13,275	33,000	0	
10-30-5656	Park Tree Trimming	983	950	731	950	0	
10-30-5670	Other Professional Services	3,161	3,500	1,515	3,500	0	
<b>Total Contract Services</b>		<b>36,004</b>	<b>37,450</b>	<b>15,521</b>	<b>37,450</b>	<b>0</b>	
<b>Capital Expenditures</b>							
10-30-6010	Equipment	123	250	0	0	0	
<b>Total Capital Expenditures</b>		<b>123</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Rossmoor Park</b>		<b>184,098</b>	<b>188,703</b>	<b>79,649</b>	<b>185,106</b>	<b>(3,597)</b>	

**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 40 Montecito Center**

<u>ACCOUNT NO.</u>	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Department 40 Montecito Center</b>						
<u>Salaries and Benefits</u>						
10-40-4001 Full Time	31,011	32,640	14,620	32,640	0	
10-40-4002 Part Time	5,025	4,794	3,552	6,000	1,206	
10-40-4003 Overtime	1,353	1,224	1,088	1,800	576	
10-40-4005 Event Attendant	0	0	0	0	0	
10-40-4010 Workers' Comp. Insurance	2,049	2,250	1,169	2,250	0	
10-40-4011 Medical Insurance	9,051	8,100	3,686	9,000	900	
10-40-4015 Federal Payroll Taxes	2,858	2,856	1,471	2,856	0	
10-40-4018 State Payroll Taxes	114	125	33	125	0	
<b>Total Salaries and Benefits</b>	<b>51,463</b>	<b>51,989</b>	<b>25,619</b>	<b>54,671</b>	<b>2,682</b>	
<u>Operations and Maintenance</u>						
10-40-5010 Publications & Legal Notices	154	200	34	200	0	
10-40-5012 Printing	28	50	22	50	0	
10-40-5014 Postage	27	50	29	50	0	
10-40-5016 Office & Meeting Supplies	777	900	216	900	0	
10-40-5018 Janitorial Supplies	2,754	3,000	2,087	3,500	500	Additional park activities and events
10-40-5020 Telephone	1,776	1,650	972	1,800	150	Cell phone upgraded to support activities
10-40-5022 Utilities	3,604	4,000	823	2,000	(2,000)	December 2015 Actual + FY 14-15 Actual
10-30-5023 Water (Prev inc. in Utilities 5022)	0	1,600	323	1,000	(600)	16% less 2013 usage budgeted. Conservation actual usage approximately -54%
10-40-5025 Sewer Tax	735	755	0	749	(6)	Actual paid
10-40-5030 Vehicle Maintenance	642	1,000	318	1,000	0	
10-40-5032 Buildings & Grounds-Maintenance.	4,247	4,000	1,904	4,000	0	
10-40-5034 Alarm Systems/Security	422	400	334	400	0	
10-40-5045 Miscellaneous/Expenditures	10	50	0	50	0	
10-40-5051 Equipment Rental	0	250	0	250	0	
10-40-5052 Minor Facility Repairs/Tools	208	500	0	500	0	
<b>Total Operations and Maintenance</b>	<b>15,385</b>	<b>18,405</b>	<b>7,062</b>	<b>16,449</b>	<b>(1,956)</b>	
<u>Contract Services</u>						
10-40-5655 Landscape Maintenance	3,540	3,300	1,475	3,600	300	Slight rate increase in new contract
10-40-5656 Tree Trimming	983	950	731	950	0	
10-40-5670 Other Professional Services	3,161	3,000	1,515	3,000	0	
<b>Total Contract Services</b>	<b>7,684</b>	<b>7,250</b>	<b>3,721</b>	<b>7,550</b>	<b>300</b>	
<u>Capital Expenditures</u>						
10-40-6010 Equipment	0	50	0	50	0	
<b>Total Capital Expenditures</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>0</b>	
<b>Total Montecito Center</b>	<b>74,532</b>	<b>77,694</b>	<b>36,401</b>	<b>78,720</b>	<b>1,026</b>	

**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 50 Rush Park**

ACCOUNT NO.	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Department 50 Rush Park</b>						
<b>Salaries and Benefits</b>						
10-50-4001 Full Time	36,902	38,760	17,792	38,760	0	
10-50-4002 Part Time	10,264	9,690	6,405	11,800	2,110	Additional projects needed
10-50-4003 Overtime	1,998	2,040	1,629	2,244	204	Additional work hours needed for projects
10-50-4005 Event Attendant	5,260	4,000	3,258	4,000	0	
10-50-4010 Workers' Comp. Insurance	2,548	2,600	1,454	2,600	0	
10-50-4011 Medical Insurance	11,187	10,000	4,556	13,000	3,000	Additional employee enrolled + slight raise in rates
10-50-4015 Federal Payroll Taxes	4,129	4,284	2,225	4,284	0	
10-50-4018 State Payroll Taxes	401	375	159	375	0	
<b>Total Salaries and Benefits</b>	<b>72,689</b>	<b>71,749</b>	<b>37,477</b>	<b>77,063</b>	<b>5,314</b>	
<b>Operations and Maintenance</b>						
10-50-5010 Publications & Legal Notices	400	500	34	500	0	
10-50-5012 Printing	141	250	22	250	0	
10-50-5014 Postage	27	100	29	100	0	
10-50-5016 Office & Meeting Supplies	777	900	216	900	0	
10-50-5018 Janitorial Supplies	3,548	4,000	2,093	4,500	500	Additional park activities and events
10-50-5020 Telephone	1,921	1,800	972	2,000	200	Cell phone upgraded to support activities
10-50-5022 Utilities	53,366	29,000	13,756	29,000	0	
10-50-5023 Water (Prev inc. in Utilities 5022)	0	31,000	8,132	20,000	(11,000)	16% less 2013 usage budgeted. Conservation actual usage approximately -54%
10-50-5025 Sewer Tax	3,349	3,349	0	3,412	63	
10-50-5030 Vehicle Maintenance	750	1,000	318	1,000	0	
10-50-5032 Buildings & Grounds-Maintenance	19,128	22,000	17,396	29,000	7,000	Public restroom toilets updated to save water
10-50-5034 Alarm Systems/Security	649	750	220	650	(100)	December 2015 Actual + FY 14-15 Actual
10-50-5045 Miscellaneous/Expenditures	59	250	0	250	0	
10-50-5051 Equipment Rental	250	250	0	250	0	
10-50-5052 Minor Facility Repairs/Tools	0	500	0	500	0	
<b>Total Operations and Maintenance</b>	<b>84,366</b>	<b>95,649</b>	<b>43,189</b>	<b>92,312</b>	<b>(3,337)</b>	
<b>Contract Services</b>						
10-50-5655 Landscape Maintenance	31,860	33,000	13,275	33,000	0	
10-50-5656 Tree Trimming	983	950	731	950	0	
10-50-5670 Other Professional Services	3,161	3,500	1,515	3,500	0	
<b>Total Contract Services</b>	<b>36,004</b>	<b>37,450</b>	<b>15,521</b>	<b>37,450</b>	<b>0</b>	
<b>Capital Expenditures</b>						
10-50-6010 Equipment	123	250	0	250	0	
<b>Total Capital Expenditures</b>	<b>36,127</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>0</b>	
<b>Total Rush Park</b>	<b>229,186</b>	<b>205,098</b>	<b>96,187</b>	<b>207,075</b>	<b>1,977</b>	

**2015 - 2016 AMENDED 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>2014-2015 ACTUAL</b>	<b>2015-2016 APPROVED BUDGET</b>	<b>DECEMBER 2015 ACTUAL</b>	<b>2015-2016 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 60 Street Lighting</b>						
Operations and Maintenance						
10-60-5020 Telephone	595	580	324	580	0	
Contract Services						
10-60-5650 Lighting & Maintenance	107,364	105,000	35,867	107,000	2,000	Actual from previous year
<b>Total Street Lighting</b>	<b>107,959</b>	<b>105,580</b>	<b>36,191</b>	<b>107,580</b>	<b>2,000</b>	
<b>Department 65 Rossmoor Signature Wall</b>						
Operations and Maintenance						
10-65-5002 Insurance - Liability	2,000	2,000	2,000	2,000	0	
10-65-5032 Buildings & Grounds-Maintenance	0	100	0	100	0	
<b>Total Rossmoor Signature Wall</b>	<b>2,000</b>	<b>2,100</b>	<b>2,000</b>	<b>2,100</b>	<b>0</b>	
<b>Department 70 Street Sweeping</b>						
<b>Operations and Maintenance</b>						
10-70-5020 Telephone	595	580	324	580	0	
<b>Total Operations and Maintenance</b>	<b>595</b>	<b>580</b>	<b>324</b>	<b>580</b>	<b>0</b>	
Contract Services						
10-70-5642 Street Sweeping	54,475	55,000	18,019	55,000	0	
<b>Total Street Sweeping</b>	<b>55,070</b>	<b>55,580</b>	<b>18,343</b>	<b>55,580</b>	<b>0</b>	



**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 80 Parkway Trees**

ACCOUNT NO.	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Department 80 Parkway Trees</b>						
Salaries and Benefits						
10-80-4002 Salaries Part Time	17,572	19,000	9,767	20,000	1,000	Additional hours needed for Dept
10-80-4003 Salaries Overtime	12	0	103	200	200	Additional hours needed for Dept
10-80-4007 Vehicle Allowance	402	400	260	500	100	
10-80-4015 Federal Payroll Tax -FICA	1,345	1,250	755	1,350	100	
10-80-4018 State Payroll Taxes	272	200	0	275	75	
<b>Total Salaries and Benefits</b>	<b>19,604</b>	<b>20,850</b>	<b>10,886</b>	<b>22,325</b>	<b>1,475</b>	<b>0</b>
Operations and Maintenance						
10-80-5012 Printing	0	25	1	25	0	
10-80-5014 Postage	12	300	13	300	0	
10-80-5016 Office & Meeting Supplies	97	200	40	200	0	
10-80-5020 Telephone	1,189	1,000	648	1,200	200	Cell phone upgraded to support activities
10-80-5030 Vehicle Maintenance	50	200	0	50	(150)	
10-80-5051 Equipment Rental	30	50	0	50	0	
<b>Total Operations and Maintenance</b>	<b>1,378</b>	<b>1,775</b>	<b>702</b>	<b>1,825</b>	<b>50</b>	<b>0</b>
Contract Services						
10-80-5656 Tree Trimming	62,525	65,000	46,265	65,000	0	
10-80-5660 Tree Removals	885	400	2,465	3,500	3,100	Diseased trees removed
10-80-5670 Other Professional Services	6,422	5,500	2,360	5,500	0	
<b>Total Contract Services</b>	<b>69,832</b>	<b>70,900</b>	<b>51,090</b>	<b>74,000</b>	<b>3,100</b>	<b>0</b>
Capital Expenditures						
10-80-6015 Trees	15,039	12,000	2,630	18,500	6,500	Diseased trees replaced
<b>Total Parkway Trees</b>	<b>105,853</b>	<b>105,525</b>	<b>65,307</b>	<b>116,650</b>	<b>11,125</b>	

**2015 - 2016 AMENDED BUDGET**  
**GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10**  
**Department 90 Mini-Parks & Medians**

<b>ACCOUNT NO.</b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 APPROVED BUDGET</b>	<b>DECEMBER 2015 ACTUAL</b>	<b>2015-2016 AMENDED BUDGET</b>	<b>VARIANCE</b>	<b>FOOTNOTE</b>
<b>Department 90 Mini-Parks &amp; Medians</b>						
<u>Salaries and Benefits</u>						
10-90-4001 Full Time	654	652	331	652	0	
10-90-4003 Overtime	41	61	37	61	0	
10-90-4010 Workers' Comp. Insurance	119	180	68	120	(60)	December 2015 Actual + FY 14-15 Actual
10-90-4015 Federal Payroll Taxes	53	71	28	55	(16)	December 2015 Actual + FY 14-15 Actual
10-90-4018 State Payroll Taxes	10	15	0	15	0	
<b>Total Salaries and Benefits</b>	<b>877</b>	<b>979</b>	<b>464</b>	<b>903</b>	<b>(76)</b>	
<u>Operations and Maintenance</u>						
10-90-5020 Telephone	595	500	324	600	100	Cell phone upgraded to support activities
10-90-5022 Utilities	6,763	800	403	800	0	
10-30-5023 Water (Prev inc. in Utilities 5022)	0	7,000	2,562	5,000	(2,000)	16% less 2013 usage budgeted. Conservation actual usage approximately - 54%
10-90-5030 Vehicle Maintenance	1,082	100	0	100	0	
10-90-5032 Building & Grounds Maintenance.	0	1,000	304	1,000	0	
10-90-5045 Miscellaneous/Expenditures	0	100	0	100	0	
10-90-5051 Equipment Rental	0	100	0	100	0	
10-90-5052 Minor Facility Repairs/Tools	0	200	0	200	0	
<b>Total Operations and Maintenance</b>	<b>8,440</b>	<b>9,800</b>	<b>3,594</b>	<b>7,900</b>	<b>(1,900)</b>	
<u>Contract Services</u>						
10-90-5655 Landscape Maintenance	3,540	3,600	1,475	3,600	0	
10-90-5656 Tree Trimming	328	500	243	300	(200)	December 2015 Actual + FY 14-15 Actual
10-90-5670 Other Professional Services	61	50	16	50	0	
<b>Total Contract Services</b>	<b>3,929</b>	<b>4,150</b>	<b>1,734</b>	<b>3,950</b>	<b>(200)</b>	
<u>Capital Expenditures</u>						
10-90-6010 Equipment	0	100	0	100	0	
<b>Total Capital Expenditures</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	
<b>Total Mini-Parks &amp; Medians</b>	<b>13,246</b>	<b>15,029</b>	<b>5,792</b>	<b>12,853</b>	<b>(2,176)</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,348,922</b>	<b>1,290,404</b>	<b>625,527</b>	<b>1,321,767</b>	<b>0</b>	

**2015 - 2016 AMENDED BUDGET**  
**RUSH PARK ASSESSMENT DISTRICT - FUND 20**  
**REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Assigned Fund Balance, Beginning</b>		0	0	0	0	0	
<b>Rush Park AD Revenues</b>							
Assessments							
20-00-3100	Current Year Secured	378,784	380,000	219,304	380,000	0	
20-00-3101	Prior Year Secured	2,522	3,400	2,245	3,400	0	
20-00-3500	Transfer in other funds						
20-00-3500	Other Misc. Rev.	0	0		0	0	
<b>Total Rush Park AD Revenues</b>		<b>381,306</b>	<b>383,400</b>	<b>221,550</b>	<b>383,400</b>	<b>0</b>	
<b>Rush Park AD Expenditures</b>							
20-50-5619	Bond Trustee	3,048	3,048	3,048	3,048	0	
20-50-5617	Admin Fee	20,000	20,000	0	20,000	0	
<b>Total Contract Services</b>		<b>23,048</b>	<b>23,048</b>	<b>3,048</b>	<b>23,048</b>		
<b>Annual Debt Service</b>							
20-50-5800	Principal	230,000	245,000	245,000	245,000	0	
20-50-5801	Interest	121,210	106,485	57,040	106,485	0	
20-50-5045	Miscellaneous	0	0	117	117	117	Trans to US Bank for bond payment
<b>Total Annual Debt Service</b>		<b>351,210</b>	<b>351,485</b>	<b>302,157</b>	<b>351,602</b>	<b>0</b>	
<b>Total Rush Park AD Expenditures</b>		<b>374,258</b>	<b>374,533</b>	<b>305,204</b>	<b>374,650</b>	<b>117</b>	
<b>Revenues Less Expenditures</b>		<b>7,049</b>	<b>8,867</b>	<b>-83,655</b>	<b>8,750</b>	<b>(117)</b>	
<b>Transfers Out</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>7,049</b>	<b>8,867</b>	n/a	<b>8,750</b>	<b>(117)</b>	
<b>Fund Balance, End of Year</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**2015 - 2016 AMENDED BUDGET**  
**ROSSMOOR WALL SPECIAL TAX - FUND 30**  
**REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Restricted Fund Balance, Beginning</b>		<b>105,202</b>	<b>109,389</b>	<b>109,390</b>	<b>109,390</b>		
<b>Rossmoor Wall Revenues</b>							
30-00-3100	Current Year Secured	86,185	87,700	49,070	87,700	0	
30-00-3101	Prior Year Secured	577	780	538	780	0	
30-00-3200	Interest	0	0	0	0	0	
30-00-3500	Other Misc. Rev.					0	
30-00-3600	Transfer In	0	0	40,776	40,776	40,776	Transferred back from Fund 40 as approved by Board
<b>Total Rossmoor Wall Revenues</b>		<b>86,762</b>	<b>88,480</b>	<b>90,384</b>	<b>129,256</b>	<b>40,776</b>	
<b>Rossmoor Wall Expenditures</b>							
<b>30-65-5619</b>	<b>Bond Trustee</b>	<b>2,640</b>	<b>2,640</b>	<b>2,640</b>	<b>2,640</b>	<b>0</b>	
<b>Annual Debt Service</b>							
30-65-5800	Principal	65,000	70,000	178,000	178,000	108,000	Early payoff in January as approved by Board
30-65-5801	Interest	14,935	11,020	11,020	11,020	0	
30-65-6005	Buildings and Improvements	0	0	0	0	0	
<b>Total Annual Debt Service</b>		<b>79,935</b>	<b>81,020</b>	<b>189,020</b>	<b>189,020</b>	<b>108,000</b>	
<b>30-65-6622</b>	<b>Transfer Out/Fund 40 for wall repair</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Rossmoor Wall Expenditures</b>		<b>82,575</b>	<b>83,660</b>	<b>191,660</b>	<b>191,660</b>	<b>108,000</b>	
<b>Revenues Less Expenditures</b>		<b>4,187</b>	<b>4,820</b>	<b>(101,277)</b>	<b>(62,404)</b>		
<b>Fund Balance, End of Year</b>		<b>109,389</b>	<b>114,209</b>	<b>8,114</b>	<b>46,986</b>		

**2015 - 2016 AMENDED BUDGET**  
**CAPITAL IMPROVEMENT PROGRAM - FUND 40**  
**REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2014-2015 ACTUAL	2015-2016 APPROVED BUDGET	DECEMBER 2015 ACTUAL	2015-2016 AMENDED BUDGET	VARIANCE	FOOTNOTE
<b>Assigned Fund Balance, Beginning</b>		97,685	129,602	129,602	129,602	0	
<b>Revenues</b>							
	Golden State Water Reimbursement	0	0	0	18,093	18,093	Water Conservation Plants Reimbursement from Golden State Water
	40-00-3600 Transfer In Fund 10	100,000	0	0	0	0	
	40-00-3600 Transfer In Fund 20	0	0	0	0	0	
	40-00-3600 Transfer In Fund 30	0	0	0	0	0	
		0					
<b>Total Capital Improvement Program Revenues</b>		<b>197,685</b>	<b>129,602</b>	<b>129,602</b>	<b>147,695</b>	<b>18,093</b>	
<b>Expenditures</b>							
	Dept.						
	Rossmoor Park	0	11,266	0	11,266	0	
	Montecito Center	7,898	0	0	0	0	
	Rush Park	36,431	35,000	42,323	56,291	(21,291)	
	Rossmoor Wall	22,024	0	40,776	40,776	(40,776)	Transfer remaining wall fund back to Fund 30 as directed by the Board
	General (Water Conservation)	1,730	29,000	36,991	36,991	(7,991)	
<b>Total Expenditures</b>		<b>68,083</b>	<b>75,266</b>	<b>120,090</b>	<b>145,323</b>	<b>(70,057)</b>	
		0					
<b>Revenues Less Expenditures</b>		<b>129,602</b>	<b>54,336</b>	<b>9,512</b>	<b>2,372</b>		
<b>Fund Balance, End of Year</b>		<b>129,602</b>	<b>54,336</b>	<b>9,512</b>	<b>2,372</b>		

**CAPITAL IMPROVEMENT PROGRAM BUDGET**  
**2015-2016 AMENDED BUDGET - FUND 40**

PROJECT TITLE	ACTUAL 2014-2015	2015-2016 AMENDED BUDGET	ACTUAL DECEMBER 2015	2015-2016 AMENDED BUDGET	Information Only FY 2016-2017
<b>REVENUES</b>					
Beginning Fund Balance	\$97,685	\$129,602	\$129,602	\$129,602	\$2,372
Transfer from Fund 10 Reserve	\$100,000	\$0	\$0	\$0	
Golden State Water Reimbursement for Water Conservation	0	0	0	\$18,093	0
<b>TOTAL REVENUES</b>	<b>\$197,685</b>	<b>\$129,602</b>	<b>\$129,602</b>	<b>\$147,695</b>	<b>\$2,372</b>
<b>EXPENSES</b>					
<b>ROSSMOOR PARK</b>					
Field 1 Replace w/Dustless Dirt TBD - \$53,250	\$0	\$0	\$0	\$0	\$0
Community Room Cabinets	\$0	\$11,266	\$0	\$11,266	
Convert Sand Volley Ball to Basketball Court TBD - \$45,545	\$0	\$0	\$0	\$0	\$0
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$0</b>	<b>\$11,266</b>	<b>\$0</b>	<b>\$11,266</b>	<b>\$0</b>
<b>MONTECITO</b>					
X Montecito Remodel Completed	\$7,898	\$0	\$0	\$0	\$0
<b>MONTECITO SUBTOTAL</b>	<b>\$7,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RUSH PARK</b>					
Rush Park Baseball Field - Replace Dustless dirt. TBD 48675		\$0	\$0		\$0
Parking Lot Repair		\$25,000			\$19,000
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting <b>COMPLETED</b>	\$34,270				
Site A Landscape Shade		\$0	\$42,323	\$44,916	\$0
Outlet and Circuit Breaker for Movies and Concerts in the Park. TBD in which FY= \$10,500	\$2,161				
Rush Park Playground Landscape Shade		\$10,000	\$0	\$11,375	
<b>RUSH PARK SUBTOTAL</b>	<b>\$36,431</b>	<b>\$35,000</b>	<b>\$42,323</b>	<b>\$56,291</b>	<b>\$19,000</b>
<b>ROSSMOOR WALL</b>					
Return remaining funds for wall to Fund 30 as authorized by Board	\$22,024	\$0	\$40,776	\$40,776	
<b>ROSSMOOR WALL SUBTOTAL</b>	<b>\$22,024</b>	<b>\$0</b>	<b>\$40,776</b>	<b>\$40,776</b>	<b>\$0</b>
<b>GENERAL</b>					
<b>Water Conservation General:</b>					
Rossmoor Park Smart Meter for water conservation		\$5,000	\$9,449	\$9,449	\$0
Landscape Rush and Rossmoor for water conservation		\$0	\$18,093	\$18,093	
Rossmoor Park Field 1 Replace w/Dustless Dirt TBD - \$53,250		\$5,000			\$0
Rush Park Smart Meter for water conservation		\$5,000	\$9,449	\$9,449	\$0
Rush Park Rehabilitate and Upgrade Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)		\$14,000		\$0	\$0
Re-landscape Rossmoor Triangle w/drought resistance plants and drip system TBD		\$0		\$0	\$0
Mini Parks Drought Resistant Landscaping (Butterfly and Hummingbird Garden TBD)		\$0		\$0	
Rossmoor Way Median Drought Resistant Landscaping TBD		\$0			
<b>GENERAL SUBTOTAL</b>	<b>\$1,730</b>	<b>\$29,000</b>	<b>\$36,991</b>	<b>\$36,991</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$68,083</b>	<b>\$75,266</b>	<b>\$120,090</b>	<b>\$145,323</b>	<b>\$19,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$129,602</b>	<b>\$54,336</b>	<b>\$9,512</b>	<b>\$2,372</b>	<b>(\$16,628)</b>

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 December 2015 @ 50%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc Balance	Available Budget
<b>Revenues</b>						
PROPERTY TAXES	788,142.00	788,142.00	445,024.28	343,594.11	343,117.2	56.5
STREET LIGHT ASSESSMENTS	271,000.00	271,000.00	155,411.25	120,053.91	115,588.5	5.3
USE OF MONEY AND PROPERTY	2,500.00	2,500.00	443.19	0.00	2,056.81	17
OTHER GOVERNMENT AGENCIES	60,800.00	60,800.00	808.8	808.83	59,991.17	1.3
FEES AND SERVICES	155,000.00	155,000.00	70,325.00	13,331.00	84,675.00	45.4
OTHER REVENUE	23,500.00	23,500.00	3,225.32	431.66	20,274.68	137
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
<b>Total Revenues</b>	<b>1,300,942.00</b>	<b>1,300,942.00</b>	<b>675,237.8</b>	<b>482,195.1</b>	<b>625,704.13</b>	<b>51.9</b>
<b>Expenditures</b>						
ADMINISTRATION 1, 2	407,472.00	407,472.00	209,644.88	30,231.31	19,82.12	51.5
RECREATION 3, 4	127,623.00	127,623.00	76,011.93	10,416.85	51,611.0	59.6
ROSSMOOR PARK	188,703.00	188,703.00	86,436.31	7,693.44	102,266.69	45.8
MONTECITO CENTER	77,694.00	77,694.00	36,006.60	6,603.53	4,293.40	46.9
RUSH PARK	205,098.00	205,098.00	89,399.16	11,860.79	115,698.84	43.6
STREET LIGHTING	105,580.00	105,580.00	36,190.78	59.74	69,389.22	34.3
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	100.00	95.2
STREET SWEEPING	55,580.00	55,580.00	18,343.23	59.74	37,236.77	33.0
PARKWAY TREES 5	110,181.00	110,181.00	65,306.87	17,194.08	44,874.13	59.3
MINI-PARKS, MEDIANS & TRIANGLE	5,029.00	15,009.00	5,792.49	664.18	9,236.51	38.5
<b>Total Expenditures</b>	<b>1,295,060.00</b>	<b>1,295,060.00</b>	<b>625,526.25</b>	<b>84,783.66</b>	<b>669,533.5</b>	<b>48.3</b>

**Audited Fund Balance  
 at June 30, 2015**

**\$ 690,844.00**

REVENUE REPORT  
 DECEMBER 2015 @ 50%

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Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

Fund: 10 - GENERAL FUND

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

Revenues

Dept: 00

PROPERTY TAXES	788,142.00	788,142.00	445,024.28	343,594.11	0.00	343,117.72	56.5
ASSESSMENTS	271,000.00	271,000.00	155,411.25	120,053.91	0.00	115,588.75	57.3
USE OF MONEY AND PROPERTY	2,500.00	2,500.00	443.19	0.00	0.00	2,056.81	17.7
OTHER GOVERNMENT AGENCIES	60,800.00	60,800.00	808.83	808.83	0.00	59,991.17	1.3
FEES AND SERVICES	155,000.00	155,000.00	70,325.00	13,331.00	0.00	84,675.00	45.4
OTHER REVENUE	23,500.00	23,500.00	3,225.32	431.66	0.00	20,274.68	13.7

Dept: 00

1,300,942.00 1,300,942.00 675,237.87 478,219.51 0.00 625,704.13 51.9

Revenues

1,300,942.00 1,300,942.00 675,237.87 478,219.51 0.00 625,704.13 51.9



EXPENDITURE REPORT  
DECEMBER 2015 @ 50%

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS	246,572.00	246,572.00	130,834.48	21,627.91	0.00	115,737.52	53.1
OPERATIONS AND MAINTENANCE	64,200.00	64,200.00	38,822.86	4,300.50	0.00	25,377.14	60.5
CONTRACT SERVICES	93,700.00	93,700.00	38,279.44	4,302.90	0.00	55,420.56	40.9
CAPITAL EXPENDITURES	3,000.00	3,000.00	1,708.10	0.00	0.00	1,291.90	56.9
ADMINISTRATION	407,472.00	407,472.00	209,644.88	30,231.31	0.00	197,827.12	51.5
Dept: 20 RECREATION							
SALARIES AND BENEFITS	94,523.00	94,523.00	47,151.54	7,423.54	0.00	47,371.46	49.9
OPERATIONS AND MAINTENANCE	28,600.00	28,600.00	27,305.67	2,768.97	0.00	1,294.33	95.5
CONTRACT SERVICES	3,500.00	3,500.00	1,554.72	224.34	0.00	1,945.28	44.4
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RECREATION	127,623.00	127,623.00	76,011.93	10,416.85	0.00	51,611.07	59.6
Dept: 30 ROSSMOOR PARK							
SALARIES AND BENEFITS	68,956.00	68,956.00	33,600.76	5,455.82	0.00	35,355.24	48.7
OPERATIONS AND MAINTENANCE	82,047.00	82,047.00	27,514.84	1,762.87	0.00	54,532.16	33.5
CONTRACT SERVICES	37,450.00	37,450.00	25,320.71	474.75	0.00	12,129.29	67.6
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
ROSSMOOR PARK	188,703.00	188,703.00	86,436.31	7,693.44	0.00	102,266.69	45.8
Dept: 40 MONTECITO CENTER							
SALARIES AND BENEFITS	51,989.00	51,989.00	25,618.53	4,198.77	0.00	26,370.47	49.3
OPERATIONS AND MAINTENANCE	18,405.00	18,405.00	7,061.52	1,930.01	0.00	11,343.48	38.4
CONTRACT SERVICES	7,250.00	7,250.00	3,720.55	474.75	0.00	3,529.45	51.3
CAPITAL EXPENDITURES	50.00	50.00	0.00	0.00	0.00	50.00	0.0
MONTECITO CENTER	77,694.00	77,694.00	36,400.60	6,603.53	0.00	41,293.40	46.9
Dept: 50 RUSH PARK							
SALARIES AND BENEFITS	71,749.00	71,749.00	37,477.22	5,871.85	0.00	34,271.78	52.2
OPERATIONS AND MAINTENANCE	95,649.00	95,649.00	36,401.39	5,514.19	0.00	59,247.61	38.1
CONTRACT SERVICES	37,450.00	37,450.00	15,520.55	474.75	0.00	21,929.45	41.4
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
RUSH PARK	205,098.00	205,098.00	89,399.16	11,860.79	0.00	115,698.84	43.6

EXPENDITURE REPORT  
DECEMBER 2015 @ 50%

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Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

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

Fund: 10 - GENERAL FUND

Expenditures

Dept: 60 STREET LIGHTING

OPERATIONS AND MAINTENANCE 580.00 580.00 323.99 59.74 0.00 256.01 55.9

CONTRACT SERVICES 105,000.00 105,000.00 35,866.79 0.00 0.00 69,133.21 34.2

STREET LIGHTING 105,580.00 105,580.00 36,190.78 59.74 0.00 69,389.22 34.3

Dept: 65 ROSSMOOR WALL

OPERATIONS AND MAINTENANCE 2,100.00 2,100.00 2,000.00 0.00 0.00 100.00 95.2

ROSSMOOR WALL 2,100.00 2,100.00 2,000.00 0.00 0.00 100.00 95.2

Dept: 70 STREET SWEEPING

OPERATIONS AND MAINTENANCE 580.00 580.00 323.99 59.74 0.00 256.01 55.9

CONTRACT SERVICES 55,000.00 55,000.00 18,019.24 0.00 0.00 36,980.76 32.8

STREET SWEEPING 55,580.00 55,580.00 18,343.23 59.74 0.00 37,236.77 33.0

Dept: 80 PARKWAY TREES

SALARIES AND BENEFITS 20,850.00 20,850.00 10,885.62 1,788.69 0.00 9,964.38 52.2

OPERATIONS AND MAINTENANCE 1,775.00 1,775.00 701.93 121.72 0.00 1,073.07 39.5

CONTRACT SERVICES 75,556.00 75,556.00 51,089.72 16,994.87 0.00 24,466.28 67.6

CAPITAL EXPENDITURES 12,000.00 12,000.00 2,629.60 -1,711.20 0.00 9,370.40 21.9

PARKWAY TREES 110,181.00 110,181.00 65,306.87 17,194.08 0.00 44,874.13 59.3

Dept: 90 MINI-PARKS AND MEDIANS

SALARIES AND BENEFITS 979.00 979.00 464.41 78.26 0.00 514.59 47.4

OPERATIONS AND MAINTENANCE 9,800.00 9,800.00 3,593.75 494.48 0.00 6,206.25 36.7

CONTRACT SERVICES 4,150.00 4,150.00 1,734.33 91.44 0.00 2,415.67 41.8

CAPITAL EXPENDITURES 100.00 100.00 0.00 0.00 0.00 100.00 0.0

MINI-PARKS AND MEDIANS 15,029.00 15,029.00 5,792.49 664.18 0.00 9,236.51 38.5

Expenditures 1,295,060.00 1,295,060.00 625,526.25 84,783.66 0.00 669,533.75 48.3

**REVENUE/EXPENDITURE REPORT**  
**DECEMBER 2015 @ 50%**

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Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Revenues</b>							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
3000 Current Secured Property Taxes	719,100.00	719,100.00	413,123.60	336,644.82	0.00	305,976.40	57.5
3001 Current unsecured prop tax	23,000.00	23,000.00	17,457.46	0.00	0.00	5,542.54	75.9
3002 Prior secured property taxes	9,200.00	9,200.00	4,571.01	961.74	0.00	4,628.99	49.7
3003 Prior unsecured prop taxes	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
3004 Delinquent property taxes	510.00	510.00	0.00	0.00	0.00	510.00	0.0
3010 Current supplemental assessmnt	20,000.00	20,000.00	9,872.21	5,987.55	0.00	10,127.79	49.4
3020 Public utility tax	11,832.00	11,832.00	0.00	0.00	0.00	11,832.00	0.0
<b>PROPERTY TAXES</b>	<b>788,142.00</b>	<b>788,142.00</b>	<b>445,024.28</b>	<b>343,594.11</b>	<b>0.00</b>	<b>343,117.72</b>	<b>56.5</b>
Acct Class: 31 ASSESSMENTS							
3105 Street light assessments	271,000.00	271,000.00	155,411.25	120,053.91	0.00	115,588.75	57.3
<b>ASSESSMENTS</b>	<b>271,000.00</b>	<b>271,000.00</b>	<b>155,411.25</b>	<b>120,053.91</b>	<b>0.00</b>	<b>115,588.75</b>	<b>57.3</b>
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	2,500.00	2,500.00	443.19	0.00	0.00	2,056.81	17.7
<b>USE OF MONEY AND PROPERTY</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>443.19</b>	<b>0.00</b>	<b>0.00</b>	<b>2,056.81</b>	<b>17.7</b>
Acct Class: 33 OTHER GOVERNMENT AGENCIES							
3301 State homeowner proptax relief	5,800.00	5,800.00	808.83	808.83	0.00	4,991.17	13.9
3305 County street sweep reimburse	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	0.0
<b>OTHER GOVERNMENT AGENCIES</b>	<b>60,800.00</b>	<b>60,800.00</b>	<b>808.83</b>	<b>808.83</b>	<b>0.00</b>	<b>59,991.17</b>	<b>1.3</b>
Acct Class: 34 FEES AND SERVICES							
3404 Court reservations	14,500.00	14,500.00	6,183.50	1,361.00	0.00	8,316.50	42.6
3405 Wall Rental	600.00	600.00	260.00	80.00	0.00	340.00	43.3
3406 Ball field reservations	26,000.00	26,000.00	9,876.50	446.50	0.00	16,123.50	38.0
3410 Rossmoor building rental	4,680.00	4,680.00	7,477.00	2,011.00	0.00	-2,797.00	159.8
3412 Montecito building rental	25,220.00	25,220.00	10,894.00	2,753.00	0.00	14,326.00	43.2
3414 Rush Park Building Rental	84,000.00	84,000.00	35,634.00	6,679.50	0.00	48,366.00	42.4
<b>FEES AND SERVICES</b>	<b>155,000.00</b>	<b>155,000.00</b>	<b>70,325.00</b>	<b>13,331.00</b>	<b>0.00</b>	<b>84,675.00</b>	<b>45.4</b>
Acct Class: 35 OTHER REVENUE							
3500 Other miscellaneous revenue	3,500.00	3,500.00	3,225.32	431.66	0.00	274.68	92.2
3502 Administrative Fee	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
<b>OTHER REVENUE</b>	<b>23,500.00</b>	<b>23,500.00</b>	<b>3,225.32</b>	<b>431.66</b>	<b>0.00</b>	<b>20,274.68</b>	<b>13.7</b>
<b>Dept: 00</b>	<b>1,300,942.00</b>	<b>1,300,942.00</b>	<b>675,237.87</b>	<b>478,219.51</b>	<b>0.00</b>	<b>625,704.13</b>	<b>51.9</b>
<b>Revenues</b>							
	<b>1,300,942.00</b>	<b>1,300,942.00</b>	<b>675,237.87</b>	<b>478,219.51</b>	<b>0.00</b>	<b>625,704.13</b>	<b>51.9</b>
<b>Expenditures</b>							
Dept: 10 ADMINISTRATION							
Acct Class: 40 SALARIES AND BENEFITS							
4000 Board of Directors Compensatn	9,000.00	9,000.00	5,000.00	700.00	0.00	4,000.00	55.6
4001 Salaries - Full-time	186,300.00	186,300.00	98,681.03	15,997.30	0.00	87,618.97	53.0
4003 Salaries - Overtime	3,672.00	3,672.00	2,532.45	337.24	0.00	1,139.55	69.0
4007 Vehicle Allowance	500.00	500.00	415.15	114.80	0.00	84.85	83.0
4010 Workers Compensation Insurance	2,600.00	2,600.00	1,453.62	220.29	0.00	1,146.38	55.9
4011 Medical Insurance	32,000.00	32,000.00	14,506.44	2,939.24	0.00	17,493.56	45.3
4015 Federal Payroll Tax -FICA	12,000.00	12,000.00	8,092.79	1,298.04	0.00	3,907.21	67.4
4018 State Payroll Taxes	500.00	500.00	153.00	21.00	0.00	347.00	30.6
<b>SALARIES AND BENEFITS</b>	<b>246,572.00</b>	<b>246,572.00</b>	<b>130,834.48</b>	<b>21,627.91</b>	<b>0.00</b>	<b>115,737.52</b>	<b>53.1</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	13,200.00	13,200.00	12,391.95	0.00	0.00	808.05	93.9
5004 Memberships and Dues	6,400.00	6,400.00	5,384.50	3,098.50	0.00	1,015.50	84.1
5006 Travel & Meetings	1,500.00	1,500.00	216.54	0.00	0.00	1,283.46	14.4
5007 Televised Meeting Costs	18,000.00	18,000.00	7,292.50	0.00	0.00	10,707.50	40.5

REVENUE/EXPENDITURE REPORT  
DECEMBER 2015 @ 50%

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

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

Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

Acct Class: 50 OPERATIONS AND MAINTENANCE

5010 Publications & Legal Notices	7,200.00	7,200.00	3,306.46	0.00	0.00	3,893.54	45.9
5012 Printing	700.00	700.00	319.76	0.00	0.00	380.24	45.7
5014 Postage	2,000.00	2,000.00	1,461.97	317.11	0.00	538.03	73.1
5016 Office Supplies	7,200.00	7,200.00	3,644.20	224.38	0.00	3,555.80	50.6
5020 Telephone	1,500.00	1,500.00	971.95	179.23	0.00	528.05	64.8
5045 Miscellaneous Expenditures	5,500.00	5,500.00	2,857.50	368.61	0.00	2,642.50	52.0
5046 Bank Service Charge (1)	1,000.00	1,000.00	975.53	112.67	0.00	24.47	97.6

OPERATIONS AND MAINTENANCE

64,200.00 64,200.00 38,822.86 4,300.50 0.00 25,377.14 60.5

Acct Class: 56 CONTRACT SERVICES

5610 Legal Counsel	35,000.00	35,000.00	7,235.00	1,000.00	0.00	27,765.00	20.7
5615 Financial Audit-Consulting (2)	8,700.00	8,700.00	10,100.00	0.00	0.00	-1,400.00	116.1
5670 Other Professional Services	50,000.00	50,000.00	20,944.44	3,302.90	0.00	29,055.56	41.9

CONTRACT SERVICES

93,700.00 93,700.00 38,279.44 4,302.90 0.00 55,420.56 40.9

Acct Class: 60 CAPITAL EXPENDITURES

6010 Equipment	3,000.00	3,000.00	1,708.10	0.00	0.00	1,291.90	56.9
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CAPITAL EXPENDITURES

3,000.00 3,000.00 1,708.10 0.00 0.00 1,291.90 56.9

ADMINISTRATION

407,472.00 407,472.00 209,644.88 30,231.31 0.00 197,827.12 51.5

Dept: 20 RECREATION

Acct Class: 40 SALARIES AND BENEFITS

4001 Salaries - Full-time	51,000.00	51,000.00	24,562.12	3,716.14	0.00	26,437.88	48.2
4002 Salaries - Part-time	23,566.00	23,566.00	11,556.07	1,769.39	0.00	12,009.93	49.0
4003 Salaries - Overtime	3,713.00	3,713.00	2,504.82	530.81	0.00	1,208.18	67.5
4005 Salaries - Event Attendant (3)	400.00	400.00	937.50	75.00	0.00	-537.50	234.4
4007 Vehicle Allowance	350.00	350.00	84.93	0.00	0.00	265.07	24.3
4010 Workers Compensation Insurance	1,080.00	1,080.00	587.61	89.05	0.00	492.39	54.4
4011 Medical Insurance	8,000.00	8,000.00	3,688.05	747.28	0.00	4,311.95	46.1
4015 Federal Payroll Tax -FICA	5,814.00	5,814.00	3,025.42	465.81	0.00	2,788.58	52.0
4018 State Payroll Taxes	600.00	600.00	205.02	30.06	0.00	394.98	34.2

SALARIES AND BENEFITS

94,523.00 94,523.00 47,151.54 7,423.54 0.00 47,371.46 49.9

Acct Class: 50 OPERATIONS AND MAINTENANCE

5006 Travel & Meetings	400.00	400.00	0.00	0.00	0.00	400.00	0.0
5010 Publications & Legal Notices	200.00	200.00	68.70	0.00	0.00	131.30	34.4
5012 Printing	100.00	100.00	44.12	0.00	0.00	55.88	44.1
5014 Postage	150.00	150.00	85.33	14.40	0.00	64.67	56.9
5016 Office Supplies	1,000.00	1,000.00	432.56	0.00	0.00	567.44	43.3
5017 Community Events	18,000.00	18,000.00	17,453.01	2,575.34	0.00	546.99	97.0
5019 Fireworks	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00	100.0
5020 Telephone	1,800.00	1,800.00	971.95	179.23	0.00	828.05	54.0
5045 Miscellaneous Expenditures (4)	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5048 Run Seal Beach Grant	0.00	0.00	2,050.00	0.00	0.00	-2,050.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0

OPERATIONS AND MAINTENANCE

28,600.00 28,600.00 27,305.67 2,768.97 0.00 1,294.33 95.5

Acct Class: 56 CONTRACT SERVICES

5670 Other Professional Services	3,500.00	3,500.00	1,554.72	224.34	0.00	1,945.28	44.4
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CONTRACT SERVICES

3,500.00 3,500.00 1,554.72 224.34 0.00 1,945.28 44.4

Acct Class: 60 CAPITAL EXPENDITURES

6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
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CAPITAL EXPENDITURES

1,000.00 1,000.00 0.00 0.00 0.00 1,000.00 0.0

RECREATION

127,623.00 127,623.00 76,011.93 10,416.85 0.00 51,611.07 59.6

Dept: 30 ROSSMOOR PARK

**REVENUE/EXPENDITURE REPORT**  
**DECEMBER 2015 @ 50%**

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Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Expenditures</b>							
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,760.00	38,760.00	17,791.55	3,061.60	0.00	20,968.45	45.9
4002 Salaries - Part-time	10,812.00	10,812.00	6,237.84	732.24	0.00	4,574.16	57.7
4003 Salaries - Overtime	2,244.00	2,244.00	1,533.78	212.40	0.00	710.22	68.4
4010 Workers Compensation Insurance	2,800.00	2,800.00	1,453.62	220.29	0.00	1,346.38	51.9
4011 Medical Insurance	10,000.00	10,000.00	4,555.84	923.11	0.00	5,444.16	45.6
4015 Federal Payroll Tax -FICA	4,080.00	4,080.00	1,953.07	306.18	0.00	2,126.93	47.9
4018 State Payroll Taxes	260.00	260.00	75.06	0.00	0.00	184.94	28.9
<b>SALARIES AND BENEFITS</b>	<b>68,956.00</b>	<b>68,956.00</b>	<b>33,600.76</b>	<b>5,455.82</b>	<b>0.00</b>	<b>35,355.24</b>	<b>48.7</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	300.00	33.90	0.00	0.00	266.10	11.3
5012 Printing	50.00	50.00	22.06	0.00	0.00	27.94	44.1
5014 Postage	50.00	50.00	28.96	4.95	0.00	21.04	57.9
5016 Office Supplies	900.00	900.00	216.29	0.00	0.00	683.71	24.0
5018 Janitorial Supplies	4,000.00	4,000.00	2,086.98	966.48	0.00	1,913.02	52.2
5020 Telephone	1,600.00	1,600.00	971.95	179.23	0.00	628.05	60.7
5022 Utilities	10,500.00	10,500.00	4,339.94	28.69	0.00	6,160.06	41.3
5023 Water	39,000.00	39,000.00	8,054.44	0.00	0.00	30,945.56	20.7
5025 SECURED PROP TAX	897.00	897.00	0.00	0.00	0.00	897.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	323.28	43.59	0.00	676.72	32.3
5032 Building & Grounds-Maintenance	22,000.00	22,000.00	11,102.53	523.66	0.00	10,897.47	50.5
5034 Alarm Systems	750.00	750.00	334.51	16.27	0.00	415.49	44.6
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
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>82,047.00</b>	<b>82,047.00</b>	<b>27,514.84</b>	<b>1,762.87</b>	<b>0.00</b>	<b>54,532.16</b>	<b>33.5</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	33,000.00	33,000.00	23,075.16	0.00	0.00	9,924.84	69.9
5656 Tree Trimming	950.00	950.00	730.50	261.31	0.00	219.50	76.9
5670 Other Professional Services	3,500.00	3,500.00	1,515.05	213.44	0.00	1,984.95	43.3
<b>CONTRACT SERVICES</b>	<b>37,450.00</b>	<b>37,450.00</b>	<b>25,320.71</b>	<b>474.75</b>	<b>0.00</b>	<b>12,129.29</b>	<b>67.6</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>CAPITAL EXPENDITURES</b>	<b>250.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.0</b>
<b>ROSSMOOR PARK</b>	<b>188,703.00</b>	<b>188,703.00</b>	<b>86,436.31</b>	<b>7,693.44</b>	<b>0.00</b>	<b>102,266.69</b>	<b>45.8</b>
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	32,640.00	32,640.00	14,619.76	2,522.02	0.00	18,020.24	44.8
4002 Salaries - Part-time	4,794.00	4,794.00	3,552.04	366.12	0.00	1,241.96	74.1
4003 Salaries - Overtime	1,224.00	1,224.00	1,087.61	154.12	0.00	136.39	88.9
4010 Workers Compensation Insurance	2,250.00	2,250.00	1,169.09	177.17	0.00	1,080.91	52.0
4011 Medical Insurance	8,100.00	8,100.00	3,685.89	746.92	0.00	4,414.11	45.5
4015 Federal Payroll Tax -FICA	2,856.00	2,856.00	1,470.82	232.42	0.00	1,385.18	51.5
4018 State Payroll Taxes	125.00	125.00	33.32	0.00	0.00	91.68	26.7
<b>SALARIES AND BENEFITS</b>	<b>51,989.00</b>	<b>51,989.00</b>	<b>25,618.53</b>	<b>4,198.77</b>	<b>0.00</b>	<b>26,370.47</b>	<b>49.3</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	200.00	200.00	33.90	0.00	0.00	166.10	17.0
5012 Printing	50.00	50.00	22.06	0.00	0.00	27.94	44.1
5014 Postage	50.00	50.00	28.96	4.95	0.00	21.04	57.9
5016 Office Supplies	900.00	900.00	216.29	0.00	0.00	683.71	24.0
5018 Janitorial Supplies	3,000.00	3,000.00	2,086.98	966.48	0.00	913.02	69.6
5020 Telephone	1,650.00	1,650.00	971.95	179.23	0.00	678.05	58.9
5022 Utilities	4,000.00	4,000.00	822.73	144.38	0.00	3,177.27	20.6
5023 Water	1,600.00	1,600.00	322.58	0.00	0.00	1,277.42	20.2

**REVENUE/EXPENDITURE REPORT**  
 DECEMBER 2015 @ 50%

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Expenditures</b>							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5025 SECURED PROP TAX	755.00	755.00	0.00	0.00	0.00	755.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	318.28	43.59	0.00	681.72	31.8
5032 Building & Grounds-Maintenance	4,000.00	4,000.00	1,903.50	575.59	0.00	2,096.50	47.6
5034 Alarm Systems	400.00	400.00	334.29	15.79	0.00	65.71	83.6
5045 Miscellaneous Expenditures	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>18,405.00</b>	<b>18,405.00</b>	<b>7,061.52</b>	<b>1,930.01</b>	<b>0.00</b>	<b>11,343.48</b>	<b>38.4</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,300.00	3,300.00	1,475.00	0.00	0.00	1,825.00	44.7
5656 Tree Trimming	950.00	950.00	730.50	261.31	0.00	219.50	76.9
5670 Other Professional Services	3,000.00	3,000.00	1,515.05	213.44	0.00	1,484.95	50.5
<b>CONTRACT SERVICES</b>	<b>7,250.00</b>	<b>7,250.00</b>	<b>3,720.55</b>	<b>474.75</b>	<b>0.00</b>	<b>3,529.45</b>	<b>51.3</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	50.00	50.00	0.00	0.00	0.00	50.00	0.0
<b>CAPITAL EXPENDITURES</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.0</b>
<b>MONTECITO CENTER</b>	<b>77,694.00</b>	<b>77,694.00</b>	<b>36,400.60</b>	<b>6,603.53</b>	<b>0.00</b>	<b>41,293.40</b>	<b>46.9</b>
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,760.00	38,760.00	17,791.55	3,061.60	0.00	20,968.45	45.9
4002 Salaries - Part-time	9,690.00	9,690.00	6,405.15	732.24	0.00	3,284.85	66.1
4003 Salaries - Overtime	2,040.00	2,040.00	1,629.42	240.53	0.00	410.58	79.9
4005 Salaries - Event Attendant	4,000.00	4,000.00	3,257.93	345.00	0.00	742.07	81.4
4010 Workers Compensation Insurance	2,600.00	2,600.00	1,453.62	220.29	0.00	1,146.38	55.9
4011 Medical Insurance	10,000.00	10,000.00	4,555.86	923.11	0.00	5,444.14	45.6
4015 Federal Payroll Tax -FICA	4,284.00	4,284.00	2,224.74	337.00	0.00	2,059.26	51.9
4018 State Payroll Taxes	375.00	375.00	158.95	12.08	0.00	216.05	42.4
<b>SALARIES AND BENEFITS</b>	<b>71,749.00</b>	<b>71,749.00</b>	<b>37,477.22</b>	<b>5,871.85</b>	<b>0.00</b>	<b>34,271.78</b>	<b>52.2</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	33.90	0.00	0.00	466.10	6.8
5012 Printing	250.00	250.00	22.06	0.00	0.00	227.94	8.8
5014 Postage	100.00	100.00	28.96	4.95	0.00	71.04	29.0
5016 Office Supplies	900.00	900.00	216.29	0.00	0.00	683.71	24.0
5018 Janitorial Supplies	4,000.00	4,000.00	2,093.22	969.38	0.00	1,906.78	52.3
5020 Telephone	1,800.00	1,800.00	971.95	179.23	0.00	828.05	54.0
5022 Utilities	29,000.00	29,000.00	13,756.44	1,942.56	0.00	15,243.56	47.4
5023 Water	31,000.00	31,000.00	8,132.06	0.00	0.00	22,867.94	26.2
5025 SECURED PROP TAX	3,349.00	3,349.00	0.00	0.00	0.00	3,349.00	0.0
5030 Vehicle Maintenance	1,000.00	1,000.00	318.30	43.59	0.00	681.70	31.8
5032 Building & Grounds-Maintenance	22,000.00	22,000.00	10,607.90	2,358.69	0.00	11,392.10	48.2
5034 Alarm Systems	750.00	750.00	220.31	15.79	0.00	529.69	29.4
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	500.00	500.00	0.00	0.00	0.00	500.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>95,649.00</b>	<b>95,649.00</b>	<b>36,401.39</b>	<b>5,514.19</b>	<b>0.00</b>	<b>59,247.61</b>	<b>38.1</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	33,000.00	33,000.00	13,275.00	0.00	0.00	19,725.00	40.2
5656 Tree Trimming	950.00	950.00	730.50	261.31	0.00	219.50	76.9
5670 Other Professional Services	3,500.00	3,500.00	1,515.05	213.44	0.00	1,984.95	43.3
<b>CONTRACT SERVICES</b>	<b>37,450.00</b>	<b>37,450.00</b>	<b>15,520.55</b>	<b>474.75</b>	<b>0.00</b>	<b>21,929.45</b>	<b>41.4</b>
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0

**REVENUE/EXPENDITURE REPORT**  
**DECEMBER 2015 @ 50%**

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

Fund: 10 - GENERAL FUND

Expenditures

Dept: 50 RUSH PARK

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>CAPITAL EXPENDITURES</b>	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>RUSH PARK</b>	205,098.00	205,098.00	89,399.16	11,860.79	0.00	115,698.84	43.6
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	580.00	580.00	323.99	59.74	0.00	256.01	55.9
<b>OPERATIONS AND MAINTENANCE</b>	580.00	580.00	323.99	59.74	0.00	256.01	55.9
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	105,000.00	105,000.00	35,866.79	0.00	0.00	69,133.21	34.2
<b>CONTRACT SERVICES</b>	105,000.00	105,000.00	35,866.79	0.00	0.00	69,133.21	34.2
<b>STREET LIGHTING</b>	105,580.00	105,580.00	36,190.78	59.74	0.00	69,389.22	34.3
Dept: 65 ROSSMOOR WALL							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00	100.0
5032 Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
<b>ROSSMOOR WALL</b>	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	580.00	580.00	323.99	59.74	0.00	256.01	55.9
<b>OPERATIONS AND MAINTENANCE</b>	580.00	580.00	323.99	59.74	0.00	256.01	55.9
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	55,000.00	55,000.00	18,019.24	0.00	0.00	36,980.76	32.8
<b>CONTRACT SERVICES</b>	55,000.00	55,000.00	18,019.24	0.00	0.00	36,980.76	32.8
<b>STREET SWEEPING</b>	55,580.00	55,580.00	18,343.23	59.74	0.00	37,236.77	33.0
Dept: 80 PARKWAY TREES							
Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time	19,000.00	19,000.00	9,767.49	1,661.58	0.00	9,232.51	51.4
4003 Salaries - Overtime	0.00	0.00	103.28	0.00	0.00	-103.28	0.0
4007 Vehicle Allowance	400.00	400.00	259.73	0.00	0.00	140.27	64.9
4015 Federal Payroll Tax -FICA	1,250.00	1,250.00	755.12	127.11	0.00	494.88	60.4
4018 State Payroll Taxes	200.00	200.00	0.00	0.00	0.00	200.00	0.0
<b>SALARIES AND BENEFITS</b>	20,850.00	20,850.00	10,885.62	1,788.69	0.00	9,964.38	52.2
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	25.00	25.00	0.51	0.00	0.00	24.49	2.0
5014 Postage	300.00	300.00	13.29	2.25	0.00	286.71	4.4
5016 Office Supplies	200.00	200.00	40.21	0.00	0.00	159.79	20.1
5020 Telephone	1,000.00	1,000.00	647.92	119.47	0.00	352.08	64.8
5030 Vehicle Maintenance	200.00	200.00	0.00	0.00	0.00	200.00	0.0
5051 Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	1,775.00	1,775.00	701.93	121.72	0.00	1,073.07	39.5
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	69,608.00	69,608.00	46,264.54	16,549.29	0.00	23,343.46	66.5
5660 TREE REMOVAL	448.00	448.00	2,465.40	0.00	0.00	-2,017.40	550.3
5670 Other Professional Services	5,500.00	5,500.00	2,359.78	445.58	0.00	3,140.22	42.9
<b>CONTRACT SERVICES</b>	75,556.00	75,556.00	51,089.72	16,994.87	0.00	24,466.28	67.6
Acct Class: 60 CAPITAL EXPENDITURES							

**REVENUE/EXPENDITURE REPORT**  
DECEMBER 2015 @ 50%

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Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Fund: 10 - GENERAL FUND</b>							
<b>Expenditures</b>							
Dept: 80 PARKWAY TREES							
Acct Class: 60 CAPITAL EXPENDITURES							
6015 Trees	12,000.00	12,000.00	2,629.60	-1,711.20	0.00	9,370.40	21.9
<b>CAPITAL EXPENDITURES</b>							
	12,000.00	12,000.00	2,629.60	-1,711.20	0.00	9,370.40	21.9
<b>PARKWAY TREES</b>							
	110,181.00	110,181.00	65,306.87	17,194.08	0.00	44,874.13	59.3
Dept: 90 MINI-PARKS AND MEDIANS							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	652.00	652.00	331.16	57.70	0.00	320.84	50.8
4003 Salaries - Overtime	61.00	61.00	36.83	5.41	0.00	24.17	60.4
4010 Workers Compensation Insurance	180.00	180.00	68.17	10.33	0.00	111.83	37.9
4015 Federal Payroll Tax -FICA	71.00	71.00	28.25	4.82	0.00	42.75	39.8
4018 State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
<b>SALARIES AND BENEFITS</b>							
	979.00	979.00	464.41	78.26	0.00	514.59	47.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	500.00	323.82	59.70	0.00	176.18	64.8
5022 Utilities	800.00	800.00	403.26	50.97	0.00	396.74	50.4
5023 Water	7,000.00	7,000.00	2,562.31	383.81	0.00	4,437.69	36.6
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032 Building & Grounds-Maintenance	1,000.00	1,000.00	304.36	0.00	0.00	695.64	30.4
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	200.00	200.00	0.00	0.00	0.00	200.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>							
	9,800.00	9,800.00	3,593.75	494.48	0.00	6,206.25	36.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	1,475.00	0.00	0.00	2,125.00	41.0
5656 Tree Trimming	500.00	500.00	243.46	87.08	0.00	256.54	48.7
5670 Other Professional Services	50.00	50.00	15.87	4.36	0.00	34.13	31.7
<b>CONTRACT SERVICES</b>							
	4,150.00	4,150.00	1,734.33	91.44	0.00	2,415.67	41.8
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>CAPITAL EXPENDITURES</b>							
	100.00	100.00	0.00	0.00	0.00	100.00	0.0
<b>MINI-PARKS AND MEDIANS</b>							
	15,029.00	15,029.00	5,792.49	664.18	0.00	9,236.51	38.5
<b>Expenditures</b>							
	1,295,060.00	1,295,060.00	625,526.25	84,783.66	0.00	669,533.75	48.3
<b>Net Effect for GENERAL FUND</b>							
	5,882.00	5,882.00	49,711.62	393,435.85	0.00	-43,829.62	845.1
<b>Change in Fund Balance:</b>							
			49,711.62				



REVENUE/EXPENDITURE REPORT  
DECEMBER 2015 @ 50%

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	380,000.00	380,000.00	219,304.26	153,710.59	0.00	160,695.74	57.7
3101	Property assessments-prior yr	3,400.00	3,400.00	2,245.49	716.72	0.00	1,154.51	66.0
ASSESSMENTS		383,400.00	383,400.00	221,549.75	154,427.31	0.00	161,850.25	57.8
Dept: 00								
Revenues		383,400.00	383,400.00	221,549.75	154,427.31	0.00	161,850.25	57.8
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5617	Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5618	Bond Validation	3,048.00	3,048.00	0.00	0.00	0.00	3,048.00	0.0
5619	Bond Trustee	3,048.00	3,048.00	3,047.50	0.00	0.00	0.50	100.0
CONTRACT SERVICES		26,096.00	26,096.00	3,047.50	0.00	0.00	23,048.50	11.7
Acct Class: 58 DEBT SERVICE								
5800	Principal	245,000.00	245,000.00	245,000.00	0.00	0.00	0.00	100.0
5801	Interest	106,485.00	106,485.00	57,040.00	0.00	0.00	49,445.00	53.6
DEBT SERVICE		351,485.00	351,485.00	302,040.00	0.00	0.00	49,445.00	85.9
RUSH PARK								
Dept: 95 CONTINGENCY/RESERVES								
Acct Class: 59 RESERVES/CONTINGENCIES								
5720	Reserves	0.00	0.00	116.84	0.00	0.00	-116.84	0.0
RESERVES/CONTINGENCIES		0.00	0.00	116.84	0.00	0.00	-116.84	0.0
CONTINGENCY/RESERVES		0.00	0.00	116.84	0.00	0.00	-116.84	0.0
Expenditures		377,581.00	377,581.00	305,204.34	0.00	0.00	72,376.66	80.8
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		5,819.00	5,819.00	-83,654.59	154,427.31	0.00	89,473.59	-1,437.6
Change in Fund Balance:				-83,654.59				

**REVENUE/EXPENDITURE REPORT**  
**DECEMBER 2015 @ 50%**

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Revenues</b>							
Dept: 00							
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	87,700.00	87,700.00	49,069.70	35,017.70	0.00	38,630.30	56.0
3101 Property assessments-prior yr	780.00	780.00	538.05	200.20	0.00	241.95	69.0
<b>ASSESSMENTS</b>	<b>88,480.00</b>	<b>88,480.00</b>	<b>49,607.75</b>	<b>35,217.90</b>	<b>0.00</b>	<b>38,872.25</b>	<b>56.1</b>
Dept: 00	88,480.00	88,480.00	49,607.75	35,217.90	0.00	38,872.25	56.1
<b>Revenues</b>							
	88,480.00	88,480.00	49,607.75	35,217.90	0.00	38,872.25	56.1
<b>Expenditures</b>							
Dept: 00							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
9998 Transfer In (6)	0.00	0.00	-40,775.75	-40,775.75	0.00	40,775.75	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>-40,775.75</b>	<b>-40,775.75</b>	<b>0.00</b>	<b>40,775.75</b>	<b>0.0</b>
Dept: 00	0.00	0.00	-40,775.75	-40,775.75	0.00	40,775.75	0.0
Dept: 65 ROSSMOOR WALL							
Acct Class: 56 CONTRACT SERVICES							
5619 Bond Trustee	2,640.00	2,640.00	2,640.00	0.00	0.00	0.00	100.0
<b>CONTRACT SERVICES</b>	<b>2,640.00</b>	<b>2,640.00</b>	<b>2,640.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0</b>
Acct Class: 58 DEBT SERVICE							
5800 Principal (7)	70,000.00	70,000.00	178,000.00	108,000.00	0.00	-108,000.00	254.3
5801 Interest	11,020.00	11,020.00	11,020.00	4,495.00	0.00	0.00	100.0
<b>DEBT SERVICE</b>	<b>81,020.00</b>	<b>81,020.00</b>	<b>189,020.00</b>	<b>112,495.00</b>	<b>0.00</b>	<b>-108,000.00</b>	<b>233.3</b>
<b>ROSSMOOR WALL</b>	<b>83,660.00</b>	<b>83,660.00</b>	<b>191,660.00</b>	<b>112,495.00</b>	<b>0.00</b>	<b>-108,000.00</b>	<b>229.1</b>
<b>Expenditures</b>							
	83,660.00	83,660.00	150,884.25	71,719.25	0.00	-67,224.25	180.4
<b>Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL</b>							
Change in Fund Balance:	4,820.00	4,820.00	-101,276.50	-36,501.35	0.00	106,096.50	2,101.2

**REVENUE/EXPENDITURE REPORT**  
**DECEMBER 2015 @ 50%**

Rossmoor Community

For the Period: 7/1/2015 to 12/31/2015

Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Revenues</b>							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	87,738.00	87,738.00	0.00	0.00	0.00	87,738.00	0.0
PROPERTY TAXES	87,738.00	87,738.00	0.00	0.00	0.00	87,738.00	0.0
Dept: 00	87,738.00	87,738.00	0.00	0.00	0.00	87,738.00	0.0
<b>Revenues</b>	<b>87,738.00</b>	<b>87,738.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>87,738.00</b>	<b>0.0</b>
<b>Expenditures</b>							
Dept: 00							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
9997 Transfer Out	0.00	0.00	40,775.75	40,775.75	0.00	-40,775.75	0.0
OPERATIONS AND MAINTENANCE	0.00	0.00	40,775.75	40,775.75	0.00	-40,775.75	0.0
Dept: 00	0.00	0.00	40,775.75	40,775.75	0.00	-40,775.75	0.0
Dept: 30 ROSSMOOR PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	11,266.00	11,266.00	0.00	0.00	0.00	11,266.00	0.0
CAPITAL EXPENDITURES	11,266.00	11,266.00	0.00	0.00	0.00	11,266.00	0.0
ROSSMOOR PARK	11,266.00	11,266.00	0.00	0.00	0.00	11,266.00	0.0
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	35,000.00	35,000.00	42,323.07	0.00	0.00	-7,323.07	120.9
CAPITAL EXPENDITURES	35,000.00	35,000.00	42,323.07	0.00	0.00	-7,323.07	120.9
RUSH PARK	35,000.00	35,000.00	42,323.07	0.00	0.00	-7,323.07	120.9
Dept: 75 CAPITAL PROJECTS							
Acct Class: 60 CAPITAL EXPENDITURES							
6051 Water Conservation Projects (8)	29,000.00	29,000.00	36,991.09	407.34	0.00	-7,991.09	127.6
CAPITAL EXPENDITURES	29,000.00	29,000.00	36,991.09	407.34	0.00	-7,991.09	127.6
CAPITAL PROJECTS	29,000.00	29,000.00	36,991.09	407.34	0.00	-7,991.09	127.6
<b>Expenditures</b>	<b>75,266.00</b>	<b>75,266.00</b>	<b>120,089.91</b>	<b>41,183.09</b>	<b>0.00</b>	<b>-44,823.91</b>	<b>159.6</b>
<b>Net Effect for CAPITAL PROJECTS CONTRIBUTIONS</b>	<b>12,472.00</b>	<b>12,472.00</b>	<b>-120,089.91</b>	<b>-41,183.09</b>	<b>0.00</b>	<b>132,561.91</b>	<b>-962.9</b>
Change in Fund Balance:			-120,089.91				
<b>Grand Total Net Effect:</b>	<b>28,993.00</b>	<b>28,993.00</b>	<b>-255,309.38</b>	<b>470,178.72</b>	<b>0.00</b>	<b>284,302.38</b>	

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
FOOTNOTES - FINANCIAL REPORT DECEMBER 2015  
EXPENDITURES**

* <b>#1 Bank Service Charge</b> 10-10-5046	Additional charges for credit card processing. Amount will be adjusted in Amended Budget.
* <b>#2 Financial Audit-Consulting</b> 10-10-5615	Amount will be adjusted in Amended Budget to show contract amount.,
* <b>#3 Event Attendant</b> 10-20-4005	Additional event attendants needed for Summer Movies and Concerts in the Park due to large turnouts. Also, additional Holiday Festival event. Will be adjusted in Amended Budget.
* <b>#4 Run Seal Beach Grant</b> 10-20-5048	Grant received for recreation equipment in amount of \$2,050. Items purchased in September and October. Account will be adjusted in Amended Budget.
* <b>#5 Tree Removal</b> 10-80-5662	All White Elder trees in Rush Park had to be removed due to disease. Amount will be adjusted in Amended Budget.
<b>#6 Transfer In</b>	As directed by the Board, \$40,775.75 was transferred from Fund 40 to Fund 30. This was the remainder of the \$70,000 transfer from Fund 30 to Fund 40 for wall repair.
<b>#7 Principal</b>	As directed by the Board, unbudgeted principal payment of \$108,000 was made to U.S. Bank for early payoff of the Wall debt.
* <b>#8 Water Conservation Project</b> 40-75-6051	Water conservation program plants paid to Valleycrest. Will be reimbursed by Golden State Water Company.

**DRAFT RESOLUTION NO. 16-03-08-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES ESTABLISHING THE MID-YEAR AMENDED BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR THE FISCAL YEAR 2015-2016**

**WHEREAS**, the Rossmoor Community Services District Budget Committee did discuss and recommend approval of the District’s Fiscal Year 2015-2016 Amended Budget at its Committee Meeting on February 25, 2016.

**WHEREAS**, the Rossmoor Community Services District Public Works/CIP Committee did discuss and recommend approval of the Fund 40 project list and Department Budget at their Committee Meeting on February 18, 2016.

**WHEREAS**, the Rossmoor Community Services District did discuss and approve the District’s Fiscal Year 2015-2016 Mid-Year Adjusted Budget at its Regular Meeting on March 8, 2016.

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Mid-Year Adjusted Budget Revenue and Expenditure Totals, by Fund in the amounts specified in Attachment A for the Fiscal Year 2015-2016.

**PASSED, APPROVED AND ADOPTED** this 8<sup>th</sup> day of March 2016.

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Tony DeMarco, President

ATTEST:

\_\_\_\_\_  
Secretary of the  
Rossmoor Community Services District

## ATTACHMENT A

### ANNUAL FISCAL YEAR 2015-2016 ANNUAL AMENDED BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT SUMMARY

#### **TOTAL FUND REVENUES**

FUND 10	\$1,333,692
FUND 20	\$383,400
FUND 30 (Including beginning Fund Balance)	\$238,646
FUND 40 (Including beginning Fund Balance)	\$147,695

**TOTAL ALL FUNDS** **\$2,103,433**

#### **TOTAL FUND EXPENDITURES**

FUND 10	\$1,321,767
FUND 20	\$374,650
FUND 30	\$191,660
FUND 40	\$145,323

**TOTAL ALL FUNDS** **\$2,033,400**

**ROSSMOOR COMMUNITY SERVICES DISTRICT****AGENDA ITEM C-1**

**Date:** February 18, 2016  
**To:** CIP/Public Works Committee  
**From:** General Manager  
**Subject:** DISCUSSION WITH GENERAL MANAGER RE: FISCAL YEAR  
2015-2016 MID-YEAR ADJUSTMENTS TO FUND 40 CIP  
BUDGET AND PROJECT LIST

**RECOMMENDATION:**

Review and make recommendations to the Budget Committee and the Board regarding proposed District's FY 2015-2016 Mid-year adjustments to the Fund 40 Capital Improvement Program Budget, Project List, and funding method for three priority projects.

**BACKGROUND:**

As you know, the Board approves Mid-Year Budget Adjustments to account for fluctuations in expenses and revenues and also for changes to the CIP and Project List. Attached is the Fund 40 CIP FY 2015-2016 proposed Amended Budget and amended Project List. Staff will report on the status of this year's completed projects and proposed projects for the remainder of the fiscal year.

The CIP Project List has been amended by staff to remove projects which are no longer considered doable with current or future funding and recommend undertaking three projects which are considered of the highest priority. These projects include the Rush Park Shade Canopy (adjacent to the playground), refurbishment of the Rush Park parking lot and replacement of the cabinetry at the Rossmoor Park Community Center.

From a budget perspective, however, a current Fund 40 fund balance of \$21,124 is insufficient to complete the projects identified as needed this year. Using the middle estimates for these projects, it is estimated that \$44,667 would be needed and that does not include permit costs and a final determination of prevailing wage.

In the District's Final FY 2015-2016 Fund 40 budget, there was a fund balance of \$54,336 which would have been sufficient to pay for the three recommended projects. You may recall, however, that the Board elected to transfer an amount of \$40,776 which was not used for repair of the Rossmoor Wall back to Fund 30. This action would reduce the Fund 40 fund balance to a negative \$21,783 if all three projects were to be undertaken.

Regarding the priority of the three projects, several Board members commented at the dedication of the Rush Park Picnic Canopy that the playground canopy should be upgraded, as well. Moreover, the same non-compliant fire code and safety issues which were evident in the old picnic canopy are also evident in the current playground shade canopy.

The cabinetry project at the Rossmoor Park Community Center is also a safety issue. The cabinets are failing and cabinet doors could come loose and injure users of the facility. This is considered a must do project.

The Rush Park parking lot repairs are also needed to mitigate safety issues such as tripping hazards. Moreover, the longer these repairs are delayed, costs will continue to rise.

It should be noted that Fund 40 has no dedicated revenue source and must rely on transfers from other funds to pay for capital projects. The options for the Committee to consider are:

1. The use of reserves (a transfer from Fund 10 fund balance).

It has become common practice to use reserves to fund capital projects and to balance other funds. Reserves, however, continue to diminish and drawing down reserves cannot be continued indefinitely.

2. The return of monies transferred to Fund 30 (\$40,776) back to Fund 40 sufficient to accomplish the three projects.

It is true that the reserves in Fund 30 are to be used only for the Rossmoor Wall. Resolution No. 96-6 is testimony to that fact. However, the Installment Sale Agreement between the District and the Public Improvements Financing Agreement (PIFC) states that excess Special Tax Revenues, "...shall be available for any lawful purpose of the District".



Board policy also states that monies transferred between funds be accomplished by Resolution. A draft resolution for the Board's consideration will be prepared should the Committee elect to recommend this option.

In summary, the Committee is being asked to recommend to the Budget Committee and the Board adjustments to the FY 2015-2016 Amended Budget to accomplish the recommended projects. Further, the Committee is being asked to recommend the method to pay for them.

As previously stated, Fund 40 currently projects an ending fund balance of approximately negative \$21,782. Without a transfer of additional monies or use of reserves, only one or two of these projects can be realistically accomplished. All three of these projects are considered safety related and all of them should be undertaken in this fiscal year.

**ATTACHMENTS:**

1. Adjusted FY 2015-2014 Budget for Fund 40 Capital Improvement Projects.
2. FY 2015-2016 CIP Proposed Project Table.
3. Proposed Rush Park Shade Canopy-Adjacent to Playground
4. Proposed Refurbishment of Rush Park Parking Lot Including Removal and Replanting of Diseased Parkway Trees.
5. Proposed Replacement of Rossmoor Park Community Room Cabinetry.
6. Resolution No. 96-6 Proposing a Special Tax for the Repair, Maintenance and/or Replacement of the Rossmoor Red Brick Wall.
7. Installment Sale Agreement dated May 1, 1998 between the RCSD and the PIFC, page 10 re: Certificates of Participation.
8. Policy No. 3020 Budget Preparation, Revision and Adoption.
9. Policy No. 3201 Budgetary Control.

**CAPITAL IMPROVEMENT PROGRAM BUDGET**  
**2015-2016 AMENDED BUDGET - FUND 40**

PROJECT TITLE	ACTUAL 2014-2015	2015-2016 AMENDED BUDGET	ACTUAL DECEMBER 2015	2015-2016 AMENDED BUDGET	Information Only FY 2016-2017
<b>REVENUES</b>					
Beginning Fund Balance	\$97,685	\$129,602	\$129,602	\$129,602	(\$21,782)
Transfer from Fund 10 Reserve	\$100,000	\$0	\$0	\$0	
Golden State Water Reimbursement for Water Conservation	0	0	0	\$18,093	0
<b>TOTAL REVENUES</b>	<b>\$197,685</b>	<b>\$129,602</b>	<b>\$129,602</b>	<b>\$147,695</b>	<b>(\$21,782)</b>
<b>EXPENSES</b>					
<b>ROSSMOOR PARK</b>					
Field 1 Replace w/Dustless Dirt TBD - \$53,250	\$0	\$0	\$0	\$0	\$0
Community Room Cabinets	\$0	\$11,266	\$0	\$11,266	
Convert Sand Volley Ball to Basketball Court TBD - \$45,545	\$0	\$0	\$0	\$0	\$0
<b>ROSSMOOR PARK SUBTOTAL</b>	<b>\$0</b>	<b>\$11,266</b>	<b>\$0</b>	<b>\$11,266</b>	<b>\$0</b>
<b>MONTECITO</b>					
X Montecito Remodel Completed	\$7,898	\$0	\$0	\$0	\$0
<b>MONTECITO SUBTOTAL</b>	<b>\$7,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RUSH PARK</b>					
Rush Park Baseball Field - Replace Dustless dirt. TBD 48675		\$0	\$0		\$0
Parking Lot Repair		\$25,000		\$19,086	
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting <b>COMPLETED</b>	\$34,270				
Site A Landscape Shade		\$0	\$42,323	\$47,358	\$0
Outlet and Circuit Breaker for Movies and Concerts in the Park. TBD in which FY= \$10,500	\$2,161				
Rush Park Playground Landscape Shade		\$10,000	\$0	\$14,000	
<b>RUSH PARK SUBTOTAL</b>	<b>\$36,431</b>	<b>\$35,000</b>	<b>\$42,323</b>	<b>\$80,444</b>	<b>\$0</b>
<b>ROSSMOOR WALL</b>					
Return remaining funds back to Fund 30 as authorized by Board	\$22,024	\$0	\$40,776	\$40,776	
<b>ROSSMOOR WALL SUBTOTAL</b>	<b>\$22,024</b>	<b>\$0</b>	<b>\$40,776</b>	<b>\$40,776</b>	<b>\$0</b>
<b>GENERAL</b>	\$1,730				
<b>Water Conservation General:</b>					
Rossmoor Park Smart Meter for water conservation		\$5,000	\$9,449	\$9,449	\$0
Landscape Rush and Rossmoor for water conservation		\$0	\$18,093	\$18,093	
Rossmoor Park Field 1 Replace w/Dustless Dirt TBD - \$53,250		\$5,000			\$0
Rush Park Smart Meter for water conservation		\$5,000	\$9,449	\$9,449	\$0
Rush Park Rehabilitate and Upgrade Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)		\$14,000		\$0	\$0
Re-landscape Rossmoor Triangle w/drought resistance plants and drip system TBD		\$0		\$0	\$0
Mini Parks Drought Resistant Landscaping (Butterfly and Hummingbird Garden TBD)		\$0		\$0	
Rossmoor Way Median Drought Resistant Landscaping TBD		\$0			
<b>GENERAL SUBTOTAL</b>	<b>\$1,730</b>	<b>\$29,000</b>	<b>\$36,991</b>	<b>\$36,991</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$68,083</b>	<b>\$75,266</b>	<b>\$120,090</b>	<b>\$169,477</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$129,602</b>	<b>\$54,336</b>	<b>\$9,512</b>	<b>(\$21,782)</b>	<b>(\$21,782)</b>

FY 2015-2016-CAPITAL IMPROVEMENT PROPOSED PROJECTS

FACILITY	PROJECT	COMPANY	ESTIMATE
RUSH PARK	PLAY AREA CANOPY	J.O GENERAL MASONRY INC. CONCRETE SHADE COVERS USA CANOPY TOTAL	\$2,950 \$11,375 \$14,325
ROSSMOOR PARK	COMMUNITY ROOM & KITCHEN CABINETS	HOME DEPOT LESTER O MALLEY DANIEL.J.GERMAN	\$53,985 \$11,66.16 \$ 6,500
RUSH PARK	PARKING LOT	ASPHALT CARE LINE TECH /ACTION REGAN PAVING	\$25,325 \$19,086.25 18,200
			PERMIT COSTS NOT INCLUDED PREVAILING WAGE TO BE DETERMENED

## **PROPOSED RUSH PARK SHADE CANOPY**

A major factor in the installation of the Rush Park Picnic Canopy was a determination that the temporary canopy did not meet fire standards. Moreover, it was not aesthetically pleasing.

Much like the picnic canopy, a smaller canopy adjacent to the playground area is also non-compliant with Fire Code requirements and is considered unsafe. Proposals have been obtained for a permanent replacement canopy which meets code requirements and will enhance the use the playground area where parents usually monitor the activities of their children. Current project is budgeted at \$10,000 and is being recommended to the Budget Committee in an amended amount of \$14,000. This is a sufficient amount within the current fund balance.

Attached are renderings and a quote from the only vendor identified for this type of shade structure. Should the Committee recommend proceeding with this project, cost estimates will be firmed up and other possible vendors will be sought.

1. Shade Covers USA--\$11,375. Does not include permits or a concrete slab which is estimated at approximately \$2,950 for a total of \$14,325.

**Shade Covers USA Quote Rossmoor Community Services District**

info@shadecoversusa.com [info@shadecoversusa.com]

**Sent:** Tuesday, December 22, 2015 2:18 PM

**To:** James Ruth

**Attachments:** Shade Covers Code Descript~1.pdf (4 KB) ; Shade Cover Specifications.pdf (12 KB) ; Quote 424 Rossmoor Communi~1.pdf (71 KB)

---

Hi James,

Thank you for your interest in our product for sun protection. Please see the attached quote for the Shade Hip Canopy. Also attached are specifications on the shade fabric and steel.

Thanks,  
Hazel.

**Shade Covers USA**  
by Aqua Net Inc.  
[www.shadecoversusa.com](http://www.shadecoversusa.com)  
[info@shadecoversusa.com](mailto:info@shadecoversusa.com)  
**714-223-0070**

## **Shade Covers USA**

### **Standard Quote:**

Design conforms to 2007 Uniform Building Code per Specification Sheet.

Steel conforms to ASTM A-36 and ASTM A-53 grade B per spec sheet.

Cable conforms to ASTM A-603 per spec sheet.

Least expensive

No engineering or wet stamped plans.

Fastest turnaround time (4 weeks)

Full factory warranty 20 years steel, 10 yrs pro-rated fabric

### **City Permitted Quote:**

Design conforms to above codes and specs, in addition:

Engineering drawings required

City Permit and inspections required

Heavier steel, footing cages, special fabric and detailed manufacturing

Costs considerably more

Manufacture begins when permit has been granted

Engineering changes delay the start of manufacture 2 - 3 weeks

Customer responsibility to obtain and pay for permits.

Full factory warranty 20 years steel, 10 yrs pro-rated fabric

### **DSA Quote (California):**

Division of State Architect (DSA) specifications for public schools, colleges or hospitals in California.

CA Fire Marshal approved fabric ("Fireblock") must be used on these DSA approved Canopies.

Complies with above codes and specifications.

Aqua Net Inc.  
 2685 Saturn Street  
 Brea, CA 92821

# Quote

Date	Quote #
12/16/2015	424

<b>Name / Address</b>
Rossmoor Community Services District 3001 Blume Drive Rossmoor, CA 90720

<b>Ship To</b>
Rossmoor Community Services District 3001 Blume Drive Rossmoor, CA 90720

<b>Rep</b>	<b>Project</b>

Item	Description	Qty	U/M	Total
Installation - Shade Engineering Order ...	30' x 15' x 8' Hip Canopy Engineering order for canopy permit City permits and related fees are the customers responsibility. Price includes installation, delivery, and sales tax. Price does not include removal of concrete floor, or installation of concrete floor.			10,175.00 1,200.00
T&C Shade	Permits: Customer is responsible for any required permits. Code compliance Structure manufactured & engineered for city code inspection. City permits and related fees are not included in price of contract. Additional equipment / labor: Costs associated with dirt removal or concrete pumping, if needed, are estimates and subject to change the price of contract. Seller not responsible for underground items, electrical, gas lines, structures not seen. Terms: 50% payable upon acceptance of contract, balance upon completion. Until payment is made in full, product purchased and installed is property of Aqua Net Inc. Shade Covers USA Payment: Master Card, Visa, American Express, Discover, Check, or Cash. Manufacture Time: 4-6 weeks. Install time: about 1 week Change orders: Require written contract and will be billed in addition. Price valid: For 30 days, but subject to steel price fluctuations. Prices subject to installation requirements. Late Fees: \$29 plus 1.5% interest on past due balances per month. Exclusions: Removal of hazardous materials, Traffic control, Barricades, Flagging, Dust control, Cut and cap utilities, Protective covers, Patching, Shoring/bracing, Backfill/compaction. Salvage for others, Retention, Grading, Any damage to underground unknowns.			0.00T
			<b>Total</b>	\$11,375.00



Chatsworth -





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## Frequently Asked Questions

### Is the fabric waterproof?

The fabric is a mesh shade cloth and while it keeps off 80% of the water, a heavy rain will come through as a fine mist. The advantages of a good shade cloth over a waterproof fabric is that it breathes and is much cooler underneath. It is much easier to clean and will last longer.

### Do all colors give the same shade and UV protection?

The amount of shade and UV protection varies with the color, with the darker colors giving more. However, all colors provide an adequate amount of protection and this should not really be a factor when deciding on the color.

### Will grass and other plants grow underneath the shade?

Yes, grasses and other plants will continue to grow.

### What are the sizes?

The structures are custom built to any size to the nearest inch. This is extremely convenient when you want to put a structure in a restricted space.

### How high are the structures?

They can be any height but we recommend keeping them as low as possible to keep the shade where you want it and thus make them more effective. Keep in mind that there is a 3'- 5' pitch of the roof which gives more height towards the center of the canopy.

### What are the advantages of shade sails?

Shade sails can be made in irregular shapes and with any amount of high and low posts to provide an aesthetically pleasing structure. There is a small sacrifice in the amount of shade compared to a regular 4 post structure because of the necessary high posts and larger curves in the fabric.

### What size are the umbrellas?

Umbrellas are available as a square shape in four sizes; 8' x 8', 10' x 10', 12' x 12', 15' x 15' or 18' x 18'.

### Can the structure be moved?

If the structure may have to be moved at a later stage, it can be made with base-plated posts, which are then bolted to concrete footings. It could be unbolted and moved later. This does not apply to structures where the posts are buried directly into the ground.

### Is the structure permanent?

Yes. Our structures are permanent which makes it very strong and safe in high winds. A very important safety feature compared to portable or collapsible units.

Copyright © 1994 - 2014 Custom Canopies International, Inc.  
All Rights Reserved, Worldwide



Custom Canopies Inc. is the leading manufacturer of quality shade canopies, sails and umbrellas for all commercial needs.

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- Styles & Shapes**
- Colors**
- FAQ**
- Information**
- Contact**

Established in 1994, Custom Canopies, Inc. provides custom tension shade systems that will significantly lower temperatures, provide up to 98% UV protection, and up to 98% shade.

All products are designed by industry leading designers and engineers and who possess the special expertise and experience demanded by architects and required by governments. All products are factory warranted with fabrics that last 10 years. The steel frames and related concrete foundations for the shade canopy are designed and engineered in conformance with required building codes and easily withstand the highest wind speeds specified.

Many styles and shapes are available such as: Hip & Multi-Hip Roofs, Full & Semi-Cantilever, Center Post and Cantilever Umbrellas, T-Bar, Hexagonal, Triangular and Hyper Sails, and Multi Sail Configurations. All are custom built to your exact specifications.

CCI custom shade products are being used across the USA for many applications and because we are DSA approved, we are a leading supplier to public school districts & colleges in California. We also work directly with architects and designers to help design and specify shade products for use in new construction.

CCI has distributors who cover the USA and will deliver and install systems on your site. If self-installation is desired, we can provide products shipped complete in kit form and ready to install. Only basic hand tools are required.

Commercial only.

Custom Canopies Inc. makes shade products for all these applications. Click on any item for details.

[Hip Roof Canopies](#) • [Multi-Hip Roof Canopies](#) • [Full-Cantilever Canopies](#) • [Semi-Cantilever Canopies](#) • [T-Bar Canopies](#) • [Hexagonal Shade Canopies](#) • [DSA Shade Canopies](#) • [Shade Sails](#) • [Cantilever Umbrellas](#) • [Center Post Umbrellas](#)



Playground Hip Canopies



Double Hip Canopies



Multi Hip Canopies



Clearspan



Pyramid Roof Canopies



Full Cantilever Canopies



Multi-Cantilever Canopies



Semi-Cantilever Canopies



T-Bar Canopies



Hexagonal Canopies



DSA Canopies



Hypar Sails



Triangular Shade Sails



Center Post Sails



Flat Sails



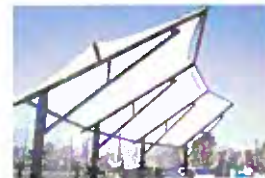
Multi Sails



Cantilever Umbrellas



Center Post Umbrellas



Custom Styles



Wave Canopies

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## **PROPOSED RUSH PARK PARKING LOT REFURBISHMENT**

For several years, the refurbishment of the Rush Park parking lot has been discussed by the Committee. A budget estimate of \$3-500,000 to completely repair the parking lot has resulted in several attempts to stabilize the lot. It has been patched, slurry sealed, restriped at nominal costs in comparison to constructing a new surface and substructure.

Another impediment to the project is the damage caused by the four large ficus trees adjacent to the lot. During a County upgrade of curbs, gutters and sidewalks, the large trees were root pruned in order to install a new sidewalk. It was therefore assumed that root pruning on the parking lot side would weaken the stability of the trees. Without removal of the trees, the reconstruction of the parking lot would be compromised. Removal of healthy trees, however, is inconsistent with District policy.

However, two of the trees have been determined to be diseased and should be removed. The remaining trees have an abundant root structure which is thought to be sufficient for those trees to be carefully root pruned and also sufficient enough for proper and lasting repairs to the parking lot.

There is \$25,000 currently budgeted which is deemed to be sufficient for repair of the most heavily damaged areas which are compromised by tree roots. This would include removal and replacement of approximately 3,500 sq. feet of material, slurry sealing and restriping of the entire lot. Removal and replacement of the two diseased trees with new trees more suitable for proximity to the side walk and parking lot would be paid from the Tree operating budget. Should the Committee recommend proceeding with the project, budget estimates would be further refined.

Attached are quotes from three vendors:

1. Reagan Paving--\$18,200
2. Asphalt Care, Inc.--\$20,050
3. Action Services--\$19,086

None of these estimates include prevailing wage or permit costs which would likely use up the entire budgeted amount.

# Regan Paving



ASPHALT • SEALCOATING • STRIPING

"Paving So. Cal. Since 1968"

216 N. Smith Avenue

Corona, Ca 92880

951-735-8100 Phone ~ 951-735-8008 Fax

ROSSMOOR COMMUNITY SERVICES  
DIST.

3001 BLUME DR.  
ROOSMOOR, CA 90720

## Proposal/Contract

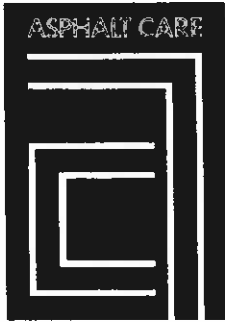
DATE Proposal #

1/27/2016 27398

### PROJECT

RUSH PARK 3021 Blume Dr. Rossmoor

DESCRIPTION	TOTAL
<b>**ASPHALT REMOVAL &amp; REPLACEMENT DUE TO TREE ROOTS.</b> 1. REMOVE EXISTING 3" ASPHALT AND HAUL TO DUMP APPROX. 3,500 SF. 2. REMOVE RAISED TREE ROOTS FROM SOUTH SIDE OF PARKING LOT IN FRONT OF LINE OF TREES. 3. FINE GRADE, ROLL AND COMPACT AREA APPROX. 3,500 SF. 4. PAVE PARKING AREA APPROX. 3,500 SF. WITH 3" INCHES OF NEW PAVING, ROLL AND COMPACT.	13,500.00
<b>**SEALCOAT.</b> 5. CLEAN LOT OF LOOSE DEBRIS AND DIRT IN PREPARATION FOR 1 COAT OF SEALCOAT. 6. APPLY ONE COAT OF SEALCOAT TO APPROX. 28,000 SF.	3,700.00
<b>**STRIPING</b> 7. RESTRIPE PARKING STALLS APPROX. 58 EA. PARKING STALLS, 3 EA. HANDICAP STALLS WITH CROSS HATCH, 4 ARROWS, 100' LF. OF RED CURB, 7 EA. PARALLEL T-STALLS.	1,000.00
PERMITS, TESTING, INSPECTIONS BY OTHERS. BASED ON 1 MOVE IN.	
<b>TOTAL</b>	<b>\$18,200.00</b>
<b>ACCEPTANCE OF PROPOSAL</b>	
The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above, at completion of project. It is also agreed to pay to Regan Paving any and all attorney fees and court costs if suit is instituted to enforce any of the terms of this agreement. This proposal is subject to the Terms and Conditions as outlined on the back page of this document. This proposal expires in 30 days of the date above.	
Signature: _____ Customer	Date: _____
Signature: _____ Project Manager-Regan Paving License #538134	Date: _____



**ASPHALT CARE, INC.**

**PROPOSAL AND CONTRACT No. 21734**

**PHONE (562) 430-3707**

**FAX (562) 431-3710**

**MAP**

**X STREET**

**Customer:** Rossmoor Community Services District  
3001 Blume Dr.  
Rossmoor, CA 90720-  
  
12737  
Omero Perez

**Job:** Rossmoor Community Services District  
**Address:** 3001 Blume Dr., Rossmoor, CA

We hereby agree to furnish all labor, materials and equipment for the completion, in a good and workmanlike manner, of the work described as follows:

**SEALCOATING**

**ASPHALT REPAIR**

**LOT STRIPING**

Remove approx. 3,750 S.F. and replace with 4" asphalt (root area)  
Clean & seal approx. 28,500 S.F. with (1) coat of asphalt seal coat

TOTAL PRICE----- \$ 15,750.00

Restripe per existing

TOTAL PRICE----- \$ 4,300.00

**7243 SOMERSET**

TOTAL BID PRICE----- \$ 20,050.00

**PARAMOUNT, CA**

**90723**

- NOTE: No certified payroll included in bid
- NOTE: No truncated domes included in bid
- NOTE: Tire marks may appear on new surface
- NOTE: Seal coat will not adhere to oil contaminated or grease spot areas.
- NOTE: Bid does not include city business license or work permits

**TEL: 562/220-2546**

**FAX: 562/220-2560**

Buyer agrees to cooperate in the implementation of safety procedures on the job site including barricading, ribboning, flagging and restriction of access for such time as shall be necessary. This bid does not include city license, permits, Prevailing wages, off site work, rough grade, sub-grade scarification and recompaction, rock base under concrete, engineering, tests, inspection, traffic control, bonds, adjustments of utilities. Drainage in areas with less than 1% grade may not drain properly. Not responsible for any damage to underground utilities and cost of repair to same. No guarantee on slurry seal adhering to oil saturated areas or damage to new surface caused by tire marking.

Payable as follows **DUE ON COMPLETION** (Unless other agreement is made.)

Due to material increases, price good only if work is done in 30 days, anytime after an updated quote will be required I We accept the proposal. You are authorized to perform the work comprehended hereunder and I/We agree to pay the said amount in accordance with the terms set forth. All of the terms stated on the reverse side are incorporated herein and made a part hereof.

**LIC#725279**

**Accepted:** \_\_\_\_\_

  
\_\_\_\_\_

**ASPHALT CARE, INC.**

**Date:** \_\_\_\_\_ **Title:** \_\_\_\_\_

11/10/2015 1/20/2016

# Agreement



Date: 01/27/2016  
Quote No.: 15262

**ACTION Services**  
12067 Dressage Lane  
Riverside, Ca. 92503  
1-562-318-4867  
ParkingLotStripingCompany.com

Omero Perez  
Rossmoor, ca.

Rossmoor, ca.

Qty	Description	Unit Price	Total
1	Remove and replace approx 3,750 sqft with hot mix AC. Compact.	\$14,995.00	\$14,995.00
28500	Clean prep and install 1 coat of guardtop asphalt sealcoat to approx 28,500 sqft	\$0.11	\$3,135.00
65	Layout and stripe 58 standard parking stalls and 7 parallel stalls	\$8.25	\$536.25
3	Layout and stripe 3 ada stalls and associated cross hatching.	\$140.00	\$420.00

**Total \$19,086.25**

**Payment to be made as follows: upon completion**

**All work to be completed in a professional manner according to standard practices. Any alterations or deviation from the above specifications involving extra costs will be executed or authorized only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control.**

**Acceptance of Proposal**

**The above prices, specifications and conditions are satisfactory and are hereby accepted. Action Striping is authorized to do the work as specified. Payment will be made as outlined above and any outstanding balances after 30 days of billed date are subject to a 5% charge for every 30 days past due.**

**Signature: \_\_\_\_\_**

**Title:**

**Company:**

**Thank you for your business. We appreciate it.**

## **PROPOSED ROSSMOOR PARK CABINETS**

The Rossmoor Park Community Room was refurbished in 2010. As a part of that project, new floors were installed in the kitchen area and the cabinets in the kitchen and meeting room were replaced. Both items have become unserviceable due primarily to poor quality products installed during the refurbishment. It should be noted that the products were specified by the project architect as acceptable within the project's budget.

The flooring in the kitchen has already been replaced at a cost of \$1,800 which is considered a non-capital expenditure. Staff has obtained three estimates for the cabinets which range from \$6,500 to \$53,985. An estimate of \$11,266 is thought to be more realistic in terms of cost and acceptable quality. Should the Committee recommend proceeding with the project, cost estimates and a refinement of quality standards will be finalized. The project is considered a safety issue and is currently budgeted at \$11,266.

Attached are the quotes from the three vendors:

1. Home Depot--\$53,985
2. Dreamworks--\$11,266
3. Daniel J. German--\$6,500



# CUSTOM PROJECT QUOTE



**1-888-62-DEPOT (33768)**  
 homedepot.com/refacing



## CABINET REFINISHING

- ✓ A Name You Can Trust
- ✓ Professional Installation in Just 3-5 Days
- ✓ All Installers Are Background Checked, Insured & Licensed\*
- ✓ Project Management, From Start to Finish

*Daniel Salinas 626-592-0719*

The work and specifications described below are for information/estimation purposes only.

<p>1. Laminate EXTERIOR only of existing and any new cabinets (no interiors or inside edges) <input checked="" type="checkbox"/></p> <p>2. LEAVE EXISTING cabinet box exteriors as is; Provide new doors, drawer boxes, drawer fronts. May not match existing cabinet colors. <input type="checkbox"/></p> <p>3. Material: <input type="checkbox"/> Martha Stewart  <input checked="" type="checkbox"/> RTF (Thermofoil) <input type="checkbox"/> Cherry  <input type="checkbox"/> Oak <input type="checkbox"/> Bamboo  <input type="checkbox"/> Maple <input type="checkbox"/> Poplar/MDF (Painted)</p> <p>4. Finish/Color: ?</p> <p>5. Wall Door Style: <u>Flat</u> Base Door Style: _____</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <input type="checkbox"/> Cathedral Arch  <input type="checkbox"/> Square  <input type="checkbox"/> Flat         </div> <div style="text-align: center;"> <input type="checkbox"/> Cathedral Arch  <input type="checkbox"/> Square  <input type="checkbox"/> Flat         </div> </div> <p><input type="checkbox"/> 5 Piece <input type="checkbox"/> Raised <input type="checkbox"/> Recessed</p> <p>Drawer Front Design:  <input checked="" type="checkbox"/> Flat <input type="checkbox"/> Standard <input type="checkbox"/> 5 Piece <input type="checkbox"/> Shaker Slab</p> <p>7. Glazing: <input checked="" type="checkbox"/> None <input type="checkbox"/> Doors <input type="checkbox"/> Drawer Fronts  <input type="checkbox"/> Crown Molding <input type="checkbox"/> Light Rail          Color: <input type="checkbox"/> Vanilla <input type="checkbox"/> Mocha <input type="checkbox"/> Licorice          Distressing: <input type="checkbox"/> Doors <input type="checkbox"/> Drawer Fronts</p> <p>8. Glass Doors (Clear Only):  <input type="checkbox"/> 1 Lite <input type="checkbox"/> 4 Lite* <input type="checkbox"/> 6 Lite*          *Door mullions may not align with shelves</p> <p>9. Metal (Metallica) Doors (Qty): _____</p> <p>10. Finger Grooves (if available): <input type="checkbox"/> None  <input type="checkbox"/> Wall Doors <input type="checkbox"/> Base Doors <input type="checkbox"/> Drawer Fronts</p>	<p>11. Hardware: <input type="checkbox"/> None, or Customer provided          Wall Doors: ? Base Doors: ? Drawer Fronts: ?</p> <p>12. Hinges are Conventional European Concealed. Cabinet frames are exposed around doors &amp; drawer fronts. Overlay is 1/2"</p> <p>13. Valance: <input checked="" type="checkbox"/> None <input type="checkbox"/> Arch <input type="checkbox"/> Straight          Other (wood only): _____</p> <p>14. Knick Knack Shelves: <input checked="" type="checkbox"/> None <input type="checkbox"/> New  <input type="checkbox"/> Replace existing <input type="checkbox"/> Remove existing*          *Customer responsible for painting</p> <p>15. Molding*: <input checked="" type="checkbox"/> None <input type="checkbox"/> Crown <input type="checkbox"/> Standard  <input type="checkbox"/> Other: _____  <input type="checkbox"/> Light rail under cabinets          *Customer responsible for painting</p> <p>16. Matching toe kicks: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>17. Flush &amp; cover cabinet bottoms: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>18. Accessories: Qty  <input type="checkbox"/> Tilt tray (if possible) _____  <input type="checkbox"/> Turn-a-shelf behind bi-fold doors _____  <input type="checkbox"/> Trash pull out behind swing door _____  <input type="checkbox"/> Bread board _____  <input type="checkbox"/> New shelving _____  <input type="checkbox"/> Cutlery tray _____  <input type="checkbox"/> Corbels _____  <input type="checkbox"/> Other _____</p> <p>19. Trim Panels: (Customer must provide trim kit)  <input type="checkbox"/> Dishwasher panel <input type="checkbox"/> Refrigerator panel  <input type="checkbox"/> Matching door <input type="checkbox"/> Matching door</p>	<p>20. Other Surfaces to be Refaced:  <input type="checkbox"/> Cut in new door <input type="checkbox"/> Island/Peninsula back  <input type="checkbox"/> Soffit area <input type="checkbox"/> Other: _____</p> <p>21. New Cabinets: _____ (Quantity)          Description: _____</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">W</td> <td style="width: 10%;">xH</td> <td style="width: 80%;"> </td> </tr> <tr> <td>W</td> <td>xH</td> <td> </td> </tr> <tr> <td>W</td> <td>xH</td> <td> </td> </tr> <tr> <td>W</td> <td>xH</td> <td> </td> </tr> </table> <p>22. New Drawer boxes*:  <input checked="" type="checkbox"/> Plywood <input type="checkbox"/> Solid Maple Dovetail          Pull out drawers (Quantity) _____  <input checked="" type="checkbox"/> Standard 3/4 extension drawer glides  <input type="checkbox"/> Full extension soft-close drawer glides          *New drawer boxes may be smaller than existing</p> <p>23. Countertop Information: <input type="checkbox"/> Leave Existing  <input checked="" type="checkbox"/> Remove Existing <input checked="" type="checkbox"/> Remove Backsplash</p> <p>24. New Countertop: <input type="checkbox"/> None          Type: <u>Solid Surface</u>          Edge: <u>TBD</u>          Color: <u>TBD</u>          Backsplash <input checked="" type="checkbox"/> Low (up to 6") <input type="checkbox"/> Full (6-30")</p> <p>25. New Sink (NO INSTALL): <input type="checkbox"/> None          Model: <u>SS 50/50</u>  <input type="checkbox"/> Soap Dispenser <input type="checkbox"/> Hole Cover</p> <p>26. Faucet (NO HOOK UP): <input checked="" type="checkbox"/> None          Model: _____</p>	W	xH		W	xH		W	xH		W	xH	
W	xH													
W	xH													
W	xH													
W	xH													

Initial Here: Customer understands that The Home Depot & U.S. Remodelers are not responsible for the installation of sinks, faucets, disposals, water treatment units, plumbing, electrical or gas appliances. Customers also understand that wall repair work & painting needed as the result of moving or removing cabinets, shelving, counter tops, back splashes, or trim work shall be their responsibility.

**NOTES:** *Monterey Flat Door - Color to be determined*  
*Man Made Stone Counter Tops -*  
*New custom built cabinets -*  
*Kitchen - refacing only NO CTOPS -*  
*Kitchen Only - 16,665.<sup>00</sup>*

*Omerio Perez - City of Rossmore*  
 Customer Name  
3232 Hedwig Rd  
 Customer Address  
Rossmore CA  
 Customer City, State, Zip  
562-381-3137  
 Customer Phone

Your Investment \$ 53,985.<sup>00</sup>  
*Daniel Salinas* 12-28-15  
 Authorized Representative's Signature Date

\*Quote valid for 90 days from date shown.

**Customer Care Center 1-888-62-DEPOT (1-888-623-3768)**



415 W. Taft Ave. Suite CA. Orange Ca. 92865  
 Lic. 777446 Workers Comp. and Liability Ins. Bonded  
 (714) 993 2225 1-87REMODEL-2  
[WWW.dreamWorksremodeling.com](http://WWW.dreamWorksremodeling.com)  
[Info@dreamworksremodeling.com](mailto:Info@dreamworksremodeling.com)

City of Rossmoor  
 Omero Perez  
 Jobsite: 3232 Headwig Road  
 Rossmoor CA. 90720  
 Office: 3001 Blume Drive Rossmoor Ca. 90720  
 (562)381-3137

### Community Center Cabinet/Countertop Repair/Replace Quote

**Basic bid:** Separate option will be given for kitchen/Snack bar area. Remove and dispose of cabinets. Remove and keep sink and plumbing. Remove and dispose of cabinets.

**Prep Work and Demolition:** Prep out area with plastic and tarps as needed, cover walk path to project inside. Remove tall cabinets @ 195", upper cabinets @ 48", lower cabinets @ 48", countertop @ 49", remove sink and connective plumbing. Keep sink and faucet and reuse. Remove existing cove base and reuse.

**Rough and Finish Carpentry:** Manufacture all cabinets to Hospital specifications for wear and tear, durability, and sanitation. Commercial grade laminating of Formica to MDF (other cabinets were made with pre bought materials that were already laminated with white on both sides, and the exterior color was added over top of the melamine, which allowed for it to delaminate and fall apart) with white on inside and color on outside. Commercial grade hinges for all cabinet doors, and add additional center hinge to tall doors to allow for added weight and wear and tear. Install cabinets to meet with old dimensions. Reinstall cove base.

**Rough Plumbing:** Hook up sink, faucet, valves, supply lines, connective plumbing.

**Drywall, Paint, electrical:** None at this time.

**Countertops:** Manufacture new countertop to hospital specifications with covered back edge and side straight edge. Rolled over front with standard edge.

**Fixtures and Material Choices:** Basic Formica, solids, choices, any exotics will be extra. Miff for panels, standard Formica, solids for top with under laminate standard.

Item	General Materials/Labor/average	Fixture cost	Total
Demolition and Preparation work.	485.00	0.00	485.00
Plumbing	220.00	65.00	285.00
Countertop fabrication and installation	222.00	720.00	942.00
Totals of 16.25 of tall cabinets with a 2.5 multiplier = 40.62 LF.	1990.65	5120.00	7,110.65
Lower cabinets	225.00	860.67	1,085.67
Upper Cabinets	175.00	901.42	1,076.42
Cove base reinstall	162.00	119.42	281.42
	0.00	0.00	0.00
	0.00	0.00	0.00
Total			11,266.16

## Omero Perez

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**From:** daniel juarez [juarezgerman83@gmail.com]  
**Sent:** Monday, January 11, 2016 9:18 AM  
**To:** Omero Perez  
**Subject:** City park project

This project bid is 6,500, includes labor and material. the job consists of removing and disposal of 4 pantry storage units, replacing with new plywood casing, commercial style doors, with reinforced shelving. all other bases and uppers are in good condition. so this bid is mostly for the replacement of all doors, drawer fronts, drawer guides, hinges, locks, and all finish ends veneers.

All our projects are backed up with a 3 year warranty and we work with insurance.

Second bid is new tile floor, in the kitchen. 1,800 price is for labor and material ,demolition, and dumping.

All other information such as handyman license number, insurance number .will be presented upon approval of project. including tile samples and veneer samples 4 doors in kitchen and pantry..

Thank you for your time.



RESOLUTION NO. 96-6

**A RESOLUTION OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PROPOSING A SPECIAL TAX FOR THE REPAIR, MAINTENANCE, AND/OR REPLACEMENT OF THE ROSSMOOR RED BRICK WALL.**

The Board of Directors of the Rossmoor Community Services District hereby resolves as follows:

Section 1. Authority and Levy of Special Tax.

Pursuant to the authority of Government Code §§ 53722 & 53724, the Rossmoor Community Services District hereby proposes to levy and assess, subject to a two-thirds majority vote of those voters voting in the November 5, 1996 election, a special tax on each parcel of property within the District for the purpose of financing repair, maintenance, and/or replacement of the Rossmoor red brick wall.

Section 2. Definitions.

The definitions contained in this section shall govern construction of the terms of this Resolution:

- (a) "District" means the Rossmoor Community Services District.
- (b) "Rossmoor red brick wall" means that certain red brick wall generally following District boundaries and located adjacent to the west side of Los Alamitos Boulevard from Hedwig Road to Bradbury Road, and adjacent to the west side of Seal Beach Boulevard between St. Cloud Drive and the flood control channel approximately 900 feet south of St. Cloud Drive.
- (c) "Parcel of property" means any contiguous unit of improved or unimproved real property in separate ownership located within District, including but not limited to single family residences and any other unit of real property subject to the California Subdivided Lands Act (Business and Professions Code §§ 11000 et seq.).
- (d) "Special tax" means the special tax levied and assessed by this Resolution as approved by the District voters.

Section 3. Amount and Duration of Special Tax.

The special tax shall be annually levied upon each parcel of property commencing upon the satisfaction of each and every condition set forth in Section 7 below and at a rate of TWENTY-FOUR Dollars (\$ 24.00 ) per parcel of property. The

special tax shall cease to be levied TWENTY ( 20 ) years after the date of commencement. The special tax imposed herein shall be a tax upon each parcel of property within the District and shall not be measured by the value of the property.

Section 4. Collection and Due Dates.

The annual special tax levied herein shall be due in two equal installments in accordance with the collection procedures of the Orange County Tax Collector, in the same manner and on the same applicable dates as established by law for the other charges and taxes fixed and collected by the County of Orange on behalf of the District. The County may deduct its reasonable costs incurred for such services before remittal of the balance to the District.

The special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel of land upon which it is levied until it has been paid.

Section 5. Purposes.

The revenue raised by the special tax shall be placed in a special fund and shall be used only for the purposes of maintaining, repairing, and/or replacing the Rossmoor red brick wall.

Section 6. Exemptions.

This special tax shall not be imposed upon the parcel of property owned by any federal, state, or local governmental agency or upon any parcel of property that is exempt from the special tax pursuant to any provision of the Constitution or any paramount law.

Section 7. Conditions to Levy of Special Tax.

The special tax shall be levied only if all of the following conditions are satisfied:

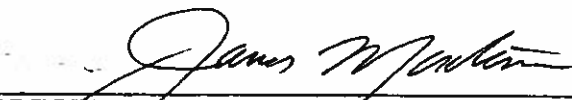
(1) The District acquires ownership of or jurisdiction over those portions of the Rossmoor red brick wall currently owned by or within the jurisdiction of other public entities.

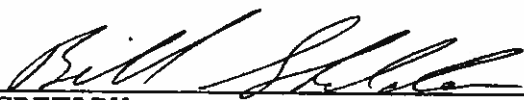
(2) The District voters adopt, by majority vote, at the November 5, 1996 District election a ballot measure authorizing an expansion of District powers to permit Rossmoor red brick wall maintenance, repair and/or replacement.

(3) The District voters approve, by a two-thirds majority at the November 5, 1996 District election, a ballot measure authorizing imposition of the special tax as provided in this Resolution.

PASSED AND ADOPTED BY the Rossmoor Community Services District at its regular meeting held on the 25th day of July, 1996.

ATTEST:

  
\_\_\_\_\_  
PRESIDENT,  
ROSSMOOR COMMUNITY SERVICES DISTRICT

  
\_\_\_\_\_  
SECRETARY  
ROSSMOOR COMMUNITY SERVICES DISTRICT

I, BILL SHELDON, Secretary of the Rossmoor Community Services District, do hereby certify that the foregoing Resolution was duly adopted by the Board of the Rossmoor Community Services District at a meeting held on the 25th day of JULY, 1996, by the following vote, to wit:

AYES: ALEXANDER, HUNT, KOZAK & MONTEMER

NOES: NONE

ABSENT: GOODRICH

ABSTAIN: NONE

  
\_\_\_\_\_  
SECRETARY  
ROSSMOOR COMMUNITY SERVICES DISTRICT

95452630

Attachment 7

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**INSTALLMENT SALE AGREEMENT**

**Dated as of May 1, 1998**

**by and between the**

**ROSSMOOR COMMUNITY SERVICES PUBLIC IMPROVEMENTS  
FINANCING CORPORATION, as Seller**

**and the**

**ROSSMOOR COMMUNITY SERVICES DISTRICT, as Purchaser**

**\$1,050,000  
Certificates of Participation  
(1998 Rossmoor Wall Project)**

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obligated to make Installment Payments sufficient to pay all principal and interest due with respect to the Certificates.

(c) Release from Lien. Following the transfer described in paragraph (b) of this Section 4.06 with respect to the August 1 Installment Payment Date, Special Tax Revenues in excess of amounts required for the payment of Installment Payments and for the replenishment of the Reserve Fund, in that Certificate Year shall be released from the lien of this Installment Sale Agreement and shall be available for any lawful purpose of the District.

Section 4.07. Limitations on Future Obligations Secured by District Revenues.

(a) No Obligations Superior to Installment Payments. In order to protect further the availability of the Special Tax Revenues and the security for the Installment Payments the District hereby agrees that the District shall not, so long as any Certificates are outstanding, issue or incur any obligations payable from Special Tax Revenues superior to or on a parity with the Installment Payments.

(b) Subordinate Debt. The District may issue or incur Subordinate Debt so long as it is not in default hereunder.

Section 4.09. Additional Payments. In addition to the Installment Payments, the District shall pay, from Special Tax Revenues, when due, all costs and expenses incurred by the Corporation to comply with the provisions of the Trust Agreement and this Installment Sale Agreement, including, without limitation all Delivery Costs (to the extent not paid from amounts on deposit in the Delivery Costs Fund), compensation due to the Trustee for its fees, costs and expenses incurred under the Trust Agreement and the Assignment Agreement, compensation due to the Corporation for its fees, costs and expenses incurred under the Trust Agreement and all costs and expenses of attorneys, auditors, engineers and accountants.

Section 4.10. Payments to Reserve Fund. In addition to the Installment Payments, the District shall pay to the Trustee, from Special Tax Revenues, such amounts as shall be required to replenish the Reserve Fund in the event of a draw therefrom or a valuation determines that a deficiency exists therein, all in accordance with Section 6.06 of the Trust Agreement.



Rossmoor Community Services District**Policy****No. 3020****BUDGET PREPARATION, ADOPTION AND REVISION**

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

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

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

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

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

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

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

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

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

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

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

**3020.70 Second Public Notice:** The public notice must be published a second time at least

two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

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

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

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

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

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

Rossmoor Community Services District

**Policy**

**No. 3021**

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**BUDGETARY CONTROL**

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**3021.10 Budgetary Control:** This policy shall serve as the budget control document for the District and shall govern the movement of funds within the budget.

**3021.20 Budget Elements:** The District's expense budget is structured upon Funds, Departments and Departmental categories of expense or account classes which currently include Salaries and Benefits, Operations and Maintenance, Contract Services and Capital Expenditures (each a "Category"). Each of these contains enumerated line items of expense.

**3021.30 Budget Control Points:** Movement or transfer of funds is controlled as follows:

**3021.31 Movement or Transfer of Budgeted Amounts Between Funds or Between Departments:** Board approval by Resolution is required for this transaction.

**3021.32 Transfer of Budgeted Amounts Between and Among Categories :** Board approval is required for this transaction.

**3021.33 Transfer of Budget Amounts Within Line Items (Within a Category):** The General Manager has the authority, in accordance with Policy 2000.80, to expend funds in accordance with the latest approved budget.

**3021.40 Budget Approval Calendar/Revision:** Budget approval and revision are governed by Policy No. 3020 Budget Preparation, Adoption and Revision.

**3021.50 Purchasing Limits:** Purchasing limits and control are governed by Policy No. 3050 Purchasing.

Adopted: October 9, 2007

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-2**

**Date:** February 25, 2016  
**To:** Budget Committee  
**From:** General Manager  
**Subject:** DISCUSSION WITH GENERAL MANAGER RE: RCSD FIVE-YEAR FISCAL PLAN

**RECOMMENDATION:**

Review and make a recommendation to the Board to schedule a work shop at the April Board meeting regarding the District's Five-Year Fiscal Plan.

**BACKGROUND:**

In order to plan for an organized approach to managing the District's fiscal resources, the General Manager requested that HTGroup undertake an analysis of the projected revenue, expenditure and reserve patterns for the next five fiscal years. The methodology employed was primarily a trend analysis of the previous five years.

The document revealed some troubling aspects of the District's financial health. Primarily, it was determined that the District was spending more than it took in revenue in each of the past five years. The difference needed to balance those budgets was made up of various ratios of financial windfalls and reserves.

The study also projects revenue and spending levels based on trends and the assumption that windfalls have been exhausted. The primary projection is that reserve levels will continue to decline unless expenditures are controlled or revenue levels increase beyond projections.

The reason for bringing the Fiscal Plan to the attention of the Budget Committee at this time is to alert you to the potential fiscal impacts of capital projects recently considered by the Public Works/CIP Committee and their recommendations for funding or deferring those

capital projects as detailed in Agenda Item C-1. Based on those recommendation, monies for capital projects in Fund 40 will be exhausted for this fiscal year and for next fiscal year, as well.

In the near future, staff will be presenting Estimates to Close and a proposed FY 2016-2017 Annual Budget to your Committee. Based on the current status of the Fund 40 budget and the Fund 10 reserves, an airing of the Fiscal Plan by the Board would seem most appropriate prior to the close of this year's Adjusted Budget or the development of next year's Annual Budget. Therefore, the Committee is being asked to recommend to the Board that a workshop be scheduled for the April Board meeting for a discussion of the elements contained in the Fiscal Plan. This review by the Board will provide guidance to staff in the development of next year's Annual Budget.

**ATTACHMENTS:**

1. RCSD Five-Year Fiscal Plan.

# Rossmoor Community Services District

**Policy**

**No. 3020**

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## **BUDGET PREPARATION, ADOPTION AND REVISION**

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

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

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

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

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

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

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

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

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

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

**3020.70** Second Public Notice: The public notice must be published a second time at least

two (2) weeks before the Final Budget hearing in at least one newspaper of general circulation in accordance with Section 61110(d) of the Government Code.

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

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

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

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

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

**G2**



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM G-2**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** RESOLUTION NO. 16-02-09-02 RE: BOARD APPROVAL FOR THE POSSESSION AND CONSUMPTION OF ALCOHOL (BEER) AT THE ROSSMOOR COMMUNITY FESTIVAL

**RECOMMENDATION:**

Approve Resolution No. 16-03-08-02 by reading the title only and waiving further reading as follows;

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICE DISTRICT APPROVING THE POSSESSION AND CONSUMPTION OF ALCOHOL (*BEER*) AT THE ROSSMOOR COMMUNITY FESTIVAL

**BACKGROUND:**

At the October 13, 2015 Meeting the Board approved the co-sponsorship with the RHA of the Rossmoor Community Festival to be held at Rush Park on May 1, 2016. The RHA is now requesting Board approval by for the possession and consumption of beer at the upcoming Festival.

In order for the Community Festival to include the possession and consumption of alcohol, the RHA must first receive approval from the Board in the form of a resolution approving the possession and consumption of beer at this year's event. A draft resolution prepared by General Counsel is attached. Upon the Board's approval of the resolution, the RHA will be responsible for meeting all ABC and other agency requirements 30 days prior to the event.

**ATTACHMENTS:**

1. Resolution No. 16-03-08-02.
2. Letter dated September 3, 2015 from the RHA Requesting to Include the Possession and Consumption of Alcohol (*Beer*) at the Rossmoor Community Festival.
3. Alcohol Special Event Procedures

**RESOLUTION 16-03-08-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT AUTHORIZING THE DISPENSING OF ALCOHOL (BEER) AT THE MAY 1, 2016 ROSSMOOR COMMUNITY FESTIVAL**

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

**WHEREAS**, the possession and consumption of alcohol at a community event requires approval by the Board by resolution for each community event.

**WHEREAS**, the Rossmoor Homeowners Association (RHA) has received approval by the Board for co-sponsoring of the Rossmoor Community Festival on May 1, 2016.

**WHEREAS**, the Rossmoor Homeowners Association (RHA) has requested approval for the possession and consumption of beer at the Rossmoor Community Festival.

**WHEREAS**, the Board of Directors desires to approve this request, subject to the conditions stated herein.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Rossmoor Community Services District, that the possession, consumption and dispensing of beer at the Rossmoor Community Festival on May 1, 2016 is hereby authorized, provided, however, that the RHA first obtain any and all required licenses from the Alcohol Beverage Control Board and present the same to the General Manager at least 30 days prior to May 1, 2016, and thereafter comply with all applicable laws, rules, regulations, and ordinances regarding alcoholic beverages and the use of District Property, and maintain in full force and effect general liability insurance naming the District as an additional insured in an amount of not less than \$1,000,000.00.

**PASSED AND ADOPTED** this 8<sup>th</sup> day of March, 2016

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Tony DeMarco, President

ATTEST:

\_\_\_\_\_  
James D. Ruth, Secretary  
Rossmoor Community Services District



## *Rossmoor Homeowners Association*

P.O. Box 5058 Rossmoor, California 90721

(562) 799-1401 [www.Rossmoor-RHA.org](http://www.Rossmoor-RHA.org)

September 23, 2015

Mr. Jim Ruth, General Manager  
 Rossmoor Community Service District  
 3001 Blume Drive  
 Rossmoor, CA 90720

Subject: RCSD Participation in the 2016 Rossmoor Community Festival

Dear President Kahlert,

At the September 2015 RHA Board meeting it was agreed to sponsor the Annual Rossmoor Community Festival on May 1, 2016, the first Sunday in May 2016. This event will be for one day and will follow the format we had success with in 2014 and 2015. It will incorporate lessons learned that were documented in after action reports by the RHA and the RCSD team participants for the 2015 Festival.

As a first step in preparing for the Annual Festival in 2016, the RHA Board of Directors invites the RCSD Board of Directors to co-sponsor the event. The RHA Board also requests that the RCSD reserve Rush Park for this one day event on May 1, 2016.

The RHA Board of Directors has established a Festival Committee chaired by Beverley Houghton and supported by other Board members. We look forward to continuing to work with Mr. Chris Argueta and the RCSD Recreation Director.

The RHA Festival Committee will be holding monthly planning meetings, normally on the third Monday of each month at 7:00 PM in the Rossmoor Park Community Center. At these meetings we will be confirming the overall schedule of activities required to achieve a successful 2016 Festival, assigning responsibilities, and getting updates on assignments. We have already determined that the High Heel Race sponsored by We Care will not be held in 2016 and the Festival will begin at 10 AM and close at 4 PM based on our after action assessment for the 2015 Festival. Other Festival Committee actions will include assessment of possible reconfiguration of the layout of games, rides and the stage.

As in previous years the RHA Board of Directors also would greatly appreciate it if the RCSD Board of Directors would provide the stage for entertainment and presentation of awards for this event as the RCSD has done in previous years. We also request use of RCSD chairs and tables as needed for various events and RHA booths. We will provide canopies. We are asking the vendors to provide their own canopy, tables and chairs. The expected count for chairs and tables for yourselves, the RHA and other community

groups will be provided by April 15, 2016. Finally, we will need RCSD staff at 7:00 AM and 6:00 PM to

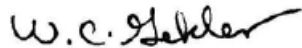
1. Unlock, and remove/replace blocking posts on sidewalks/driveways for vendor vehicles;
2. Turn on/off power to light post outlets along the park sidewalk;
3. Provide access to chair and table storage areas in the RCSD facilities; and
4. Periodically check and service restrooms.

RHA volunteers will perform all other tasks for setting up, operation and takedown of Festival facilities, including collection of garbage and provision of a dumpster for the garbage.

All of the preceding commitments and tasks, as well as other activities are summarized a Memorandum of Understanding (MOU) provided by RCSD written and signed by Mr. Jim Ruth, General Manager of the RCSD and Mr. Mark Nitikman, President of the RHA Board of Directors in January 2015.

Should you have any questions regarding the Rossmoor Community Festival, please contact Mrs. Beverley Houghton 1<sup>st</sup> Vice President, RHA Board of Directors or the undersigned.

Sincerely yours,



Willard C. Gekler  
Secretary, RHA Board of Directors



Rossmoor Community Services District

## ALCOHOL SPECIAL EVENT PROCEDURES

### Outdoor Events

**DESCRIPTION:** Any request to serve alcohol (*beer and wine only*) within District Property including outdoor events and/or facility reservations shall be governed by Policy No. 6011 Rules and Regulations of District Property:

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

**EXAMPLES:** Church picnics, Carnivals, Weddings, Rossmoor Community Festival, Fundraisers or any other type of event which impacts other park users or neighbors.

**APPLICATION PROCESS:** Please read carefully prior to any Alcohol Beverage Control (ABC) license request. The requesting group is solely responsible for receiving approval from the ABC office and Orange County Health Care Agency (OCHCA) located in Santa Ana. The District is not responsible for assisting applicant with forms:

**STEP 1:** Applicant must fill out the appropriate facility or park use Application and Special Event Application provided by the District *at least 90 days prior* to event date (*attached*). In addition, detailed event information should be submitted in a written format based on the below Special Event Policy requirements. Requests which do not include an event scope will not be accepted. A **\$100** special event filing fee must be accompanied with the application and is non-refundable.

- Name of organizer and contact information
- Detailed description of the event
- Diagram of venue area and floor plan
- Hours of the event
- Layout of the event
- Anticipated number of workers, volunteers, attendees
- Security measures (if applicable)

**STEP 2:** Meet with District staff to discuss scope if there are any questions pertaining to said event.

**STEP 3:** If the request is approved by the District's General Manager, the request will need to be approved by Resolution of the District's Board of Directors. The Board of Directors

meets regularly on the 2<sup>nd</sup> Tuesday of the month. Alcohol requests submitted less than 15 business days prior to the next Board meeting will have to be placed on the following months' agenda.

**IF THE BOARD APPROVES THE RESOLUTION, PLEASE CONTINUE TO THE FOLLOWING STEPS:**

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**STEP 4:** Fill out and submit appropriate OCHCA beverage dispensing requirements. District staff can give you the application and contact information for the OCHCA. This is attached.

**STEP 5:** Fill out and submit ABC Form 221 to the Santa Ana District office and pay established permit fees. This is attached and can also be found at:

<http://www.abc.ca.gov/forms/PDFSp.html>.

**ABC Santa Ana District Office**

605 W Santa Ana Blvd, Bldg 28, Suite 369

Santa Ana, CA 92701

(714) 558-4101

(714) 953-4486 FAX

[STA.Direct@abc.ca.gov](mailto:STA.Direct@abc.ca.gov)

**STEP 6:** If your request is approved by the OCHCA and ABC, the District may grant your request and issue the applicant a permit if all the special requirements and fees are paid at least 10 days prior to scheduled event.

**AVAILABILITY:** Any requests conflicting with youth sports activities, Church services held at Rush Park, the Paper Drive or other requests conflicting with another special event will not be granted.

**PARK HOURS:** 7:00 a.m. to 10:00 p.m.

**POLICY NO. 6010.10 LIMITATIONS STATES:** Use of a park or facility by any group or individual shall not exceed eight (8) hours including preparation time, on any one day. Unless approved by the Board, no outdoor events including preparation time, in Rush or Rossmoor Park shall be scheduled to begin before 8:00 a.m. or conclude after dusk on non-lighted parks or 10:00 p.m. on lighted parks and facilities.

The below fees will be required of the applicant based on the District's Fee Schedule in accordance with Policy No. 6012 Group Picnics, Public Gatherings and Special Events

- a. **6012.72** Pay fees for the use of "Event Attendant(s)" and facility park use as established in the fee schedule: This includes staff to monitor the event at \$20 per hour per staff. Facility and park use fees will be determined by the number of guests and use of park space and shall be hourly (fields and facilities) or per diem (picnic site rentals) for an eight hour limit.

- b. **6012.73** Pay filing fee as established in the fee schedule: The filing fee for special events is a non-refundable fee of \$50 and must be submitted with request.
- c. **6012.74** Pay **cleaning/security deposit and fees determined by District staff**: This shall be a minimum of \$60 based on scope of event. The District may also require applicant to pay for security guards in the amount of \$XX per hour. The number of security guards will be determined based on scope of event.

**ADDITIONAL FEES:** The OCHD or ABC may require additional fees/security payable directly to their organizations.

**ALCOHOL REQUESTS ARE CONSIDERED A SPECIAL EVENT  
AND MUST ADHERE TO THE FOLLOWING DISTRICT POLICIES:**

**6012.80** Special Event Regulations: Each Special Event agrees to adhere to the following regulations:

- a. Special Event shall be conducted entirely within the time period and the boundaries approved by the District.
- b. Provide a certificate of insurance adding the District as additionally insured in the amount of \$1,000,000 as defined in Policy No. 6012.20—Group Picnics or Public Gatherings-User Permit Required.
- c. Special Event organizer shall execute a written statement satisfactory to the General Manager whereby the organizer promises to indemnify, defend and hold harmless the District, District staff, District Board with respect to any liability for personal injury or property damage sustained by any person as a result of the Special Event.

**6012.90** Special Event Permit Revocation: The General Manager may revoke a Special Event permit if the Special Event is conducted contrary to the conditions of approval, or if, the event violates any District policy or law. In the event of such a cancellation, notice shall be given to the event organizer as far in advance of the scheduled event as possible.

If you have any questions regarding procedure or process for approval, please contact the Rush Park office Monday thru Friday 9:00am to 5:00pm at 562-430-3707.

**H1**



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** ADOPTION OF FY 2016-2017 BUDGET CALENDAR

**RECOMMENDATION:**

Review and adopt FY 2016-2017 Budget Calendar

**BACKGROUND:**

Policy No. 3020 Budget Preparation and Revision requires that the General Manager prepare and the Board adopt a budget calendar for the succeeding fiscal year. Attached is the proposed budget calendar for your consideration. Some dates, such as the review by Board Committees, may be adjusted based on the availability of Committee members on the dates specified. Otherwise, most other dates are dictated by your policy.

**ATTACHMENTS:**

1. FY 2016-2017 Budget Calendar.

## FY 2016-2017 BUDGET CALENDAR

<b>Submit Budget Calendar to Board</b>	<b>March 8, 2016</b>
<b>Complete FY 2016-17 Estimates to Close by:</b>	<b>May 16, 2016</b>
<b>Complete Preparation of FY 2016-2017 Preliminary Budget by:</b>	<b>May 20, 2016</b>
<b>Review Preliminary Budget with Public Works/CIP Committee by:</b>	<b>May 31, 2016</b>
<b>Review Preliminary Budget with Budget Committee by:</b>	<b>June 3, 2016</b>
<b>Present Preliminary Budget to the Board</b>	<b>June 14, 2016</b>
<b>Board Adopts Appropriations Limit by Resolution</b>	<b>June 14, 2016</b>
<b>Public Hearing Notice is Published in Local Newspaper by:</b>	<b>June 17, 2016</b>
<b>Second Public Hearing Notice is Published in Local Newspaper by:</b>	<b>June 24, 2016</b>
<b>Final Budget is Submitted to Board for Adoption at a Public Hearing by Resolution</b>	<b>July 12, 2016</b>
<b>Final Date for Adoption of a Final Budget</b>	<b>August 9, 2016</b>

## H2

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-2**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** SHAKESPEARE BY THE SEA -PARTNERING PROPOSAL-  
ROSSMOOR PARK.

**RECOMMENDATION:**

Approve the request of Lisa Coffi, Producing Artistic Director, to continue a partnering relationship with the District in providing their presentation of *Othello* and *Cymbeline* at Rush Park.

**BACKGROUND:**

Shakespeare by the Sea has successfully provided an annual Shakespeare event at Rossmoor Park since 2009. This marks their 7<sup>th</sup> season of performances. They are proposing a two-day program on July 23 and 24 at 7:00 pm both days. The program is free to the public with attendance expected to be 500 persons each evening.

No setup or staff support is required from the District for the performances. Recreation staff will of course be on duty on those days. The organization is only asking that the District assist with the acquisition of County permits, much like last year. This program, along with our Movies and Concerts in the Park is a major element of the District's summer recreation program.

**ATTACHMENTS:**

1. Letter dated February 19, 2016 Letter from Shakespeare by the Sea.

LISA COFFI  
Producing Artistic Director  
lisa@shakespearebythesea.org

February 19, 2016

SUZANNE DEAN  
Development Director  
suzanne@shakespearebythesea.org

Tony DeMarco, President, Board of Directors  
Rossmoor Community Service District  
3001 Blume Dr  
Rossmoor, CA 90720

Board of Directors

MARGARET SULLIVAN  
Board President  
Retired, City of Los Angeles

TONI MARTINOVICH  
Board Vice President  
Community Advocate

MADELEINE DRAKE  
Real Estate Broker

LINDA ELLISON  
Senn Delaney

CINDY KOHLMILLER  
Northrop Grumman

DENCY NELSON  
Directors Guild of America/  
Community Advocate

JASNA PENICH  
Malaga Bank

RAY WOLFE  
Consultant, GMAC

Mission: to bring new, contemporary  
and classical works to underserved,  
culturally diverse audiences in order to  
ignite imagination, promote literacy and  
encourage artistic expression.

Non Profit ID:  
95-4785457

Dear Mr. DeMarco,

Shakespeare by the Sea has scheduled admission free performances of *Othello* and *Cymbeline* at Rush Park on July 23 and 24, 2016 at 7pm. We are happy to return for our 7<sup>th</sup> season of performances, and are expecting an average of up to 500 people each evening to attend.

Over the years, our productions have received rave reviews from audience members and critic alike. "Thank you so much. It was the first Shakespeare experience for my son (age 6) and he loved it, and is begging me to bring him back for tonight's performance. Well done!" - E.E. Lynett and "A great chance to see a quality production for free." – *Daily Breeze*. We strive to offer high-quality productions and are fast becoming a "must-see" event and an annual outing for families.

Shakespeare by the Sea brings everything we need to execute the performances – the set, sound system, costumes, etc. However, we need help with the permits required this year.

We would like to request RCSD to co-sponsor the event by having the District coordinate required permits with the county.

We'd be grateful to include RCSD as a co-sponsor of this event on our marketing materials. Please support us as we forge ahead.

If you have any questions or need more information, please contact me by calling 310.619.0599. I look forward to hearing from you soon.

Sincerely,



Lisa Coffi  
Producing Artistic Director

**H3**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-3**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** APPROVAL OF REQUEST FOR CONTINUATION OF A PRESCHOOL AT ROSSMOOR PARK

**RECOMMENDATION:**

Approve the request of The Children's Garden Preschool to continue with a preschool for an additional year and authorize the General Manager to execute a Contract Service Agreement (CSA) with the Children's Garden Preschool at Rossmoor Park, subject to conditions.

**BACKGROUND:**

At your August 2015 regular meeting the Board authorized the General Manager to negotiate and execute a one-year Contract Services Agreement with The Children's Garden Preschool for instruction services. The organization is requesting a new agreement at this time due to the need to advertise for the coming school year. Since the agreement was executed, the preschool has operated in a professional manner and there have been no issues with the use of the Community Center for this purpose.

Attached is the letter from The Children's Garden requesting approval for one more year commencing in August of 2016.

**ATTACHMENTS:**

1. Letter dated February 24, 2016 Letter from The Children's Garden Preschool.
2. Current Contract Services Agreement for Instruction Services.



February 24, 2016

To: James Ruth  
From: Sandi Hill and Cathy Bailey  
Subject: Children's Garden Pre-School

Dear Mr. Ruth,

Please accept this letter as a request by The Children's Garden Pre-School, currently operating out of Rossmoor Park, to be placed on the agenda for the March meeting of the board of the RCSD.

We would like the opportunity to propose renewal of our contract for the 2016-1017 school year. If possible, we would like to request a 2-year renewal.

Thank you for your consideration,

Sandi Hill and Cathy Bailey



**ROSSMOOR COMMUNITY SERVICES DISTRICT**  
**CONTRACT SERVICES AGREEMENT FOR INSTRUCTIONAL SERVICES**

This Contract Services Agreement ("Agreement") is made and entered into the (1<sup>st</sup>, etc.) day of 28 Month August Year 2015 by and between Rossmoor Community Services District ("DISTRICT"), and The Children's Garden ("CONTRACTOR"). The DISTRICT and CONTRACTOR are sometimes referred to in this Agreement, each individually as a "Party," or collectively, as the "Parties."

**RECITALS**

WHEREAS, the Rossmoor Community Services District is a public agency authorized to own, operate, maintain and repair facilities for public recreation;

WHEREAS, The parties hereto desire to make available to the residents of Rossmoor and other individuals a recreation program in a responsible and efficient manner;

WHEREAS, The DISTRICT and CONTRACTOR have mutual interest in providing recreation programs and offering them to the residents of Rossmoor and other individuals;

WHEREAS, The DISTRICT has the authority to establish fees or other charges for services provided by the DISTRICT;

WHEREAS, The DISTRICT desires to enter into this Agreement for the non-exclusive use of District property as specified with Exhibit "A" Scope of Services and Exhibit "B" Schedule of Use, attached hereto

WHEREAS, CONTRACTOR desires to perform and assume responsibility for the provision of such Services on the terms and conditions set forth in this Agreement. Whereas CONTRACTOR represents that he/she is experienced in providing such Services.

NOW, THEREFORE, DISTRICT AND CONTRACTOR AGREE AS FOLLOWS:

**1. USE**

- 1.1 CONTRACTOR may use the permitted area(s) referenced in Exhibit B, Schedule of Use for the provision and administration of The Children's Garden Preschool program at the Rossmoor Park Community Center and related activities subject to approval by the District's Board of Directors.

- 1.2 CONTRACTOR promises and agrees to furnish all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately perform the services. CONTRACTOR shall be responsible for offering, scheduling, and conducting all of the classes and activities set forth in Exhibit "B" Schedule of Use attached hereto by reference.
- 1.3 CONTRACTOR assumes all risk of loss, damage, or harm to such equipment or materials arising in connection with the provisions of such services.
- 1.4 CONTRACTOR personnel are not allowed to distribute and/or sell personal items or equipment.

## **2. AGREEMENT**

- 2.1 DISTRICT grants the CONTRACTOR a non-exclusive license ("License") to utilize District property in accordance with the Scope of Services specified in Exhibit A, attached hereto, specifying the terms and conditions set forth herein below. The CONTRACTOR shall not use the facilities in any manner contrary to the terms of this Agreement without DISTRICT'S prior written consent.
- 2.2 No legal title or leasehold interest in the Facilities is created or vested by the CONTRACTOR by the granting of this License.

## **3. TERM & TERMINATION**

- 3.1 The operating term of this License shall be from Wednesday, August 26, 2015 thru Friday, May 27, 2016 and may be terminated by DISTRICT upon giving 30 days written notice to CONTRACTOR.
- 3.2 This Agreement, and the License granted hereunder, may be terminated by the DISTRICT immediately based upon a breach of any of the terms and conditions of this Agreement by the CONTRACTOR.
- 3.3 **Termination by CONTRACTOR.** CONTRACTOR may terminate this Agreement upon giving 30 days written notice to DISTRICT. This Agreement, and the License granted hereunder, are not transferable or

assignable by CONTRACTOR to any other person or entity without the prior written consent of DISTRICT.

#### 4. SERVICES OF CONTRACTOR

##### 4.1 CONTRACTOR agrees to the following:

- (a) Teach or conduct class(es) as mutually agreed upon by DISTRICT as outlined in Exhibit A Scope of Services.
- (b) CONTRACTOR will provide all required personnel and be responsible for the supervision of their class(es).
- (c) CONTRACTOR will furnish all necessary and appropriate equipment and materials. CONTRACTOR is also responsible for the care of all DISTRICT owned equipment and property utilized by the CONTRACTOR. In the event the District's equipment and property are made available through Joint-Use Agreements, CONTRACTOR shall be responsible for the care and proper use of said items.
- (d) DISTRICT is not obligated to provide for storage for any CONTRACTOR owned goods, equipment, or materials. In the event that storage is made available, DISTRICT is not responsible for theft, damage, loss, fire, or other event that may cause damage to CONTRACTOR property.

4.2 **Standard of Performance.** CONTRACTOR agrees that all services shall be performed in a competent, professional, and satisfactory manner in accordance with the standards prevalent in the industry, and that all goods, materials, equipment or personal property included within the services herein shall be of good quality, fit for the purpose intended.

4.3 **Certification.** CONTRACTOR agrees that he/she is trained and qualified to teach or conduct courses and will provide and maintain evidence of certification.

4.4 **Performance to Satisfaction of DISTRICT.** CONTRACTOR agrees to perform all work to the satisfaction of DISTRICT within the time specified. If DISTRICT reasonably determines that the work is not satisfactory, DISTRICT shall have the right to take appropriate action, including but not limited to: (i) meeting with CONTRACTOR to review the quality of the work and resolve matters of concern; (ii) requiring CONTRACTOR to repeat unsatisfactory work at no additional charge until it is satisfactory; (iii) suspending the delivery of work to

CONTRACTOR for an indefinite time; (iv) withholding payment; and (v) terminating this Agreement as set forth in Section 3.2 of this agreement.

4.5 **Facility Availability.** CONTRACTOR agrees that the DISTRICT cannot guarantee park location and assignment of such. Assignments are determined based on availability of each facility and class size.

5. **COMPENSATION:** CONTRACTOR shall receive compensation for Services rendered under this Agreement as follows:

- a) CONTRACTOR shall provide the Services at rates as stated on a rate schedule provided by the CONTRACTOR which shall be charged to each individual participating in preschool program. CONTRACTOR shall be solely responsible for imposing and collecting all fees charged for the Services in accordance with this Agreement.
- b) On a quarterly basis throughout the term of this Agreement, CONTRACTOR shall submit to DISTRICT a written statement which sets forth, in detail, the following: (i) the date and time of each preschool class performed; (ii) the corresponding fee imposed and collected for each class; (iii) the total amount of fees imposed and collected during the time period of the applicable statement.
- c) CONTRACTOR shall retain as the entire amount of compensation for all Services performed under this Agreement an amount equal to 75% of the total fees imposed and collected during the time period of the applicable statement. CONTRACTOR shall not be entitled to expense reimbursements nor any other amounts in connection with performance of this Agreement.
- d) At the time of submission of each written statement as required herein, CONTRACTOR shall remit payment to the DISTRICT in readily available funds, an amount equal to 25% of the total registration fees imposed and collected during the time period of the applicable statement including amounts CONTRACTOR is required to pay under Section 5(b) and (c).
- e) CONTRACTOR shall not be reimbursed for any expenses unless authorized in writing by DISTRICT.
- f) DISTRICT shall conduct a monthly inspection of all classes conducted and compare to CONTRACTOR'S submission under 5(b).

5.1 Class discounts (e.g., Groupon, Living Social, etc) will not be considered when collecting fees from CONTRACTOR.

5.2 CONTRACTOR shall be responsible for registration of participants, fee collection, refund processing, and marketing for all classes and programs. Any and all fees collected by CONTRACTOR for the above programs shall be paid to the DISTRICT fifteen (15) days after program registration closes. CONTRACTOR shall be responsible for collecting all fees from class participants registering on-site. DISTRICT will reduce payment for class compensation to recover fees failed to be collected and submitted.

5.3 **Class Demonstrations.** The DISTRICT has the right to request each CONTRACTOR provide a one (1) day, four (4) hour free demonstration or instructional class per quarter at no charge. Demonstration or instructional class may be scheduled at any DISTRICT location.

## 6. INDEPENDENT CONTRACTOR

6.1 CONTRACTOR shall perform all services required herein as an independent contractor of DISTRICT and shall remain at all times a wholly independent contractor of the District. DISTRICT shall not in any way or for any purpose become or be deemed to be a partner of CONTRACTOR in its business or otherwise, or a joint venturer, or a member of any joint enterprise with CONTRACTOR. CONTRACTOR shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of DISTRICT. Neither CONTRACTOR nor any of CONTRACTOR'S employees shall, at any time, or in any way, be entitled to any sick leave, vacation, retirement, or other fringe benefits from the DISTRICT; and neither CONTRACTOR nor any of its employees shall be paid by DISTRICT time and one-half for working in excess of forty (40) hours in any one week. DISTRICT is under no obligation to withhold State and Federal tax deductions from CONTRACTOR'S compensation. Neither CONTRACTOR nor any of CONTRACTOR'S employees shall have any property right to any position, or any of the rights an employee may have in the event of termination of this Agreement.

## 7. USE OF PREMISES

7.1 **Schedule of Use.** CONTRACTOR shall comply with the Schedule of Use attached in Exhibit B. District reserves the right to use, sublease, or license the Premises to third parties. CONTRACTOR is aware and acknowledges that the Schedule of Use is subject to change to meet the scheduling and maintenance needs of the DISTRICT and agrees to indemnify and hold DISTRICT harmless for any such changes to the Schedule of Use.

7.2 **No Unlawful Uses.** CONTRACTOR shall only be permitted to use the Premises for instructional service activities and programs and CONTRACTOR agrees not to use the Premises for any immoral or unlawful purpose.

7.3 **Preservation of Insurance.** CONTRACTOR shall not commit any acts on the facilities, nor use the facilities in any manner that will cause the cancellation of any fire, liability, or other insurance policy insuring the facilities or the improvements on the facilities.

7.4 **No Waste or Nuisance.** CONTRACTOR shall not commit any waste or any public or private nuisance upon the facilities.

7.5 **Legal Compliance.** CONTRACTOR shall not violate any federal, state, or District law, rule, regulation or order of court that may be applicable to the use the Premises.

## **8. HOURS OF USE**

- 8.1 CONTRACTOR agrees to use the facility in accordance with Exhibit B Schedule of Use.
- 8.2 Requests for additional hours of use may be granted with written approval from the DISTRICT within 30 days of scheduled event.

## **9. INDEMNIFICATION**

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

costs and fees of litigation. The CONTRACTOR shall promptly pay any final judgment rendered against the DISTRICT (and its officers, officials, employees and volunteers) covered by this indemnity obligation. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.

9.2 CONTRACTOR shall require all participants to sign a waiver to indemnify and hold harmless according to the terms referenced in Exhibit A, Scope of Services.

9.3 The requirements as to the types and limits of insurance coverage to be maintained by CONTRACTOR as required by Section 10, below and any approval of said insurance by District are not intended to and will not in any manner limit or qualify the liabilities and obligations otherwise assumed by CONTRACTOR pursuant to this Agreement, including, without limitation, to the provisions concerning indemnification.

## **10. INSURANCE**

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

10.1 **Commercial or Comprehensive General Liability Coverage.** CONTRACTOR shall maintain commercial or comprehensive general liability insurance in an amount of not less than two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury, and property damage. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the activities covered under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

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

10.2.1 "The DISTRICT, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered

as additional insureds with respect to liability arising out of the operations by or on behalf of the named insured in connection with the Agreement between Rossmoor Community Services District and the CONTRACTOR”

- 10.3 This policy shall be considered primary insurance with respect to the DISTRICT, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by the DISTRICT, including any self-insured retention the DISTRICT, shall be considered excess insurance only and shall not contribute with this policy.
- 10.4 This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.
- 10.5 The insurer waives all rights of subrogation against the DISTRICT, its elected or appointed officers, officials, employees, or agents.
- 10.6 Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the DISTRICT, its elected or appointed officers, officials, employees, agents, or volunteers.
- 10.7 The insurance provided by this policy shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days' written notice has been received by the DISTRICT.
- 10.8 CONTRACTOR agrees to provide immediate notice to DISTRICT of any claim or loss against CONTRACTOR and/or DISTRICT arising out of the use of District property under this Agreement. DISTRICT assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve DISTRICT.
- 10.9 Any deductibles or self-insured retentions must be declared to and approved by the DISTRICT. At the DISTRICT'S option, the CONTRACTOR shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
- 10.10 The CONTRACTOR shall provide certificates of insurance with original endorsements to the DISTRICT as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the District on or before commencement of performance of this Agreement. Current certification of insurance shall be kept on file with the DISTRICT at all times during the term of this Agreement.



10.11 Failure on the part of the CONTRACTOR to procure or maintain required insurance shall constitute a material breach of this Agreement under which the DISTRICT may terminate this Agreement and the License pursuant to Section 3, above.

**11. FINGERPRINTING**

11.1 CONTRACTORS providing services, or potentially providing services, to persons under 18 years of age, may be required to be fingerprinted by the Orange County Sheriff Police Department's "Live Scan, Department of Justice" system.

**12. MISCELLANEOUS**

12.1 **Entire Agreement.** This Agreement, dated August 26, 2015 contains the entire agreement between the parties hereto with respect to the subject matter hereof, and any other purported agreement made shall be ineffective to change, modify, discharge or effect an abandonment of this License in whole or in part unless such purported agreement is in writing and signed by the party against whom enforcement is sought.

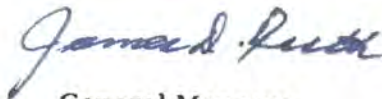
12.2 **Applicable Law.** This License shall be governed and interpreted in accordance with the laws of the State of California.

12.3 **No Brokers.** Each party represents to the other that it has not engaged or used the services of any broker, finder, or salesperson in connection with this License.

12.4 **Counterparts.** This License may be executed in multiple counterparts each of which shall be deemed an original for all purposes.

12.5 **The Individuals Signing this Agreement.** Individuals Represent and warrant that they have the right, power, and authorization to bind their respective entities to the terms of the Agreement.

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



District: General Manager  
3001 Blume Drive  
Rossmoor, CA 90720

Rossmoor Community Services District

By: James D. Firth

Name & title: General Manager

CONTRACTOR: Children's Garden Preschool

By: Sandra L. Hill

Name & title: SANDRA L. HILL, TEACHER

By: Cathy Bailey

Name & title: Cathy Bailey, Teacher

WITNESSED:

By: [Signature]

APPROVED AS TO FORM FOR DISTRICT:

By: [Signature]

Tarquin Preziosi, General Counsel

**H4**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-4**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** BOARD WORKSHOP FOR DISCUSSION OF THE RCSD FIVE YEAR FISCAL PLAN

**RECOMMENDATION:**

Review the recommendation of the Budget Committee regarding a workshop on the RCSD Five-Year-Fiscal Plan and set date of workshop for 6:00 p.m. on April 12, 2016 in the Rush Park Auditorium.

**BACKGROUND:**

The Budget Committee met on February 25, 2016 and reviewed the RCSD Five-Year Fiscal Plan presented by staff. After discussion, the committee voted to recommend that a workshop be scheduled by the Board to discuss the elements of the Plan. Ideally, this discussion should take place immediately prior to the April Board meeting. Such review by the Board would provide staff with guidance on the development of the FY 2016-2017 Annual Budget which is scheduled to begin in the near future.

**ATTACHMENTS:**

1. Budget Committee Agenda Item C-2 dated February 25, 2016 Re: Five Year Fiscal Plan.

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-2**

**Date:** February 25, 2016  
**To:** Budget Committee  
**From:** General Manager  
**Subject:** DISCUSSION WITH GENERAL MANAGER RE: RCSD FIVE-YEAR FISCAL PLAN

**RECOMMENDATION:**

Review and make a recommendation to the Board to schedule a work shop at the April Board meeting regarding the District's Five-Year Fiscal Plan.

**BACKGROUND:**

In order to plan for an organized approach to managing the District's fiscal resources, the General Manager requested that HTGroup undertake an analysis of the projected revenue, expenditure and reserve patterns for the next five fiscal years. The methodology employed was primarily a trend analysis of the previous five years.

The document revealed some troubling aspects of the District's financial health. Primarily, it was determined that the District was spending more than it took in revenue in each of the past five years. The difference needed to balance those budgets was made up of various ratios of financial windfalls and reserves.

The study also projects revenue and spending levels based on trends and the assumption that windfalls have been exhausted. The primary projection is that reserve levels will continue to decline unless expenditures are controlled or revenue levels increase beyond projections.

The reason for bringing the Fiscal Plan to the attention of the Budget Committee at this time is to alert you to the potential fiscal impacts of capital projects recently considered by the Public Works/CIP Committee and their recommendations for funding or deferring those

capital projects as detailed in Agenda Item C-1. Based on those recommendation, monies for capital projects in Fund 40 will be exhausted for this fiscal year and for next fiscal year, as well.

In the near future, staff will be presenting Estimates to Close and a proposed FY 2016-2017 Annual Budget to your Committee. Based on the current status of the Fund 40 budget and the Fund 10 reserves, an airing of the Fiscal Plan by the Board would seem most appropriate prior to the close of this year's Adjusted Budget or the development of next year's Annual Budget. Therefore, the Committee is being asked to recommend to the Board that a workshop be scheduled for the April Board meeting for a discussion of the elements contained in the Fiscal Plan. This review by the Board will provide guidance to staff in the development of next year's Annual Budget.

**ATTACHMENTS:**

1. RCSD Five-Year Fiscal Plan.

HTGROUP, LLC  
MANAGEMENT CONSULTING  
239 Campo Drive  
Long Beach, CA 90803

January 4, 2016

**Mr. James D. Ruth, General Manager  
Rossmoor Community Services District  
3001 Blume Drive  
Rossmoor CA, 90720**

Dear Mr. Ruth:

**HTGroup, LLC is pleased to transmit our Five-Year Fiscal Plan. This analysis has found that the Rossmoor Community Services District is currently in a sound financial position. The future, however, portends diminishing reserve levels if future budgets continue to be balanced with reserves and other one-time resources. It is therefore highly recommended that the District establish fiscal controls to evaluate future spending levels or identify other revenue sources in order to maintain a prudent reserve.**

**This analysis was based on audited numbers for the years 2010-2015. Projections are based on a trend analysis of the last five years, along with other economic factors affecting the District's revenue and spending history. It should be kept in mind that as new information becomes available during each of the next five years, that the analysis be updated for actual performance.**

**Thank you for the opportunity to serve the Rossmoor Community Services District. I am available at your convenience to respond to any questions.**

Sincerely,



**Henry Taboada  
Principal**

ROSSMOOR COMMUNITY SERVICES DISTRICT  
FIVE-YEAR FISCAL PLAN

January, 2016

HTGROUP, LLC  
MANAGEMENT CONSULTING  
239 Campo Drive  
Long Beach, CA 90803



**HTGROUP  
MANAGEMENT CONSULTING**

**FIVE-YEAR FISCAL PLAN**

**I. INTRODUCTION**

HTGroup has been tasked by the District's General Manager to develop a five-year fiscal plan. The purpose of the plan is to provide the Board and staff with a blueprint for its future fiscal resources and its timely completion of stated objectives. As with all plans, there are certain assumptions which will influence the results of the study. These will be examined in greater detail later on in this study.

**II. HISTORICAL PERSPECTIVE**

The Rossmoor Community Services District (District) has been providing an array of municipal services to the Rossmoor community since 1986. The District was formed from what been a Community Service Area No. 21 (CSA) of the County of Orange. The CSA was established to provide the residents of West Orange County with a field office for certain services with a goal of being a community resource and avoiding a need for residents to travel to County offices in Santa Ana for every service need.

In 1986, the Rossmoor community voted to create a Community Services District (CSD) to better serve the Rossmoor community. The CSD was established as a governmental entity with an elected Board of Directors and a staff to provide direct services such as parks, recreation, street sweeping and street lighting. The CSD continues today with an ever increasing scope of direct and indirect responsibilities. Direct services are defined in Policy No. 1015 Mission and Jurisdiction. Indirect services are those initiatives which are generated by the public's request for assistance with issues outside the jurisdiction of the District. In these instances, the District acts as a conduit for the public and those agencies which are directly responsible for those services. Examples are matters dealing with traffic, animal control, refuse

and other issues which are brought to the attention of the District.

### **III. OVERVIEW OF DISTRICT FISCAL RESOURCES/COSTS**

The District relies primarily on Rossmoor's share of property tax which is derived from a County formula for distribution to all taxing sharing agencies. In addition, the District receives a share of the Street Lighting Assessment funds which are collected by the County on individual property tax assessments. These funds are used to pay for the operation of the District in what is termed its General Fund 10. Other less significant revenues are derived from investment of idle funds and the rental of facilities.

Other District Funds are designated for Capital Improvements (Fund 40), debt service for the bonds for Rush Park (Fund 20) and debt service for the reconstruction of the Rossmoor Wall (Fund 30 will be closed out in February 2016). The CIP Fund has no dedicated revenue source and must rely on the transfer of funds from the General Fund, and occasionally, on grant funds. The remaining debt service fund (20) derives its debt service payments from assessments collected from Rossmoor residents as a part of their respective semi-annual property tax bill.

Since its inception, the District has received sufficient funding to pay for a major portion of its total General Fund operation, carry out a fiscally managed capital program, maintain a healthy reserve and conduct its overall mission in a fiscally responsible manner. The purpose of this five-year plan is to provide the Board with a fiscal perspective for the future. This plan is needed, in large part, to the near term payoff of its two debt service funds and the exhaustion of its windfall opportunities.

The District receives a majority of its property tax and lighting assessment funds in the months of December and April. It has therefore had to use pooled cash from all funds to pay for the cost of services which are basically spread more evenly on a twelve-month basis. This use of pooled cash will become problematic once the debt service funds no longer provide cash

for the leveling of service costs. Fund 30 is now scheduled for retirement of its Certificates of Participation (COPs) in March of this fiscal year. Fund 20 will likely complete its debt payment schedule within the timeframe of this plan.

The only other cash available for the payment of future service costs will be the District's reserves which are currently sizeable. Reserves and other pooled cash are invested, primarily in the Local Agency Investment Fund (LAIF); a State agency acts as an investment vehicle for a large number of agencies throughout California. LAIF is a secure and liquid investment, but at the present time is paying very little interest. It does, however, provide a readily available source of cash with no penalty for periodic withdrawals. However, as the monetary climate improves and interest rates rise, there will likely be other investment opportunities which may not be as flexible as LAIF. The District will have to evaluate its ongoing investment strategy as a function of its General Fund's ongoing expense requirements.

#### **IV. SPECIFIC FISCAL COMPONENTS**

##### **A. PROPERTY TAXES**

Property taxes account for approximately 60% of the District's revenue. Therefore in order to develop a financial plan, certain assumptions regarding this revenue source must be inserted into the plan. First and foremost, it is critical that the County housing market be examined in terms of housing turnover. Since property tax increases on individual properties are pegged at 2% per year, the only other increases come about by the turnover or remodeling of residential properties. This is when a property is reassessed for current market value.

Property taxes are collected and pooled on a County-wide basis. The total amount collected is then redistributed by formula to all tax collecting agencies in the County. While the number of residential properties which are resold and/or reconstructed in Rossmoor will have a significant bearing on future available

resources, it is the County housing market that determines actual tax revenue to the District. While the overall economy is experiencing a more robust growth, most of this expansion is based on sales taxes, utility taxes and other taxes which only accrue to cities and counties. Therefore, based on past trends of 1-5% with an average of 3.72%, it must be assumed that property tax revenue will continue to track at the current rate.

## B. LIGHTING DISTRICT ASSESMENTS

The second largest District revenue is derived from its share of lighting assessment fees collected by the County. In the early 1970's lighting assessment districts throughout the County were consolidated into a combined district. Revenues were then reapportioned back to communities by formula much like property taxes. This revenue source accounts for approximately 21% of the District's revenue. The growth rate of assessment revenue has been in the range of 1-6% with an average of 3.7% for the past five years. It can therefore be assumed that this trend will continue into the future.

## C. COST OF SERVICES

The cost of providing services to the community must be measured as a counterpoint to available revenue. Due to past economic trends, the cost of services has more or less been within the means of the District's annual revenue. What is changed, however, is the current tendency to take on initiatives which are outside the District's scope of responsibility. This is not a criticism, rather it is a reality brought about by issues affecting the community which are more regional rather than local.

A prime example has been the involvement of the District in two major I-405 improvement projects which have caused considerable concern to Rossmoor residents regarding increased noise, traffic and air pollution resulting from the increasing capacity of the freeway system which borders the southern and

western boundary of Rossmoor. Since the District has no seat or local representation on the Orange County Transportation Authority (OCTA) or Caltrans, the District has had to utilize its own resources to make the community's views known to decision makers.

The District has also had to employ its resources regarding the problem of coyotes which have caused grave concerns for residents whose pets have been killed or injured by coyotes. Again, the District has no direct responsibility for animal control services, but its resources have been tasked with providing a voice for the community in meeting this challenge.

Other major issues such as dealing with the current drought, the Winter Festival, the proposed security camera project, the Montecito Rd. lighting issue, the Gas Co. proposed antenna installation and other lesser issues have all had an impact on the District's resources. It is unlikely that these types of issues will diminish in the future.

Nonetheless, these issues have created an expectation that the District should assume a greater role in representing the community in these external matters. The community, however, seems somewhat disinclined at this time to assume additional responsibilities such as law enforcement, animal care and refuse collection by utilizing what is termed latent powers based on obtaining approval from the Orange County Local Agency Formation Commission (LAFCO). While external issues arise and dissipate, there is currently no overriding concern which would lead the District to purse the cost for assuming additional on-going responsibilities. It must therefore be assumed that this will be a prevailing sentiment until, and if, an issue of major community importance emerges.

#### D. SALARIES AND BENEFITS

As with most governmental agencies, employee costs are a major expense item. The Districts' total budgeted expenditure for this line item in 2015 is budgeted at \$488,951 or 39.1% of total

budget (estimate is based on unaudited or adjusted figures). The average five-year cost is estimated at approximately 40% of total expenses. The District does not offer retirement benefits; but if it did, this cost would probably be in the range of 60%. Since employee salaries have only increased by the cost of living (CPI) for the last five years, it is assumed that these costs will increase at least at the CPI level during the next five years. This, of course also assumes that no additional staff will be added and that also a retirement benefit will not be implemented within this timeframe. However, future staffing changes based on the number of employees and corresponding position classifications could influence projected expenses.

#### **E. NET REVENUE/EXPENSES**

Budgeted expenses have exceeded budgeted revenue in years 2010-2015. Since 2010, expenses have exceeded revenue by \$151,174 or an average of \$25,196. In each of these years, Fund 10 has relied on the use of reserves, Fund transfers and revenue windfalls in order to balance at year end.

Windfalls have primarily come from Fund transfers from Fund 20 which will cease during the 2016-2020 reporting period. Therefore, the trend of exceeding budget revenue is expected to continue unless a conscious decision is made to review new unbudgeted expenses with respect to their impact on reserves or initiation of a corresponding offset of other expenses.

#### **F. RESERVES**

As previously stated, reserves have served as a means of balancing annual year-end budgets. Continuation of the current trend of negative net revenue over expenses will have a negative impact on future reserves, as well. It should be noted that while Fund transfers are a part of budgeted expenses; these transfers actually fall to the bottom line as a part of year-end Fund 10 balance and should not be viewed as ongoing revenue.

#### **V. FISCAL TREND ANALYSIS**

A fiscal trend analysis is a tool which measures past performance trends as a starting point for predicting future performance of fiscal measures. This analysis depicts revenues, expenses and reserves (fund balance) for Fund 10, the operating budget for the Rossmoor Community Services District. This trend analysis covers the years 2010 through 2015 and is based on audited numbers and budget figures for 2015. In the case of reserves, the beginning point is year 2009 which saw a major reduction in reserves due to a large transfer out of \$238, 677 to Fund 40 for capital projects. Further, a reserve balance figure of \$1,206,845 for 2006 is included to demonstrate the decline of reserves since that date.

It should be noted again that Fund 40 was created to account for capital project expenditures. However, Fund 40 has no revenue sources other than grants which have been unavailable during this reporting period and also transfers in from Fund 10 reserves. Thus, there has been a correlation between reserve balances and Fund 40 expenditures.

#### A. FUND 10 REVENUE

Revenues for Fund 10 are derived primarily from property tax and lighting assessment transfers from the County of Orange (81%). Other minor revenues are generated by fees and charges for field and building rentals and event permits. As a result, the District's revenues are highly influenced by economic factors related to the purchase and sale of residential property. Rossmoor has little commercial property, so this is not a relevant factor.

During the recession years 2008 through 2013, property tax revenue increase was insignificant, based almost entirely on the 2% annual increase authorized by Proposition 13. Reconstruction and purchases of property in those years were significantly depressed in comparison to the pre-recession years. However, the authorized 2% annual assessment increase did provide for an annual revenue increase, albeit, a modest one. Lighting

assessment revenue did increase in 2010-2015 and contributed to the overall stability of the revenue stream.

A major factor in the increase in revenue in those years was the transfer of annual administrative fees of \$20,000 from the Fund 20 Rush Park Bond fund balance. These fees were available to the District since the inception of Fund 20, but not collected by the District until 2011. Moreover, in 2013, the District recovered back administrative fees of \$140,000. Also in 2014, \$17,500 was transferred back from Fund 40 to Fund 10. Each of these anomalies distorted the trend for revenue, but were major factors in balancing budgets in the 2010-2015 timeframe.

So while Fund 10 revenue indicates continued growth since 2010, the variables involved make it somewhat complicated, but not impossible to accurately predict future performance. It should also be noted that that Fund 20's debt is scheduled to be paid off in 2021 (or sooner based on reserve balances in that fund). Moreover, the \$20,000 in annual administrative fees will no longer accrue to Fund 10. However, the improvement in the economy has created a new influx of property sales and increased home improvements. This has created a more robust property tax revenue stream for the County, but it remains to be seen how this translates into future District revenue.

The current Fed rate has recently been increased by 25 basis points (0.25%). Future Fed rate adjustments, when and if they occur, will likely only have a minuscule positive effect on investment revenue which has been near zero since 2008. Whatever the interest rate, the District will have lesser amounts to invest; thus offsetting a portion of interest rate increases. Revenue from other sources such as permits for facility rentals, street sweeping reimbursement and miscellaneous revenue is projected to remain stable.

**Table A** depicts the 2010-2015 revenue trends which can be termed erratic. Beginning in 2010, revenue increased from \$1,110,242 to a 2015 revenue figure of \$1,303,092 or an overall increase of \$192,850. This equates to a total increase of 17.4% or



a \$38,570 average annual increase. Based on this average increase of 3.4% annually, it is estimated that overall revenue will continue to increase at about 5%, annually.

As a subset, **Table B** depicts the changes in property tax revenue. The five-year increase amounts to \$123,948 or an annual average of 3.72%. As the major revenue source, property tax revenue tracks total revenue. Based on this trend, it is estimated that property tax revenue will continue to increase at about 5.2%, annually.

Another subset, **Table C** depicts the changes in lighting assessment revenue. The second largest revenue source (21%) amounts to a five-year increase of \$43,000 or an annual average of 3.7%. Based on this trend, it is estimated that lighting assessment revenue will track property tax revenue and continue to increase at about 3.5-4.0% annually.

## B. FUND 10 EXPENDITURES

Budgeted Fund 10 expenditures like revenues have continued to increase in each of the 2010-2015 years. This increase amounts to \$203,186 or an average of 3.66%. Annual expenses have exceeded budgeted revenues in each year of the reporting period. This can mostly be attributed to unbudgeted expenses. In each case, reserves, Fund transfers and windfalls were used to balance the annual budget at year end. It is estimated that expenses will continue to increase at 3.5-4.5% annually. **Table D** depicts the progression of expenses to date.

As a subset of Table D, **Table E** depicts the increase in employee salaries and benefits. The 2010-2015 total increase is \$232,933 or 72% for an annual average of \$31,485 or 9.48%. The increase is attributed to an increase in staffing and corresponding salaries and benefits.

## C. NET REVENUE/EXPENSES

Relative to revenue, expenses have increased by \$151,174 during the five-year reporting period with an average increase of \$25,196 per year. Revenue increased at a lower percentage (3.47%) than expenses (3.66%). As previously noted, Fund 10 relied on the use of reserves and/or windfalls in order to balance at year end. This trend is likely to continue unless a policy decision is enacted to that requires a review of unbudgeted expenses with respect to their impact on reserves. **Table F** depicts the 2010-2015 trend for net revenue/expenses.

**Appendix A** depicts the annual net revenue/expenses which range from \$1,538 in 2010 to \$54,850 in 2012. The annual variances can mostly be attributed to fluctuations in transfers in and transfers out of monies between Funds.

**D. RESERVES**

Unless future projects or new initiatives are folded into adopted budgets, the District's current trend on spending could deplete reserves if costs are not constrained or if additional revenue is not identified. The likelihood of additional revenue is speculative, at best. Therefore, it seems prudent that a reserve threshold above the "rainy day" amount of \$250,000 be established by the Board. That amount would serve as a floor for managing expenses against a fixed target. Otherwise, there will be a tendency to add more staff, projects or programs on a just one-more-time basis. For purposes of the Projections, which follow, an amount of \$400,000 is recommended as a lower threshold for future use of reserves.

The District has prided itself on maintaining a healthy reserve. In 2006, reserves closed at \$1,206,845. Since that time, reserve levels have decreased in most years. This trend would have continued downward were it not for the transfer of administrative funds from Fund 20. It should be noted again that future annual transfers of \$20,000 to Fund 10 will terminate when the Fund 20 debt is paid off. It is currently scheduled to be retired in 2021, but will likely be retired sooner based on Fund

20 reserves. For purposes of this analysis, it will be assumed that the Board will give attention to establishing a protocol for taking on new initiatives after adoption of the annual budget and will set a threshold for future use of reserves.

Further, it must be restated that the current status of the District's reserves has been highly influenced by what can be termed, "windfalls". Since 2006, funds have been identified that were available to the District, but not utilized. Examples were uncollected grant funds, Rush Park Improvement funds (Fund 20), uncollected administrative fees (Fund 20), excess reserve funds (Fund 20), etc. all of which have basically been exhausted and not available for future initiatives and projects. Therefore, reserve amounts will need to be examined again if the Board determines a protocol for the management of the District's reserves.

**Table G** depicts reserve levels for years 2010-2015. The Table also depicts annual Fund transfers as modifiers of annual reserve balances.

#### E. CAPITAL IMPROVEMENT PROGRAM (CIP)

Since 2006, the District has enjoyed a robust CIP. As previously stated, this was possible by the utilization of reserves and use of windfalls available, but not previously used by the District. As part of a projected five-year fiscal plan, thought must be given to the manner and method of funding future capital projects. Minor projects should continue to be funded within the District's Fund 10 operating budget.

Major capital projects such as the Rush Park parking lot reconstruction will likely require debt financing. Debt service could be set up as a separate fund much like the Rossmoor Wall and the Rush Park bond. Further, grant funding should be actively pursued. Nonetheless, regular debt service payments would need to be factored into future budgets and the use of reserves would need to be reexamined, at least in the short-term of the debt service payment scheduled. Also reexamination of

annual expenses should also need to be undertaken as another source of capital program funding.

**Appendix B** depicts the array of future capital needs and estimated costs currently identified. Revenue for these projects is undetermined at this time. Fund 40 has a current fund balance of approximately \$2,372 which basically exhausts the Fund for this and next fiscal year.

## **VI. FIVE-FISCAL YEAR PROJECTIONS**

The tables and analyses which follow are first based on historical trends. From these trends, projections are forecasted based on best estimates and current economic trends as identified in this document.

**Table H** is a graphic representation of General Fund revenues for the next five-fiscal years. This projection is primarily based on trend analyses depicted in Tables A-C, but also on other factors discussed herein.

**Table I** is a graphic representation of projected General Fund Expenses for the next five-fiscal years. This projection is also primarily based on a trend analyses as depicted in Tables D-E, but also other factors discussed herein.

**Table J** is a graphic representation of projected General Fund net revenue/expenses for the next five-fiscal years. This projection is based on the assumptions depicted in Tables A and D.

**Table K** is a graphic representation of projected reserve balances based primarily on future projected revenues and expenses. These figures should set into motion an examination of a reserve threshold apart from the “rainy day” level.

## **VII. SUMMARY AND CONCLUSION**

What is abundantly clear is that the District has enjoyed an extended period of time where there has been sufficient revenue

to maintain services, programs, staffing and capital improvements. Future revenue, however, will see reductions based on the lack of windfall opportunities and the loss of transfers from Fund 20. There will likely be some revenue increases from property tax increases due to a more robust housing environment, keeping in mind that a visible increase in Rossmoor's housing sales and reconstruction is tied to the overall housing revenues for the entire County. Adjustments to the federal interest rate will offer minor investment opportunities. The latter, however, will be limited by the reduction in available funds for investment.

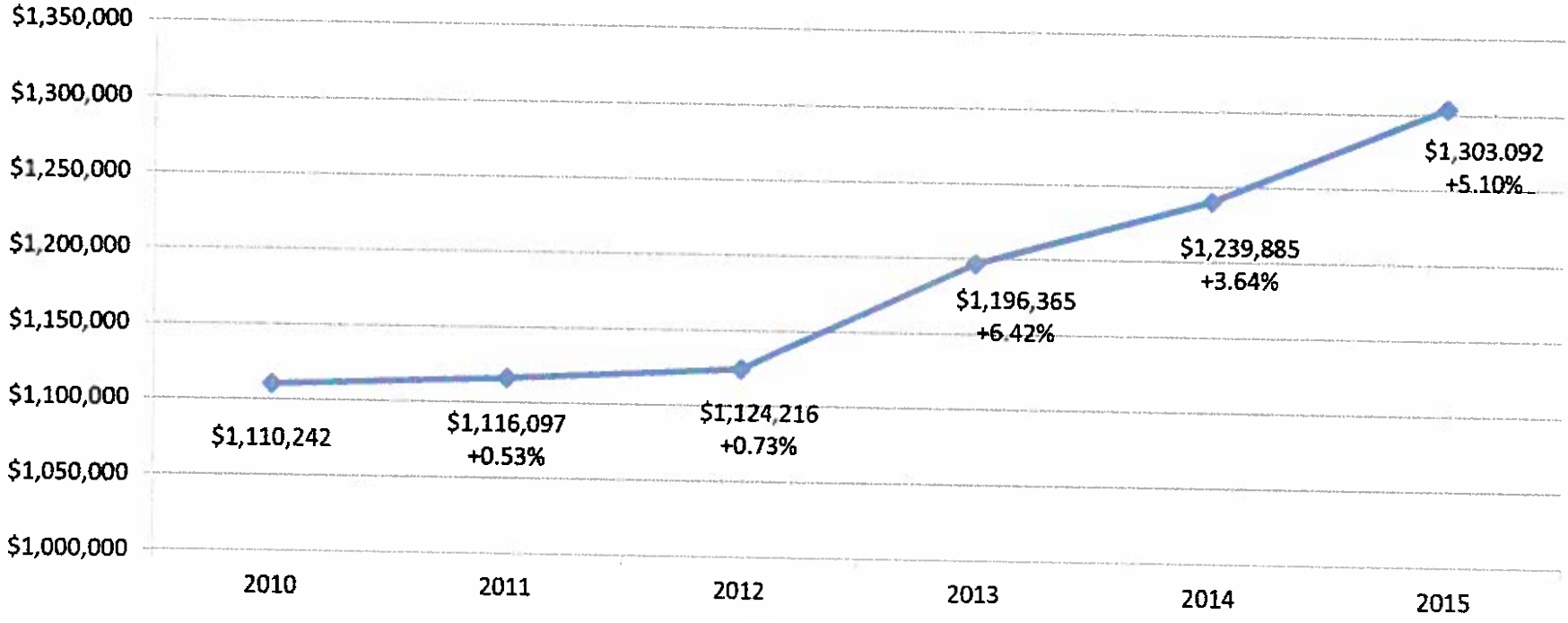
Expenses will continue to increase, hopefully, at a decreasing rate. This will be necessary if the District desires to maintain an adequate reserve. This will require a conscious effort to limit unbudgeted expenses in order for the District to live within its means. This will require a limitation on new initiatives, particularly those which are not the specific responsibility of the District.

Moreover, it is imperative that an upper limit be established for the District's reserve level and that attention to spending decisions which impact reserves are limited to required rather than discretionary actions. It is also essential that the future capital program be continuously evaluated especially with regard to the potential cost of debt financing for major projects such as the Rush Park parking lot. It should also be noted that the only other available capital funds are dedicated to future repair of the Rossmoor Wall. While the Board has decided to limit the use of those Fund 30 reserves for the Wall, it does however, have the legal authority to use those funds, by resolution, for any legal purpose of the District.

HTGroup is appreciative of the opportunity to prepare this analysis and also acknowledge the valuable assistance of the General Manager and staff with its preparation.

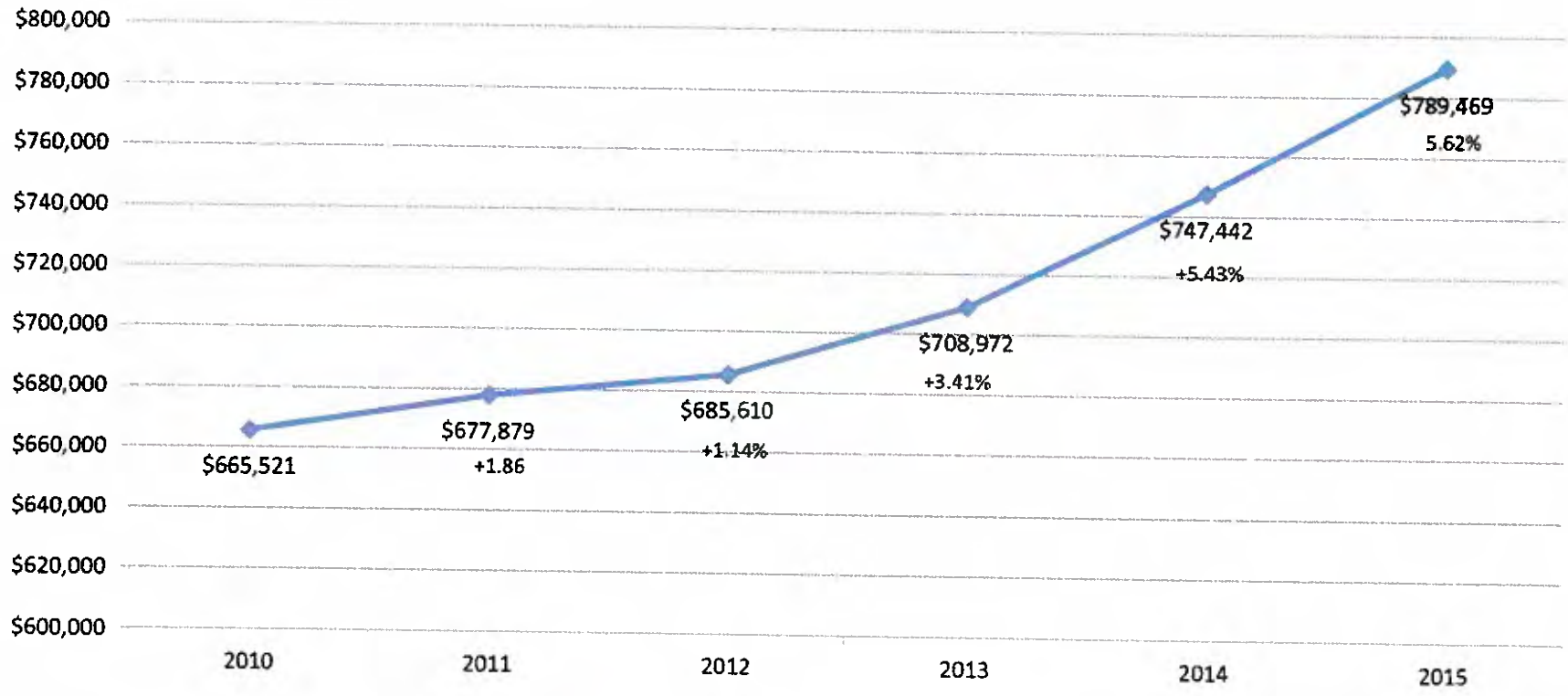
## TABLES

**Table A**  
**2010-2015 Revenue**



**Total Increase \$192,850 - 17.4%**  
**Average Annual Increase \$38,570 - 3.47%**

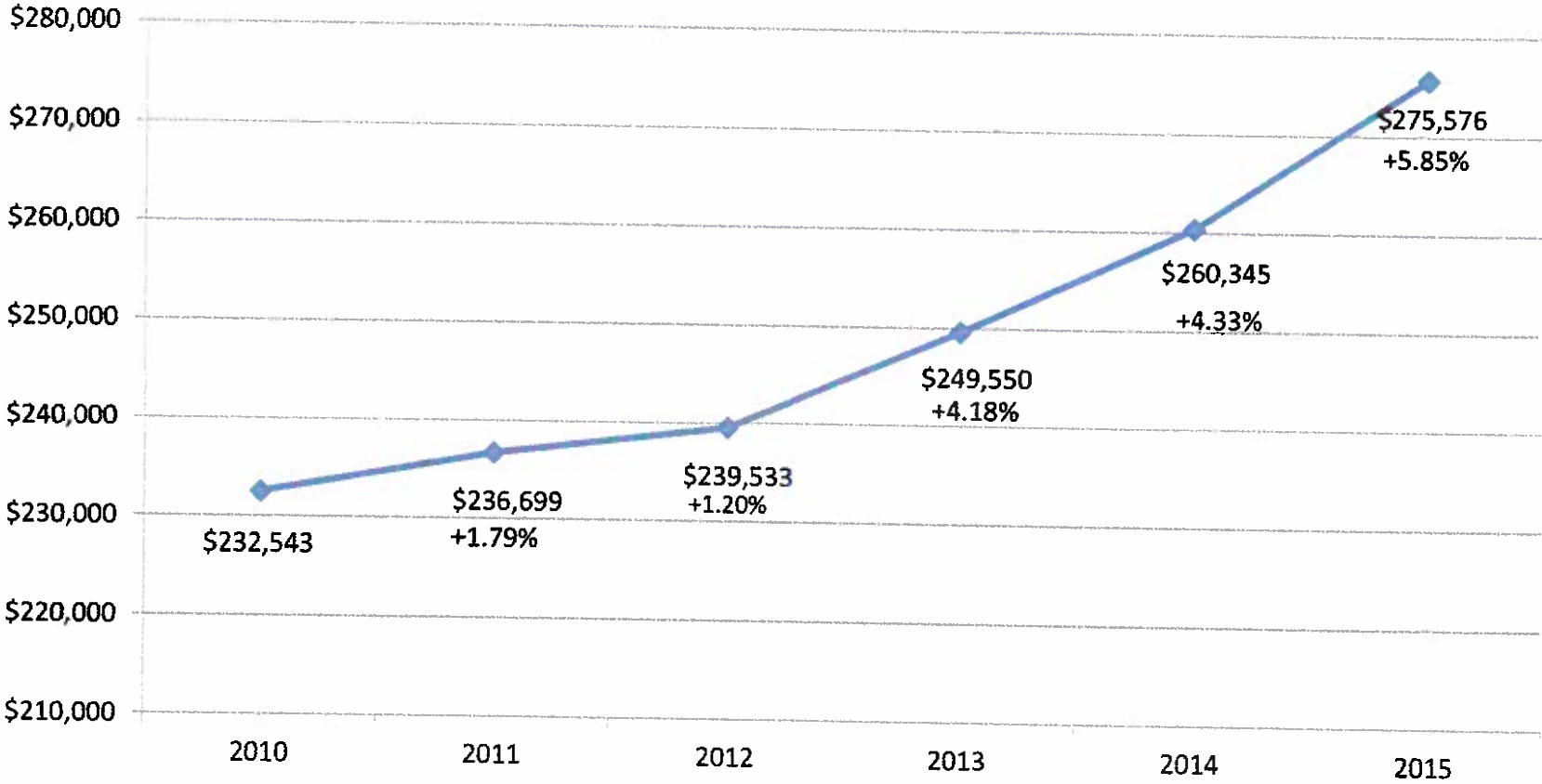
**Table B**  
**2010-2015 Property Tax**



**Total Increase 123,948 - 18.6%**  
**Average Annual Increase \$24,790 - 3.72%**

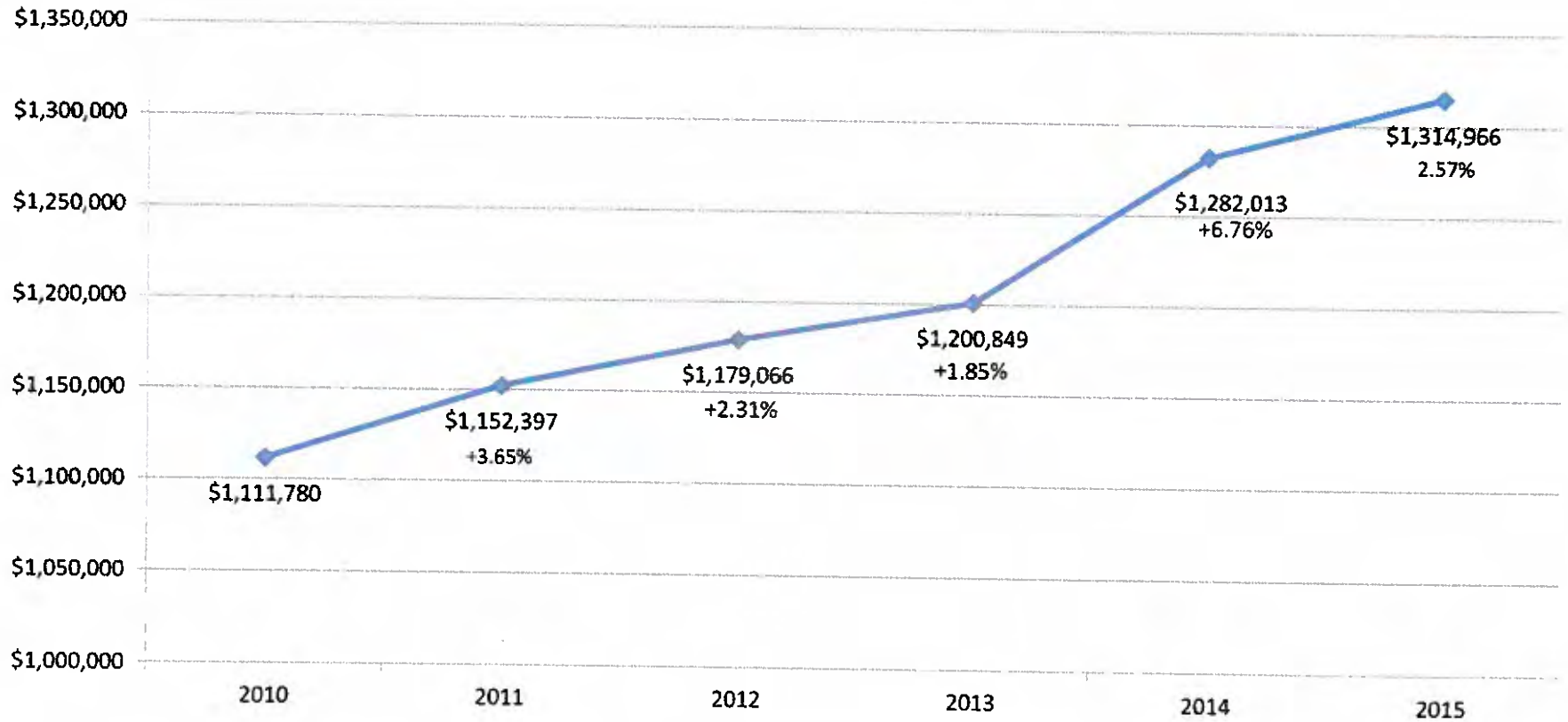


**Table C**  
**2010-2015 Lighting Assessments**



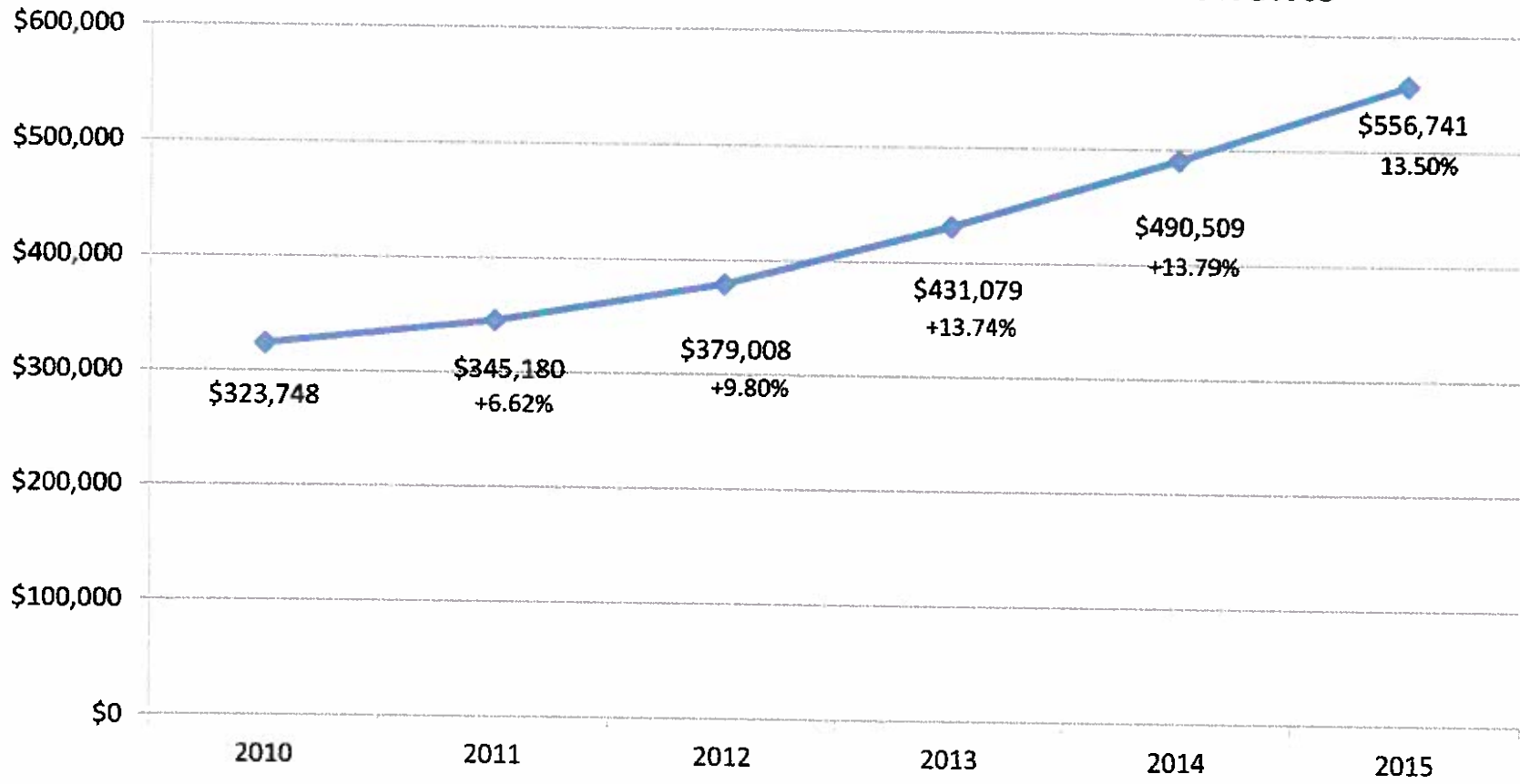
**Total Increase \$43,033 +18.5%**  
**Average Annual Increase \$8,607 +3.70%**

**Table D**  
**2010-2015 Total Expenses**



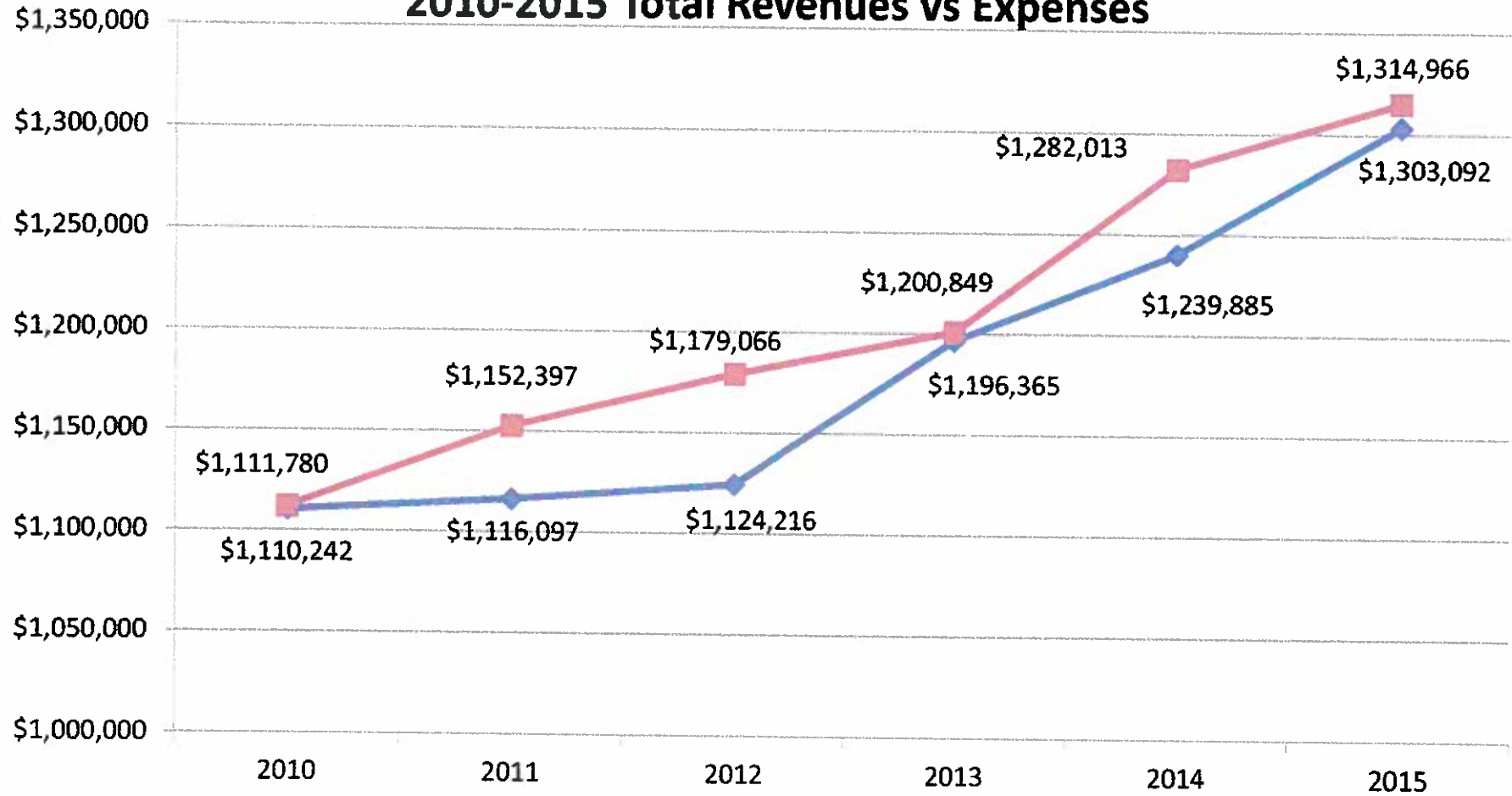
**Total Increase - \$203,186 18.3%**  
**Average Annual Increase \$40,637 3.66%**

## Table E 2010-2015 Salaries and Benefits



**Total Increase \$232,933 +72.0%**  
**Average Annual Increase \$31,458 +9.48%**

**Table F**  
**2010-2015 Total Revenues vs Expenses**



**Total Expenses over Revenue from 2010 through 2015 \$151,174**  
**Average Expenses \$25,196 over Revenue per year**

◆ Revenues    ■ Expenses

**TABLE G  
2010-2015 RESERVES**

<b>2006</b>	<b>\$1,206,845 (Reference only)</b>
<b>2009</b>	<b>\$981,858 (Reference only)</b>
<b>2010</b>	<b>\$742,653*</b>
<b>2011</b>	<b>\$726,348**</b>
<b>2012</b>	<b>\$691,498***</b>
<b>2013</b>	<b>\$827,014****</b>
<b>2014</b>	<b>\$802,718*****</b>
<b>2015</b>	<b>\$690,844*****</b>

\* \$238,667 Transferred out to Fund 40

\*\*\$20,000 Transferred in from Fund20

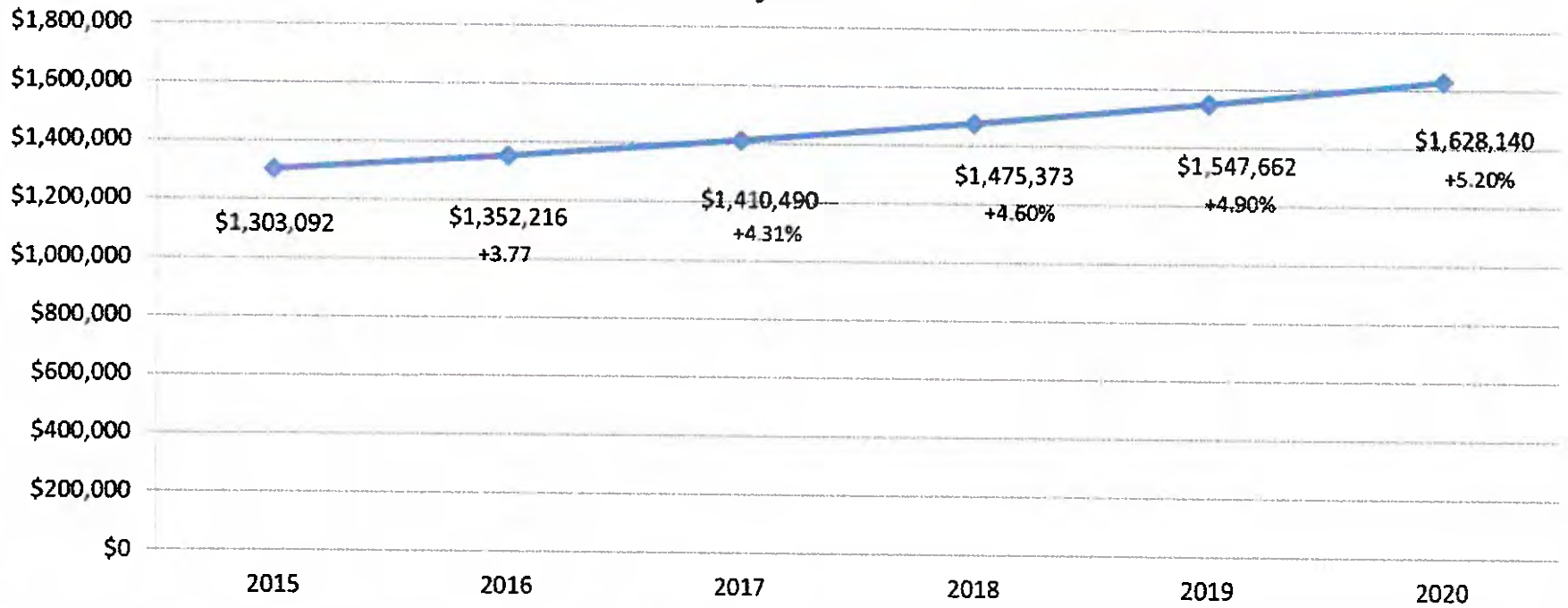
\*\*\*\$20,000 Transferred in from Fund 20

\*\*\*\*\$140,000 Transferred in from Fund 20

\*\*\*\*\*\$17,500 Transferred in from Fund 40  
\$20,000 Transferred in from Fund 20

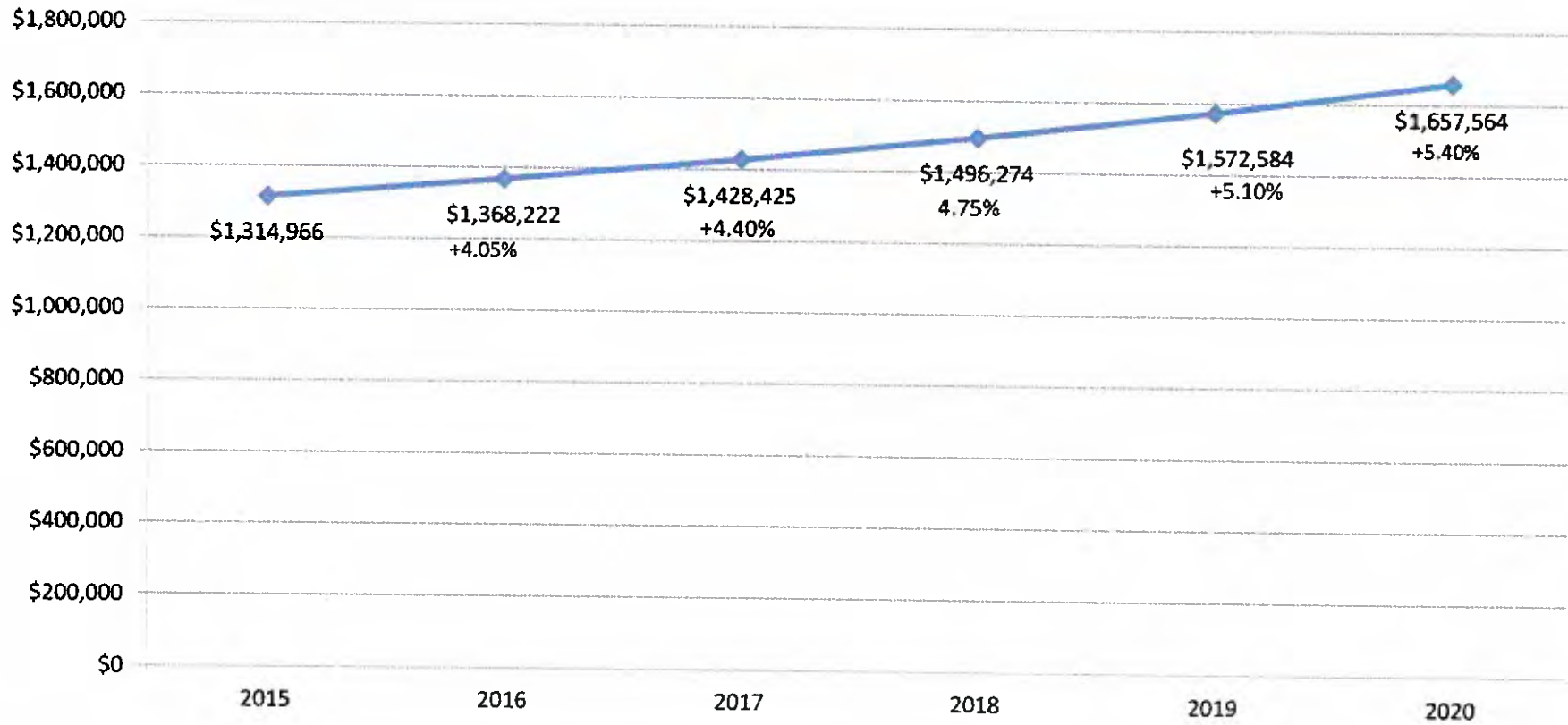
\*\*\*\*\*\$20,000 Transferred in from Fund 20  
\$100,000 Transferred out to Fund 40

**Table H**  
**2015-2020 Projected Revenue**



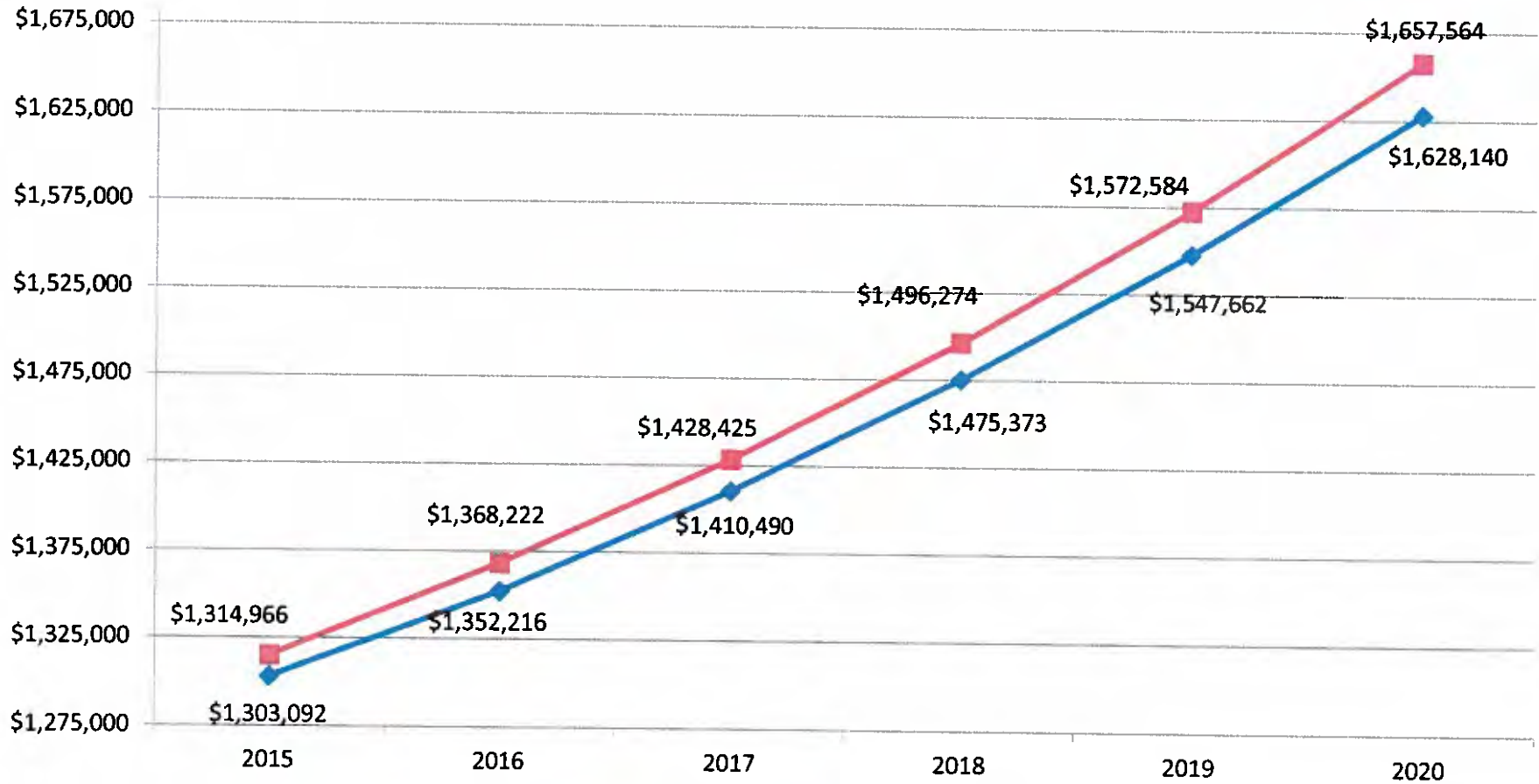
**Total Increase \$325,048 +24.9%**  
**Average Annual Increase \$65,010 +4.99%**

**Table I  
2015-2020 Projected Expenses**



**Total Increase - \$342,598 +26.1%**  
**Average Annual Increase \$68,520 +5.21%**

**Table J**  
**Projected Revenues vs Expenses 2015 - 2020**



**Total Expenses over Revenue from 2015 through 2020 \$121,062 Average Expenses \$20,177 over Revenue per year**

◆ Revenues    ■ Expenses



**Table K**  
**2015-2020 Projected Reserves**

2015	(\$11,874)	\$690,844
2016	(\$16,006)	\$674,838
2017	(\$17,935)	\$656,903
2018	(\$20,901)	\$636,002
2019	(\$24,922)	\$611,080
2020	(\$29,424)	\$581,656

These Reserve levels are based solely on differences between projected revenues/expenses. Fund transfers and/or unanticipated windfalls may alter these projections

# APPENDICIES

**Appendix A**  
**2010-2015 Net Revenue/Expenses**

<b>Year</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Difference</b>	<b>Running Total</b>
2010	\$1,110,242	\$1,111,780	(\$1,538)	(\$1,538)
2011	\$1,116,097	\$1,152,397	(\$36,300)	(\$37,838)
2012	\$1,124,216	\$1,179,066	(\$54,850)	(\$92,688)
2013	\$1,196,365	\$1,200,849	(\$4,484)	(\$97,172)
2014	\$1,239,885	\$1,282,013	(\$42,128)	(\$139,300)
2015	\$1,303,092	\$1,314,966	(\$11,874)	(\$151,174)

**APPENDIX B**  
**2015-2020 CAPITAL IMPROVEMENT PROGRAM**

Following is a list of CIP projects identified for the next five years. Project costs are based on 2015 estimates and are subject to change based on the year the project actually commences. Total funding needed is not yet identified.

<b>FACILITY</b>	<b>PROJECT</b>	<b>ESTIMATED COST</b>
<b>MONTECITO CENTER</b>	REDESIGN COURTYARD	\$TBD
<b>RUSH PARK</b>	PARKING LOT TOTAL REPLACEMENT	\$300-500K
	PARKING LOT PARTIAL REPLACEMENT	\$19,000
	SOFTBALL FIELD NO.1 UPGRADE	\$40,000
	PLAY AREA CANOPY	\$11,375
	LED SECURITY LIGHTING	\$5,000
	AC POWER FOR MOVIES/CONCERTS	\$10,000
	HANDBALL COURT	\$11,000
	POUR & PLACE PLAYGROUND	\$5,000
	LIFE TRAIL UPGRADE	\$TBD
<b>TRIANGLE GREEN SPACE</b>	DRIP IRRIGATION DROUGHT TOLERANT VEGITATION	\$5,000

<b>ROSSMOOR PARK</b>	<b>COMMUNITY CENTER CABINETRY</b>	<b>\$11,266</b>
	<b>SHADE BENCH REPLACEMENT</b>	<b>\$5,000</b>
	<b>LED SECURITY LIGHTING</b>	<b>\$5,000</b>
	<b>POUR &amp; PLACE PLAYGROUND</b>	<b>\$5,000</b>
	<b>RECREATION OFFICE UPGRADE</b>	<b>\$TBD</b>

**MISCELLANEOUS**

<b>REPLACEMENT TRUCK</b>	<b>\$20,000</b>
--------------------------	-----------------

Available Fund 40 monies current year-- \$2,372

**H5**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-5**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PROFESSIONAL SERVICES CONTRACT-HTGROUP.

**RECOMMENDATION:**

Discussion and possible action on the Professional Services Contract-HTGroup re: Special Projects Consulting.

**BACKGROUND:**

For six years, HTGroup served as the District's General Manager and for the last three years as its Special Projects Consultant. HTGroup's current agreement has a one-year term which will expire on April 1, 2016.

Specifically, it is recommended that the Contract be renewed and that HTGroup continue to report to the General Manager. This provides for a more traditional reporting relationship and also takes into consideration, the involvement of the entire Board from a policy perspective. Therefore, this contract once more designates the General Manager as responsible for delineating the scope of services to be performed by Consultant. All terms and conditions of the previous Contract remain the same.

The proposed agreement has been discussed with HTGroup and is recommended by the General Manager. The Contract has also been approved as to form by the District's General Counsel and, if approved, would take effect on April 15, 2016.

**ATTACHMENTS:**

1. Current (2015) Professional Services Contract-HTGroup.
2. Proposed (2016) Professional Services Contract-HTGroup.
3. November 5, 2015 GM Memorandum to Director Burgess

**SECOND AMENDED AND RESTATED  
CONTRACT FOR PROFESSIONAL SERVICES BETWEEN THE ROSSMOOR  
COMMUNITY SERVICES DISTRICT AND  
THE HTGROUP, LLC**

This AGREEMENT is entered into this 14<sup>th</sup> day of April, 2015, by and between the ROSSMOOR COMMUNITY SERVICES DISTRICT, a California special district ("DISTRICT") and The HTGroup, LLC, a California Limited Liability Company ("CONSULTANT").

**RECITALS**

- A. The District does not have the personnel able and/or available to perform the services required under this Agreement.
- B. Therefore, the District desires to contract out for the professional services described herein.
- C. The Consultant warrants to the District that it has the qualifications, experience and facilities to perform properly and timely the services under this Agreement.
- D. The District desires to contract with the Consultant to perform the services contemplated herein.

**NOW, THEREFORE**, based on the foregoing recitals, the District and the Consultant agree as follows:

**1. CONSIDERATION AND COMPENSATION**

- A. As partial consideration, CONSULTANT agrees to perform special project services under the supervision of the District General Manager and consistent with the goals established by the District Board;
- B. As additional consideration, CONSULTANT and DISTRICT agree to abide by the terms and conditions contained in this Agreement;
- C. As additional consideration, DISTRICT agrees to pay CONSULTANT an hourly rate of \$85.00. Total compensation during the term of this Agreement shall not exceed \$61,200.00.
- D. No additional compensation shall be paid for any other expenses incurred, unless first approved by the District Manager or his designee.
- E. CONSULTANT shall provide an oral or written report to the District Manager by



not later than the 10th day of each month describing the services performed during the previous month and shall consult with the District Manager to formulate a work plan outlining the tasks and goals for the current month. The DISTRICT shall pay the Consultant the monthly retainer by the 15<sup>th</sup> of each month.

2. SCOPE OF SERVICES.

- A. CONSULTANT will perform special project services under the supervision of the DISTRICT'S General Manager and consistent with goals established by the District Board.
- B. Except as herein otherwise expressly specified to be furnished by DISTRICT, CONSULTANT will, in a professional manner, furnish all of the labor, technical, administrative, professional and other personnel, all supplies and materials, equipment, printing, vehicles, transportation, office space, and facilities necessary or proper to perform and complete the work and provide the professional services required of CONSULTANT by this Agreement.
- C. CONSULTANT shall maintain records of time spent performing assigned tasks.

3. PAYMENTS. For DISTRICT to pay CONSULTANT as specified by this Agreement, CONSULTANT must provide an oral or written report and work plan as set forth in Paragraph 1E.

4. TIME OF PERFORMANCE. The services of the CONTRACTOR are to commence upon execution of this Agreement and shall continue until April 1, 2015 unless extended in writing by the DISTRICT.

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

6. KEY PERSONNEL. CONSULTANT's key persons assigned to perform work under this Agreement is Henry Taboada . CONSULTANT shall not assign another person to be in charge of the work contemplated by this Agreement without the prior written authorization of the DISTRICT's General Manager.

7. TERM OF AGREEMENT. The term of this Agreement shall commence upon execution by both parties and shall expire on April 1, 2016, unless earlier termination occurs under Section 11 of this Agreement, or extended in writing in advance by both parties.

8. CHANGES. DISTRICT may order changes in the services within the general scope of this Agreement, consisting of additions, deletions, or other revisions, and the contract sum and

the contract time will be adjusted accordingly. All such changes must be authorized in writing, executed by CONSULTANT and DISTRICT. The cost or credit to DISTRICT resulting from changes in the services will be determined in accordance with written agreement between the parties.

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

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

11. TERMINATION.

- A. Except as otherwise provided, DISTRICT may terminate this Agreement at any time with or without cause. Notice of termination shall be in writing.
- B. CONSULTANT may terminate this Agreement. Notice will be in writing at least 30 days before the effective termination date.
- C. In the event of such termination, the CONTRACTOR shall cease services as of the date of termination, all finished or unfinished documents, data, drawings, maps, and other materials prepared by CONSULTANT shall, at DISTRICT's option, become DISTRICT's property, and CONSULTANT will receive a final pro-rated payment based on the monthly retainer amount.
- D. Should the Agreement be terminated pursuant to this Section, DISTRICT may procure on its own terms services similar to those terminated.

12. INDEMNIFICATION.

CONSULTANT shall indemnify, defend with counsel approved by DISTRICT, and hold harmless DISTRICT, its officers, officials, employees and volunteers from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorneys fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with CONSULTANT's performance of services hereunder or its failure to comply with any of its obligations contained in this AGREEMENT, except such loss or damage which is caused by the sole active negligence or willful misconduct of the DISTRICT (meaning that CONSULTANT shall indemnify and defend DISTRICT notwithstanding any alleged or actual passive negligence of DISTRICT which may have contributed to the claims, damages, costs or liability). Should DISTRICT in its sole discretion find CONSULTANT'S legal counsel unacceptable, then CONSULTANT shall reimburse the DISTRICT its costs of defense, including without limitation reasonable attorneys fees, expert fees and all other costs and fees of litigation. The CONSULTANT shall promptly pay any final judgment rendered against the DISTRICT (and its officers, officials, employees and volunteers) with respect to claims determined by a trier of fact to have been the result of the CONSULTANT'S

negligence, recklessness or willful misconduct. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.

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

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

15. AUDIT OF RECORDS.

- A. CONSULTANT agrees that DISTRICT, or designee, has the right to review, obtain, and copy all records pertaining to the performance of this Agreement. CONSULTANT agrees to provide DISTRICT, or designee, with any relevant information requested and will permit DISTRICT, or designee, access to its premises, upon reasonable notice, during normal business hours for the purpose of interviewing employees and inspecting and copying such books, records, accounts, and other material that may be relevant to a matter under investigation for the purpose of determining compliance with this Agreement. CONSULTANT further agrees to maintain such records for a period of three (3) years following final payment under this Agreement.
- B. Upon inspection, CONSULTANT will promptly implement any corrective measures required by DISTRICT regarding the requirements and obligations of this Agreement. CONSULTANT will be given a reasonable amount of time to implement said corrective measures. Failure of CONSULTANT to implement required corrective measures shall result in immediate termination of this Agreement.
- C. CONSULTANT will keep all books, records, accounts and documents pertaining to this Agreement separate from other activities unrelated to this Agreement.

16. INSURANCE REQUIREMENTS.

- A. The CONSULTANT, at the CONSULTANT's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies:

1. General Liability Coverage. The CONSULTANT shall maintain commercial general liability insurance in an amount of not less than one million dollars (\$1,000,000) per occurrence for bodily injury, personal injury, and property damage. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.
2. Automobile Liability Coverage. The CONSULTANT shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the CONSULTANT arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired, and non-owned vehicles, in an amount of not less than one million dollars (\$1,000,000) combined single limit for each occurrence.

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

1. "The Rossmoor Community Services District, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds with respect to liability arising out of work performed by or on behalf of The HTGroup, LLC, including materials, parts, or equipment furnished in connection with such work or operations."
2. This policy shall be considered primary insurance as respects the DISTRICT, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by the DISTRICT, including any self-insured retention the DISTRICT may have, shall be considered excess insurance only and shall not contribute with this policy.
3. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.
4. The insurer waives all rights of subrogation against the DISTRICT, its elected or appointed officers, officials, employees, or agents.
5. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the DISTRICT, its elected or appointed officers, officials, employees, agents, or volunteers.
6. The insurance provided by this policy shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days' written notice has been received by the DISTRICT.

- C. CONSULTANT agrees to provide immediate notice to DISTRICT of any claim or loss against Contractor arising out of the work performed under this agreement. DISTRICT assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve DISTRICT.
  - D. Any deductibles or self-insured retentions must be declared to and approved by the DISTRICT. At the DISTRICT's option, the CONSULTANT shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
  - E. The CONSULTANT shall provide certificates of insurance with original endorsements to the DISTRICT as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the DISTRICT on or before commencement of performance of this Agreement. Current certification of insurance shall be kept on file with the DISTRICT at all times during the term of this Agreement.
  - F. Failure on the part of the CONSULTANT to procure or maintain required insurance shall constitute a material breach of contract under which the DISTRICT may terminate this Agreement pursuant to Section 11 above.
17. USE OF OTHER CONSULTANTS. CONSULTANT must obtain DISTRICT's prior written approval to use any consultants while performing any portion of this Agreement. Such approval must approve of the proposed consultant and the terms of compensation.
18. FINAL PAYMENT ACCEPTANCE CONSTITUTES RELEASE. The acceptance by the CONSULTANT of the final payment made under this Agreement shall operate as and be a release of the DISTRICT from all claims and liabilities for compensation to the CONSULTANT for anything done, furnished or relating to the CONSULTANT'S work or services. Acceptance of payment shall be any negotiation of the DISTRICT'S check or the failure to make a written extra compensation claim within ten (10) calendar days of the receipt of that check. However, approval or payment by the DISTRICT shall not constitute, nor be deemed, a release of the responsibility and liability of the CONSULTANT, its employees, sub-consultants and agents for the accuracy and competency of the information provided and/or work performed; nor shall such approval or payment be deemed to be an assumption of such responsibility or liability by the DISTRICT for any defect or error in the work prepared by the Consultant, its employees, sub-consultants and agents.
19. CORRECTIONS. In addition to the above indemnification obligations, the CONSULTANT shall correct, at its expense, all errors in the work which may be disclosed during the DISTRICT's review of the Consultant's report or plans. Should the Consultant fail to make such correction in a reasonably timely manner, such correction shall be made by the DISTRICT, and the cost thereof shall be charged to the CONSULTANT.
20. NON-APPROPRIATION OF FUNDS. Payments to be made to CONSULTANT by DISTRICT for services performed within the current fiscal year are within the current fiscal budget and within an available, unexhausted fund. In the event that DISTRICT does not appropriate sufficient funds for payment of CONSULTANT'S services beyond the current fiscal year, the Agreement shall cover payment for CONSULTANT'S only to the conclusion of the last fiscal year in which DISTRICT appropriates sufficient funds and shall automatically terminate at the conclusion of such fiscal year.

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

DISTRICT	CONSULTANT
Rossmoor Community Services District 3001 Blume Drive Rossmoor, CA 90720	Henry Taboada The HTGroup 239 Campo Drive Long Beach, CA 90803
ATTN: District General Manager	

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

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

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

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

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

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

27. AUTHORITY/MODIFICATION. The Parties represent and warrant that all necessary action has been taken by the Parties to authorize the undersigned to execute this Agreement and to engage in

the actions described herein. This Agreement may be modified by written amendment. DISTRICT's DISTRICT administrator, or designee, may execute any such amendment on behalf of DISTRICT.

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

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

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

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

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

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

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

DISTRICT Initials \_\_\_\_\_

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

**OR**

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

DISTRICT Initials \_\_\_\_\_

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

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

ROSSMOOR COMMUNITY SERVICES  
DISTRICT

The HTGroup, LLC.

\_\_\_\_\_  
James D. Ruth, General Manager

\_\_\_\_\_  
Henry Taboada, Principal



**THIRD AMENDED AND RESTATED  
CONTRACT FOR PROFESSIONAL SERVICES BETWEEN THE ROSSMOOR  
COMMUNITY SERVICES DISTRICT AND  
THE HTGROUP, LLC**

This AGREEMENT (“AGREEMENT”) is entered into this 8<sup>h</sup> day of March, 2016, by and between the ROSSMOOR COMMUNITY SERVICES DISTRICT, a California special district (“DISTRICT”) and The HTGroup, LLC, a California Limited Liability Company (“CONSULTANT”).

**RECITALS**

- A. The DISTRICT does not have the personnel able and/or available to perform the services required under this AGREEMENT.
- B. Therefore, the DISTRICT desires to contract out for the professional services described herein.
- C. The CONSULTANT warrants to the DISTRICT that it has the qualifications, experience and facilities to perform properly and timely the services under this AGREEMENT.
- D. The DISTRICT desires to contract with the CONSULTANT to perform the services contemplated herein.

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

**1. CONSIDERATION AND COMPENSATION**

- A. As partial consideration, CONSULTANT agrees to perform special project services under the supervision of the District General Manager and consistent with the goals established by the District Board;
- B. As additional consideration, CONSULTANT and DISTRICT agree to abide by the terms and conditions contained in this AGREEMENT;
- C. As additional consideration, DISTRICT agrees to pay CONSULTANT an hourly rate of \$85.00, pursuant to the reimbursement and minimum hourly conditions set forth in the proposal attached hereto as Exhibit “A” and incorporated herein by this reference. If any of the terms of Exhibit “A” conflict with this AGREEMENT, the terms of this AGREEMENT shall control. Total compensation during the term of this AGREEMENT shall not exceed \$27,200.00.

- D. No additional compensation shall be paid for any other expenses incurred, unless first approved by the District Manager or his designee.
- E. CONSULTANT shall provide an oral or written report to the District Manager by not later than the 10th day of each month describing the services performed during the previous month and shall consult with the District Manager to formulate a work plan outlining the tasks and goals for the current month. The DISTRICT shall pay the Consultant the monthly retainer by the 15<sup>th</sup> of each month.

**2. SCOPE OF SERVICES.**

- A. CONSULTANT will perform special project services under the supervision of the DISTRICT'S General Manager and consistent with goals established by the District Board, as set forth in the proposal attached hereto as Exhibit "A".
- B. Except as herein otherwise expressly specified to be furnished by DISTRICT, CONSULTANT will, in a professional manner, furnish all of the labor, technical, administrative, professional and other personnel, all supplies and materials, equipment, printing, vehicles, transportation, office space, and facilities necessary or proper to perform and complete the work and provide the professional services required of CONSULTANT by this AGREEMENT.
- C. CONSULTANT shall maintain records of time spent performing assigned tasks.

**3. PAYMENTS.** For DISTRICT to pay CONSULTANT as specified by this AGREEMENT, CONSULTANT must provide an oral or written report and work plan as set forth in Paragraph 1.E.

**4. TIME OF PERFORMANCE.** The services of the CONTRACTOR are to commence on April 1, 2016 and shall continue until April 1, 2017 unless extended in writing by the DISTRICT.

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

**6. KEY PERSONNEL.** CONSULTANT's key persons assigned to perform work under this AGREEMENT is Henry Taboada. CONSULTANT shall not assign another person to be in charge of the work contemplated by this AGREEMENT without the prior written authorization of the DISTRICT's General Manager.

7. TERM OF AGREEMENT. The term of this AGREEMENT shall commence upon are to commence on April 1, 2016 and shall expire on April 1, 2017, unless earlier termination occurs under Section 11 of this AGREEMENT, or extended in writing in advance by both parties.

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

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

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

11. TERMINATION.

- A. Except as otherwise provided, DISTRICT may terminate this AGREEMENT at any time with or without cause. Notice of termination shall be in writing.
- B. CONSULTANT may terminate this AGREEMENT. Notice will be in writing at least 30 days before the effective termination date.
- C. In the event of such termination, the CONTRACTOR shall cease services as of the date of termination, all finished or unfinished documents, data, drawings, maps, and other materials prepared by CONSULTANT shall, at DISTRICT's option, become DISTRICT's property, and CONSULTANT will receive a final pro-rated payment based on the monthly retainer amount.
- D. Should the AGREEMENT be terminated pursuant to this Section, DISTRICT may procure on its own terms services similar to those terminated.

12. INDEMNIFICATION. CONSULTANT shall indemnify, defend with counsel approved by DISTRICT, and hold harmless DISTRICT, its officers, officials, employees and volunteers from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorneys fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with CONSULTANT's performance of services hereunder or its failure to comply with any of its obligations contained in this AGREEMENT, except such loss or damage which is caused by the sole active negligence or willful misconduct of the DISTRICT (meaning that CONSULTANT shall indemnify and defend DISTRICT notwithstanding any alleged or actual passive negligence of DISTRICT which may have contributed to the claims, damages, costs or liability). Should DISTRICT in its sole discretion find CONSULTANT'S legal counsel unacceptable, then

CONSULTANT shall reimburse the DISTRICT its costs of defense, including without limitation reasonable attorneys fees, expert fees and all other costs and fees of litigation. The CONSULTANT shall promptly pay any final judgment rendered against the DISTRICT (and its officers, officials, employees and volunteers) with respect to claims determined by a trier of fact to have been the result of the CONSULTANT's negligence, recklessness or willful misconduct. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this AGREEMENT.

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

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

**15. AUDIT OF RECORDS.**

- A.** CONSULTANT agrees that DISTRICT, or designee, has the right to review, obtain, and copy all records pertaining to the performance of this AGREEMENT. CONSULTANT agrees to provide DISTRICT, or designee, with any relevant information requested and will permit DISTRICT, or designee, access to its premises, upon reasonable notice, during normal business hours for the purpose of interviewing employees and inspecting and copying such books, records, accounts, and other material that may be relevant to a matter under investigation for the purpose of determining compliance with this AGREEMENT. CONSULTANT further agrees to maintain such records for a period of three (3) years following final payment under this AGREEMENT.
- B.** Upon inspection, CONSULTANT will promptly implement any corrective measures required by DISTRICT regarding the requirements and obligations of this AGREEMENT. CONSULTANT will be given a reasonable amount of time to implement said corrective measures. Failure of CONSULTANT to implement required corrective measures shall result in immediate termination of this AGREEMENT.
- C.** CONSULTANT will keep all books, records, accounts and documents pertaining to this AGREEMENT separate from other activities unrelated to this AGREEMENT.

**16. INSURANCE REQUIREMENTS.**

- A.** The CONSULTANT, at the CONSULTANT's own cost and expense, shall procure

and maintain, for the duration of the contract, the following insurance policies:

1. **General Liability Coverage.** The CONSULTANT shall maintain commercial general liability insurance in an amount of not less than one million dollars (\$1,000,000) per occurrence for bodily injury, personal injury, and property damage. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this AGREEMENT or the general aggregate limit shall be at least twice the required occurrence limit.
  2. **Automobile Liability Coverage.** The CONSULTANT shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the CONSULTANT arising out of or in connection with the work to be performed under this AGREEMENT, including coverage for owned, hired, and non-owned vehicles, in an amount of not less than one million dollars (\$1,000,000) combined single limit for each occurrence.
- B. Endorsements.** Each general liability and automobile liability insurance policy shall be issued by a financially responsible insurance company or companies admitted and authorized to do business in the State of California, or which is approved in writing by DISTRICT, and shall be endorsed as follows. CONSULTANT also agrees to require all contractors, and subcontractors to do likewise.
1. “The Rossmoor Community Services District, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds with respect to liability arising out of work performed by or on behalf of The HTGroup, LLC, including materials, parts, or equipment furnished in connection with such work or operations.”
  2. This policy shall be considered primary insurance as respects the DISTRICT, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by the DISTRICT, including any self-insured retention the DISTRICT may have, shall be considered excess insurance only and shall not contribute with this policy.
  3. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.
  4. The insurer waives all rights of subrogation against the DISTRICT, its elected or appointed officers, officials, employees, or agents.
  5. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the DISTRICT, its elected or appointed officers, officials, employees, agents, or volunteers.

6. The insurance provided by this policy shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days' written notice has been received by the DISTRICT.
- C. CONSULTANT agrees to provide immediate notice to DISTRICT of any claim or loss against Contractor arising out of the work performed under this agreement. DISTRICT assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve DISTRICT.
- D. Any deductibles or self-insured retentions must be declared to and approved by the DISTRICT. At the DISTRICT's option, the CONSULTANT shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
- E. The CONSULTANT shall provide certificates of insurance with original endorsements to the DISTRICT as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the DISTRICT on or before commencement of performance of this AGREEMENT. Current certification of insurance shall be kept on file with the DISTRICT at all times during the term of this AGREEMENT.
- F. Failure on the part of the CONSULTANT to procure or maintain required insurance shall constitute a material breach of contract under which the DISTRICT may terminate this AGREEMENT pursuant to Section 11 above.

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

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

**19. CORRECTIONS.** In addition to the above indemnification obligations, the CONSULTANT shall correct, at its expense, all errors in the work which may be disclosed during the DISTRICT's review of the Consultant's report or plans. Should the Consultant fail to make such correction in a reasonably timely manner, such correction shall be made by the DISTRICT, and the cost thereof shall be charged to the CONSULTANT.

**20. NON-APPROPRIATION OF FUNDS.** Payments to be made to CONSULTANT by DISTRICT for services performed within the current fiscal year are within the current fiscal budget and within an available, unexhausted fund. In the event that DISTRICT does not appropriate sufficient funds for payment of CONSULTANT’S services beyond the current fiscal year, the AGREEMENT shall cover payment for CONSULTANT’S only to the conclusion of the last fiscal year in which DISTRICT appropriates sufficient funds and shall automatically terminate at the conclusion of such fiscal year.

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

DISTRICT	CONSULTANT
Rossmoor Community Services District 3001 Blume Drive Rossmoor, CA 90720  ATTN: District General Manager	Henry Taboada The HTGroup 239 Campo Drive Long Beach, CA 90803

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

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

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

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

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

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

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

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

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

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

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

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

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

By their respective initials next to this paragraph, DISTRICT and Consultant hereby acknowledge that Consultant is a "consultant" for the purposes of the California Political Reform Act because Consultant's duties would require him or her to make one or more of the governmental decisions set



forth in Fair Political Practices Commission Regulation 18701(a)(2) or otherwise serves in a staff capacity for which disclosure would otherwise be required were Consultant employed by the DISTRICT. Consultant hereby acknowledges his or her assuming-office, annual, and leaving-office financial reporting obligations under the California Political Reform Act and the DISTRICT's Conflict of Interest Code and agrees to comply with those obligations at his or her expense. Prior to consultant commencing services hereunder, the DISTRICT's Manager shall prepare and deliver to consultant a memorandum detailing the extent of Consultant's disclosure obligations in accordance with the DISTRICT's Conflict of Interest Code.

DISTRICT Initials \_\_\_\_\_

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

**OR**

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

DISTRICT Initials \_\_\_\_\_

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

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

ROSSMOOR COMMUNITY SERVICES  
DISTRICT

The HTGroup, LLC.

\_\_\_\_\_  
James D. Ruth, General Manager

\_\_\_\_\_  
Henry Taboada, Principal

HTGROUP, LLC  
MANAGEMENT CONSULTING  
239 Campo Drive  
Long Beach, CA 90803

February 26, 2016

Mr. James D. Ruth, General Manager  
Rossmoor Community Services District  
3001 Blume Drive  
Rossmoor CA, 90720

Dear Mr. Ruth:

As we have discussed, my Agreement with the District is scheduled to end on April 1, 2016. Should you and the Board wish for me to continue my engagement further, it would be necessary for us to agree on the terms of a new Agreement for inclusion in the Board's March Agenda.

As you also know, I am ready to reduce my work hours for the District or any new engagement with another agency. I trust that my long association with the District has been productive and that my historical perspective has continuing value. I am therefore proposing a new engagement with the following terms and conditions:

1. A term of one year subject to cancellation by the District at any time during the term.
2. Work hours primarily limited to an on-call arrangement where I would be available for either remote or in-house consultation on any matter where my consultation would be of service for you or the staff of the District.
3. A maximum of 320 work hours with the following conditions:
  - a. Phone calls or an acknowledgement of emails—15 minute minimum for each.
  - b. Research and response to phone calls or emails—1 hour minimum. Approval required for a negotiated time for an extended response.
  - c. In-house consultation—2 hour minimum.
  - d. Approval required for a negotiated time for extended research or consultation.
  - e. Reimbursement for travel for in-house consultation—0.5 hours for each visit.

EXHIBIT A

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4. Compensation of \$85.00 per hours plus reimbursement of ordinary expenses expended for providing consultation services.

5. A guaranteed minimum of 14 work hours each month with a maximum amount of work hours as determined by the District.

Thank you for the opportunity to having served the Rossmoor Community Services District. I am available at your convenience to discuss this matter with you.

Sincerely,



Henry Taboada  
Principal

EXHIBIT A

2



# Memorandum

Date: November 5, 2015  
To: Director Burgess  
From: General Manager  
Subject: Admin Costs HT Group Contract

When I was hired in December 2013 the Board's priorities were to focus on latent powers, wireless communication, converting our park policies to ordinances, updating our fee schedule, seeking opportunities to address needed maintenance and capital improvement projects, supervising and developing staff.

The wireless communication proposal in Rossmore by the Gas Company became a major issue consuming considerable time as did the commercial use of our parks (Happy Hour Fit Club), policy implementation, summer events program, the picnic canopy project and the comprehensive new drought regulations which we achieved full compliance for all of our parks and open space.

In addition to these challenges we also initiated, planned and coordinated a Winter Festival Event, converted to a new VOIP phone system, upgraded District computers, conducted a thorough recruitment and selection process to replace our Recreation Superintendent position who resigned, researched and replaced our RCSR reservation software with Rec Desk, prepared and participated in fifteen board meetings and seventeen committee meetings. Each of these meetings requires a significant amount of staff time for the preparation and presentation of these materials to assist the board in making informed decisions.

The latent powers issue under consideration by our board consumed considerable staff time to address the past history, changing political climate, new state mandated regulations (municipal service reviews) and investigating the experience of other agencies pursuing this effort.

As a result of these efforts, our board has made the decision to suspend this effort until a more thorough analysis of potential costs, time required and the chances for success of such an effort can be determined.

The District also received an unmodified audit report from Rogers, Anderson, Malody and Scott, our District auditors. The number of Board member and public inquiries and our required timely responses definitely is a priority and does require a significant amount of staff time.

This level of service could not have been achieved without the support of our Board of Directors and a very dedicated staff. In response to your specific question about our administrative costs being excessive, I concur that these costs can and will be reduced.

The Board of Directors approved the continuation of the HTGroup contract in order to assure a smooth transition and provide the necessary history and technical expertise to accelerate the implementation of several new initiatives directed by the Board.

Given our time constraints, limited staff and resources and the demands on the General Manager's time, the continuation of the HTGroup contract was approved.

Having made significant progress on the Goals and Objectives set forth by the Board of Directors, I believe the increased Administrative costs enabled us to achieve a very challenging work schedule, address very important community issues, position ourselves to continue to maintain our excellent levels of service with limited resources and implement greater efficiencies in park maintenance, recreation and administration. The record speaks for itself.

The HTGroup Contract caps out at \$61,200 per year or 15 hours per week. Under a contract of this nature the District pays no taxes, insurance or benefits. As a result of our completing some of the major issues directed by the Board it is reasonable that some of these contract hours could be reduced unless additional new issues arise at the direction of the Board.

Since your election to the RCSD Board of Directors, staff has made every effort to professionally respond to your relentless demand for data, even though a significant number of these inquiries had to do with operational activities within the purview of the General Manager.

While we make every effort to be transparent, we vet all major issues through our Board Committee structure prior to addressing these issues in a public televised meeting. It is never our intent to be anything other than totally and absolutely transparent.

The tenor of your inquiries is negative and provides little meaningful information that has not already been considered by the Board with full awareness of the community.

Going forward, our staff is more than willing to work with you as we do all Board members but suggest that a more positive and less accusatory approach from you would be a lot more productive.

Sincerely,

*James D. Ruth*

James D. Ruth

Cc: President Kahlert, Director DeMarco, Director Casey, Director Maynard



## 2015 Meetings

1	Thursday, January 08, 2015	CIP Committee Meeting
2	Tuesday, January 13, 2015	Regular Board Meeting
3	Wednesday, January 21, 2015	Trees and Parkways Committee Meeting
4	Thursday, January 29, 2015	Budget Committee Meeting
5	Thursday, January 29, 2015	Special Board Meeting
6	Tuesday, February 10, 2015	Regular Board Meeting
7	Monday, February 23, 2015	CIP Committee Meeting
8	Wednesday, February 25, 2015	Parks and Facilities Committee Meeting
9	Tuesday, March 10, 2015	Regular Board Meeting
10	Monday, March 23, 2015	Special Board Meeting
11	Tuesday, April 14, 2015	Regular Board Meeting
12	Monday, April 20, 2015	CIP Committee Meeting
13	Tuesday, April 21, 2015	Budget Committee Meeting
14	Tuesday, May 12, 2015	Regular Board Meeting
15	Monday, May 25, 2015	Investment Committee Meeting
16	Thursday, June 04, 2015	Rossmoor Advisory Committee Meeting
17	Tuesday, June 09, 2015	Regular Board Meeting
18	Tuesday, June 23, 2015	Parks and Facilities Committee Meeting
19	Monday, June 29, 2015	Budget Committee Meeting
20	Tuesday, July 14, 2015	Regular Board Meeting
21	Thursday, July 23, 2015	Public Hearing Golden State Water Meeting
22	Tuesday, July 28, 2015	Rossmoor Advisory Committee Meeting
23	Saturday, August 08, 2015	Parks and Facilities Committee Meeting
24	Tuesday, August 11, 2015	Regular Board Meeting
25	Tuesday, August 25, 2015	Parks and Facilities Committee Meeting
26	Tuesday, September 08, 2015	Regular Board Meeting
27	Tuesday, September 29, 2015	Audit Committee Meeting
28	Wednesday, September 30, 2015	Rossmoor Advisory Committee Meeting
29	Tuesday, October 13, 2015	Regular Board Meeting
30	Wednesday, October 21, 2015	Parks and Facilities Committee Meeting
31	Monday, October 26, 2015	Special Board Meeting
32	Wednesday, November 04, 2015	Trees and Parkways Committee Meeting
33	Tuesday, November 10, 2015	Regular Board Meeting
32	Tuesday, December 08, 2015	Regular Board Meeting

**H6**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-6**

**Date:** March 8, 2016  
**To:** Honorable Board of Directors  
**From:** General Manager  
**SUBJECT:** APPROVAL OF KEMPTON MINI-PARK LANDSCAPE DEMONSTRATION PROJECT

**RECOMMENDATION:**

Approve the design of the Kempton Mini Park Landscape Demonstration Project; Both the Eagle Scout and RHA Portions.

**BACKGROUND:**

In response to drought related issues, the RHA is proposing to assist the District in turf removal at Kempton Mini-Park. The RHA proposal includes the removal of grass turf and installation of drought tolerant landscaping.

Rossmoor Homeowners Association President Mark Nitikman and member Erwin Anisman met with staff and the Parks & Facilities Committee on July 23, 2015 to present their proposal and received conceptual support subject to more definitive detail of their plan, to include drawings and the cost estimates and funding. RHA President Nitikman and Erwin Anisman are here this evening to give us an update on their project with a goal of initiating the actual implementation in early April.

The minimal drought plantings have been completed by Valleycrest to assure our compliance with the State Water Conservation Program. Any modification to this plan to accommodate the RHA Project would be minimal. Turf has been removed from the site and two trees, that are diseased and in very poor condition, will also be removed by WCA. The RHA is requesting approval of the project design, both the Eagle Scout and RHA portions.

**ATTACHMENTS:**

1. Design Concepts for the Kempton Mini-Park Landscape Demonstration Project.



# KEMPTON MINI-PARK LANDSCAPE DEMONSTRATION PROJECT

## Species Legend

### Small Trees



Arctostaphylos glauca  
Big Berry Manzanita

### Shrubs



Baccharis pilularis  
Coyote Brush



Ceanothus crassifolius  
Hoary Leaf Ceanothus



Eriogonum fasciculatum  
California Buckwheat



Salvia spiana  
White Sage

### Sub Shrubs & Herbs, Pers.



Asclepias spp.  
Milkweed



Epilobium canum  
California Fuchsia



Epilobium canum ssp. californicum  
California Fuchsia



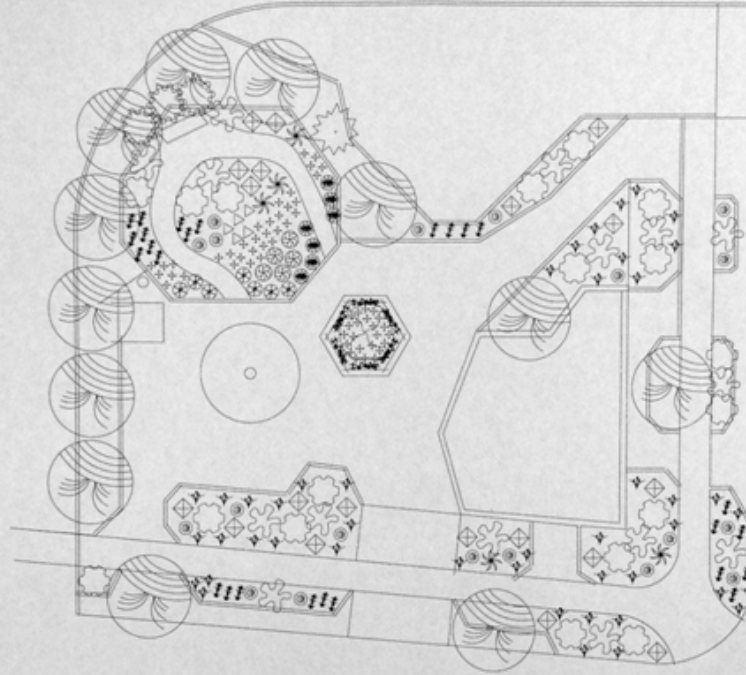
Erigeron philadelphicus  
Philadelphia Fleabane



Mimulus aurantiacus  
Sticky Monkey Flower



Penstemon spectabilis  
Showy Penstemon



## Species Legend cont.

### Grasses

+ Aristida purpurea  
Purple Three Am

### Cactus & Succulents

● Dudleya edulis  
Lady Fingers

⊗ Dudleya pulverulenta  
Chalk Dudleya

⊗ Dudleya viscidula  
Sticky Dudleya

✱ Hesperoyucca whipplei  
Chaparral Yucca



### Existing Trees

Count	Name	Title
1	Arctostaphylos glauca	
57	Aristida purpurea	
5	Asclepias spp.	
3	Baccharis pilularis	
1	Ceanothus crassifolius	
7	Dudleya edulis	
5	Dudleya pulverulenta	
7	Dudleya viscidula	
26	Epilobium canum	
6	Epilobium canum ssp. californicum	
44	Erigeron philadelphicus	
15	Eriogonum fasciculatum	
5	Hesperoyucca whipplei	
19	Mimulus aurantiacus	
19	Penstemon spectabilis	
18	Salvia spiana	

### Planting Instructions:

1. Dig hole twice as deep as plant container. Break up large clods and try to avoid the smooth-sided "bathtub" effect in the hole.

2. Amend soil to 50% Dm.

3. No soil amendment is recommended for native plants. The native soil should be soft and friable. Eliminate large rocks and clods from your backfill soil.

4. Fill planting hole with water and allow to percolate (seep) into subsoil.

5. Fill some backfill material into the bottom of hole, moisten, tamp and mound slightly.

6. Set plant root ball atop the moistened backfill so that plant collar is 1" higher than finished grade. DO NOT SPLIT ROOT BALLS AS THAT IS INSTANT DEATH FOR NATIVE PLANTS.

7. Replace backfill material up to about 2/3 the height of the root ball, moistening, tamping and setting all around. DO NOT COMPACT SOIL.

8. Fill remaining portion surrounding the top of root ball with more backfill. Be sure collar is still higher than grade.

9. Apply a generous portion (approx. 2"-4" deep) coarse, organic, weed and disease-free mulch, topdressing around exposed collar and the entire area. Not letting it touch the stems of the plant.

10. Irrigate thoroughly, filling the basin with water and spraying around to settle backfill and mulch.

Allow to soak in and repeat.

**MULCHING** - "Water in the bank" in the plant's water economy. Use organic mulch in late spring and fall to retain moisture, cool roots, discourage weeds and strengthen plants.

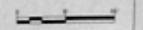
**WATERING** - It is important that the root ball does not dry out during the first two or three months. Irrigate about once a week, trying not to over-soak the surrounding soil. After two months, be sure to water deeply. Do not allow the ground to remain soggy for long periods of time, as this encourages disease, especially during the dry season. Native plants need deep moisture and cool roots to find oxygen. Usually, one deep watering every two or three weeks is sufficient in summer and fall. Less frequent irrigations are required in the spring. During the winter, rainfall alone is adequate for most plantings. Avoid overhead watering during the hot part of the day in the warm season.

**General Disclaimer:** The elements of this design plan represent concepts only, aesthetic ideas about how the landscape space might be structured and used. Locations and dimensions of hardscape features are approximations only and subject to revision based on client's choice of materials, engineering feasibility and requirements of code.



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Kempton Park  
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Executive Director  
Reginald J Durant  
Lead Designer:  
Lori Whalen

Version |  
02/19/2016

# Trees



# Arctostaphylos glauca



Big Berry  
Manzanita

# Shrubs

# **Coyote Brush** *Baccharis pilularis*



*Ceanothus crassifolius*, **Hoaryleaf Ceanothus**



# **Eriogonum fasciculatum**

*Buckwheat*



# Plant in community.





# na, White Sage



# **Herbaceous perennials**

# *Asclepias fascicularis* Narrow Leafed Milkweed



Hooded orioles use milkweed  
to build their nests



Monarch  
Striated Queen



# **Epilobium canum**

*California Fuschia*



# **Erigeron philadelphicus**

*Philadelphia fleabane*





**Mimulus aurantiacus var. puniceus**  
*Red Monkey Flower*

# Penstemon spectabilis

*Showy  
Penstemon*



# Grasses



# **Aristida purpurea**

*Purple Three Awn*





**Purple  
Three  
Awned  
Grass**

*Aristida  
purpurea*

# **Succulents & cactus**

# Dudleya edulis

*fingertips*





# CHALK DUDLEYA, *Dudleya puberulenta*

# *Dudleya viscida*



# **Yucca whipplei**

*Yucca*

