

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board Agenda Package

June 8, 2021

BOARD OF DIRECTORS

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

Please be advised that all persons wishing to attend this meeting may do so in person or via Zoom.

Join Zoom Meeting: <https://zoom.us/j/98120341211?pwd=NGtBQzdkbVpVa0lMdlZiVEhDRnlRUT09>

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RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, June 8, 2021

7:00 p.m.

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

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors DeMarco, Nitikman, Rips, Searles
President Barke
3. PLEDGE OF ALLEGIANCE: Director Searles
4. PRESENTATIONS:
 - a. CR&R Environmental Services and Orange County Waste and Recycling Presentation regarding services provided and the implementation of a new three-bin recycling program in Rossmoor

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



Scan QR Code to Join Zoom Meeting:

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD

1. QUARTERLY TREE REPORT
2. CONTRACT RENEWAL TO PROVIDE AUDITING SERVICES WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP
3. RENEWAL OF PROFESSIONAL SERVICES CONTRACT WITH WEST COAST ARBORIST, INC. FOR TREE SERVICES IN ROSSMOOR
4. CONSIDERATION OF RENTAL FEE INCREASES FOR TENNIS COURTS, ATHLETIC FIELDS, AND PICNIC SHELTERS

E. CONSENT CALENDAR

1. MINUTES:

- a. Regular Board Meeting of May 11, 2021

2. REVENUE AND EXPENDITURE REPORT – APRIL 2021

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. 21-06-08-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-2022
2. RESOLUTION NO 21-06-08-02 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING JULY AS PARK AND RECREATION MONTH

ORDINANCES—None

H. REGULAR CALENDAR

1. CONSIDERATION OF UNIFORM APPLICATION OF ROSSMOOR COMMUNITY SERVICES DISTRICT FEE SCHEDULE RELATED TO FACILITY USE BY NON-PROFIT GROUPS AND ORGANIZATIONS
2. REPORT OF THE BUDGET COMMITTEE REGARDING ESTIMATE TO CLOSE, CAPITAL IMPROVEMENT PROGRAM, FY 2021-2022 PRELIMINARY BUDGET, AND SET DATE OF PUBLIC HEARING
3. RECAP OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2020-2021 AND CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2021-2022
4. CONSIDERATION OF FUNDING REQUEST FROM THE CITY OF LOS ALAMITOS FOR FOURTH OF JULY EVENT ON THE JOINT FORCES TRAINING BASE

I. GENERAL MANAGER ITEMS

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

J. BOARD MEMBER ITEMS

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

K. GENERAL COUNSEL ITEMS

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

L. CLOSED SESSION

Public Comment: Members of the public are welcome to address the Board of Directors, at this time, only on those items on the Closed Session agenda.

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Pursuant to Government Code Section 54956.9(d)(1), Carol Churchill et al. vs. Orange County Sheriff Department, Data Ticket, Inc., dba The Citation Processing Center, Rossmoor Community Services District, et al., OSC Case No. 30-2020-01175364-CU-CR-CJC.

M. ADJOURNMENT

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

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

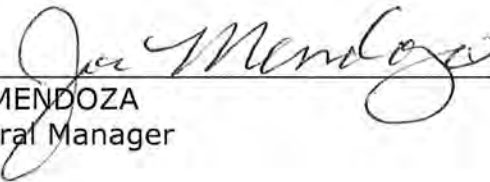
Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the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

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

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the May 11, 2021, 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:

 Date 6/3/2021

JOE MENDOZA
General Manager

A4a

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a

Date: June 8, 2021
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: CR&R ENVIRONMENTAL SERVICES AND ORANGE COUNTY WASTE AND RECYCLING PRESENTATION REGARDING SERVICES PROVIDED AND THE IMPLEMENTATION OF A NEW THREE-BIN RECYCLING PROGRAM IN ROSSMOOR

RECOMMENDATION

Receive and file presentation.

BACKGROUND

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

- a. CR&R Environmental Services and Orange County Waste and Recycling Presentation Regarding Services Provided and the Implementation of a New Three-Bin Recycling Program In Rossmoor

ATTACHMENTS - None

D1

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: June 8, 2021
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Initiated by Mary Kingman District Arborist
Subject: QUARTERLY TREE REPORT

RECOMMENDATION

Receive and file report.

BACKGROUND

The Tree Report is intended to provide the Rossmoor Community Services (RCSD) Board of Directors with the status of the urban forest and the work being performed in the maintenance and preservation of the trees within the parks and parkways in Rossmoor.

ATTACHMENTS

1. Tree Report
2. Tree Report Totals

**RCSD TREE DEPARTMENT
QUARTERLY REPORT ON THE URBAN FOREST
First Quarter, January-April 2021**

The yearly grid trim that began in November 2020 was completed in January 2021 and included 1225 trees from District 2. This bordering streets for this district are Shakespeare Drive to St. Albans Dr. and Martha Ann Dr. to Davenport Rd. Along with the grid trimming, there were 214 supplemental trims completed in District 4. Orange County Public Works assisted with safety and clearance trimming on 62 trees located throughout Rossmoor in February and April. District tree planting that began in fall 2020 was completed in February, with an additional 120 trees planted, bringing the fiscal year tree planting total to 142 trees. 47 trees that were either dead or considered high risk were removed from Rossmoor parkways by OCPW, along with 1 healthy tree removal that OCPW determined necessary due to property and infrastructure damage. A total of 2 tree removal permits were granted for driveway approach relocations.

Thanks to the RCSD's commitment to preserving and protecting its urban forest, Rossmoor was awarded Tree City USA status of the 11th straight year.

In late March, the RCSD Arborist took part in 5th grade science night events for both Lee Elementary and Weaver Elementary. Activities included a tree scavenger hunt, educational materials and talks and a video about trees for the online learners.

RCSD staff will continue to promote, protect, and maintain a healthy urban forest in Rossmoor. The following are some of the practices that will be used as part of the District's Urban Forestry program:

Planting Trees

- Replace removed trees vacant parkways and park sites.
- Promote an age and species diverse urban forest.
- Encourage residents to take part in the tree selection process.

Caring for Trees

- Prune all trees on a four-year grid cycle, with one grid area being trimmed each year.
- Order supplemental trims as needed, for crown thinning and structural pruning of young trees.
- Trim for safety and clearance with the assistance of Orange County Public Works.
- Pruning and re-staking of trees by RCSD staff when possible.
- Water newly planted or drought stressed trees as needed.

- Respond to resident service requests in a timely manner.

Monitoring Trees

- Assess and monitor trees regularly for health, maintenance, and safety issues and trim or remove if necessary.
- Respond promptly to resident service requests for safety concerns.

Protecting Trees

- Respond accordingly to parkway tree policy violations such as unauthorized trims, removals, and plantings.
- Issue administrative citations and fines for unauthorized trimming or removal.
- Send letters of correction requesting residents to remove items such as swings and signs that are affixed to parkway trees.

Educating the Public

- Distribute the District's new homeowner welcome packets that will include informational brochures and flyers as well as the District's tree policy.
- Continue with a promotional campaign to help inform new residents of the RCSD's role and its tree protection policies.
- Keep the District website updated with information pertaining to Rossmoor's Urban Forest.
- Provide tree related information and articles on social media and in the RCSD newsletter.
- Hold an annual Arbor Day Celebration to highlight the trees of Rossmoor and to educate citizens on the benefits of trees.
- Working with area schools to help educate students on the benefits of trees in their community.

Urban Forest Report 2021 Totals

Month	Safety Pruning OCPW	Grid Pruning	Off-Grid Pruning	24" Box Plant	Sp 24" or 36" Box Plant	Tree Trimming Permit	Tree Removals - Parkways	Tree Removals Parks	Removal Permit, Driveway Approach	Resident Service Request
January-21		478	214	41			15		1	40
February-21	25			76	3					18
March-21							32		1	28
April-21	37									20
Totals	62	478	214	117	3	0	47	0	2	106

Orange County Public Works Tree Removals

Date	Address	Species	Quantity	Value	Reason
2/5/2021	2951 Mainway Dr.	Chinese Flame	1	\$9,110	Sdwalk/Property Damage

Tree Failure Report Details

Date	Failure (Tree Part)	Quantity	Conditions	Damage
3/7/2021	Limb	1	High Winds	None
4/26/2021	Limb	1	High Winds/Decay	None
4/18/2021	Complete Tree	1	15 yr. old tree - root issue	None

Vacant Site Planting Lists

Fall/Winter 2021-2022	103
Parks and Schools	84
Construction Hold	29
Resident Refusals	47
	263

D2

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-2

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: CONTRACT RENEWAL TO PROVIDE AUDITING SERVICES WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP

RECOMMENDATION

The Rossmoor Community Services District (RCSD) Audit Committee recommends renewal of an agreement with Rogers, Anderson, Malody & Scott, LLP (RAMS) for auditing services for the RCSD for one year beginning July 1, 2021 through June 30, 2022 at the rate of \$16,900 to perform the FY 2020-2021 audit.

BACKGROUND

At the May 11, 2021, RCSD Board of Directors meeting, a report was presented to the Board requesting that the contract with RAMS be extended from July 1, 2021 through June 30, 2024. RAMS has been the District's auditor for three years. Subsequently, the RCSD Board requested that this item be reviewed by the Audit Committee and brought back to the June RCSD Board meeting with a recommendation from the Committee.

The District's auditing firm, Rogers, Anderson, Malody & Scott, LLP (RAMS) will complete its third year of a three-year Agreement (through June 30, 2021). RAMS submitted a letter and a proposal to extend their contract from July 1, 2021 through June 30, 2023, with option to extend through FY 2024-2025.

The Audit Committee (Directors Rips and Searles) met on June 1, 2021 and reviewed the contract submitted by RAMS. During the meeting, RAMS Auditor Brad Welebir provided an overview of services and answered questions related to the contract.

INFORMATION

The Audit Committee recognized that because the FY 2020-2021 audit is set to begin in August 2021, it would be advantageous to the District for the current firm (RAMS) to prepare this audit. They have provided a highly responsive level of service during the last three audits. Given the restructuring of the District's accounting division this past fiscal year and the new procedures being implemented, it would be beneficial to maintain continuity with the auditing function. RAMS representatives have gone above and beyond in assisting the District through this reorganization. They pointed out areas of concern in the last two audits (i.e. bank reconciliations) that were not addressed in a timely manner by the District. It should also be noted that RAMS performed their audits according to our Agreement. They were not hired to do a forensic level audit, rather their services fulfilled the scope of their Agreement.

Policy No. 3025 - *Annual Financial Audit* (Attachment 1) specifies that the RCSD Board may, at its discretion, reengage the public accounting firm that provides audit services. In addition, should the Board wish to solicit proposals for a new audit service contract, they may do so.

The next step would be to solicit proposals in January 2022 from RAMS and at least two other auditing firms for consideration of a new contract. The Audit Committee will first review the proposals and then make a recommendation to the RCSD Board.

The Audit Committee was very pleased with the information provided by Auditor Brad Welebir in answer to their questions at the Committee meeting, and recognized that Mr. Welebir had a thorough knowledge of the District and auditing practices.

As a result of the Audit Committee meeting, the Committee is recommending that the RAMS contract be extended for one year from July 1, 2021 through June 30, 2022 at the rate of \$16,900 to perform the FY 2020-2021 audit.

ATTACHMENTS

1. Proposal for the renewal of agreement with Rogers, Anderson, Malody & Scott, LLP
2. Policy No. 3025 Financial Audit



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

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May 4, 2021

To the Board of Directors
 Rossmoor Community Services District
 Rossmoor, California

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 Audit Quality Center

California Society of
 Certified Public Accountants



This letter is provided in connection with our engagement to audit the financial statements of the Rossmoor Community Services District (District) as of and for the year ended June 30, 2021. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit.

Our Responsibilities

As stated in our engagement letter dated May 4 2021, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with *Government Auditing Standards*, and the State Controller's *Minimum Audit Requirements for California Special Districts*, for the purpose of forming and expressing opinions about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State regulations governing special districts. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility as it relates to the supplementary information, is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our responsibility for the required supplementary information included in the document containing the audited financial statements and our report thereon includes only the information identified in our report. We have no responsibility for determining whether the required supplementary information is properly stated.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures. However, we will communicate to you at the conclusion of our audit, significant matters that are relevant to your responsibilities in overseeing the financial reporting process, including any material weaknesses, significant deficiencies, and violation of laws or regulations that come to our attention.

We expect to begin our audit on approximately August 23, 2021. Brad Welebir, CPA, CGMA, MBA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Respectfully,

Rogers, Anderson, Malody & Scott, LLP.



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San Bernardino, CA 92408
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ramscca.net

May 4, 2021

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To the Board of Directors
Rossmoor Community Services District
Rossmoor, California

The following represents our understanding of the services we will provide the Rossmoor Community Services District (District).

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, and for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Budgetary Comparison Schedules - General Fund



Supplementary information other than RSI will accompany the District's basic financial statements. The supplementary information will be presented for purposes of additional analysis and is not a required part of the financial statements. Such information will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Budgetary Comparison Schedule – Capital Projects Contributions Fund
2. Statement of Changes in Fiduciary Assets and Liabilities – Agency Fund

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the financial statements in a format other than that provided by us, and make reference to our firm, you agree to provide us with the printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that the electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will assist management with drafting the financial statements based on the District's trial balances, maintaining the District's capital asset records, and preparing the State Controller's Annual Financial Transactions Report. With respect to this or any nonattest services we perform, the District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

If it is determined a Single Audit is needed subsequent to this engagement letter, we will provide the District with another engagement letter covering the terms and conditions related to a Single Audit and the Uniform Guidance.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Board of Directors
Rossmoor Community Services District

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Brad Welebir, CPA, CGMA, MBA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Rogers, Anderson, Malody & Scott, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for the audit and nonattest services will not exceed \$16,900. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

To ensure that Rogers, Anderson, Malody & Scott, LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report. Upon expiration of this period, we will be free to destroy our records related to the engagement. However, we do not keep original client documents, so we will return those as they are used during each engagement. It is management's responsibility to retain and protect the records for possible future use, including examination by regulators and federal agencies.

We require that a copy of the final trial balance (i.e., a trial balance ready to audit) be delivered to us at least 10 business days prior to the start of the audit, otherwise we may reschedule the start of the audit.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and

Board of Directors
Rossmoor Community Services District

- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Rogers, Anderson, Malody & Scott, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and to the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Rogers, Anderson, Malody & Scott, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

International Alliance Membership

RAMS is an independent member firm of Alliot Global Alliance, which is an international alliance of independent accounting, law, and specialist firms. Alliot Global Alliance and its member firms are legally distinct and separate entities. These entities are not and shall not be construed to be in the relationship of a parent firm, subsidiary, partner, joint venture, agent, or a network. No Alliot Global Alliance member firm has any authority (actual, apparent, implied, or otherwise) to obligate or bind Alliot Global Alliance or any other Alliot Global Alliance member firm in any manner whatsoever. Equally, neither Alliot Global Alliance nor any other member firm has any authority to obligate or bind RAMS or any other member firm. All Alliot Global Alliance members are independent firms, and as such, they each render their services entirely on their own account (including benefit and risk). In connection with the engagement contemplated by this letter or any other services from time to time provided by RAMS, RAMS may seek advice from or may recommend the retention of an Alliot Global Alliance member firm. Alliot Global Alliance and its other member firms shall have no liability for advice rendered by RAMS or such consulted or retained Alliot Global Alliance member firm. Nor shall RAMS have liability for advice rendered by any of the other Alliot Global Alliance member firms, even if consulted or recommended to you by RAMS.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. Keep a copy for your records.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Brad Welebir, CPA, CGMA, MBA
Partner

Board of Directors
Rossmoor Community Services District

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Rossmoor Community Services District by:

Name: _____

Title: _____

Date: _____

Rossmoor Community Services District

PROPOSAL FOR PROFESSIONAL SERVICES

Audit Work Cost Proposal

Rogers, Anderson, Malody & Scott, LLP

Certified Public Accountants

Services	Contract Period			Option to Extend	
	2020/21	2021/22	2022/23	2023/24	2024/25
Audit bundle: 1. Audit of the financial statements and supplementary information 2. Nonattest services: Preparation of the financial statements 3. Nonattest services: Preparation of the State Controller's Annual Financial Transactions Report					
Total for Fiscal Year (not-to-exceed)	\$ 16,900	\$ 17,400	\$ 17,900	\$ 18,400	\$ 19,000

Costs after fiscal year 2020/21 were increased by approximately 3% per year.

We are committed to the fee estimate presented above. The fee was developed based on our experience performing the District's audit as well as our experience performing similar services to entities of this size and nature. If circumstances are significantly different than our expectations, we will discuss those with you well in advance of continuing to perform our professional services, to determine the most agreeable remedy.

We encourage our clients to maintain contact with us throughout the year for any technical matters, which is often mutually beneficial for the entity and us. The costs for a reasonable amount of advisory time from our professionals for technical questions throughout the year is included in the proposed costs above.

Brad Welebir

Signature	Partner Title	1/25/2021 Date
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Brad A. Welebir, CPA, CGMA, MBA

 Name

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

May 15, 2018

To the Partners of Rogers, Anderson, Malody & Scott, LLP and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rogers, Anderson, Malody & Scott, LLP has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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Rossmoor Community Services District

Policy

No. 3025

ANNUAL FINANCIAL AUDIT

3025.00 Policy: The integrity of the financial records of the Rossmoor Community Services District constitutes a non-delegable duty of its elected Board of Directors. To assure accuracy of these records and to insure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract in accordance with the provisions of California Government Code Section 12410.6(b).

3025.01 Audit Services Limitations: The District shall not employ a public accounting firm to provide audit services if the lead audit partner or coordinating partner having responsibilities for the audit, or audit partner responsible for reviewing the audit, has performed audit services for the District for six consecutive fiscal years. The six-year consecutive limitation shall commence with the 2013-2014 fiscal year.

3025.02 Best Practices: In addition to the requirements of Section 3025.01, any California-licensed public accounting firm engaged by the District to perform an audit shall comply with the peer review requirements set forth in California Business & Professions Code Section 5076, and shall provide the District with a copy of its latest peer review report annually. Any firm engaged by the District shall comply with California Government Code Section 12410.6(b) regarding changing the lead audit partner or coordinating audit partner having primary responsibility for the audit, and/or the audit partner responsible for reviewing the audit.

3025.03 Auditing Bidding Process: The District may, in its discretion, reengage the public accounting firm that provides audit services after six consecutive fiscal years if the firm has complied with the provisions of Section 3025.02 or if the Office of the Controller has made a finding that another eligible accounting firm is not available to perform the audit.

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

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

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

Converted from Resolutions 93-2 & 95-1

Amended: February 11, 2003

Amended: September 14, 2004

Amended: October 9, 2007

Amended: January 13, 2009

Amended: February 13, 2018

D3

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-3

Date: June 8, 2021

To: Honorable Board of Director

From: General Manager Joe Mendoza
Initiated by District Arborist Mary Kingman

Subject: RENEWAL OF PROFESSIONAL SERVICES CONTRACT WITH WEST COAST ARBORIST, INC. FOR TREE SERVICES IN ROSSMOOR

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the request for renewal of a new three-year contract with West Coast Arborists, Inc. (WCA) for tree services in Rossmoor, effective July 1, 2021 for a term of two years ending on June 30, 2023, with the option to extend by mutual written agreement of the District and WCA for a maximum of three one-year contract extensions.

BACKGROUND

A letter dated April 22, 2021 was received from West Coast Arborists, Inc. requesting the renewal of their contract with the RCSD for two years, effective July 1, 2021 through June 30, 2023, with an option to extend for a maximum of three one-year contract extensions. Any cost adjustment will be subject to the Consumer Price Index for the Los Angeles-Long Beach-Anaheim region for the previous 12 months (March-March period) beginning July 1, 2023. Any cost adjustment shall not exceed 3.0%. Tree services include: yearly grid trimming, supplemental trimming as needed, tree planting, tree health care as needed and emergency services and/or removals for trees in Rossmoor parks.

For the past 18 years, West Coast Arborist, Inc. (WCA) has proven to be a reliable contractor, providing RCSD with outstanding customer service and special attention. Pruning, planting and tree removal work is properly performed following guidelines set forth from the International Society of Arboriculture (ISA) and standards set forth by the American National

Standards Institute (ANSI). The online inventory system and application provided by WCA has proved to be an invaluable tool for maintaining the urban forest of Rossmoor. The existing contract with WCA is scheduled to expire on June 30, 2021. RCSD staff has carefully reviewed recently awarded contracts from cities of similar size for price and work comparison and it was determined that the best option would be to 'piggy-back' on the pricing and contract for the City of Los Alamitos. Cooperative Purchasing, based on a recent competitive procurement process by another local city, is also known as 'piggy-backing' and is allowed by the California Public Contract Code.

The District opened the bid process to Bright View Tree Care Services, Inc. That company declined to participate in the bidding process citing liability and insurance issues related to the numerous overhead utility lines within the District.

INFORMATION

On June 2, 2021, the Organizational Ad Hoc Committee (Directors DeMarco and Rips) met (in accordance with Policy No. 3091.50 *Contract Maintenance – Committee Meetings*) to review the request from WCA to extend their contract. A representative from WCA, Rob Hill, participated in the meeting and explained the services that WCA provides to the District and answered questions the Committee had regarding grid trimming schedules and the contract.

The Committee recognized that WCA has been a very responsive vendor, has a good relationship with our staff and the community. They maintain our tree inventory and effectively address challenges that may arise.

The Committee concluded that they would recommend that the RCSD Board of Directors approve the contract renewal.

Fiscal Impact

The current FY 2020-2021 budget for DEPARTMENT 80 PARKWAY TREES is \$166,550.00 for contract services. The proposed contract with WCA for the FY 2021-22 is \$170,000.00 representing a \$3,450 increase of 2.07%.

ATTACHMENTS

1. WCA Contract and Pricing Schedule
2. Decline to bid letter from Bright View Tree Services, Inc.
3. Policy No. 3091.50 *Contract Maintenance – Committee Meetings*



Tree Care Professionals Serving Communities Who Care About Trees

www.WCAINC.com

April 22, 2021

Rossmoor Community Services District
ATTN: Mary Kingman, District Arborist
 3001 Blume Drive
 Rossmoor, CA 90720

RE: Tree Maintenance Services Agreement

Dear Ms. Kingman,

Over the past several years, West Coast Arborists, Inc. (WCA) and Rossmoor CSD have forged a very productive and cohesive working relationship. Today our common goal remains the same; to preserve the integrity and health of the District's urban forest.

As we near the end of our current contract term on June 30, 2021, we would like to propose a new tree maintenance services contract under a "piggyback" approach on the City of Los Alamitos' current contract. The City of Los Alamitos entered into an agreement with our firm on June 15, 2020.

The rates found under Los Alamitos' contract are competitive among the industry, particularly with grid tree pruning, tree removal, and tree planting. We agree to offer the same unit prices, terms and conditions as Los Alamitos' current contract.

For the new contract we can agree to hold the rates the same for a term of two (2) years ending on June 30, 2023, with the option to extend by mutual written agreement of the District and WCA for a maximum of three (3) one-year contract extensions. Any cost adjustment will be subject to the Consumer Price Index for the Los Angeles-Long Beach-Anaheim region for the previous 12 months (March-March period) beginning July 1, 2023. Any cost adjustment shall not exceed 3.0%.

Attached to this letter are copies of Los Alamitos' RFP, Council Agenda Report and Price Schedule. Please note that Los Alamitos' Agreement contains a Cooperative Purchasing Provision that allows other agencies to piggyback.

We look forward to continuing the strong relationship built between us, and to maintaining quality urban tree care service. Should you have any questions or require additional information, please contact me at (800) 521-3714.

Sincerely,

Victor M. Gonzalez
 Vice President, Business Development

ROSSMOOR COMMUNITY SERVICES DISTRICT
CONTRACT TREE TRIMMING SERVICES AGREEMENT

This CONTRACT TREE TRIMMING SERVICES AGREEMENT (“Agreement”), is made and entered into this 11th day of June 2018, by and between the ROSSMOOR COMMUNITY SERVICES DISTRICT, a California Community Services District (herein “District”) and WEST COAST ARBORISTS, INC. (herein “Contractor”). The parties hereto agree as follows:

RECITALS

WHEREAS, District and Contractor previously entered into that certain ROSSMOOR COMMUNITY SERVICES DISTRICT CONTRACT TREE TRIMMING SERVICES AGREEMENT, effective May 13, 1998 and that certain RESTATED ROSSMOOR COMMUNITY SERVICES DISTRICT CONTRACT TREE TRIMMING SERVICES AGREEMENT dated July 1, 2001 (“2001 Agreement”). In addition, the parties subsequently entered into three (3) amendments to the 2001 Agreement in order to provide for extended terms and to set forth amendments in regard to Services of Contractor and Compensation Pursuant to the Third Amendment to Restated Rossmoor Community Services District Contract Tree Trimming Services Agreement, dated July 1, 2008, the Extended Term expired on June 30, 2009; and

WHEREAS, District and Contractor then entered into that certain ROSSMOOR COMMUNITY SERVICES DISTRICT CONTRACT TREE TRIMMING SERVICES AGREEMENT, effective July 1, 2009 (“2009 Agreement”) the term of which was effective for three (3) consecutive calendar years from and after July 1, 2009; and

WHEREAS, the District and Contractor then entered into that certain ROSSMOOR COMMUNITY SERVICES DISTRICT CONTRACT TREE TRIMMING SERVICES AGREEMENT, effective July 1, 2012 (“2012 Agreement”) the term of which was effective for three (3) consecutive calendar years from and after July 1, 2012; and

WHEREAS, the District and Contractor then entered into that certain ROSSMOOR COMMUNITY SERVICES DISTRICT CONTRACT TREE TRIMMING SERVICES AGREEMENT, effective July 1, 2015 (“2015 Agreement”) the term of which was effective for three (3) consecutive calendar years from and after July 1, 2015; and

WHEREAS, the parties desire to enter into this Agreement in order to set forth a new contract for tree trimming services which will supersede and replace any and all existing contractual arrangements and agreements.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and based upon the recitals set forth hereinabove, the parties to this Agreement hereby agree as follows:

AGREEMENT

1.0 SERVICES OF CONTRACTOR

1.1 Scope of Services. In compliance with all terms and conditions of this Agreement, the Contractor shall provide those services specified in the "Scope of Services" attached hereto as Exhibit "A" and incorporated herein by this reference, which services may be referred to herein as the "services" or "work" hereunder. As a material inducement to the District entering into this Agreement, Contractor represents and warrants that Contractor is a provider of first class work and services and Contractor is experienced in performing the work and services contemplated herein and, in light of such status and experience, Contractor covenants that it shall follow the highest professional standards in performing the work and services required hereunder and that all materials shall be of good quality, fit for the purpose intended. For purposes of this Agreement, the phrase "highest professional standards" shall mean those standards of practice recognized by one or more first-class firms performing similar work under similar circumstances.

1.2 Compliance with Law. All services rendered hereunder shall be provided in accordance with all ordinances, resolutions, statutes, rules, and regulations of the District and any Federal, State or local governmental agency having jurisdiction in effect at the time service is rendered. Each and every provision required by law to be included in this Agreement shall be deemed to be included, and this Agreement shall be read and enforced as though they were included.

1.3 Licenses, Permits, Fees and Assessments. Contractor shall obtain at its sole cost and expense such licenses, permits and approvals as may be required by law for the performance of the services required by this Agreement. Contractor shall have the sole obligation to pay for any fees, assessments and taxes, plus applicable penalties and interests, which may be imposed by law and arise from or are necessary for the Contractor's performance of the services required by this Agreement, and shall indemnify, defend and hold harmless District against any such fees, assessments, taxes, penalties or interest levied, assessed or imposed against District hereunder.

1.4 Familiarity with Work. By executing this Agreement, Contractor warrants that Contractor (a) has thoroughly investigated and considered the scope of services to be performed, (b) has carefully considered how the services should be performed, and (c) fully understands the facilities, difficulties and restrictions attending performance of the services under this Agreement. If the services involved work upon any site, Contractor warrants that Contractor has or will investigate the site and is or will be fully acquainted with the conditions there existing, prior to commencement of services hereunder. Should the Contractor discover any latent or unknown conditions, which shall or will materially affect the performance of the services hereunder, Contractor shall immediately inform the District of such fact and shall not proceed except at Contractor's risk until written instructions are received from the Contract Officer.

1.5 Care of Work. The Contractor shall adopt reasonable methods during the life of the Agreement to furnish continuous protection to the work, and the equipment, materials, papers, documents, plans, studies and/or other components thereof to prevent losses or damages, and shall be responsible for all such damages, to persons or property, until acceptance of the work by District, except such losses or damages as may be caused by District's own negligence.

1.6 Further Responsibilities of Parties. Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in good faith to execute all instruments, prepare all documents and take all actions as may

be reasonably necessary to carry out the purposes of this Agreement. Unless hereafter specified, neither party shall be responsible for the service of the other.

1.7 Additional Services. District shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written order is first given by the Contract Officer to the Contractor, incorporating therein any adjustment in (i) the Contract Sum, and or (ii) the time to perform this Agreement, which said adjustments are subject to the written approval of the Contractor. Contractor shall not perform, nor be compensated for, additional services with written authorization from the Contract Officer. It is expressly understood by Contractor that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services or reasonably contemplated therein. Contractor hereby acknowledges that it accepts the risk that the services to be provided pursuant to the Scope of Services may be more costly or time consuming than Contractor anticipates and that Contractor shall not be entitled to additional compensation therefor.

2.0 COMPENSATION

2.1 Contract Sum. For the services rendered pursuant to this Agreement, the Contractor shall be compensated in accordance with the "Schedule of Compensation" attached hereto as Exhibit "B" and incorporated herein by this reference, but not exceeding the maximum Unit Prices (herein "Contract Sum").

2.2 CPI Adjustment. The Contract Sum shall be adjusted annually on July 1 of each year, beginning as of July 1, 2020, for cost of living shown by the U.S. Department of Labor in its All Urban Consumers Index as set forth for the Los Angeles-Anaheim-Riverside area.

2.3 Method of Compensation. The method of compensation may include: (i) a lump sum payment upon completion, (ii) payment in accordance with the percentage of completion of the services, (iii) payment for time and materials based upon the Contractor's rates as specified in Schedule of Compensation, but not exceeding the Contract Sum or (iv) such other methods as may be specified in the Schedule of Compensation. Compensation may include reimbursement for actual and necessary expenditure for reproduction costs, telephone expense, transportation expense approved by the Contract Officer in advance, and no other expenses and only if specified in the Schedule of Compensation. The Contract Sum shall include the attendance of Contractor at all project meetings and District Board meetings reasonably deemed necessary by the District; Contractor shall not be entitled to any additional compensation for attending said meetings.

2.4 Method of Payment. Unless some other method of payment is specified in the Schedule of Compensation, in any month in which Contractor wishes to receive payment, no later than the first (1st) working day of such month, Contractor shall submit to the District in the form approved by the District's General Manager, an invoice for services rendered prior to the date of the invoice. Except as provided in Section 7.3, District shall pay Contractor for all expenses stated thereon which are approved by District pursuant to this Agreement no later than the last working day of the month, subject to such extensions as may be necessary to obtain any required approvals for payment from the District Board.

3.0 PERFORMANCE SCHEDULE

3.1 Time of Essence. Time is of the essence in the performance of this Agreement.

3.2 Schedule of Performance. Contractor shall perform all services as directed by the District and as otherwise provided for in this Agreement and the Scope of Services.

3.3 Force Majeure. The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the Contractor, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the District, if the Contractor shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes of the delay. The Contract officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified. The Contract Officer's determination shall be final and conclusive upon the parties to the Agreement. In no event shall Contractor be entitled to recover damages against the District for any delay in the performance of this Agreement, however caused, Contractor's sole remedy being extension of the Agreement pursuant to this Section.

3.4 Term. Unless early termination in accordance with Section 7 of this Agreement, this Agreement shall continue in force and effect for three (3) consecutive calendar years from and after July 1, 2018. 4.0 COORDINATION OF WORK

4.1 Representative of Contractor. The following principals of Contractor are hereby designated as being principals and representatives of Contractor authorized to act on its behalf with respect to the work specified herein and make all decisions in connection therewith:

Patrick Mahoney, President

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principals were substantial inducement for District to enter into this Agreement. Therefore, the foregoing principals shall be responsible during the term of this Agreement for directing all activities of Contractor and devoting sufficient time to personally supervise the services hereunder. For purposes of this Agreement, the foregoing principals may not be replaced nor may their responsibilities be substantially reduced by Contractor without the express written approval of District.

4.2 Contract Officer. The Contract Officer shall be such person as may be designated by the Board of Directors of District. It shall be the Contractor's responsibility to assure that the Contract Officer is kept informed of the progress of the performance of the services and the Contractor shall refer any decisions which must be made by District to the Contract Officer. Unless otherwise specified herein, any approval of District required hereunder shall mean the approval of the Contract Officer. The Contract Officer shall have authority to sign all documents on behalf of the District required hereunder to carry out the terms of this Agreement.

4.3 Prohibition Against Subcontracting or Assignment. The experience, knowledge, capability and reputation of Contractor, its principals and employees were a substantial inducement for the District to enter into this Agreement. Therefore, Contractor shall not contract with any other entity to perform in whole or in part the services required hereunder without the express written approval of the District. In addition, neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of District. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than twenty five percent (25%) of the present ownership and/or control of Contractor, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any bankruptcy proceedings, this Agreement shall be void. No

approved transfer shall release the Contractor or any surety of Contractor of any liability hereunder without the express consent to District.

4.4 Independent Contractor. Neither the District nor any of its employees shall have any control over the manner, mode or means by which Contractor, its agents or employees, perform the services required herein, except as otherwise set forth herein. District shall have no voice in the selection, discharge, supervision or control of Contractor's employees, servants, representatives or agents, or in fixing their number, compensation or hours of service. Contractor shall perform all services required herein as an independent contractor of District and shall remain at all times as to District a wholly independent contractor with only such obligations as are consistent with that role. 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. 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 venture or a member of a joint enterprise with Contractor.

5.0 INSURANCE, INDEMNIFICATION AND BONDS

5.1.1 Minimum Requirements. Contractor shall, at its expense, procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Agreement by the Contractor, its agents, representatives, employees or subcontractors. Such insurance shall meet at least the following minimum levels of coverage:

(A) Minimum Scope of Insurance. Coverage shall be at least as broad as the latest version of the following: (1) *General Liability*: Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001); (2) *Workers' Compensation*; and (3) *Automobile Liability*: Insurance Services Office Business Auto Coverage form number CA 0001, code 1 (any auto).

(B) Minimum Limits of Insurance. Contractor shall maintain limits no less than: (1) *General Liability*: A policy of comprehensive general liability insurance written on a per occurrence basis in an amount not less than either (i) a combined single limit of \$2,000,000.00 or (ii) bodily injury limits of \$1,000,000.00 per person, \$2,000,000.00 per occurrence and \$2,000,000.00 products and completed operations and property damage limits of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate; (2) *Workers' Compensation Insurance*: A policy of workers' compensation insurance in such amount as will fully comply with the laws of the State of California and which shall indemnify, insure and provide legal defense for the Contractor and the District against any loss, claim, or damage arising from any injuries or occupational diseases occurring to any worker employed by or any persons retained by the Contractor in the course of carrying out the work or service contemplated in this Agreement; and (3) *Automobile Liability*: a policy of comprehensive vehicle liability insurance written on a per occurrence basis in an amount not less than either (i) bodily injury liability limits of \$1,000,000.00 per person and \$2,000,000.00 per occurrence and property damage liability limits of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate to cover the operation of all automobiles, trucks, street sweeping vehicles or other motorized vehicles utilized by Contractor. Said policy shall include coverage for owned, non-owned, leased and hired vehicles.

5.1.2 Insurance Provisions. All of the above policies of insurance shall be primary insurance and shall name the District, its officers, employees, volunteers and agents as additional insureds. The insurer shall waive all rights of subrogation and contribution it may have against the District, its officers, employees, volunteers and agents and their respective insurers. All of said policies of insurance shall provide that said insurance may not be amended or canceled without providing thirty (30) days prior written notice by registered mail to the District. In the event any said policies or insurance are canceled, the Contractor shall, prior to the cancellation date, submit new evidence of insurance in conformance with this Section to the General Manager. No work or Services under this Agreement shall commence until the Contractor has provided the District with Certificates of Insurance or appropriate insurance binders evidencing the above insurance coverages and said Certificates of Insurance or binders are approved by the District. The Contractor agrees that the provisions of this Section shall not be construed as limiting in any way the extent to which the Contractor may be held responsible for the payment of damages to any persons or property resulting from the Contractor's activities or the activities of any person or persons for which the Contractor is otherwise responsible. The insurance required by this Agreement shall be satisfactory only if issued by companies qualified to do business in California, rated "A" or better in the most recent edition of Best Rating Guide, The Key Rating Guide or in the Federal Register, and only if they are of a financial category Class VII or better, unless such requirements are waived by the General Manager of the District due to unique circumstances.

5.2. Indemnification. Contractor agrees to defend, with counsel acceptable to District, indemnify, and hold free and harmless District, its elected officials, officers, agents and employees, at Contractor's sole expense, from and against any and all claims, actions, suits or other legal proceedings brought against District, its elected officials, officers, agents and employees arising out of the performance of Contractor, its employees, and/or authorized subcontractors, of the work undertaken pursuant to this Agreement. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by Contractor, its employees, and/or authorized subcontractors, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of Contractor, its employees, and/or authorized subcontractors, and/or whenever any claim, action, complaint or suit asserts liability against District, its elected officials, officers, agents and employees based upon the work performed by Contractor, its employees, and/or authorized subcontractors under this Agreement, whether or not Contractor, its employees, and/or authorized subcontractors are specifically named or otherwise asserted to be liable. Notwithstanding the foregoing, Contractor shall not be liable for the defense or indemnification of District for claims, actions, complaints or suits arising out of the sole active negligence or willful misconduct of District. This provision shall supersede and replace all other indemnity provisions contained either in the District's specifications or Contractor's proposal, which shall be of no force and effect.

6.0 RECORDS AND REPORTS

6.1 Reports. Contractor shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer shall require. Contractor hereby acknowledges that the District is greatly concerned about the costs of work and services to be performed pursuant to this Agreement. For this reason, Contractor agrees that if a Contractor becomes aware of any facts, circumstances, techniques, or events that may or shall materially increase or decrease the cost of the work or

services contemplated herein or, if Contractor is providing design services, the cost of the project being designed, Contractor shall promptly notify the Contract Officer of said fact, circumstance, technique or event and the estimated increased or decreased cost related thereto and, if Contractor is providing design services, the estimated increased or decreased cost estimated for the project being designed.

6.2 Records. Contractor shall keep, and require subcontractors to keep, such books and records as shall be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of District, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of (3) years following completion of the services hereunder, and the District shall have access to such records in the event any audit is required.

6.3 Ownership of Documents. All drawings, specifications, reports, records, documents and other materials prepared by Contractor, its employees, subcontractors and agents in the performance of this Agreement shall be the property of District and shall be delivered to District upon request of the Contract Officer or upon the termination of this Agreement, and Contractor shall have no claim for further employment or additional compensation as a result of the exercise by District of its full rights of ownership of the documents and materials hereunder. Any use of such completed documents for other projects and/or use of uncompleted documents without specific written authorization by the Contractor shall be at the District's sole risk and without liability to Contractor, and the District shall indemnify the Contractor for all damages resulting therefrom. Contractor may retain copies of such documents for its own use. Contractor shall have an unrestricted right to use the concepts embodied therein. All subcontractors shall provide for assignment to District of any documents or material prepared by them, and in the event Contractor fails to secure such assignment, Contractor shall indemnify District for all damages resulting therefrom.

6.4 Release of Documents. The drawings, specifications, reports, records, documents and other materials prepared by Contractor in the performance of services under this Agreement shall not be released publicly without the prior written approval of the Contract Officer.

7.0 ENFORCEMENT OF AGREEMENT

7.1 California Law. This Agreement shall be construed and interpreted both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Orange, State of California, or any other appropriate court in such county, and Contractor covenants and agrees to submit to the personal jurisdiction of such court in the event of such action. Service of process on District shall be made in the manner required by law for service on a public entity. Service of process on Contractor shall be made in any manner permitted by law and shall be effective whether served inside or outside of California.

7.2 Disputes. Subject to the provisions of Section 7.7, in the event of a dispute arising under this Agreement, Contractor shall comply with the provisions of this Section, and District may, in its sole discretion, comply with the provisions of this Section. The injured party shall notify the injuring party in writing of its contentions. The injured party shall continue performing its obligations hereunder so long as the injuring party commences to cure such default within ten (10) days of service of such notice and completes the cure of such default within sixty (60) days of service of the notice, or such longer period as may be permitted by the injured party; provided that if the default is an immediate danger to the health, safety and general welfare, such

immediate action may be necessary. Compliance with the provisions of this Section shall be a condition precedent to termination of this Agreement for cause by Contractor and to any legal action commenced by Contractor, and such compliance shall not be a waiver of Contractor's right to take legal action in the event that the dispute is not cured. Nothing herein shall limit District's right to terminate this Agreement with or without cause pursuant to Section 7.7.

7.3 Retention of Funds. Contractor hereby authorizes District to deduct from any amount payable to Contractor (whether or not arising out of this Agreement) (i) any amounts the payment of which may be in dispute hereunder or which are necessary to compensate District for any losses, costs, liabilities, or damages suffered by District, and (ii) all amounts for which District may be liable to third parties, by reason of Contractor's acts or omissions in performing or failing to perform Contractor's obligation under this Agreement. In the event that any claim is made by a third party, the amount or validity of which is disputed by Contractor, or any indebtedness shall exist which shall appear to be the basis for a claim of lien, District may withhold from any payment due, without liability for interest because of such withholding, an amount sufficient to cover such claim. The failure of District to exercise such right to deduct or to withhold shall not, however, affect the obligations of the Contractor to insure, indemnify, and protect District as elsewhere provided herein.

7.4 Waiver. No delay or omission in the exercise of any right or remedy by a non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

7.5 Rights and Remedies are Cumulative. Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default of any other default by the other party.

7.6 Legal Action. In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purpose of this Agreement.

7.7 Termination Prior to Expiration of Initial or Extended Term. This Section shall govern any termination of this Agreement except as specifically provided in the following Section for termination for cause. The District reserves the right to terminate this Agreement at any time, with or without cause, upon written notice to Contractor. Contractor may terminate this Agreement only with cause and with not less than thirty (30) days, prior written notice and only after following the procedures of Section 7.2 to enable the District to effect a cure of a default. Upon receipt of any notice of termination, Contractor shall immediately cease all services hereunder except such as may be specifically approved by the Contract Officer. Except where the Contractor has initiated termination, the Contractor shall be entitled to compensation for all services rendered prior to the effective date of the notice of termination and for any services authorized by the Contract Officer, except as provided in Section 7.3. In the event the Contractor has initiated termination, the Contractor shall be entitled to compensation only for the lesser of (i) the amount due for work completed under the Schedule of Compensation or (ii) the reasonable value of the work product actually produced hereunder. In the event of termination without cause pursuant to this Section, the terminating party need not provide the non-terminating party with the opportunity to cure pursuant to Section 7.2.

7.8 Termination for Default of Contractor. If termination is due to the failure of the Contractor to fulfill its obligations under this Agreement, District may take over the work and prosecute the same to completion by contract or otherwise, and the Contractor shall be liable to the extent that the total cost for completion of the services required hereunder exceeds the compensation herein stipulated (provided that the District shall use reasonable efforts to mitigate such damages), and District may withhold any payments to the Contractor for the purpose of set-off or partial payment of amounts owed the District as previously stated.

7.9 Attorneys' Fees. If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to its expert witness fees and reasonable attorney's fees. Attorney's fees shall include attorney's fees on any appeal, and in addition a party entitled to attorney's fees shall be entitled to all other reasonable costs for investigating such action, taking depositions and discovery and all other necessary costs the court allows which are incurred in such litigation. All such fees shall be deemed to have accrued on commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

8.0 DISTRICT OFFICERS AND EMPLOYEES: NON-DISCRIMINATION

8.1 Non-liability of District Officers and Employees. No officer, official, employee, agent, representative, or volunteer of the District shall be personally liable to the Contractor, or any successor in interest, in the event of any default or breach by the District or for any amount which may become due to the Contractor or its successor, or for breach of any obligation of the terms of this Agreement.

8.2 Conflict of Interest. No officer, official, employee, agent representative, or volunteer of the District shall have any financial interest, direct or indirect, in this Agreement nor shall any such officer or employee participate in any decision relating to the Agreement which affects his financial interest or the financial interest of any corporation, partnership or association in which he is, directly or indirectly, interested, in violation of any State statute or regulation. The Contractor warrants that it has not paid or given and shall not pay or give any third party any money or other consideration for obtaining this Agreement.

8.3 Covenant Against Discrimination. Contractor covenants that, by and for itself, its heirs, executors, assigns and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, marital status, national origin, or ancestry in the performance of this Agreement. Contractor shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, marital status, national origin, or ancestry.

9.0 MISCELLANEOUS PROVISIONS

9.1 Notice. Unless otherwise provided herein, all notices required to be delivered under this agreement or under applicable law shall be (i) personally delivered, or (ii) delivered by United States mail, prepaid, certified, return receipt requested, or (iii) delivered by reputable documents delivery service that provides a receipt showing date and time of delivery. Notices personally delivered or delivered by a document delivery service shall be effective upon receipt. Notices delivered by mail shall be effective at 5:00 p.m. on the second calendar day following dispatch. Notices shall be delivered to the District at the following address: Rossmoor Community Services District, 3001 Blume Drive, Rossmoor, CA 90720, Attn: General Manager. Notices shall be delivered to Contractor at the following address: West Coast Arborists, Incorporated, 2200 E. Via Burton Street, Anaheim, CA 92806, Attn: Patrick O. Mahoney,

President. Either party may change the address for receipt of notices to that party by written notice delivered in compliance with this Section.

9.2 Interpretation. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

9.3 Integration; Amendment. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. This Agreement may be amended at any time by the mutual consent of the parties by an instrument in writing.

9.4 Severability. In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

9.4 Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

[End-Signature Page and Exhibits Follow]

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

DISTRICT

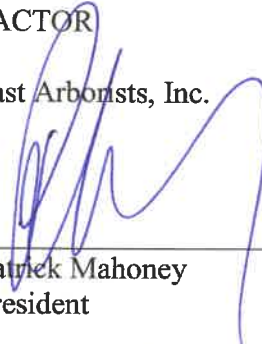
Rossmoor Community Services District, a
California community services district

By: 
James D. Ruth.
General Manager

JUN 12 2018

CONTRACTOR

West Coast Arborists, Inc.

By: 
Patrick Mahoney
President

By: 
Richard Mahoney
Secretary

Address: 2200 E. Via Burton Street
Anaheim, CA 92806
(800) 521-3714
(714) 956-3745 FAX

END OF SIGNATURES

SCOPE OF SERVICES

ALL SITE LOCATIONS

A. TREE PLANTING:

Planting includes the tree, stakes, ties and complete installation and watering for ninety (90) calendar days. Planting lists should be compiled by the Inspector and submitted monthly or as needed. Contractor will guarantee the quality of the tree stock and the workmanship.

1. All plantings will be established industry standard for 15 (fifteen) gallon or 24" (twenty-four inch) box trees; not to be less than 1" (one inch) in diameter at dsh (diameter standard height) and 6' (six feet) in height when planted, and otherwise acceptable to the RCSD in terms of diameter size, health, quality and aesthetics. The RCSD reserves the right to choose and reserve tree stock, and/or to purchase planting stock from other sources when issues of size are evident.
2. All planting nursery stock will conform to the American Standard for Nursery Stock as set forth by American National Standards Institute (ANSI) standard Z60 1-2004 and International Society of Arboriculture (ISA) guidelines for High Quality Trees. Trees shall be free from pests, disease and structural defects.
3. Contractor shall provide all equipment, labor and materials necessary for the planting of trees throughout the District in accordance with the specifications herein.
4. Planting pit shall be dug twice the width and the same depth of the root ball. Before placing the tree in the planting pit Contractor shall examine root ball for injured roots and canopy for broken branches. Damaged roots should be cleanly cut off at a point just in front of the break. Broken branches should be cut out of the canopy making sure that the branch collar is not damaged.
5. Tree shall be placed in the planting pit with its original growing level (the truck flare) at the same height of the surrounding finish grade. In grass-covered parkways, the top of the root ball shall be level or slightly higher than the surrounding soil. In a concrete tree well, the root ball shall be 3" (three inches) below the level of the finished surface of the concrete.
6. Backfill material should be native soil. Eliminate all air pockets while backfilling the planting pit by watering the soil as it is put into the hole.
7. Trees that are planted in parkways should have a 4"-6" (four inches to six inches) high water retention basin built around the tree capable of holding at least 10 (ten) gallons of water.
8. All trees shall be staked with two wooded lodge poles and two ties per pole. Minimum size of lodge poles shall be 10' (ten feet) long with a 1½" (one and one-half inch) diameter. Tree ties shall be placed at one third 1/3" (one-third inch) and 2/3" (two-thirds inch) of the trunk height. Stakes shall not penetrate the root ball and shall be

driven into the ground approximately 24"-30" (twenty-four inches to thirty inches) below grade.

9. Trunk protectors such as Arbor-Gards or an approved equal shall be placed at the base of the trunk of all new trees immediately after planting.
10. Clean up all trash and any soil or dirt spilled on any paved surface at the end of each working day.

B. SAPLING CARE:

The RCSD requires an active approach to the care of its young and newly planted trees. The Contractor shall be required to perform basic maintenance that will include but not be limited to tree well adjustments and watering, removal of weeds from tree wells, structural pruning, and re-staking when necessary.

1. Watering shall be performed by a one man crew with a water truck who will water each grid, including landscape median and young trees that are three (3) years old and younger, once monthly.

C. MAINTENANCE AND SAFETY TREE TRIMMING REQUIREMENTS:

1. All tree pruning shall comply with good arboreal practice for the particular species of trees being trimmed and shall conform to the American National Standards Institute (ANSI) A300 Pruning Standards for Tree Care Operations, the ISA Tree Pruning Guidelines and the ISA Best Management Practices Tree Pruning.
2. All pruning shall be performed with the intent of improving aesthetic characteristics and increasing structural strength resulting in sound tree culture that is appropriate for the individual tree species while providing correct vertical and horizontal clearance needed in a municipal setting.
3. Remove all dead and or damaged branches and limbs.
4. At no time shall "Topping" be permitted on any tree.
5. At no time shall "Lion Tailing" or branch stripping be permitted on any tree.
6. No more than 1/4 (one fourth) of a tree's foliage should be removed in a calendar year.
7. All pruning equipment shall be sharp and sized appropriately for the pruning cut. When pruning to remove fungus, disease or an otherwise infected area, all pruning tools shall be properly cleaned after each cut with bleach.
8. The following minimum clearances shall be maintained at times unless a specific problem arises:
 - a. All branches overhanging on roadways beyond the curb line shall have a minimum clearance of 14' (fourteen feet).
 - b. All branches overhanging any sidewalk or walkway shall have a 9' (nine feet) clearance.

- c. All trees shall be aesthetically trimmed to prevent/minimize encroachment on private property.
9. All pruning cuts should be made just outside the branch bark ridge or branch collar so that under normal conditions, healing can start immediately.
10. All limbs of 1 ½" (one and one-half inches) or larger in diameter shall first be undercut to prevent splitting of the bark.
11. All cut limbs shall be lowered to the ground using a method that prohibits further damage to the remainder of the tree.
12. All suckers and water spouts shall be removed in a manner that minimizes the size of the wound to the tree.
13. All crossing or any limbs that rub shall be removed unless removal of said limbs would result in large gaps in the general outline of the tree. Limbs should extend alternately from the trunk on 12" (twelve inches) to 24" (twenty-four inches) spacing.
14. All structural weaknesses such as split crotch or limbs, diseased or decayed limbs or any other existing severe damage shall be reported to the District's General Manager or an authorized representative.
15. At no time during any trimming procedure shall any hooks, gaffs, spurs or climbers be used by anyone employed for such trimming without the prior permission of the District's General Manager or authorized representative.

D. SAFETY TRIMMING:

The standards for safety trimming shall be those adopted by the County of Orange, with whom the District has a contract for safety trimming. The standards for safety trimming shall be as follows:

1. 14' (fourteen feet) vertical clearance from the road surface.
2. 9' (nine feet) vertical clearance from the parkway or sidewalk surface.
3. As necessary to provide clear visibility of all traffic control or municipal informational signage.
4. As necessary to provide reasonable clearance for street lighting and intersection safety lighting.

E. ANNUAL TREE PRUNING:

Tree pruning per pre-designed districts, grids or prune routes on a set cycle to include all trees. Pruning will include structural pruning, crown raising, and crown cleaning in accordance with the standards set forth by the International Society of Arboriculture

Pruning Standards (Best Management Practices) and the SNSI A300 Standards Special projects that are difficult to access require the need for specialty equipment, service request pruning, or pruning to reduce and/or pruning to restore would fall under Crew Rental.

1. Contractor shall comply with Standards of CAL OSHA and the American National Standard Institute Z133 Safety Requirements.
2. Contractor shall notify the resident 48 (forty-eight) hours in advance of scheduled pruning.
3. Contractor shall provide and post "No Parking" signs 24 (twenty-four) hours in advance of the work.
4. Contractor shall endeavor to maintain good public relations at all times. The work shall be conducted in a manner which will cause the least possible interference and annoyance to the public. Work shall be performed by competent employees and supervised by an experienced English speaking supervisor in tree maintenance operations. The Contractor shall be responsible for advance notification to the residents at each work location of the intended tree operations. The Contractor shall be responsible to see that private property and vehicles at work locations are not endangered or damaged during the course of work.
5. Contractor shall exercise precautions as necessary when working adjacent to aerial and subterranean utilities. In the event that aerial utility wires present a hazard to the Contractor's personnel or others near the work site, work is to immediately cease and the appropriate utility company notified. Work shall then commence in accordance with instructions from the utility company.
6. The specific techniques employed shall be consistent with industry practice for the size and species of tree being trimmed. All dead, broken, damaged, diseased or insect infested limbs shall be removed at the trunk or main branch. All cuts shall be made sufficiently close, 1/2" (one half inch), to the parent stem so that healing can readily start under normal conditions. All limbs 2" (two inches) or greater shall be undercut to prevent splitting. The remaining limbs and branches shall not be split or broken at the cut. All crossed or rubbing limbs shall be removed unless removal will result in large gaps in the general outline of the tree.
7. Cut laterals to preserve the natural form of the tree, leaving the head open enough for the branching system to show and permitting the dead material to be easily cleaned out and light to show through the head. Tree foliage shall be reduced by at least 15% (fifteen percent) but no more than thirty 30% (thirty percent).
8. Trim to remove dead wood or weak, diseased, insect-infested, broken, low, or crossing limbs. Branches with an extremely narrow angle of attachment should normally be removed.
9. Small limbs, including suckers and waterspouts, shall be cut close to the trunk or branch from which they arise.

F. TREE AND STUMP REMOVAL:

RCSD prepares list of trees to be removed, marks trees, notifies homeowners and submits lists to Contractor. Contractor calls Underground Service Alert (USA) and prepares internal work order. Crew removes tree and hauls all debris. Crew grinds stumps to a

depth of 18" (eighteen inches). All holes will be backfilled, as well as all debris cleaned up and hauled away. Special projects that are difficult to access with equipment, or require the need for a crane or an aerial tower over 75' (seventy-five feet) would fall under Crew Rental rates. Removals shall be conducted in good workmanlike manner in accordance with the standard of the arboricultural profession.

1. All tree and stump removals will conform to American National Standards Institute (ANSI) Z133.1-1994. American National Standard for Tree Care Operations – Pruning, Trimming, Repairing, Maintaining, and Removing trees, and Cutting Brush-Safety Requirements.

G. EMERGENCY RESPONSE:

The Contractor may be required to provide emergency on call response for damaged trees as a result of storms or other reasons. Emergency calls may occur at any given time. The Contractor will be provided with locations and the work to be done at each location via telephone from an RCSD authorized representative. Emergency work shall begin with 2 (two) hours of the initial telephone call.

H. REQUIRED WORK STANDARDS:

1. Contractor shall staff the work site with personnel qualified and trained in tree pruning.
2. Contractor shall staff the work site with an arborist, certified through the International Society of Arboriculture (ISA) as the site supervisor.
3. The Contractor will manage the entire inventory project and will not use subcontractors.
4. The general hours of operation shall be 8:00 a.m. to 5:00 p.m. with respect to any chipping, cutting or other operations generating harsh or unusual noise.
5. The days of operation shall be Monday through Friday.
6. Special emphasis shall be placed upon public safety during pruning operations, with all required safety markers prominently displayed.
7. Contractor shall clean all job sites when work is completed, including the raking of leaves, twigs, etc. from the lawns and parkways and the sweeping of streets. Each day's scheduled work shall be completed and cleaned up and under no circumstances shall any brush, leaves, debris or equipment be left on the street overnight.
8. The District's General Manager or an authorized representative for the District shall be the sole judge as to the adequacy of any cleanup.

I. REPORTS TO THE DISTRICT:

1. Contractor will map, measure and keep current computerized records of all District's tree inventory. Records shall be kept on data base that is accessible to the RCSD at any time.
2. Contractor will immediately report to the District's General Manager or an authorized representative, any condition which is deemed hazardous or which requires immediate attention.

3. Contractor will report monthly on forms provided by the District on all activities which are performed by Contractor which is based on monthly/quarterly schedules.

J. INSPECTION:

1. The District's General Manager, or an authorized representative, shall at all times have access to the work and shall be furnished with every reasonable facility for ascertaining full knowledge respecting the process, workmanship and character of equipment used and employed in the work and quality of trees planted. RCSD shall be notified at least 2 (two) working days before any planting takes place.
2. Inspection of the work shall not relieve the Contractor of any of their obligation to fulfill the contract as prescribed. Defective work shall be made good notwithstanding the fact that such defective work may have been previously overlooked by the District's General Manager or an authorized representative, and accepted for payment.
3. Any work found to be unacceptable will be communicated by phone with an email sent as a follow-up. Upon receipt of notification of the deficiencies, the Contractor shall correct the deficiencies within 10 (ten) working days from notification. After this time period, if unacceptable conditions still exist, the District has the right to deduct payment or terminate the contract.

K. SPECIAL PROVISIONS:

1. Perform and deliver a complete tree inventory for the District (valued at approximately \$16,000).
2. At no additional cost, provide the District with access to Contractor's web-based tree inventory program called Arbor Access On-Line (valued at approximately \$5,000).
3. Provide unlimited software support including training during the entire length of the Agreement (valued at approximately \$4,800).
4. Collect a new GPS tree inventory for right-of-way trees and park trees (valued at \$20,000).
5. Continue to GPS any future tree planting sites.
6. Provide basic Arborist reports: this excludes any photos, soil and lab tests, elaborate analysis, or trees involved in litigation or pending litigation.

EXHIBIT B

Rossmoor Community District

Tree Maintenance Services- 2018-2021

West Coast Arborists, Inc.

Item	Description	Unit	Proposed Unit Prices
1	Grid Tree Trimming	Each	\$ 72.00
	Aesthetic/Service Request	Each	
2	0-6" dbh	Each	\$ 50.00
3	7-12" dbh	Each	\$ 90.00
4	12-18" dbh	Each	\$ 150.00
5	19-24" dbh	Each	\$ 190.00
6	25-36" dbh	Each	\$ 250.00
7	37" dbh & over	Each	\$ 300.00
8	Block Tree Trimming	Each	\$ 145.00
9	Queen Palm Trimming	Each	\$ 50.00
10	Mexican Fan Plam Trimming	Each	\$ 70.00
11	Date Palm Trimming	Each	\$ 190.00
12	Tree & Stump Removal 0-24" dbh	Each	\$ 570.00
13	Tree & Stump Removal over 25" dbh	Each	\$ 970.00
14	Stump Only Removal	Each	\$ 190.00
15	Tree Planting - 15-gallon tree	Each	\$ 160.00
16	Tree Planting - 24-inch box tree	Each	\$ 320.00
17	Tree Planting - 36-inch box tree	Each	\$ 870.00
18	Tree Watering	Day	\$ 640.00
19	Crew Rental - 3-men with equipment	Hour	\$ 240.00
20	Crew Rental - 2-men with equipment	Hour	\$ 160.00
21	Crew Rental - 1-man with equipment	Hour	\$ 80.00
22	Specialty Equipment	Hour	\$ 150.00
23	Emergency Crew Rental	Hourly	\$ 291.00
24	Tree Inventory Software	Annually	\$ -
25	GPS Tree Inventory Updates	Tree Site	\$ 4.00
26	Ficus Tree Trimming	Each	\$ 350.00

Grid Trimming: Grid tree trimming is based on tree trimming in pre-designed districts, or grids on a set cycle and includes all trees (small, medium and large-sized.) Trees are not excluded from the Grid.

Block Tree Trimming: Block tree trimming consists of trimming trees along a block segment or "run" as designated by the City. This is different from "Grid Trimming" where all trees are pruned (small, medium and large-sized) within a grid or district.



Schedule of Compensation for Year 2021 - 2023

Tree Maintenance Services performed by WCA, Inc.

Item	Description	Unit	Proposed Prices
1	Grid Prune	Each	\$84.00
2	Service Request Prune 0-6 DSH	Each	\$44.00
3	Service Request Prune 7-30 DSH	Each	\$84.00
4	Service Request Prune 31+ DSH	Each	\$149.00
5	Palm Prune	Each	\$84.00
6	Palm Skinning	Each	\$20.00
7	Clearance Prune	Each	\$44.00
8	Tree & Stump Removal 0-30 DSH	Inch	\$40.00
9	Tree & Stump Removal 31+ DSH	Inch	\$50.00
10	Tree Only Removal 0-30 DSH	Inch	\$30.00
11	Tree Only Removal 31+ DSH	Inch	\$40.00
12	Stump Only Removal	Inch	\$20.00
13	Plant 15 Gal w/o RB	Each	\$120.00
14	Plant 15 Gal w/ RB	Each	\$149.00
15	Plant 24" Box w/o RB	Each	\$254.00
16	Plant 24" Box w/ RB	Each	\$274.00
17	Crew Rental - per man	Man Hour	\$94.00
18	Emergency Response - per man	Man Hour	\$119.00

The proposed rates reflect the same rates from the City of Los Alamitos. WCA agrees to hold the rates the same for two years through June 30, 2023.



Armando Arvizu
Branch Manager
Certified Arborist WE-10693A
Brightview Tree Care Services, Inc.
1900 S. Lewis St. Anaheim, CA 92805

Subject: Tree Services Needed at Rossmoor Community Services District

Dear Ms. Kingman,

The purpose of this letter is to inform you that upon evaluation of the site(s), we regret to say that Brightview Tree Care Services, Inc. will not be able to participate in the bid.

While we appreciate the consideration we are unable to provide a proposal due to:

- High percentage of trees touching, being near, or/and with power lines intersecting the trees

Our insurance does not cover utility line clearance, but we hope that you keep us in mind for any of your future Tree Care needs!

Sincerely,

A handwritten signature in blue ink, appearing to read "Armando Arvizu".

Armando Arvizu

Rossmoor Community Services District

Policy**No. 3091**

CONTRACT MAINTENANCE

3091.10 Purpose of Policy: The purpose of this Policy is the establishment of guidelines for the efficient and proactive maintenance, revision and retention of the numerous and diverse contract documents managed by the Rossmoor Community Services District.

3091.20 Storage of Active Contract Binders: Each contract ("Professional Services Agreement") between RCSD and the vendor/service provider will be kept in a colored binder, titled with the vendor/service provider's name, and stored in the filing cabinet located in the main lobby of the RCSD office. Administrative staff will be responsible for updating and organizing the contract binders with hard copy originals and related documentation.

3091.30 Security of Contract Binders: Contract binders can be checked out for interoffice use, but as District property, may not be removed from the District office. To check out a binder, the requesting party must complete the "OUT" portion of the file log card, designating the file name and name of the person(s) the designated binder is checked out to, as well as the check out date. This file log card is to be used as a place marker for the absent Contract Binder. Upon return of the binder, the card is to be returned to the front of the contract drawer for future use and marked "returned" in the designated area on the card.

3091.40 Cloud Based File Sharing: The District will also maintain an electronic copy of the original contract in a cloud based file sharing environment (known as Microsoft Office 365 SharePoint) in order to collaboratively manage and update District contracts, Bid Packages, Notifications, Quotes, insurance and other related contract documentation. A cloud-based calendar system, managed by RCSD staff, will utilize artificial intelligence to proactively remind those involved with the contract, of important deadlines and will assist in related agenda planning and scheduling.

3091.41 Communications: Communications regarding Contracts will be through Microsoft Office 365 SharePoint. The use of SharePoint will allow for all staff members involved with the contracts to have a central location to send emails to team members, share correspondence to/from vendors, store and access documentation pertaining to contracts, as well as access to the contracts themselves. A site titled *RCSD Contracts* has been set up for this purpose. RCSDContracts@rossmoor-csd.org email has been set up for the communications between members of the group.

3091.42 Tracking of Contracts: Contract and amendment renewal dates, as well as insurance renewal dates, will be tracked in the online contract management system (Microsoft *SharePoint*) under the *Contract Management* section, and in the Microsoft Excel Spreadsheet file labeled *Active Contracts & LT Permits spread sheet.xlsx*. This file will be maintained and updated by administrative personnel.

3091.50 Committee Meetings: Four to six months prior to the deadline for a contract renewal or extension, an Organizational Committee meeting will be held regarding contracts due for renewal and/or updates. The committee meetings will serve to efficiently communicate, schedule, and prepare for any necessary negotiations, modifications and agenda staff report preparation to be submitted for final approval by the General Manager and/or RCSD Board of Directors. The committee dialogue will help to ensure that all contract obligations and deadlines are being met and service levels continue to meet the needs of the District.

Adopted: October 9, 2018

D4

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-4

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: CONSIDERATION OF RENTAL FEE INCREASES FOR TENNIS COURTS, ATHLETIC FIELDS, AND PICNIC SHELTERS

RECOMMENDATION

It is recommended that the Rossmoor Community Services (RCSD) Board of Directors review the Fee Survey and consider rental fee increases for tennis courts, athletic fields, and picnic shelters.

If approved for consideration, this proposed fee increase agenda item will be brought back to the Board for first reading at its July 13, 2021 regular meeting, in the form of Policy No. 6015 Establishment of Fees and Charges for Use of District Property. *California Government Code Section 66018 requires notice to be published in accordance with California Government Code Section 6062a with respect to the adoption of increases in rates, fees and charges, or the adoption of new rates, fees, and charges. Government Code also requires the District to conduct and conclude a duly noticed public hearing with respect to the rates, fees and charges prior to the adoption of the proposed Policy No. 6015, proposed RCSD Fee Schedule and resolution setting the rates fees and charges for the use of District facilities and adopting the proposed fee schedule.*

BACKGROUND

In an effort to evaluate the current fees for RCSD tennis court rentals, athletic fields, and picnic shelters, RCSD staff researched the current market by comparing the fee schedules of surrounding agencies with the District's fee current schedule. The last time this was done and fees were raised by the District was in September 2017. This information was presented to the Budget Committee (Directors DeMarco and Rips) on June 1, 2021.

INFORMATION

Fee changes considered by the Budget Committee were as follows: tennis court fees would increase slightly with resident rates for non-peak hours going from \$6 to \$7 per hour, and non-resident rates for non-peak hours increasing from \$8 to \$9 per hour. For peak hours (after 5 p.m.) and weekends, the resident rate would increase from \$8 to \$9 per hour and non-resident rates would increase from \$10 to \$11 per hour.

Field space at both Rush Park and Rossmoor Park are always in high demand. To help maintain the fields, an increase is suggested to the hourly rates. The non-profit rate would increase from \$6 to \$7 per hour, resident rates would increase from \$12 to a \$13 per hour, and non-resident rates would increase from \$18.50 to \$20 per hour.

The Rush Park and Rossmoor Park picnic sites and canopy area provide a great space for residents to enjoy. To help keep these areas clean and maintained, staff suggests an increase in the rates for all areas: an increase from \$25 to \$30 for the regular picnic sites and an increase from \$50 to \$60 for the large canopy area at Rush Park. Rates are still below the average for the surrounding communities and these areas can only be reserved by Rossmoor residents.

The fee increases that have been identified and presented to the Budget Committee are necessary to provide ongoing revenue in order to maintain the facilities for our users.

The Budget Committee recognized the importance of incrementally increasing the District's fee structure in order to keep up with the surrounding agencies and to generate funds for ongoing maintenance and services. Therefore, they recommended that this item be brought to the RCSD Board of Directors for approval.

Fiscal Impact

The suggested fee increases would result in an estimated increase in revenue of \$4,426 annually based on current usage.

ATTACHMENTS

1. Fee Study & Recommendations 2021

FEE STUDY 2021

COURTS	Los Alamitos	Seal Beach	Cypress
Tennis	\$7/hr	12pm-5pm Resident \$10/hr -Non-Resident \$12/hr	No Fee
		5pm-9:30pm Resident \$13/hr Non-Resident \$15/hr	
FIELDS			
FIELD 1/2/3	Non-Profit \$9/hr	Youth Resident \$16/hr	Resident \$15/hr Non-Resident \$20/hr
	Resident \$12/hr	Youth Non-Resident \$26/hr	
	Non-Resident \$12/hr	Business Use \$88/hr	
PICNICS			
Picnic Area	Small \$25 Res/\$40 Non	Resident \$36/hr	Resident Only
	Large \$35 Res/\$50 Non	Non-Resident \$57/hr	\$25
	(4 Hours)		

FEE STUDY 2021

COURTS	Long Beach	Garden Grove	La Palma	Cerritos
Tennis	7am-4pm \$9/hr	No Fee	\$13/hr	Resident no charge
	4pm - Close \$14/hr			10am-3pm Non-Resident \$7/hr
FIELDS				
FIELD 1/2/3	Adult Resident \$33/hr	Non-Profit \$2/hr	\$19/hr	\$15/hr after 8pm
	Adult Non-Resident \$48/hr	Resident \$15/hr		
	Youth Inclusive \$20/hr	Non-Resident \$32/hr		
	Profit Use \$64/hr			
PICNICS				
Picnic Area	Family/NonProfit \$68 - \$200	Shelter- Res \$55/\$75 Non	\$19/hr 75people max	Flat fee
	Company \$140 - \$275	Pavillion- Res \$140/\$170 Non	\$30/hr 150 people max	\$100 max 6 hours
		(a day)		\$100 Deposit All Picnics

RCSD PROPOSED FEES AND ANALYSIS 2021

COURTS	RCSD Current	RCSD Proposed	Revenue Increase	Averages	Notes
Tennis	Before 5pm Resident \$6/hr Non-Resident \$8/hr	Resident \$7 / Non-Resident \$9	\$1,956	Resident\$9 Non\$9.40	INCREASE OF \$1 TO GET CLOSER TO AVERAGE OF LOCAL COMMUNITIES
	5pm-9:30pm Resident \$8/hr Non-Resident \$10/hr	Resident \$9 / Non-Resident \$11		Resident\$11 Non\$13	
FIELDS					
FIELD 1/2/3	Non-Profit \$6/hr	Non-Profit \$7	\$1,085	Non-Profit \$5.60	SLIGHT INCREASE TO GET CLOSER TO LOCAL AVERAGES
	Resident \$12/hr	Resident \$13		Resident \$15.50	
	Non-Resident \$18.50/hr	Non-Resident \$20		Non-Resident \$21.75	
PICNICS					
Picnic Area	Residents Only	Residents Only	\$1,385		SLIGHT INCREASE STILL BELOW AVERAGE FOR RESIDENTS
	Site \$25	Site \$30		\$44.12	
	Canopy \$50	Canopy \$60		\$72.12	

E1a

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: June 8, 2021
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Initiated by Administrative Assistant Liz Deering
Subject: REGULAR BOARD MEETING MINUTES OF MAY 11, 2021

RECOMMENDATION

Approve the Minutes of the Regular Meeting of May 11, 2021 as prepared by the Board's Secretary/General Manager.

BACKGROUND

The report reflects the actions of the Board at their meeting of May 11, 2021 as recorded by the Board's Secretary/General Manager.

ATTACHMENTS

1. RCSD Board Meeting Minutes of May 11, 2021



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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, May 11, 2021

A. ORGANIZATION:

1. CALL TO ORDER: 7:02 P.M.

2. ROLL CALL: Directors DeMarco, Nitikman, Rips, Searles
President Barke

3. PLEDGE OF ALLEGIANCE: Director Rips led the Pledge of Allegiance.

4. PRESENTATIONS:

a. California Highway Patrol Officer Matt Musselmann Re: CHP Quarterly Traffic Report

Officer Matt Musselmann reported on the quarterly traffic statistics in Rossmoor. He stated that he was concentrating his efforts predominantly near schools and emphasized that educating residents about the 25mph speed limit within the community was helpful as speeding was definitely an issue. The report was received and filed.

b. Orange County Vector Control Public Information Officer, Heather Hyland Presentation Re: OC Vector Control Services Overview

Orange County Vector Control Public Information Officer, Heather Hyland presented an overview of Vector Control Services in Orange County. She discussed various mosquito species, diseases carried by mosquitos and breeding mitigation and eradication efforts and resources. Heather Hyland stated that she would be happy to partner with the District in educating the community about the services and resources available. The report was received and filed.

B. ADDITIONS TO AGENDA: None

C. PUBLIC FORUM:

Resident Art Remnet read from a letter composed by the Rossmoor Homeowners Association, opposing the removal of the facility fee waiver they currently enjoy for the use of Rossmoor Park Community Center to hold their monthly RHA Board Meetings, and requested that fees be waived for banners, meetings and special events. Ralph Vartabedian and Art Remnet further opined that the RHA was a volunteer organization that donated many hours to the community. Zoom caller

Frank Facey agreed with Art Remnet. The General Manager stated that the District had experienced significant revenue loss due to COVID-19 and had to be consistent when working with non-profit groups. The RCSD Board requested that the RHA fee waiver request be placed on the June 8, 2021 Board Meeting agenda for discussion. Seeing no further comment, the public forum was closed.

D. REPORTS TO THE BOARD:

1. QUARTERLY RECREATION REPORT

Recreation Superintendent Chris Argueta reported on current and upcoming summer events and programming planned for the community. The report was received and filed.

2. GENERAL MANAGER COMMUNITY TRAFFIC UPDATE

Joe Mendoza confirmed the installation locations of two permanent Radar Speed Feedback Signs (RSFS) along the St. Cloud Drive, Montecito Road and Orange Avenue Corridor. He reported that he also requested that OC Public Works consider placing additional RSFS at each flood control channel. The request is pending further observation by County Public Works. Staff received a Geographic Information System (GIS) map from OCPW that shows locations of existing street signs and street markings within Rossmoor. The General Manager announced that the next Community Traffic/Safety Advisory Committee meeting is scheduled for Thursday, May 27, 2021 at 7:00 p.m. at the Rush Park Auditorium (in-person and via Zoom). As part of the District's ongoing Traffic Safety Campaign, he encouraged residents to pick up a free SLOW DOWN to 25 mph yard sign at the Rush Park office during regular business hours. The report was received and filed.

3. DISCUSSION REGARDING ESTABLISHING A PROCESS FOR AMENDING THE PROVISIONS OF THE COMMUNITY SERVICES DISTRICT LAW FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

Joe Mendoza reported he has met with Supervisor Katrina Foley's Constituent Services Manager, Manuel Chavez, to discuss the RCSD's effort towards increased local control. Supervisor Foley's office has shown interest in RCSD's efforts. He has also met with Assemblywoman Janet Nguyen's Scheduler/Legislative Aide, Preston Romero, who has acknowledged the District's efforts and will be working closely with us to set a calendar to move the proposed Assembly bill forward.

Discussion ensued relative to scheduling a series of Legislative Committee Meetings to establish a timeline and strategy, researching consultants to assist, developing effective community education and outreach efforts to ensure that sufficient public input and participation was obtained early in the process, distributing a community survey, and establishing a calendar of workshops to provide information to constituents and secure their input. The report was received and filed.

E. CONSENT CALENDAR:

1a. MINUTES OF THE REGULAR BOARD MEETING—April 13, 2021

1b. REVENUE AND EXPENDITURE REPORT – MARCH 2021

Motion by President Barke, seconded by Director Nitikman to approve the Consent Calendar Items E-1a, E-1b., as submitted. Motion passed 5-0.

F. PUBLIC HEARING: None

G. RESOLUTIONS: None

ORDINANCES: None

H. REGULAR CALENDAR:

1. CONSIDERATION OF FUNDING REQUEST FROM THE CITY OF LOS ALAMITOS FOR FOURTH OF JULY EVENT ON THE JOINT FORCES TRAINING BASE (JFTB)

Los Alamitos Recreation Coordinator Emeline Noda addressed the Board and requested a donation of \$8,000 for the Fourth of July Event on the Joint Forces Training Base (JFTB) in Los Alamitos. Discussion ensued relative to the amount of the donation, the District’s current budget situation, Rossmoor resident participation and whether those funds could be better utilized toward the District’s own inhouse recreation program and Independence Day celebration. To aid in the decision-making process, the Board requested that Mrs. Noda provide more compelling justifications for the donation request in addition to a sponsorship packet.

Motion by President Barke seconded by Director Rips to table the item until the June 8, 2021 Board Meeting until the City of Los Alamitos Recreation Department provided more compelling justifications for the donation request in addition to a sponsorship packet. Motion passed 5-0.

2. DISCUSSION AND POSSIBLE ACTION RE: APPROVAL OF PROPOSED PROFESSIONAL SERVICES AGREEMENT WITH CITY OF BREAT SOLUTIONS FOR DISTRICT INTERNET TECHNOLOGY (IT) SERVICES

The General Manager reported that RCSD Staff recommends renewing the BreaIT Services Proposal which provides for transition to remote support for the RCSD at a flat monthly fee of \$1,800, (\$21,600 annually), which includes unlimited remote support plus (5) hours of dedicated on-site support per month as needed (during normal Brea work hours). Additional onsite hours, if needed, will be provided at our current hourly rate of \$113. Unscheduled after hour and emergency support will remain at the emergency call out rate of \$123. Discussion ensued relative to historical costs, as well as the type and frequency of IT services provided and justification for the increase.

Motion by President Barke, seconded by Director Nitikman to authorize the General Manager to execute the renewed one-year agreement with City of BreaIT Solutions for transition to remote support for the RCSD at a flat monthly fee of \$1,800, (\$21,600 annually), beginning in July 2021, with the stipulation that cost comparison information be obtained for review by the Organizational Committee and ultimately by the full Board of Directors to determine whether to seek additional bids for IT Services. Motion passed 5-0.

3. DISCUSSION AND POSSIBLE ACTION RE: APPROVAL OF PROPOSED PROFESSIONAL SERVICES AGREEMENT WITH ROGERS, ANDERSON, MALODY AND SCOTT, LLP (R.A.M.S.) FOR DISTRICT AUDITING SERVICES

The General Manager recommended that the Board discuss and take action on a contract renewal with Rogers, Anderson, Malody & Scott, LLP for the provision of auditing services for the District. Discussion ensued considering the length of time the District had been in business with R.A.M.S. and whether it might be prudent to seek additional bids for auditing services. The General Manager stated that staff deemed it prudent to maintain continuity with the auditing function since the current vendor has a thorough working familiarity with the fiscal functions of the District. Furthermore, the lead auditor was rotated each year to maintain compliance.

Motion by President Barke, seconded by Director Nitikman to table the item until review by the Audit Committee, after which the Audit Committee will make a recommendation to the full Board at its June 8, 2021 Board Meeting as to whether to renew the professional services agreement or go out to bid prior to the audit in August 2021. Motion passed 5-0.

I. GENERAL MANAGER ITEMS:

The General Manager reported that he has been working on finalizing a resolution and agreement to be presented to the Orange County Board of Supervisors for adoption. The current contract with R.F. Dickson Inc. expired on May 8, 2021 and the District extended the contract for one year.

The General Manager participated on a panel with California Special Districts Association (CSDA) Senior Public Affairs Field Coordinator Chris Palmer and Midway City Sanitation District General Manager Ken Robbins. The panel conducted Zoom meetings with the offices of Senator Tom Umberg and Assemblywoman Janet Nguyen to educate their offices on the negative impacts COVID-19 has had on special districts and request their support for access to relief funding.

At the Board's request the General Manager has been working with the offices of Senator Tom Umberg, Assemblywoman Janet Nguyen, and Supervisor Katrina Foley to mitigate the increased noise caused by the Caltrans Sound Wall freeway expansion.

Staff is working with Accountant Ken Pun to prepare the preliminary FY 2021-2022 budget. Preliminary budget meetings with the Public Works/CIP Committee on May 25, 2021 and the Budget Committee on June 1, 2021 have been scheduled to present the budget to the Board on June 8, 2021. The General Manager also reported that he has instituted a moratorium on receiving and submitting facility fee waiver requests to the Board since RCSD continues to experience a loss in revenue due to the pandemic.

J. GENERAL COUNSEL ITEMS: None

K. BOARD MEMBER ITEMS:

Director Searles requested that the CSDA letter template be made available to the public if possible. He thanked RCSD staff on the great communication efforts and was pleased at the responsiveness of Orange County Supervisor Katrina Foley's office. He inquired about the District's recreation event costs for the community festival event hosted by Elite Special Events. The General Manager replied that the District was aiming for a total cost recovery.

Director DeMarco thanked Liz Deering for her prolific generation of social media content. He encouraged her to continue reminding residents to utilize the OCSD and CHP contact information

to report crime and traffic incidents. He commented that he was seeing the educational impact of the traffic campaign's NO SPEED yard signs, radar signs and banners, adding that he is pleased overall with RCSD's accomplishments. Director DeMarco remarked that he valued staff's recommendation relative to the BreaIT Solutions contract and understands the value they provide to the District, however, he just wants to be sure they are spending District funds responsibly.

Director Rips had no comments.

Director Nitikman inquired as to when the County of Orange would be moving to a less restrictive COVID-19 tier. He remarked on the new format of the Revenue and Expenditure report and requested that percentages also be included going forward.

President Barke thanked Liz Deering for publishing quality social media content. He remarked that he was pleased that the District was going to be ever more diligent in reviewing its contracts. President Barke announced that the Board would be recessing into closed session shortly.

AT APPROXIMATELY 9:37 P.M. THE BOARD ADJOURNED INTO CLOSED SESSION.

K. CLOSED SESSION:

Public Comment: Members of the public are welcome to address the Board of Directors, at this time, only on those items on the Closed Session agenda.

1. APPOINTMENT, EMPLOYMENT, OR EVALUATION OF PERFORMANCE OF PUBLIC EMPLOYEE

Per Government Code Section 54957(b)(1)

Title: General Manager

AT APPROXIMATELY 10:05 P.M. THE BOARD RECONVENED INTO OPEN SESSION. THERE WAS NO REPORTABLE ACTION.

M. ADJOURNMENT:

Motion by President Barke seconded by Director Rips to adjourn the regular meeting at 10:07 p.m. Motion passed 5-0.

SUBMITTED BY:

**Joe Mendoza
General Manager**

E2

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Initiated by: Accountant Ken Pun

Subject: REVENUE & EXPENDITURE REPORT – APRIL 2021

RECOMMENDATION

Receive and file the Revenue and Expenditure Report for April 2021.

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.

ATTACHMENT

1. Revenue & Expenditure Report for the month of April 2021.

Rossmoor Community Services District
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the ten (10) months ended April 30, 2021

	Original Budget	YTD 10 Month Actual	Current Month April 2021 Actual	Variance	% of Budget
Revenues:					
Property taxes	\$ 1,036,195	\$ 1,033,029	\$ 330,069	\$ 3,166	99.69%
Assessments	360,000	361,665	116,709	(1,665)	100.46%
Use of money and property	16,000	5,876	1,047	10,124	36.73%
Intergovernmental	65,400	2,483	-	62,917	3.80%
Fees and services	164,900	91,517	19,546	73,383	55.50%
Other revenues	37,000	11,381	-	25,619	30.76%
Total revenues	1,679,495	1,505,951	467,371	173,544	89.67%
Expenditures:					
Administration	781,025	704,067	41,117	76,958	90.15%
Recreation	39,750	13,920	-	25,830	35.02%
Rossmoor Park	101,910	109,453	16,938	(7,543)	107.40%
Montecito Center	31,660	18,702	843	12,958	59.07%
Rush Park	186,240	132,863	3,531	53,377	71.34%
Street Lighting	108,000	56,607	-	51,393	52.41%
Rossmoor Wall	3,700	-	-	3,700	0.00%
Street Sweeping	60,000	47,045	5,662	12,955	78.41%
Parkway Trees	166,500	171,287	-	(4,787)	102.88%
Mini-Parks and Medians	14,500	7,163	289	7,337	49.40%
Total expenditures	1,493,285	1,261,107	68,380	232,178	84.45%
Changes in Fund Balance	\$ 186,210	244,844	\$ 398,991	\$ (58,634)	
Fund Balance:					
Beginning of Period		1,126,955			
End of Period		<u>\$ 1,371,799</u>			

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2020 to 4/30/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
3000 Current Secured Property Taxes	957,500.00	957,500.00	974,212.19	326,652.98	0.00	-16,712.19	101.7
3001 Current unsecured prop tax	29,000.00	29,000.00	25,613.02	0.00	0.00	3,386.98	88.3
3002 Prior secured property taxes	7,500.00	7,500.00	11,694.18	1,702.96	0.00	-4,194.18	155.9
3003 Prior unsecured prop taxes	395.00	395.00	0.00	0.00	0.00	395.00	0.0
3004 Delinquent property taxes	800.00	800.00	0.00	0.00	0.00	800.00	0.0
3010 Current supplemental assessmt	24,000.00	24,000.00	13,033.51	1,713.22	0.00	10,966.49	54.3
3020 Public utility tax	17,000.00	17,000.00	8,476.38	0.00	0.00	8,523.62	49.9
3105 Street light assessments	360,000.00	360,000.00	361,665.41	116,709.07	0.00	-1,665.41	100.5
3200 Interest on investments	16,000.00	16,000.00	5,875.87	1,047.26	0.00	10,124.13	36.7
3301 State homeowner proptax relief	5,400.00	5,400.00	2,482.64	0.00	0.00	2,917.36	46.0
3305 County street sweep reimburse	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00	0.0
3404 Court reservations	25,000.00	25,000.00	44,317.46	8,850.50	0.00	-19,317.46	177.3
3405 Wall Rental	400.00	400.00	40.00	0.00	0.00	360.00	10.0
3406 Ball field reservations	23,000.00	23,000.00	11,133.50	0.00	0.00	11,866.50	48.4
3407 Tree Trim Permits	0.00	0.00	380.00	0.00	0.00	-380.00	0.0
3410 Rossmoor building rental	16,500.00	16,500.00	3,349.00	45.00	0.00	13,151.00	20.3
3412 Montecito building rental	25,000.00	25,000.00	7,765.00	924.50	0.00	17,235.00	31.1
3414 Rush Park Building Rental	75,000.00	75,000.00	24,532.50	9,726.00	0.00	50,467.50	32.7
3500 Other miscellaneous revenue	3,000.00	3,000.00	11,381.14	0.00	0.00	-8,381.14	379.4
3502 Administrative Fee	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
3504 Winterfest Sponsorships	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
3600 TRANSFER IN/OUT OTHER FUNDS	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Dept: 00	1,719,495.00	1,719,495.00	1,505,951.80	467,371.49	0.00	213,543.20	87.6
Revenues							
	1,719,495.00	1,719,495.00	1,505,951.80	467,371.49	0.00	213,543.20	87.6
Expenditures							
Dept: 10 ADMINISTRATION							
4000 Board of Directors Compensatr	9,000.00	9,000.00	1,900.00	0.00	0.00	7,100.00	21.1
4001 Salaries - Full-time	0.00	0.00	188,033.09	30,509.17	0.00	-188,033.09	0.0
4002 Salaries - Part-time	20,000.00	20,000.00	12,097.75	0.00	0.00	7,902.25	60.5
4003 Salaries - Overtime	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
4006 SALARY - ADMINISTRATION	168,000.00	168,000.00	107,404.10	0.00	0.00	60,595.90	63.9
4007 Vehicle Allowance	1,500.00	1,500.00	733.15	0.00	0.00	766.85	48.9
4008 SALARY - RECREATION	108,800.00	108,800.00	20,405.99	0.00	0.00	88,394.01	18.8
4009 SALARY - PARK/TREE MAINTENANCE	109,600.00	109,600.00	23,687.22	0.00	0.00	85,912.78	21.6
4010 Workers Compensation Insurance	15,000.00	15,000.00	14,330.15	0.00	0.00	669.85	95.5
4011 Medical Insurance	75,000.00	75,000.00	35,455.97	0.00	0.00	39,544.03	47.3
4015 Federal Payroll Tax -FICA	36,000.00	36,000.00	16,136.37	2,468.26	0.00	19,863.63	44.8
4018 State Payroll Taxes	0.00	0.00	3,651.48	0.00	0.00	-3,651.48	0.0
5002 Insurance - Liability	24,165.00	24,165.00	35,771.00	0.00	0.00	-11,606.00	148.0
5004 Memberships and Dues	7,200.00	7,200.00	6,367.76	0.00	0.00	832.24	88.4
5006 Travel & Meetings	2,500.00	2,500.00	2,725.39	1,814.12	0.00	-225.39	109.0
5007 Televised Meeting Costs	17,860.00	17,860.00	15,735.00	2,017.10	0.00	2,125.00	88.1
5010 Publications & Legal Notices	6,500.00	6,500.00	1,528.13	0.00	0.00	4,971.87	23.5
5012 Printing	3,000.00	3,000.00	2,050.86	0.00	0.00	949.14	68.4
5014 Postage	5,000.00	5,000.00	134.10	0.00	0.00	4,865.90	2.7
5015 Covid Expense	0.00	0.00	18,396.14	0.00	0.00	-18,396.14	0.0
5016 Office Supplies	10,000.00	10,000.00	21,817.03	0.00	0.00	-11,817.03	218.2
5020 Telephone	12,500.00	12,500.00	6,481.77	0.00	0.00	6,018.23	51.9
5021 Computer Costs	5,000.00	5,000.00	2,183.40	0.00	0.00	2,816.60	43.7
5045 Miscellaneous Expenditures	10,000.00	10,000.00	53,192.98	320.00	0.00	-43,192.98	531.9
5046 Bank Service Charge	3,400.00	3,400.00	511.42	0.00	0.00	2,888.58	15.0
5050 Elections	8,000.00	8,000.00	8,528.20	0.00	0.00	-528.20	106.6
5052 Minor Facility Repairs	0.00	0.00	125.00	0.00	0.00	-125.00	0.0
5610 Legal Counsel	50,000.00	50,000.00	39,161.44	0.00	0.00	10,838.56	78.3
5615 Financial Audit-Consulting	13,000.00	13,000.00	13,000.00	0.00	0.00	0.00	100.0
5617 Administrative Fees	0.00	0.00	356.65	356.65	0.00	-356.65	0.0
5619 Bond Trustee	0.00	0.00	3,323.50	0.00	0.00	-3,323.50	0.0
5670 Other Professional Services	50,000.00	50,000.00	46,635.51	3,631.53	0.00	3,364.49	93.3

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2020 to 4/30/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
6005 Buildings and Improvements	6,500.00	6,500.00	2,206.82	0.00	0.00	4,293.18	34.0
6010 Equipment	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
ADMINISTRATION	781,025.00	781,025.00	704,067.37	41,116.83	0.00	76,957.63	90.1
Dept: 20 RECREATION							
5016 Office Supplies	0.00	0.00	150.00	0.00	0.00	-150.00	0.0
5017 Community Events	39,500.00	39,500.00	13,770.00	0.00	0.00	25,730.00	34.9
6010 Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
RECREATION	39,750.00	39,750.00	13,920.00	0.00	0.00	25,830.00	35.0
Dept: 30 ROSSMOOR PARK							
5018 Janitorial Supplies	6,000.00	6,000.00	3,735.58	554.27	0.00	2,264.42	62.3
5022 Utilities	12,500.00	12,500.00	45,223.28	10,722.81	0.00	-32,723.28	361.8
5023 Water	27,000.00	27,000.00	30,439.92	3,060.24	0.00	-3,439.92	112.7
5025 SECURED PROP TAX	1,060.00	1,060.00	518.49	0.00	0.00	541.51	48.9
5030 Vehicle Maintenance	1,050.00	1,050.00	165.42	0.00	0.00	884.58	15.8
5032 Building & Grounds-Maintenance	30,000.00	30,000.00	7,929.78	0.00	0.00	22,070.22	26.4
5034 Alarm Systems	850.00	850.00	618.58	0.00	0.00	231.42	72.8
5045 Miscellaneous Expenditures	450.00	450.00	0.00	0.00	0.00	450.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5655 Landscape Maintenance	22,000.00	22,000.00	20,821.95	2,600.31	0.00	1,178.05	94.6
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
ROSSMOOR PARK	101,910.00	101,910.00	109,453.00	16,937.63	0.00	-7,543.00	107.4
Dept: 40 MONTECITO CENTER							
4011 Medical Insurance	0.00	0.00	6,119.88	0.00	0.00	-6,119.88	0.0
5018 Janitorial Supplies	6,000.00	6,000.00	3,735.58	554.27	0.00	2,264.42	62.3
5022 Utilities	2,000.00	2,000.00	697.45	0.00	0.00	1,302.55	34.9
5023 Water	2,250.00	2,250.00	1,104.29	0.00	0.00	1,145.71	49.1
5025 SECURED PROP TAX	910.00	910.00	435.42	0.00	0.00	474.58	47.8
5030 Vehicle Maintenance	1,050.00	1,050.00	165.52	0.00	0.00	884.48	15.8
5032 Building & Grounds-Maintenance	10,000.00	10,000.00	2,796.13	0.00	0.00	7,203.87	28.0
5034 Alarm Systems	500.00	500.00	597.55	0.00	0.00	-97.55	119.5
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
5655 Landscape Maintenance	2,450.00	2,450.00	2,250.33	288.92	0.00	199.67	91.9
6005 Buildings and Improvements	5,000.00	5,000.00	800.00	0.00	0.00	4,200.00	16.0
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	31,660.00	31,660.00	18,702.15	843.19	0.00	12,957.85	59.1
Dept: 50 RUSH PARK							
5016 Office Supplies	0.00	0.00	956.65	0.00	0.00	-956.65	0.0
5018 Janitorial Supplies	6,000.00	6,000.00	3,741.27	555.93	0.00	2,258.73	62.4
5022 Utilities	23,000.00	23,000.00	12,668.92	0.00	0.00	10,331.08	55.1
5023 Water	42,000.00	42,000.00	28,910.69	0.00	0.00	13,089.31	68.8
5025 SECURED PROP TAX	4,040.00	4,040.00	1,984.28	0.00	0.00	2,055.72	49.1
5030 Vehicle Maintenance	1,200.00	1,200.00	165.42	0.00	0.00	1,034.58	13.8
5032 Building & Grounds-Maintenance	43,000.00	43,000.00	26,301.53	375.00	0.00	16,698.47	61.2
5034 Alarm Systems	550.00	550.00	751.56	0.00	0.00	-201.56	136.6
5045 Miscellaneous Expenditures	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5655 Landscape Maintenance	22,000.00	22,000.00	20,252.94	2,600.30	0.00	1,747.06	92.1
6005 Buildings and Improvements	43,700.00	43,700.00	37,129.50	0.00	0.00	6,570.50	85.0
RUSH PARK	186,240.00	186,240.00	132,862.76	3,531.23	0.00	53,377.24	71.3
Dept: 60 STREET LIGHTING							
5650 Lighting and Maintenance	108,000.00	108,000.00	56,606.95	0.00	0.00	51,393.05	52.4

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2020 to 4/30/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
STREET LIGHTING	108,000.00	108,000.00	56,606.95	0.00	0.00	51,393.05	52.4
Dept: 65 ROSSMOOR WALL							
5002 Insurance - Liability	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00	0.0
5032 Building & Grounds-Maintenance	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
ROSSMOOR WALL	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.0
Dept: 70 STREET SWEEPING							
5642 Street Sweeping	60,000.00	60,000.00	47,045.08	5,661.67	0.00	12,954.92	78.4
STREET SWEEPING	60,000.00	60,000.00	47,045.08	5,661.67	0.00	12,954.92	78.4
Dept: 80 PARKWAY TREES							
5017 Community Events	1,500.00	1,500.00	72.20	0.00	0.00	1,427.80	4.8
5656 Tree Trimming	117,000.00	117,000.00	153,975.00	0.00	0.00	-36,975.00	131.6
5660 TREE REMOVAL	3,000.00	3,000.00	970.00	0.00	0.00	2,030.00	32.3
6015 Trees	45,000.00	45,000.00	16,270.00	0.00	0.00	28,730.00	36.2
PARKWAY TREES	166,500.00	166,500.00	171,287.20	0.00	0.00	-4,787.20	102.9
Dept: 90 MINI-PARKS AND MEDIANS							
5022 Utilities	950.00	950.00	180.49	0.00	0.00	769.51	19.0
5023 Water	8,200.00	8,200.00	4,732.61	0.00	0.00	3,467.39	57.7
5032 Building & Grounds-Maintenance	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
5045 Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5655 Landscape Maintenance	2,450.00	2,450.00	2,250.33	288.92	0.00	199.67	91.9
6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	14,500.00	14,500.00	7,163.43	288.92	0.00	7,336.57	49.4
Expenditures	1,493,285.00	1,493,285.00	1,261,107.94	68,379.47	0.00	232,177.06	84.5
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH							
Revenues							
Dept: 00							
3100 Property assessments	0.00	0.00	2,574.90	0.00	0.00	-2,574.90	0.0
3101 Property assessments-prior yr	0.00	0.00	704.35	0.00	0.00	-704.35	0.0
3600 TRANSFER IN/OUT OTHER FUNDS	433,324.00	433,324.00	0.00	0.00	0.00	433,324.00	0.0
Dept: 00	433,324.00	433,324.00	3,279.25	0.00	0.00	430,044.75	0.8
Revenues	433,324.00	433,324.00	3,279.25	0.00	0.00	430,044.75	0.8
Expenditures							
Dept: 50 RUSH PARK							
5617 Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5619 Bond Trustee	3,324.00	3,324.00	0.00	0.00	0.00	3,324.00	0.0
5625 Assessment Engineer	0.00	0.00	89,790.96	0.00	0.00	-89,790.96	0.0
5800 Principal	410,000.00	410,000.00	0.00	0.00	0.00	410,000.00	0.0
RUSH PARK	433,324.00	433,324.00	89,790.96	0.00	0.00	343,533.04	20.7
Expenditures	433,324.00	433,324.00	89,790.96	0.00	0.00	343,533.04	20.7
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS							
Revenues							
Dept: 00							
2999 FY Begin Fund Balance	45,566.00	45,566.00	0.00	0.00	0.00	45,566.00	0.0
Dept: 00	45,566.00	45,566.00	0.00	0.00	0.00	45,566.00	0.0

REVENUE/EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2020 to 4/30/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS							
Revenues	45,566.00	45,566.00	0.00	0.00	0.00	45,566.00	0.0
Expenditures							
Dept: 00							
9997 Transfer Out	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Dept: 00	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Expenditures	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Grand Total Net Effect:	231,776.00	231,776.00	158,332.15	398,992.02	0.00	73,443.85	

EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2020 to 4/30/2021

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

Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

SALARIES AND BENEFITS	544,400.00	544,400.00	423,835.27	32,977.43	0.00	120,564.73	77.9
OPERATIONS AND MAINTENANCE	115,125.00	115,125.00	175,548.18	4,151.22	0.00	-60,423.18	152.5
CONTRACT SERVICES	113,000.00	113,000.00	102,477.10	3,988.18	0.00	10,522.90	90.7
CAPITAL EXPENDITURES	8,500.00	8,500.00	2,206.82	0.00	0.00	6,293.18	26.0

ADMINISTRATION

781,025.00 781,025.00 704,067.37 41,116.83 0.00 76,957.63 90.1

Dept: 20 RECREATION

OPERATIONS AND MAINTENANCE	39,500.00	39,500.00	13,920.00	0.00	0.00	25,580.00	35.2
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0

RECREATION

39,750.00 39,750.00 13,920.00 0.00 0.00 25,830.00 35.0

Dept: 30 ROSSMOOR PARK

OPERATIONS AND MAINTENANCE	79,410.00	79,410.00	88,631.05	14,337.32	0.00	-9,221.05	111.6
CONTRACT SERVICES	22,000.00	22,000.00	20,821.95	2,600.31	0.00	1,178.05	94.6
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0

ROSSMOOR PARK

101,910.00 101,910.00 109,453.00 16,937.63 0.00 -7,543.00 107.4

Dept: 40 MONTECITO CENTER

SALARIES AND BENEFITS	0.00	0.00	6,119.88	0.00	0.00	-6,119.88	0.0
OPERATIONS AND MAINTENANCE	23,710.00	23,710.00	9,531.94	554.27	0.00	14,178.06	40.2
CONTRACT SERVICES	2,450.00	2,450.00	2,250.33	288.92	0.00	199.67	91.9
CAPITAL EXPENDITURES	5,500.00	5,500.00	800.00	0.00	0.00	4,700.00	14.5

MONTECITO CENTER

31,660.00 31,660.00 18,702.15 843.19 0.00 12,957.85 59.1

Dept: 50 RUSH PARK

OPERATIONS AND MAINTENANCE	120,540.00	120,540.00	75,480.32	930.93	0.00	45,059.68	62.6
CONTRACT SERVICES	22,000.00	22,000.00	20,252.94	2,600.30	0.00	1,747.06	92.1
CAPITAL EXPENDITURES	43,700.00	43,700.00	37,129.50	0.00	0.00	6,570.50	85.0

RUSH PARK

186,240.00 186,240.00 132,862.76 3,531.23 0.00 53,377.24 71.3

Dept: 60 STREET LIGHTING

CONTRACT SERVICES	108,000.00	108,000.00	56,606.95	0.00	0.00	51,393.05	52.4
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STREET LIGHTING

108,000.00 108,000.00 56,606.95 0.00 0.00 51,393.05 52.4

Dept: 65 ROSSMOOR WALL

OPERATIONS AND MAINTENANCE	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.0
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EXPENDITURE REPORT

Rossmoor Community

For the Period: 7/1/2020 to 4/30/2021

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
ROSSMOOR WALL	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.0
Dept: 70 STREET SWEEPING							
CONTRACT SERVICES	60,000.00	60,000.00	47,045.08	5,661.67	0.00	12,954.92	78.4
STREET SWEEPING	60,000.00	60,000.00	47,045.08	5,661.67	0.00	12,954.92	78.4
Dept: 80 PARKWAY TREES							
OPERATIONS AND MAINTENANCE	1,500.00	1,500.00	72.20	0.00	0.00	1,427.80	4.8
CONTRACT SERVICES	120,000.00	120,000.00	154,945.00	0.00	0.00	-34,945.00	129.1
CAPITAL EXPENDITURES	45,000.00	45,000.00	16,270.00	0.00	0.00	28,730.00	36.2
PARKWAY TREES	166,500.00	166,500.00	171,287.20	0.00	0.00	-4,787.20	102.9
Dept: 90 MINI-PARKS AND MEDIANS							
OPERATIONS AND MAINTENANCE	11,950.00	11,950.00	4,913.10	0.00	0.00	7,036.90	41.1
CONTRACT SERVICES	2,450.00	2,450.00	2,250.33	288.92	0.00	199.67	91.9
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	14,500.00	14,500.00	7,163.43	288.92	0.00	7,336.57	49.4
Expenditures	1,493,285.00	1,493,285.00	1,261,107.94	68,379.47	0.00	232,177.06	84.5
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH							
Expenditures							
Dept: 50 RUSH PARK							
CONTRACT SERVICES	23,324.00	23,324.00	89,790.96	0.00	0.00	-66,466.96	385.0
DEBT SERVICE	410,000.00	410,000.00	0.00	0.00	0.00	410,000.00	0.0
RUSH PARK	433,324.00	433,324.00	89,790.96	0.00	0.00	343,533.04	20.7
Expenditures	433,324.00	433,324.00	89,790.96	0.00	0.00	343,533.04	20.7
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS							
Expenditures							
Dept: 00							
OPERATIONS AND MAINTENANCE	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Dept: 00	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Expenditures	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	0.0
Grand Total Net Effect:	-1,966,609.00	-1,966,609.00	-1,350,898.90	-68,379.47	0.00	-615,710.10	

G1

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: RESOLUTION No. 21-06-08-01 APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FY 2021-2022

BACKGROUND

Article XIII B of the State Constitution requires that the District Board of Directors establish the Fiscal Year appropriations limit by calculating population and inflation factors. The 2021-2022 Fiscal Year appropriations limitation shall be \$2,436,547.

RECOMMENDATION

Approve by roll call vote, Resolution No. 21-06-08-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-2022.

ATTACHMENTS:

1. Resolution No. 21-06-08-01 and Exhibit A.
2. May 2021 Letter from Director of the California Department of Finance and Attachments A & B.

RESOLUTION NO. 21-06-08-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT
APPROVING AND ADOPTING THE ANNUAL
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-2022**

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

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

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

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

SECTION 1. That the 2021-2022 appropriations limitation shall be \$2,436,547 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2021-2022 appropriations limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2021-2022 appropriations limit is the County population growth.

PASSED AND ADOPTED this 8th day of June 2021.

AYES:

NOES:

ABSTAIN:

ABSENT:

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: _____
Jeff Barke, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

EXHIBIT A

2021– 2022 APPROPRIATIONS LIMITATION

Appropriation Limited FY2020 – 2021	\$2,323,232
County Population Increase/(Decrease)	(0.84)%
Change in California per capita income	5.73%
Per Capita Cost of Living (converted to ratio)	$\frac{5.73 + 100}{100} = 1.0573$
Population (converted to a ratio)	$\frac{-0.84 + 100}{100} = 0.9919$
Increase Factor = 1.0512 x 1.0078	1.0487
2021 – 2022 Limitation = \$2,323,232 x 1.0487 =	\$2,436,457



May 2021

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2021-22 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

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

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

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2021.**

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

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

KEELY MARTIN BOSLER

Director

By:

/s/ Erika Li

Erika Li

Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2021-22 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

2021-22:

Per Capita Cost of Living Change = 5.73 percent
 Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio: $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22: $1.0573 \times 0.9954 = 1.0524$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2020-2021	1-1-20	1-1-21	1-1-2021
Orange				
Aliso Viejo	-1.07	50,351	49,813	49,813
Anaheim	-1.01	357,042	353,451	353,468
Brea	-0.79	45,498	45,137	45,137
Buena Park	-0.86	82,336	81,626	81,626
Costa Mesa	-0.78	113,661	112,780	112,780
Cypress	-1.07	49,055	48,531	48,531
Dana Point	-0.83	33,466	33,189	33,189
Fountain Valley	-0.84	55,419	54,953	54,953
Fullerton	-1.86	142,070	139,431	139,431
Garden Grove	-0.57	173,457	172,476	172,476
Huntington Beach	-0.93	198,725	196,874	196,874
Irvine	-2.31	277,988	271,564	271,564
Laguna Beach	-0.86	22,690	22,495	22,495
Laguna Hills	-1.03	31,397	31,073	31,073
Laguna Niguel	0.94	64,559	65,168	65,168
Laguna Woods	-1.07	16,209	16,036	16,036
La Habra	-1.04	63,471	62,808	62,808
Lake Forest	-0.02	84,556	84,538	84,538
La Palma	-1.06	15,607	15,442	15,442
Los Alamitos	-0.55	11,602	11,538	11,538
Mission Viejo	-1.06	95,130	94,119	94,119
Newport Beach	-0.64	86,415	85,865	85,865
Orange	-1.53	139,504	137,366	137,366
Placentia	-0.77	51,569	51,173	51,173
Rancho Santa Margarita	-1.08	48,708	48,183	48,183
San Clemente	-0.73	64,538	64,065	64,065
San Juan Capistrano	-0.78	36,081	35,801	35,801
Santa Ana	0.02	331,304	331,369	331,369
Seal Beach	-1.09	24,683	24,414	24,443
Stanton	1.08	39,150	39,573	39,573
Tustin	-0.62	80,511	80,009	80,009
Villa Park	-1.07	5,821	5,759	5,759
Westminster	-0.51	91,931	91,466	91,466
Yorba Linda	-0.85	68,426	67,846	67,846
Unincorporated	0.22	127,510	127,787	127,787
County Total	-0.84	3,180,440	3,153,718	3,153,764

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

G2

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-2

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: RESOLUTION NO. 21-06-08-02 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING JULY AS PARK AND RECREATION MONTH

RECOMMENDATION

Approve by roll call vote, Resolution No. 21-06-08-02 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING JULY AS PARK AND RECREATION MONTH

INFORMATION

In an effort to recognize the importance of parks and recreation to the Rossmoor community, a resolution is presented designating July as *Park and Recreation Month*.

The Rossmoor Community Services District (RCSD) has beautiful parks for the community to enjoy. In addition, there are a variety of recreational opportunities provided for Rossmoor through passive recreation areas, youth sports opportunities, recreation classes, and special events. Parks are at the center of many experiences and memories. Local parks are often one's first experiences in nature, an introduction to a hobby or physical activities, and parks are places to gather with friends and family to create special memories.

With the COVID-19 pandemic isolating people for a period of time, the pleasure of being outdoors and enjoying parks and recreational opportunities has become especially important. The RCSD is

committed to promoting physical, emotional and mental health and wellness through our parks and recreation. To help celebrate July as *Park and Recreation Month*, the District will kick off the summer season with a Rossmoor Family Foodie Festival at Rush Park on Saturday, June 19, 2021 from 2 p.m. to 8 p.m., featuring food trucks, kids carnival area, craft vendors and live bands. Additional Rossmoor Family Foodie Festivals are planned through the summer on Saturdays, July 17, August 14, and September 11.

We hope to engage the community as we celebrate July as *Park and Recreation Month*.

ATTACHMENTS

1. Resolution No. 21-06-08-02

RESOLUTION NO. 21-06-08-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT
DESIGNATING JULY AS PARK AND RECREATION MONTH**

WHEREAS parks and recreation programs are an integral part of communities throughout this country, including Rossmoor, California; and

WHEREAS our parks and recreation are vitally important to establishing and maintaining the quality of life in our communities, ensuring the health of all citizens, and contributing to the economic and environmental well-being of a community and region; and

WHEREAS parks and recreation programs build healthy, active communities that aid in the prevention of chronic disease, provide therapeutic recreation services for those who are mentally or physically disabled, improve the mental and emotional health of all citizens and are fundamental to the environmental well-being of our community; and

WHEREAS parks and recreation programs increase a community’s economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS parks and natural recreation areas improve water quality, protect groundwater, prevent flooding, improve the quality of the air we breathe, provide vegetative buffers to development, and produce habitat for wildlife; and

WHEREAS our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

WHEREAS the U.S. House of Representatives has designated July as Parks and Recreation Month and the Special District of Rossmoor, in Orange County, California recognizes the benefits derived from parks and recreation resources; and

NOW THEREFORE, BE IT RESOLVED BY the Board of Directors of the Rossmoor Community Services District that July is recognized as Park and Recreation Month in Rossmoor, California.

PASSED AND ADOPTED this 8th day of June 2021.

AYES:

NOES:

ABSTAIN:

ABSENT:

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: _____
Jeff Barke, President

ATTEST:

Joe Mendoza, Secretary
Rossmoor Community Services District

H1

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: CONSIDERATION OF UNIFORM APPLICATION OF ROSSMOOR COMMUNITY SERVICES DISTRICT FEE SCHEDULE RELATED TO FACILITY USE BY NON-PROFIT GROUPS AND ORGANIZATIONS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors uphold the current District policies that require non-profit groups to pay rental fees for facility usage; and that requests from non-profit groups for fee waivers be denied so that all non-profit groups are consistently charged according to the District fee schedule.

BACKGROUND

At the May 11, 2021 Rossmoor Community Services District (RCSD) Board of Directors meeting, the General Manager included an item in his monthly General Manager Items report regarding facility rental requests. This included information about the District opening facilities, such as picnic shelters, meeting rooms, and the auditorium, as the State and County of Orange begin to allow under the coronavirus guidelines. The anticipation of group gatherings returning have resulted in inquiries from non-profit groups regarding the possibility of reduced rates or fee waivers for future facility use.

The General Manager stated that he had instituted a moratorium on fee waivers since the RCSD has experienced a loss of revenue from facility rentals during the pandemic. In addition, the Board discussed General Counsel Preziosi's opinion that providing one non-profit (the Rossmoor Homeowners Association) with free space for meetings or storage was inadvisable and could constitute a gift of public funds and

recommendation that the District administer facility user fees consistently for all non-profits.

INFORMATION

With interest in using District facilities gaining momentum as organizations and groups are able to meet again, this item is presented to the RCSD Board so that consistent practices may be identified and applied for requests received by non-profit users.

The following RCSD Policies are applicable to this discussion:

- RCSD Policy No. 6020 outlines *District Parks and Facilities – Long-Term Use* (Attachment 1)
- Policy No. 2021 establishes *Non Profit Use Of District Property* (Attachment 2); and in section 6020.40 User Fees and Deposits states “See Policy No. 6015 Establishment of Fees and Charges for the Use of District Parks, Buildings and Facilities for the long-term use of District Facilities.
- Policy No. 6015 *Establishment of Fees and Charges for Use of District Property* (Attachment 3 – includes RCSD Fee Schedule)

These policies clarify that rental fees are to be charged to non-profit organizations for use of District facilities.

The Rossmoor Homeowners Association (RHA) has submitted a fee waiver request dated May 10, 2021 (Attachment 4). The RHA has a long history in the District. The RHA has used RCSD property and office space for meetings and storage over the years as approved by the RCSD Board of Directors. The RHA currently holds their meetings on the third Tuesday of each month at 7 p.m. (at Rossmoor Park when in-person meetings are held).

It appears that the RHA has been using District facilities for a number of years at no cost, while they should have been paying rental fees charged to a non-profit group. This issue has surfaced a number of times throughout the years. It is unclear if or when a fee waiver was granted to the RHA; in looking through files there were many years that RHA paid rental fees.

Attachment 6 is a *List of Pending Long Term/Non Profit User Permit Renewals for 2021*. This document identifies non-profit groups currently

using District facilities and paying fees. There are also a number of occasional non-profit user groups (for example the Rossmoor Los Alamitos Republican Women Federated, Los Alamitos Chamber of Commerce, Boy Scouts, Girl Scouts, and Los Alamitos Unified School District) that also rent District facilities.

It is recommended that requests from non-profit groups for fee waivers be denied and that all non-profit groups be charged according to the District fee schedule.

ATTACHMENTS

1. RCSD Policy 6020 *District Parks and Facilities – Long-Term Use*
2. RCSD Policy 6021 *Non Profit Use of District Property*
3. Policy No. 6015 *Establishment Of Fees and Charges For Use Of District Property* (includes RCSD Fee Schedule)
4. RHA letter dated May 10, 2021 requesting a fee waiver
5. RCSD *List of Pending Long Term/Non Profit User Permit Renewals for 2021*

Rossmoor Community Services District

Policy

No. 6020

DISTRICT PARKS AND FACILITIES – LONG-TERM USE

6020.10 Long-Term Use Defined: Any person or group requesting recurring monthly or weekly use of District parks or facilities for any activity, event, meeting or gathering for a period of six (6) to twelve (12) months.

6020.20 Community Benefit Required: Long-term use of District facilities will be authorized only when there is a benefit to the community as determined by the Board.

6020.30 Use Greater Than 12 Months: The fixed period of time for long-term use shall be no more than twelve calendar months. Use beyond this time period will require the filing of a new application and approval consistent with the original approval criteria. The General Manager shall notify the Board of each renewal of a long term use request after the first year.

6020.40 User Fees and Deposits: See Policy No. 6015 Establishment of Fees and Charges for the Use of District Parks, Buildings and Facilities for the long-term use of District facilities.

6020.50 Non-profit Use: Proof of non-profit tax status is required for applicants requesting long-term use on a non-profit fee basis.

Adopted: September 14, 1994
Approved renumbering & format: October 8, 2002
Reaffirmed: December 10, 2002
Amended: July 13, 2004
Amended: August 12, 2008
Readopted by Ordinance 2014-01: January 14, 2014
Amended: November 11, 2014
Readopted by Ordinance 2014-06: November 11, 2014

Rossmoor Community Services District**Policy****No. 6021**

NON PROFIT USE OF DISTRICT PROPERTY

6021.10 Non -profit Use Defined: Non-profit use shall be limited to organizations who qualify for non profit status for tax purposes and who request the non-profit use of District Property. The Non-profit classification is defined as an organization that was not established for the use of making a profit through the use of District property.

6021.20 Community Benefit Required: Non-profit use of District property shall be authorized only when the applicant is proposing a program or activity that is not fully provided by the District and is considered to be a benefit to the community.

6021.30 Term for Non-profit Use: The fixed period of time for a non-profit term use shall be for any period less than twelve calendar months. Use beyond this time period will require the filing of a new application and approval consistent with the original approval criteria. The term for Non-profit use for building and meetings rooms be governed by Policy No. 6020 District Facilities—Long-Term Use. The fixed period of time for use of the basketball court shall not exceed four calendar months.

6021.40 User Fees and Deposits: Non-profit organizations will be required to pay established permit fees and hourly rates as applicable. See Policy No. 6015 Establishment of Fees and Charges for the Use of District Property for the non-profit use of District facilities.

6021.50 Proof on Non-Profit Status: Persons or groups applying for non-profit-use of District buildings and/or fields or courts shall submit proof that they qualify for non-profit status pursuant to IRS Code Section 501(c) and provide a federal tax ID for User Permit. Groups may also be asked to submit participant rosters with identifying information as determined by the District.

Adopted: November 11, 2014

Adopted by Ordinance: 2014-07: November 11, 2014

ROSSMOOR COMMUNITY SERVICES DISTRICT

Policy

No. 6015

ESTABLISHMENT OF FEES AND CHARGES FOR USE OF DISTRICT PROPERTY

6015.00 Facility Use: A primary purpose of the District is to operate buildings and recreational facilities for the benefit of residents.

6015.10 Facility Fees And Charges: The Board shall review the schedule of facility fees and charges annually, prior to adoption of the District's Final Budget, and make changes when appropriate in order to reflect the District's actual direct and indirect costs. Fees and Charges include, but are not limited to user fees, security deposits, event attendant fees, key and alarm deposits and cleaning deposits. The General Manager shall maintain a current schedule of fees and charges and make copies available upon request. Fees and charges which are adjusted by the Board during the period of use shall be charged or refunded to the applicant on a prorated basis.

6015.11 Deposits Required: All deposits required in the Schedule of Fees and Charges shall apply to short-term users, as well as long-term and dedicated users, i.e. key deposits, cleaning deposits, etc unless exempted within the Schedule of Fees and Charges. All deposits shall be kept current during the period of use; i.e., cleaning deposits used by the District for remedial action shall be resubmitted by the renter to constitute a current full deposit.

6015.12 Clean-up Following Use: Clean up of indoor and outdoor park facilities and replacing tables and/or chairs is the responsibility of the user. Users are required to clean up park and facility used, wipe counters and equipment, clean up any spillage, bag all trash and remove all supplies not provided by the District. Users shall report any malfunctioning equipment to the District Office for repair/replacement. If cleanup is not accomplished at an acceptable standard and the use of District employees is required to meet an acceptable standard, an appropriate amount shall be withheld from the deposit at the discretion of the General Manager to cover the additional labor and material costs.

6015.13 Event Attendant Fees: The District may determine, in its sole discretion, to require that an Event Attendant be assigned to oversee the event or other use of District property. Said event Attendant shall be an employee or other agent of the District and shall oversee and otherwise monitor the activities and use of the applicable facility to determine whether the user is properly using the facility. For example, and not by way of limitation, the Event Attendant shall monitor: (a) activities, use and treatment of District property; (b) opening/unlocking and closing/locking of the facility; and (c) setting/turning off an alarm system. In the event the District requires an event Attendant, the applicable Event Attendant Fess shall be imposed pursuant to the applicable District policy. Cancellation of event less than five (5) business days prior to the event shall result in loss of Event Attendant Fees from deposit.

6015.14 Event Deposit: The District may determine, in its sole discretion, to require the payment of an Event Deposit in the amount set forth in the applicable District policy. The Event Deposit

shall be applied toward any costs and expenses incurred by the District in responding to issue/questions which arise from the activity or event and/or otherwise taking action to bring the event, use or activity into compliance with the applicable District policy. For example, and not by way of limitation, the District may incur expenses in connection with assisting, and/or performing, activities related to (a) use and treatment of District property; (b) opening/unlocking and closing/locking of the facility; and (c) setting/turning off an alarm system. If Event Attendant is not required, events with more than 100 attendees shall be required to pay the event deposit.

6015.15 Option of Event Attendant Or Event Deposit: The District may determine, in its sole discretion, to permit the user to elect to pay Event Attendant Fees for an Event Attendant or to pay the Event Deposit. The District retains the authority to determine, in its sole discretion, to require the user to pay the Event Attendant Fees or the Event Deposit. A user will not be charged both Event Attendant Fees and an Event Deposit for the same event/use.

6015.16 Return of Deposits: At the termination of the User Permit period, all applicable deposits shall be returned to the renters within a reasonable time period for processing payment and to determine if all deposit conditions have been met. The General Manager shall have the discretion to determine if all or only part of a deposit shall be returned based on his/her assessment of the condition of the building or facility at the end of the fixed period of time. See Policy No. 6010 Requests for Use of District Property, for other conditions.

6015.17 Hourly Rates: Hourly rates posted in the Schedule of Fees and Charges are for full hour usage. Any usage for less than an hour, or any usage that exceeds an hour, shall be rounded up to, and charged for, the full hour. Hourly fees apply to each hour of usage including set up and tear down time. Fees for tennis court reservations which are designated as one and one half hours are per reservation and cannot be rolled up.

6015.18 Per Diem Rates: Per diem rates are posted in the Schedule of Fees and Charges and are for full day usage such as reserving of a picnic area for the day.

6015.19 Appeal to the Board: A user who disputes the decision of the General Manager regarding the refund of deposits or calculation of fees may appeal that decision to the Board by filing a written request to the General Manager for the matter to be placed on the agenda for the next scheduled Board meeting.

6015.20 Fee Schedule: The current fee schedule is attached to and made a part of this policy.

Adopted: Resolution 99-12-8-1, December 8, 1999
Adopted: Resolution 00-12-14-01, December 14, 2000
Adopted: Policy 6015, June 10, 2003
Amended: November 8, 2005
Amended: August 12, 2008
Amended: July 10, 2012



RCSD FEE SCHEDULE

2018 / 2019

MISC. RENTAL FEES (per use)

Podium	\$50
Portable Screen	\$15
Risers	\$30

RUSH PARK 3001 Blume Dr., Rossmoor, CA 90720

FACILITIES	RES	NON RES	CAP
Auditorium	\$60 hr.	\$80 hr.	300-600
300+ Guests	\$77 hr.	\$98 hr.	300-600
East Rm	\$18 hr.	\$23 hr.	30
Kitchen	\$43 hr.	\$60 hr.	N/A

FIELDS	RES	NON RES	Softball
Fields 1, 2, 3,4	\$12.00 hr.	\$18.50 hr.	Soccer

HOURLY FEES: EVENT ATTENDANT (4 hr. min.) \$20

An Event Attendant may be mandatorily assigned to oversee your event as determined by the RCSD

PICNIC SITES	RESIDENTS ONLY
Canopy A	\$50+
Site B	\$25+
Flat Rate + Permit Fee	

MINI-PARKS	RESIDENTS ONLY
Kempton Rd.	\$25+
Flat Rate + Permit Fee	

INSURANCE FEE: \$15

WALL BANNER PERMIT FEE: \$20

ROSSMOOR PARK 3232 Hedwig Rd., Rossmoor, CA 90720

FACILITIES	RES	NON RES	CAP
Community Rm	\$35 hr.	\$45 hr.	40-50
Kitchen	\$17 hr.	\$25 hr.	N/A

PICNIC AREAS	RESIDENTS ONLY
Sites A,B,C	Flat Rate: \$25 +
MINI-PARKS	RESIDENTS ONLY
Foster Road	Flat Rate: \$25 +
Flat Rate + Permit Fee	

INSURANCE FEE: \$15

\$60 Picnic Deposit (Over 100 people)

FIELDS	RES	NON RES
Ball Fields	\$12.00hr.	\$18.50hr.
Basketball Cts.	\$12.00hr.	\$18.50hr.
Volleyball Cts.	\$12.00hr.	\$18.50hr.
TENNIS COURTS 1/2/3/4		
Day Rate	\$6 hr.	\$8 hr.
M-F: 5-9 pm & Weekends	\$8 hr.	\$10 hr.

PER HR.

Denotes Residents Only

MONTECITO CENTER 12341 Montecito Rd., Rossmoor, CA 90720

FACILITIES	RES	NON RES	CAP
Commy. Rms	\$30 hr.	\$40 hr.	75

REFUNDABLE DEPOSITS		
Event Deposit (over 100 people)		\$60
Picnic Deposit		\$60
Cleaning/Dmg Deposit	\$250-Aud Only	\$175
Key/Gate Deposit		\$25
300+ Guest Deposit		\$350
Alcohol Cleaning/Damage Deposit		\$350

- Applications are processed on a first come/first served basis.
 - Setup/Takedown, within reservation timeframe, is renter's responsibility.
 - Children under 18 yrs. require adult chaperones in ratio of 1 to 10.
 - User Permits/Indemnification are mandatory for all rentals & Permits for a gathering of 50 or more people.
 - A million dollar insurance policy naming RCSD as additional insured is required for gatherings of over 150 people.
- THIS LIST IS NOT ALL INCLUSIVE

FEES		FEES (Other)	
User Permit Fee	\$20	False Alarm Fee	\$74
UP Change Fee (2 nd)	\$20	Check NSF	\$25
Special Event /Alcohol Filing Fee (*Due at time of application submission)	\$50	As per Policy 6012.73	
Appeal Fee	\$50	As per Policy 6015.15	
Alcohol Event Fee	\$150	(Contingent Upon ABC Approval)	

As determined by GM for special equipment/activity/staff callout in lieu of an Event Attendant.



RCSD FEE SCHEDULE

DEDICATED SPACE/NON PROFIT/FOR PROFIT RATES

2017/2018

INTERNAL USE ONLY



RUSH PARK 3001 Blume Dr., Rossmoor, CA 90720

DEDICATED SPACE

FACILITIES	FLAT RATE
East Rm. Storage	\$650
Rm by Old Sheriff's Office	\$1,500
Aud. Storage Rm. 1	\$1,500
Aud. Storage Rm. 2	\$1,500

FACILITIES	N/P	CAP
Auditorium	\$45 hr.	299
Auditorium	\$65 hr.	300+
East Rm	\$11 hr.	30

FIELDS-Hourly	N/P	Fields
Softball & Soccer	\$6 hr.	1, 2, 3, 4

DONATED SPACE

FACILITIES	RATE
N/A	\$0

DUAL PURPOSE SPACE

FACILITIES	N/P	CAP
West Rm	\$9 hr.	15

Calvary & N/P ONLY and
RCSD Dedicated Meeting Space

FIELDS: FOR PROFIT HOURLY RATES

CONTRACT	RATE
*Long Term	\$10 hr.
Short Term	\$20 hr.
<i>*Minimum of 1 year</i>	



ROSSMOOR PARK 3232 Hedwig Rd., Rossmoor, CA 90720

FACILITIES	N/P	CAP
Community Rm.	\$25 hr.	40-50
Kitchen	\$13 hr.	N/A

FIELDS-Hourly	N/P	Fields
Softball & Soccer	\$6 hr.	1, 2, 3
Basketball	\$8 hr.	Courts
Volleyball	\$6 hr.	Court

DONATED SPACE

FACILITIES	RATE
Sheriff's Office	\$0



MONTECITO CENTER 12341 Montecito Rd., Rossmoor, CA 90720

FACILITIES	N/P	CAP
Community Rms.	\$21.50	75

DONATED SPACE

FACILITIES	RATE
Pre-School Storage Sheds	\$0
RHA Storage Shed	\$0



Rossmoor Homeowners Association

RCSD Board of Directors
 c/o Joe Mendoza
 3001 Blume Drive
 Rossmoor, CA 90720

May 10, 2021

Dear Mr. Mendoza and RCSD Directors

Toward the end of the agenda packet for the District's May 11, 2021 Board meeting there is an opinion from Tarquin Preziosi, the District's attorney, regarding providing the Rossmoor Homeowners Association free space for meetings and/or ongoing storage in which he commented:

"...that it is not advisable and could constitute a gift of public funds, and it would be recommended that the District administer facility user fees consistently to all non-profit groups."

And the ensuing recommendation from Mr. Mendoza is that the RCSD will be charging fees for all facility use.

We are not like any other non-profit organization. The RHA membership is made up of 100% Rossmoor residents. These are the same residents whose funds purchased those facilities, and whose property taxes fund the vast majority of the RCSD's annual budget.

Neglecting this fact actually creates a disproportionate charge to the residents of Rossmoor who make up the RHA membership. Basically, charging the RHA to use RCSD facilities forces us to pay the District to use the facilities that we already pay for with our tax dollars.

The RHA strongly disagrees with Mr. Preziosi's opinion and respectfully requests the RCSD Board to reject Mr. Mendoza's recommendation to charge the RHA fees for the community events that we put on for the benefit of our members and *all* Rossmoor residents regardless of their membership status.

Specifically, we request that the Board place an item on next month's agenda to waive all fees for community events put on by the RHA including banner space to promote them.

Thank you for your consideration and continued cooperation.

The Rossmoor Homeowners Association

LIST OF PENDING LONG TERM/NON PROFIT USER PERMIT
RENEWALS FOR 2021

- CALVARY CHAPEL – January to December
 - Wednesdays 6pm to 9pm – Auditorium Only
 - Saturdays 8am to 10am – West Room Only
 - Sundays 7am to 12pm – Auditorium, East & West Room

(They have rented our facility since 2000, bringing in revenue of approximately \$28,000.00 per year – attendance under 100)

- GOND CHURCH – January to December
 - Sundays 12pm to 4pm – Auditorium, East & West Room

(They have rented our facility since 2013, bringing in revenue of approximately \$13,000.00 per year – attendance under 100)

- AL-ANON – January to December – East Room Only
 - Mondays – 6pm to 7pm
 - Tuesdays – 5:30pm to 6:30pm, 7pm to 8pm
 - Wednesdays – 10am to 11am
 - Thursdays – 12pm to 2pm
 - Fridays – 12pm to 1pm

(They have rented our facility since 2010, bringing in revenue of approximately \$3,000.00 per year – attendance 15 to 20)

- INSIGHT LA MEDITATION– January to December – Montecito
 - 2nd and 4th Saturdays of every month 9:30 to 12:30

(They have rented our facility since 2017, bringing in revenue of approximately \$2,000.00 per year – attendance 15 to 20)

- GATHER CHURCH – January to December – Montecito
 - Every Sunday 9am to 1pm

(They have rented our facility on a monthly basis since 2020 and are bringing in approximately \$5,000 per year – attendance 30)

- LIL COTTONWOOD PRESCHOOL – September to June – Montecito
 - Monday through Friday 7am to 12pm

(They have rented our facility since 2005 and bring in approximately \$15,000 per year – attendance 30)

- YOUTH CENTER – January to December – Community Room and Auditorium
 - Monday through Friday 1pm to 7pm

(They have rented our facilities since 2015 and are now bringing in \$2,000 each facility, per year plus they help pay for maintenance of each facility – attendance 50)

Non-Profit Rates:

Auditorium - \$45.00 p/h

East Room - \$11.00 p/h

Montecito Center - \$21.50 p/h

Community Room - \$25.00 p/h

H2

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-2

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Ken Pun

Subject: REPORT OF THE BUDGET COMMITTEE REGARDING FY 2020-2021 ESTIMATE TO CLOSE, FY 2021-2022 PRELIMINARY BUDGET, AND SET DATE OF PUBLIC HEARING

RECOMMENDATION

Receive the report of the Rossmoor Community Services District (RCSD) Budget Committee (Directors DeMarco and Rips), review FY 2020-2021 Estimate to Close, provide direction regarding the formulation of the FY 2021-2022 proposed budget, and set date of public hearing for July 13, 2021 (RCSD Board meeting).

BACKGROUND

As required by RCSD Board Policy No. 3020, the General Manager formulated the FY 2021-2022 Preliminary Budget, including the FY 2020-2021 Estimate to Close (ETC), for review by the Budget Committee at their meeting of June 1, 2021.

INFORMATION

This year, the District's Estimate to Close for Fund 10 is projected at \$1,627,827 in revenue over \$1,491,217 in expenses with a remaining \$136,610 to be added to reserves. This will increase the District's Beginning Fund Balance for FY 2021-2022 to \$1,263,565.

Property tax apportionment is a substantial portion of the District's budget. It appears that the District's property tax revenue will decrease from FY 2019-2020, as shown in the Apportionment Comparison (Attachment 1). The General Manager and the Accountant have had discussion about this and are concerned over the drop in property tax revenue. However, this is puzzling given the amount of construction that is occurring throughout the

District, in addition to the sales of homes which should also increase the property tax assessment. Therefore, we will be contacting the County regarding our property tax assessments. Depending on the information we receive, we may also be recommending that consideration be given to having an independent audit performed of the property tax assessments being allocated by the County to the District.

Due to the COVID-19 pandemic, a 20% furlough/reduction in District staff salaries was instituted and incorporated into the FY 2020-2021 budget. This resulted in prudent fiscal management to maintain the District's strong financial position. It also enabled the District to continue its normal expenditure patterns (i.e. utilities, contract costs, and keeping up with infrastructure needs) while revenues were reduced due to the pandemic and facility closures.

In summary, the District has maintained a healthy fiscal position. It is recommended that a 2.26% CPI increase be awarded to staff (excluding the General Manager), along with a 0.74% increase for a total increase of 3%. This would cost the District \$11,653 (see Attachment 2). The General Manager's salary increase is determined by the RCSD Board of Directors.

It is anticipated that as of June 15, 2021, the COVID-19 restrictions will be lifted. Therefore, it is recommended that effective July 1, 2021, all District staff resume normal working hours and the furlough status will be removed (returning staff to a full work week).

The FY 2021-2022 Preliminary Budget is presented as a conservative, balanced budget. Because it is still unknown how the economy will rebound and what effects the aftermath of the pandemic will have on the RCSD, we have prepared the FY 2021-2022 to the best of our ability based on the information we have to date. If adjustments are needed as we progress, we will be prepared to address those challenges.

The Budget Committee recommended that the FY 2020-2021 Estimate to Close and FY 2021-2022 Preliminary Budget be forwarded to the RCSD Board of Directors; and recommended that the public hearing date be set for July 13, 2021 (RCSD Board of Directors meeting).

ATTACHMENTS

1. FY 2019-2020/FY 2020-2021 Apportionments Comparison
2. FY 2021-2022 Proposed Salary Plan
3. FY 2021-2022 Preliminary Budget
4. Policy No. 3020 Budget Preparation, Adoption and Revision

APPORTIONMENTS COMPARISON

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

	FY 16/17		FY 17/18		FY 18/19		FY 19-20		FY 20-21		FY 19-20 vs FY 20-21		
Totals	\$	1,581,019.26	\$	1,659,881.73	\$	1,722,203.17	\$	1,636,199.21	\$	1,451,236.63	\$	(184,962.58)	-10.74%
SUPP TAX 1985 #1	\$	760.43	\$	916.56	\$	472.74	\$	613.65	\$	484.93	\$	(128.72)	-27.23%
SECURED PY TAX #1	\$	969.84	\$	1,081.18	\$	1,178.98	\$	1,101.98	\$	1,872.54	\$	770.56	65.36%
SECURED PY PENALTIES #1	\$	171.74	\$	158.83	\$	182.82	\$	159.91	\$	246.92	\$	87.01	47.59%
MONTH OF AUGUST	\$	1,902.01	\$	2,156.57	\$	1,834.54	\$	1,875.54	\$	2,604.39	\$	728.85	39.73%
SUPP TAX 1985 #2	\$	494.05	\$	912.45	\$	635.52	\$	796.16	\$	363.97	\$	(432.19)	-68.01%
SECURED PY TAX #2	\$	1,820.24	\$	1,823.18	\$	2,438.45	\$	2,335.96	\$	2,136.34	\$	(199.62)	-8.19%
SECURED PY PENALTIES #2	\$	284.63	\$	305.16	\$	429.67	\$	413.62	\$	343.91	\$	(69.71)	-16.22%
UNSECURED COLLECT #1	\$	26,393.33	\$	26,984.09	\$	23,071.97	\$	22,030.17	\$	19,572.24	\$	(2,457.93)	-10.65%
MONTH OF SEPTEMBER	\$	28,992.25	\$	30,024.88	\$	26,575.61	\$	25,575.91	\$	22,416.46	\$	(3,159.45)	-11.89%
SUPP TAX 1985 #3	\$	1,183.62	\$	4,460.10	\$	3,467.86	\$	2,335.21	\$	1,641.55	\$	(693.66)	-15.55%
SECURED PY TAX #3	\$	2,214.50	\$	1,366.74	\$	742.18	\$	1,579.08	\$	1,962.31	\$	383.23	28.04%
SECURED PY PENALTIES #3	\$	459.51	\$	235.58	\$	140.64	\$	335.93	\$	343.91	\$	7.98	3.39%
MONTH OF OCTOBER	\$	3,857.63	\$	6,062.42	\$	4,350.68	\$	4,250.22	\$	3,947.77	\$	(302.45)	-4.99%
SUPP TAX 1985 #4	\$	1,687.98	\$	2,905.10	\$	2,856.62	\$	1,508.37	\$	2,165.43	\$	657.06	22.62%
SECURED PY TAX #4	\$	920.49	\$	514.17	\$	622.09	\$	1,074.02	\$	1,254.90	\$	180.88	35.18%
SECURED PY PENALTIES #4	\$	210.62	\$	120.32	\$	160.65	\$	224.00	\$	263.82	\$	39.82	33.10%
SECURED COLL PAID #1	\$	171,112.25	\$	181,046.29	\$	179,663.96	\$	116,476.62	\$	82,881.72	\$	(33,594.90)	-18.56%
SECURED COLL TAX #2	\$	150,138.68	\$	130,885.24	\$	134,452.20	\$	160,322.51	\$	165,964.81	\$	5,642.30	4.31%
MONTH OF NOVEMBER	\$	324,070.02	\$	315,471.12	\$	317,755.52	\$	279,605.52	\$	252,530.68	\$	(27,074.84)	-8.58%
STATE HOX SUBVENT #1	\$	1,063.42	\$	1,043.89	\$	1,030.85	\$	1,019.37	\$	1,004.15	\$	(15.22)	-1.46%
SECURED PY PENALTIES #5	\$	198.13	\$	136.63	\$	137.21	\$	342.94	\$	167.01	\$	(175.93)	-128.76%
SECURED PY TAX PAID #5	\$	670.43	\$	461.95	\$	461.09	\$	1,203.14	\$	869.68	\$	(333.46)	-72.19%
SECURED COLL TAX #3	\$	486,383.08	\$	547,613.59	\$	559,316.03	\$	550,840.16	\$	488,719.20	\$	(62,120.96)	-11.34%
SUPPL TAX PAID 1985 #5	\$	4,100.44	\$	3,903.91	\$	3,772.54	\$	2,349.03	\$	2,927.23	\$	(51.80)	-1.33%
MONTH OF DECEMBER	\$	492,415.50	\$	553,159.97	\$	564,717.72	\$	555,754.64	\$	493,057.27	\$	(62,697.37)	-11.33%
STATE HOX SUBVENT #2	\$	2,481.33	\$	2,435.76	\$	2,405.30	\$	2,378.59	\$	2,343.07	\$	(35.52)	-1.46%
REG RAILROAD PAID #1	\$	70.85	\$	81.54	\$	97.99	\$	96.47	\$	97.04	\$	0.57	0.70%
PUBLIC UTILITY PAID #1	\$	9,028.79	\$	10,030.68	\$	10,811.23	\$	10,649.40	\$	11,485.63	\$	836.23	8.34%
INTEREST ON UNAPPORT TAX	\$	143.57	\$	237.73	\$	372.69	\$	875.80	\$	527.09	\$	(348.71)	-146.68%
SEC PY PENALTY #6	\$	105.68	\$	246.13	\$	161.14	\$	107.96	\$	286.66	\$	178.70	72.60%
SUPPL TAX PAID 1985 # 6	\$	5,325.55	\$	7,254.90	\$	6,509.79	\$	5,267.94	\$	5,293.88	\$	25.94	0.36%
SECURED PY TAX PAID #6	\$	346.09	\$	881.07	\$	644.66	\$	392.85	\$	1,112.26	\$	719.41	81.65%
SECURED COLLECT PAID #4	\$	33,781.00	\$	100,370.65	\$	40,157.58	\$	34,168.33	\$	31,026.23	\$	(3,142.10)	-3.13%
UNSECURED TAX COLLECT PAID #2	\$	2,749.74	\$	4,180.78	\$	8,740.18	\$	11,419.54	\$	14,960.55	\$	3,541.01	84.70%
MONTH OF JANUARY	\$	54,032.60	\$	125,719.24	\$	69,900.56	\$	65,356.88	\$	67,132.41	\$	1,775.53	1.41%
SECURED PY PENALTY PAID #7	\$	112.64	\$	157.49	\$	92.49	\$	138.58	\$	111.73	\$	(26.85)	-17.05%
SECURED PY TAX PAID #7	\$	335.29	\$	456.39	\$	302.42	\$	429.69	\$	440.87	\$	11.18	2.45%
SUPPL TAX PAID 1985 #7	\$	738.15	\$	1,983.46	\$	1,323.73	\$	1,515.68	\$	1,102.79	\$	(412.89)	-20.82%
MONTH OF FEBRUARY	\$	1,186.08	\$	2,597.34	\$	1,718.64	\$	2,083.95	\$	1,655.39	\$	(428.56)	-16.50%
SECURED PY PENALTY PAID #8	\$	120.86	\$	239.65	\$	128.83	\$	126.81	\$	153.61	\$	26.80	11.18%
SECURED COLLECT PAID #5	\$	102,949.94	\$	117,248.35	\$	114,350.20	\$	115,389.60	\$	104,480.43	\$	(10,909.17)	-9.30%
SECURED PY TAX PAID #8	\$	398.54	\$	584.07	\$	307.63	\$	414.99	\$	533.63	\$	118.64	20.31%
SUPPL TAX PAID 1985 #8	\$	2,203.64	\$	1,806.93	\$	1,947.28	\$	1,951.19	\$	1,912.81	\$	(38.38)	-2.12%
MONTH OF MARCH	\$	105,672.98	\$	119,879.00	\$	116,733.94	\$	117,882.59	\$	107,080.48	\$	(10,802.11)	-9.01%
SECURED PY PAID #9	\$	805.39	\$	844.81	\$	373.59	\$	219.08	\$	771.39	\$	552.31	65.38%
SUPPL TAX PAID 1985 #9	\$	3,346.81	\$	2,929.70	\$	3,839.01	\$	1,805.67	\$	2,309.85	\$	504.18	17.21%
SECURED PY PENALTIES #9	\$	425.97	\$	418.16	\$	159.50	\$	83.12	\$	1,184.70	\$	1,101.58	263.43%
SECURED COLLECT PAID #6	\$	490,249.59	\$	440,776.19	\$	549,104.28	\$	516,742.37	\$	442,512.29	\$	(74,230.08)	-16.84%
MONTH OF APRIL	\$	494,827.76	\$	444,968.86	\$	553,476.38	\$	518,850.24	\$	446,778.23	\$	(72,072.01)	-16.20%
SUPP TAX PAID 1985 #10	\$	5,146.92	\$	3,761.57	\$	4,657.52	\$	4,079.44	\$	4,232.96	\$	153.52	4.08%
STATE HOX SUBVENTION PAID #3	\$	2,481.31	\$	2,435.74	\$	2,405.31	\$	2,378.58	\$	2,343.06	\$	(35.52)	-1.46%
SECURED PY TAX PAID #10	\$	431.71	\$	372.10	\$	349.05	\$	256.99	\$	707.60	\$	450.61	121.10%
SEC PY PENALTIES #10	\$	201.07	\$	223.33	\$	162.26	\$	115.88	\$	264.77	\$	148.89	66.67%
PUBLIC UTILITY PAID #2	\$	8,025.60	\$	9,062.07	\$	10,054.27	\$	10,098.98	\$	10,993.04	\$	894.06	9.87%
REG RAILROAD PAID #2	\$	70.88	\$	81.55	\$	98.24	\$	16.53	\$	73.86	\$	57.33	70.30%
SECURED COLLECT PAID #7	\$	32,061.60	\$	17,298.91	\$	21,129.33	\$	16,831.40	\$	35,418.26	\$	18,586.86	107.45%
MONTH OF MAY	\$	48,419.09	\$	33,235.27	\$	38,855.98	\$	33,777.80	\$	54,033.55	\$	20,255.75	60.95%
SUPPL TAX PAID 1985 #11	\$	1,746.90	\$	1,905.30	\$	1,775.56	\$	649.66	\$		\$	(649.66)	-34.10%
STATE HOX SUBVENT PAID #4	\$	1,063.44	\$	1,043.91	\$	1,030.86	\$	1,019.39	\$		\$	(1,019.39)	-97.65%
SECURED PY TAX PAID #11	\$	292.06	\$	287.01	\$	309.35	\$	540.70	\$		\$	(540.70)	-188.39%
SEC PY PENALTY PAID #11	\$	150.54	\$	124.98	\$	111.54	\$	105.20	\$		\$	(105.20)	-84.17%
Timber Yield Tax State	\$	0.10	\$	0.16	\$	-	\$	0.01	\$		\$	(0.01)	-6.25%
UNSEC PY TAX COLLECT PAID	\$	477.87	\$	532.17	\$	410.06	\$	316.97	\$		\$	(316.97)	-59.56%
UNSECURED 3RD COLL PAID	\$	5,615.76	\$	6,944.73	\$	6,216.92	\$	6,749.23	\$		\$	(6,749.23)	-97.18%
INTEREST ON UNAPPORT TAXES	\$	574.84	\$	1,027.16	\$	-	\$	1,179.72	\$		\$	(1,179.72)	-114.85%
MONTH OF JUNE	\$	9,921.51	\$	11,865.42	\$	9,854.29	\$	10,560.88	\$		\$	(10,560.88)	-89.01%
SUPP TAX 1985 #12	\$	5,366.76	\$	4,640.44	\$	3,501.63	\$	3,691.46	\$		\$	(3,691.46)	-79.55%
INTEREST ON UNAPPORT TAXES	\$	-	\$	-	\$	1,237.11	\$	-	\$		\$	-	n/a
SUPP TAX 1984	\$	0.73	\$	0.12	\$	0.10	\$	0.31	\$		\$	(0.31)	-258.33%
DELQ TAX SALE TEETER	\$	-	\$	-	\$	-	\$	-	\$		\$	-	0.00%
DELQ SUPP PENALTIES	\$	180.41	\$	184.22	\$	212.31	\$	240.09	\$		\$	(240.09)	-130.33%
SECURED COLL PAID #8	\$	8,744.36	\$	8,575.88	\$	10,244.80	\$	15,419.22	\$		\$	(15,419.22)	-179.80%
SEC PY PENALTY PAID #12	\$	257.46	\$	183.67	\$	276.67	\$	331.90	\$		\$	(331.90)	-180.70%
SECURED PY TAX PAID #12	\$	407.67	\$	364.07	\$	132.31	\$	942.06	\$		\$	(942.06)	-258.76%
DELQ SUPPL COLL PAID	\$	764.44	\$	793.24	\$	824.38	\$	-	\$		\$	-	0.00%
MONTH OF JULY	\$	15,721.83	\$	14,741.64	\$	16,429.31	\$	20,625.04	\$		\$	(20,625.04)	-139.91%

**ROSSMOOR COMMUNITY SERVICES
DISTRICT
EMPLOYEE SALARY PLAN**

SALARY PLAN F/Y 2021-2022							
Position	2020-2021 Current Salary		2020-2021 Midpoint Includes 2.26% CPI rounded out to 3% for 2021-2022		2021-2022 Recommended Salary		
	Annually	Hourly	Midpoint	Hourly Increase	Annually	Hourly Increase	Hourly
General Manager	\$ 75,000.00	n/a	n/a	n/a	\$ 85,000.00	n/a	n/a
Pun Group Contractor	\$ 60,000.00	n/a	\$ 60,000.00	n/a	\$ 60,000.00	n/a	n/a
Administrative Assistant	\$ 61,967.61	\$ 29.79	\$ 63,826.64	\$ 0.89	\$ 63,826.64	\$ 0.89	\$ 30.69
General Clerk	\$ 46,763.57	\$ 22.48	(\$(\$(\$5 : : 28	\$ 0.67	(\$(\$(\$5 : : 28	\$ 0.67	\$ 23.15
*Administrative Clerk	\$ 22,880.00	\$ 22.00	\$ 23,566.40	\$ 0.66	\$ 23,566.40	\$ 0.66	\$ 22.66
Park Superintendent	\$ 58,936.20	\$ 28.33	\$ 60,704.29	\$ 0.85	\$ 60,704.29	\$ 0.85	\$ 29.18
Recreation Superintendent	\$ 53,768.00	\$ 25.85	\$ 55,381.04	\$ 0.78	\$ 55,381.04	\$ 0.78	\$ 26.63
District Arborist	\$ 48,143.00	\$ 23.15	\$ 49,587.29	\$ 0.69	\$ 49,587.29	\$ 0.69	\$ 23.84
Arborist & Maintenance Assistant	\$ 33,573.60	\$ 16.14	\$ 34,580.48	\$ 0.48	\$ 34,580.81	\$ 0.48	\$ 16.63
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
*Maintenance/Rec Assistant	\$ 15,600.00	\$ 15.00	\$ 16,068.00	\$ 0.45	\$ 16,068.00	\$ 0.45	\$ 15.45
Event/Facility Attendant	n/a	\$ 15.00		\$ -			\$ 15.00

* 1/2 Time 20 hrs per week/1040 hrs per year

**Totals

\$388,432

\$400,084.94

**Totals do not include General Manager or Pun Group since they will not receive a 3% pay increase.

**Rossmoor Community Services District
Preliminary Budget
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget
Revenues:				
Property taxes	1,037,534	1,036,195	1,065,054	1,100,000
Street light assessments	358,893	360,000	361,665	372,000
Interest on investments	17,897	16,000	7,055	9,600
From Other Governmental Agencies	65,040	65,400	63,503	258,000
Permit and Rental Fees	131,763	164,900	106,869	137,300
Miscellaneous	42,449	37,000	23,681	19,000
Total Revenues	1,653,576	1,679,495	1,627,827	1,895,900
Expenditures:				
Administrative	831,168	781,025	840,000	987,700
Recreation	38,776	39,750	20,000	39,500
Rossmoor Park	107,354	101,910	105,200	263,000
Montecito Center	23,489	31,660	20,000	24,400
Rush Park	154,644	186,240	202,000	145,500
Street Lighting	117,200	108,000	80,000	100,000
Rossmoor Wall	2,200	3,700	-	1,000
Street Sweeping	59,599	60,000	60,000	65,000
Parkway Tree	175,768	166,550	155,017	170,000
Mini-Parks and Median	13,212	14,500	9,000	11,800
Capital projects - Miscellaneous	5,485	-	-	-
Debt services - Principals	5,838	-	-	-
Debt services - Interest	621	-	-	-
Total Expenditures	1,535,354	1,493,335	1,491,217	1,807,900
Changes in Fund Balance	118,222	186,160	136,610	88,000
Fund Balance:				
Beginning of Year	1,008,739	1,126,961	1,126,961	1,263,571
End of Year	1,126,961	1,313,121	1,263,571	1,351,570

**Rossmoor Community Services District
Preliminary Budget
For the Fiscal Year 2021-2022**

		2019-2020	2020-2021	2020-2021	2021-2022	% changed from	% changed from
		Actual	Approved Budget	Estimate to Close	Preliminary Budget	2020-2021 Approved Budget	2020-2021 Projected Actual
Property Taxes							
10-00-3000	Current secured	961,305	957,500	989,631	1,020,000	6.53%	3.07%
10-00-3001	Current unsecured	24,809	29,000	32,362	34,000	17.24%	5.06%
10-00-3002	Prior secured	7,105	7,500	13,613	14,000	86.67%	2.84%
10-00-3003	Prior unsecured	5,241	395	2,892	3,000	659.49%	3.73%
10-00-3004	Delinquent property taxes	868	800	704	1,000	25.00%	42.05%
10-00-3010	Current supplemental assessment	20,094	24,000	17,376	18,000	-25.00%	3.59%
10-00-3020	Public utility	18,112	17,000	8,476	10,000	-41.18%	17.98%
Total property taxes		1,037,534	1,036,195	1,065,054	1,100,000	6.16%	3.28%
Street Light Assessment							
10-00-3105	Assessment	358,893	360,000	361,665	372,000	3.33%	2.86%
Interest on investments							
10-00-3200	Interest	17,897	16,000	7,055	9,600	-40.00%	36.07%
From Other Governmental Agencies							
10-00-3001	State-Homeowners Prop. Tax Relief	5,040	5,400	3,503	4,000	-25.93%	14.19%
10-00-3200	Prop 68 Grant Funding*	-	-	-	175,000	0.00%	0.00%
10-00-3250	FEMA Grant - COVID 19	-	-	-	19,000	0.00%	0.00%
10-00-3305	County-Street Sweep Reimbursement	60,000	60,000	60,000	60,000	0.00%	0.00%
Total other governmental agencies		65,040	65,400	63,503	258,000	294.50%	306.28%
Permit and Rental Fees**							
10-00-3404	Tennis Reservations	26,065	25,000	49,341	45,000	80.00%	-8.80%
10-00-3405	Wall Rental	320	400	40	300	-25.00%	650.00%
10-00-3406	Ball Field Reservation	15,366	23,000	11,228	12,000	-47.83%	6.88%
10-00-3407	Tree Trim	-	-	380	5,000	0.00%	1215.79%
10-00-3410	Rossmoor Building Rental	12,380	16,500	3,349	10,000	-39.39%	198.60%
10-00-3412	Montecito Building Rental	17,913	25,000	10,259	15,000	-40.00%	46.21%
10-00-3414	Rush Building Rental	59,719	75,000	32,272	50,000	-33.33%	54.93%
Total permit and rental fees		131,763	164,900	106,869	137,300	-16.74%	28.48%
Miscellaneous Revenues***							
10-00-3500	Miscellaneous	8,554	3,000	23,681	5,000	66.67%	-78.89%
10-00-3502	Admin Fees	20,000	20,000	-	-	-100.00%	0.00%
10-00-3504	Sponsorship	13,895	14,000	-	14,000	0.00%	0.00%
Total miscellaneous revenues		42,449	37,000	23,681	19,000	-48.65%	-19.77%
Total revenues		1,653,576	1,679,495	1,627,827	1,895,900	12.89%	16.47%

* Available Prop 68 Grant Funding for CIP Projects:
Proposing for the following:
1. New Playground structure at Rossmoor Park \$150,000

** Permit and Rental Fees
For Tennis Reservation, increased \$1 for miscellaneous reservation and \$1.5 for Tennis Pros lesson
For Volleyball and Ball Field Reservation, propose to increase \$1 to \$1.5

*** Including the upgrade of Rush Park Auditorium Audio-Visual System - Contribution from Calvary Chapel Church in the amount of \$12,000

**Rossmoor Community Services District
Preliminary Budget
Department 10 - Administrative Services
For the Fiscal Year 2021-2022**

		2019-2020	2020-2021	2020-2021	2021-2022	% changed from	% changed from
		Actual	Approved Budget	Estimate to Close	Preliminary Budget	2020-2021	2020-2021
						Approved Budget	Projected Actual
Salaries and Benefits							
10-10-4000	Board of Directors' Compensation	8,300	9,000	8,200	9,000	0.00%	9.76%
10-10-4001	Part-time	19,358	20,000	19,098	64,272	221.36%	236.54%
10-10-4003	Overtime	11,694	1,500	-	1,500	0.00%	0.00%
10-10-4006	Salaries - Administrative	203,318	168,000	137,405	220,560	31.29%	60.52%
10-10-4008	Salaries - Parks and Recreation	113,251	108,800	107,406	116,085	6.70%	8.08%
10-10-4009	Salaries - Tree	128,537	109,600	108,711	84,168	-23.20%	-22.58%
10-10-4007	Vehicle Allowance	1,083	1,500	733	1,500	0.00%	104.64%
10-10-4010	Workers' Compensation Insurance	13,255	15,000	14,330	18,500	23.33%	29.10%
10-10-4012	Employee Retirement Match	-	-	-	-	0.00%	0.00%
10-10-4011	Medical Insurance	74,378	75,000	60,175	85,000	13.33%	41.25%
10-10-4015	Federal Payroll Taxes	39,064	36,000	36,942	48,415	34.49%	31.06%
Total salaries and benefits		612,238	544,400	493,000	649,000	19.21%	31.64%
Operations and Maintenances							
10-10-5002	Insurance - Liability	24,610	24,165	35,771	35,000	44.84%	-2.16%
10-10-5004	Membership & Dues	7,692	7,200	6,368	7,200	0.00%	13.07%
10-10-5006	Travel & Meetings	3,966	2,500	2,725	2,500	0.00%	-8.26%
10-10-5007	Board Meeting Televised	14,876	17,860	18,735	20,000	11.98%	6.75%
10-10-5010	Publications & Legal Notice	6,872	6,500	1,528	6,500	0.00%	325.39%
10-10-5012	Printing	3,051	3,000	2,051	3,000	0.00%	46.27%
10-10-5014	Postage	4,469	5,000	134	2,500	-50.00%	1765.67%
10-10-5015	COVID-19 Exp	-	-	18,396	-	0.00%	-100.00%
10-10-5016	Office & Meeting Supplies	7,714	10,000	21,845	15,000	50.00%	-31.33%
10-10-5020	Telephone	10,722	12,500	6,482	12,000	-4.00%	85.13%
10-10-5021	Computer/Email/Server Costs	4,341	5,000	2,183	5,000	0.00%	129.04%
10-10-5045	Miscellaneous Expenditures	14,541	10,000	111,758	10,000	0.00%	-91.05%
10-10-5046	Bank Service Charges	2,984	3,400	511	1,000	-70.59%	95.69%
10-10-5050	Elections	-	8,000	8,528	-	-100.00%	-100.00%
Total operations and maintenance		105,838	115,125	237,015	119,700	3.97%	-49.50%
Contract Services							
10-10-5610	Legal Services	57,022	50,000	39,161	75,000	50.00%	91.52%
10-10-5619	Bond Trustee Fee	-	-	3,324	-	n/a	-100.00%
10-10-5615	Financial Audit - Consulting	12,500	13,000	13,000	17,000	30.77%	30.77%
10-10-5620	Outsourced Financial Consultant	-	-	35,000	60,000	n/a	71.43%
10-10-5670	Other Professional Services	43,004	50,000	15,000	50,000	0.00%	233.33%
Total Contract Services		112,526	113,000	105,485	202,000	78.76%	91.50%
Capital Expenditures							
10-10-6005	Building and improvements	-	6,500	4,500	-	-100.00%	-100.00%
10-10-6010	Equipment	** 566	2,000	-	2,000	0.00%	n/a
10-10-6015	Software	*** -	-	-	15,000	n/a	n/a
Total Capital Expenditures		566	8,500	4,500	17,000	100.00%	277.78%
Total Expenditures		831,168	781,025	840,000	987,700	26.46%	17.58%

* Reflecting 3% COLA Increase, no Furlough, and moving \$60K accountant position to Outsourced Financial Consultant under Contract Service:

** Leasing a new Multifunction Copier for the District office

*** Replacing Accounting Software.

**Rossmoor Community Services District
Preliminary Budget
Department 20 - Recreation
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
10-20-5017 Community Events	38,776	39,500	20,000	39,500	0.00%	97.50%
Total operations and maintenance	38,776	39,500	20,000	39,500	0.00%	97.50%
Contract Services						
Capital Expenditures						
10-20-6010 Equipment	-	250	-	-	-100.00%	#DIV/0!
Total Capital Expenditures	-	250	-	-	-100.00%	#DIV/0!
Total Expenditures	38,776	39,750	20,000	39,500	-0.63%	97.50%

**Rossmoor Community Services District
Preliminary Budget
Department 30 - Rossmoor Park
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual	
Salaries and Benefits							
Operations and Maintenances							
10-30-5018	Janitorial Supplies	3,037	6,000	5,836	6,000	0.00%	2.81%
10-30-5022	Utilities	11,279	12,500	12,500	12,500	0.00%	0.00%
10-30-5023	Water	24,392	27,000	27,380	28,000	3.70%	2.26%
10-30-5025	Secured Property Tax	1,036	1,060	1,060	1,150	8.49%	8.49%
10-30-5030	Vehicle Maintenance	1,208	1,050	665	1,000	-4.76%	50.38%
10-30-5032	Buildings & Grounds-Maintenance	25,526	30,000	27,687	30,000	0.00%	8.35%
10-30-5034	Alarm Systems/Security	635	850	619	850	0.00%	37.32%
10-30-5045	Miscellaneous Expenditures	-	450	-	500	11.11%	#DIV/0!
10-30-5051	Equipment Rental	-	250	-	500	100.00%	#DIV/0!
10-30-5052	Minor Facility Repairs/Tools	-	250	-	500	100.00%	#DIV/0!
Total operations and maintenance		67,113	79,410	75,747	81,000	2.00%	6.93%
Contract Services							
10-30-5655	Landscape Maintenance/Janitorial Services *	31,072	22,000	20,253	27,000	22.73%	33.31%
Total Contract Services		31,072	22,000	20,253	27,000	22.73%	33.31%
Capital Expenditures							
10-30-6005	Buildings and improvements	9,169	-	9,200	155,000	0.00%	0.00%
10-30-6010	Equipment	-	500	-	-	-100.00%	0.00%
Total Capital Expenditures		9,169	500	9,200	155,000	30900.00%	1584.78%
Total Expenditures		107,354	101,910	105,200	263,000	158.07%	150.00%

* Brightview Landscape Services

	43,366
April 1, 2021 - Marh 31, 2022: \$4,818.45/month	15,178
April 1, 2022 - Marh 31, 2023: \$5,059.37/month	58,544

Allocation:

45.0%	Rossmoor Park	26,345
45.0%	Rusk Park	26,345
5.0%	Montecito Center	2,927
5.0%	Mini-Parks	2,927
		58,544

** New Playground Structure for \$150,000 and Resurfacing Parking Lot for \$5,000
FY20-21, Replace the carpet in Rossmoor Community Center with Laminate Flooring - \$9,200

**Rossmoor Community Services District
Preliminary Budget
Department 40 - Montecito Center
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
10-40-5018 Janitorial Supplies	3,037	6,000	5,736	6,000	0.00%	4.60%
10-40-5022 Utilities	1,198	2,000	1,697	2,000	0.00%	17.86%
10-40-5023 Water	1,556	2,250	2,104	2,250	0.00%	6.94%
10-40-5025 Secured Property Tax	871	910	910	1,000	9.89%	9.89%
10-40-5030 Vehicle Maintenance	1,084	1,050	165	500	-52.38%	203.03%
10-40-5032 Buildings & Grounds-Maintenance	6,246	10,000	5,740	8,000	-20.00%	39.37%
10-40-5034 Alarm Systems/Security	495	500	598	650	30.00%	8.70%
10-40-5045 Miscellaneous Expenditures	-	500	-	500	0.00%	n/a
10-40-5051 Equipment Rental	-	250	-	-	-100.00%	n/a
10-40-5052 Minor Facility Repairs/Tools	-	250	-	500	100.00%	n/a
Total operations and maintenance	14,487	23,710	16,950	21,400	-9.74%	26.25%
Contract Services						
10-40-5655 Landscape Maintenance/Janitorial Services *	3,452	2,450	2,250	3,000	22.45%	33.33%
Total Contract Services	3,452	2,450	2,250	3,000	22.45%	33.33%
Capital Expenditures						
10-40-6005 Buildings and improvements	5,550	5,000	800	-	-100.00%	-100.00%
10-40-6010 Equipment	-	500	-	-	-100.00%	n/a
Total Capital Expenditures	5,550	5,500	800	-	-100.00%	-100.00%
Total Expenditures	23,489	31,660	20,000	24,400	-22.93%	22.00%

* Brightview Landscape Services

	43,366
April 1, 2021 - Mar 31, 2022: \$4,818.45/month	15,178
April 1, 2022 - Mar 31, 2023: \$5,059.37/month	58,544
Total	58,544

Allocation:

45.0% Rossmoor Park	26,345
45.0% Rusk Park	26,345
5.0% Montecito Center	2,927
5.0% Mini-Parks	2,927
	58,544

**Rossmoor Community Services District
Preliminary Budget
Department 50 - Rush Park
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual	
Salaries and Benefits							
Operations and Maintenances							
10-50-5018	Janitorial Supplies	3,042	6,000	5,236	6,000	0.00%	14.59%
10-50-5022	Utilities	20,144	23,000	22,669	23,000	0.00%	1.46%
10-50-5023	Water	30,656	42,000	38,911	42,000	0.00%	7.94%
10-50-5025	Secured Property Tax	3,969	4,040	4,040	4,200	3.96%	3.96%
10-50-5030	Vehicle Maintenance	1,208	1,200	665	1,000	-16.67%	50.38%
10-50-5032	Buildings & Grounds-Maintenance	37,317	43,000	35,345	40,000	-6.98%	13.17%
10-50-5034	Alarm Systems/Security	495	550	751	800	45.45%	6.52%
10-50-5045	Miscellaneous Expenditures	-	250	-	500	100.00%	n/a
10-50-5051	Equipment Rental	-	250	-	500	100.00%	n/a
10-50-5052	Minor Facility Repairs/Tools	-	250	-	500	100.00%	n/a
Total operations and maintenance		96,831	120,540	107,617	118,500	-1.69%	10.11%
Contract Services							
10-50-5655	Landscape Maintenance/Janitorial Services *	31,617	22,000	20,253	27,000	22.73%	33.31%
Total Contract Services		31,617	22,000	20,253	27,000	22.73%	33.31%
Capital Expenditures							
10-50-6005	Building and Improvements	26,196	43,700	37,130	-	-100.00%	-100.00%
10-50-6010	Equipment **	-	-	37,000	-	n/a	-100.00%
Total Capital Expenditures		26,196	43,700	74,130	-	-100.00%	-100.00%
Total Expenditures		154,644	186,240	202,000	145,500	-21.88%	-27.97%

* Brightview Landscape Services

	43,366
April 1, 2021 - Marh 31, 2022: \$4,818.45/month	15,178
April 1, 2022 - Marh 31, 2023: \$5,059.37/month	58,544

Allocation:

45.0%	Rossmoor Park	26,345
45.0%	Rusk Park	26,345
5.0%	Montecito Center	2,927
5.0%	Mini-Parks	2,927
		<u>58,544</u>

** Upgrade of Rush Park Auditorium Audio-Visual System - \$37,000. Contribution from Calvary Chapel Church in the amount of \$12,000 is reported in miscellaneous revenues.

**Rossmoor Community Services District
Preliminary Budget
Department 60 -Street Lighting
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
Contract Services						
10-60-5650 Street Lights	117,200	108,000	80,000	100,000	-7.41%	25.00%
Total Contract Services	117,200	108,000	80,000	100,000	-7.41%	25.00%
Total Expenditures	117,200	108,000	80,000	100,000	-7.41%	25.00%

**Rossmoor Community Services District
Preliminary Budget
Department 65 - Rossmoor Wall
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
10-65-5002 Insurance - Liability	2,200	2,200	-	-	-100.00%	n/a
10-65-5032 Buildings & Grounds-Maintenance	-	1,500	-	1,000	-33.33%	n/a
Total operations and maintenance	<u>2,200</u>	<u>3,700</u>	<u>-</u>	<u>1,000</u>	<u>-72.97%</u>	<u>0.00%</u>
Contract Services						
Total expenditures	<u><u>2,200</u></u>	<u><u>3,700</u></u>	<u><u>-</u></u>	<u><u>1,000</u></u>	<u><u>-72.97%</u></u>	<u><u>0.00%</u></u>

**Rossmoor Community Services District
Preliminary Budget
Department 70 - Street Sweeping
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
Contract Services						
10-70-5642 Street Sweeping	59,599	60,000	60,000	65,000	8.33%	8.33%
Total Contract Services	59,599	60,000	60,000	65,000	8.33%	8.33%
Total expenditures	59,599	60,000	60,000	65,000	8.33%	8.33%

**Rossmoor Community Services District
Preliminary Budget
Department 80 - Parkway Tree
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
10-80-5017 Community Events	598	1,500	72	1,500	0.00%	1983.33%
10-80-5051 Equipment Rental	-	50	-	-	n/a	0.00%
Total operations and maintenance	598	1,550	72	1,500	-3.23%	1983.33%
Contract Services						
10-80-5656 Tree Trimming	117,310	117,000	108,975	120,500	2.99%	10.58%
10-80-5660 Tree Removal	3,440	3,000	970	3,000	0.00%	209.28%
Total Contract Services	120,750	120,000	109,945	123,500	2.92%	12.33%
Capital Expenditures						
10-90-6015 Trees	54,420	45,000	45,000	45,000	0.00%	0.00%
Total capital expenditures	54,420	45,000	45,000	45,000	0.00%	0.00%
Total expenditures	175,768	166,550	155,017	170,000	2.07%	9.67%

**Rossmoor Community Services District
Preliminary Budget
Department 90 - Mini-Parks and Medians
For the Fiscal Year 2021-2022**

	2019-2020 Actual	2020-2021 Approved Budget	2020-2021 Estimate to Close	2021-2022 Preliminary Budget	% changed from 2020-2021 Approved Budget	% changed from 2020-2021 Projected Actual
Salaries and Benefits						
Operations and Maintenances						
10-90-5022 Utilities	610	950	180	500	-47.37%	177.78%
10-90-5023 Water	8,560	8,200	5,570	6,000	-26.83%	7.72%
10-90-5032 Buildings & Grounds-Maintenance	590	2,500	1,000	2,000	-20.00%	100.00%
10-90-5045 Miscellaneous Expenditures	-	100	-	100	0.00%	0.00%
10-90-5051 Equipment Rental	-	100	-	100	0.00%	0.00%
10-90-5052 Minor Facility Repairs/Tools	-	100	-	100	0.00%	0.00%
Total operations and maintenance	9,760	11,950	6,750	8,800	-26.36%	30.37%
Contract Services						
10-90-5655 Landscape Maintenance/Janitorial Services *	3,452	2,450	2,250	3,000	22.45%	33.33%
Total Contract Services	3,452	2,450	2,250	3,000	22.45%	33.33%
Capital Expenditures						
10-90-6010 Equipment	-	100	-	-	-100.00%	0.00%
Total capital expenditures	-	100	-	-	-100.00%	
Total expenditures	13,212	14,500	9,000	11,800	-18.62%	31.11%

* Brightview Landscape Services

	43,366
April 1, 2021 - Marh 31, 2022: \$4,818.45/month	15,178
April 1, 2022 - Marh 31, 2023: \$5,059.37/month	58,544
Total	58,544

Allocation:

45.0% Rossmoor Park	26,345
45.0% Rusk Park	26,345
5.0% Montecito Center	2,927
5.0% Mini-Parks	2,927
	58,544

Rossmoor CSD
 California JPIA Contribution Summary
 Report Date: 3/1/2021

~ Estimated ~

	2020-21	2021-22	Change	%
<u>Liability</u>				
Annual Contribution	\$ 26,687	\$ 24,018	\$ (2,669)	-10.0%
Retrospective Adjustment	-	pending		
Payment Plan Principal	-	pending		
Payment Plan Fee	-	pending		
Subtotal	26,687	24,018	(2,669)	
<u>Workers' Compensation</u>				
Annual Contribution	-	-	-	0.0%
Retrospective Adjustment	-	pending		
Payment Plan Principal	-	pending		
Payment Plan Fee	-	pending		
Subtotal	-	-	-	
<u>Property</u>				
All-Risk	6,200	7,130	930	15.0%
Earthquake	-	-	-	0.0%
Other Vehicles	300	315	15	5.0%
Emergency Vehicles	-	-	-	0.0%
Mechanical Breakdown	200	206	6	3.0%
California JPIA Admin Fee	300	303	3	1.0%
Mid Year TIV Changes	-	-	-	0.0%
Subtotal	7,000	7,954	954	13.6%
<u>Miscellaneous</u>				
Crime (premium paid to Alliant)	1,800	1,818	18	1.0%
Pollution Legal Liability	284	298	14	5.0%
Underground Storage Tanks	-	-	-	0.0%
Subtotal	2,084	2,116	32	1.5%

Retrospective adjustments for 2021-22 are not yet available.

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 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

H3

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-3

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza
Accountant Ken Pun

Subject: RECAP OF THE CAPITAL IMPROVEMENT PROJECTS FOR FY 2020-2021 AND CONSIDERATION OF CAPITAL IMPROVEMENT PROJECTS FOR FY 2021-2022

RECOMMENDATION

Receive the report of the Rossmoor Community Services District (RCSD) Budget Committee (Directors DeMarco and Rips) regarding FY 2020-2021 Capital Improvement Projects (CIP) and the proposed FY 2021-2022 Capital Improvement Project.

BACKGROUND

The RCSD Budget Committee met on June 1, 2021 and reviewed the District's Capital Improvement Program for FY 2020-2021 and FY 2021-2022. Due to time restraints and the conservative approach to the FY 2021-2022 CIP, the CIP Committee deferred to the Budget Committee for review.

INFORMATION

Due to the COVID-19 pandemic and its effect on District revenues, the RCSD Board of Directors was very conservative in their approach to Capital Improvement Projects (CIP) in FY 2020-2021. The Board approved FY 2020-2021 projects as follows:

1. Repaving of the Rush Park Parking Lot - \$35,200
2. LED Lighting Upgrades for the Rush Auditorium - \$9,384
3. Rush Park and Montecito Center Exterior Painting - \$13,000

These projects were completed in FY 2020-2021.

FY 2020-2021

Upon reviewing the FY 2020-2021 Estimate to Close, the General Manager is requesting an allocation of approximately \$34,200 for the following projects this fiscal year:

1. Upgrade of the Rush Park Auditorium audio-visual system - \$41,000. Calvary Chapel Church will participate in the cost by contributing \$16,000; the District would fund \$25,000.
2. Replace the carpet in the Rossmoor Community Center with laminate flooring - \$9,200.

FY 2021-2022

Looking ahead to FY 2021-2022, it is recommended that the District again take a conservative approach since we are just beginning to come out of the pandemic. The proposed CIP list is:

1. Replacement of the Rossmoor Park playground - \$150,000. This project will be completely offset by Prop 68 per capita grant funding. The estimated cost of replacing the playground equipment that was received in 2020 may exceed our grant funding due to the significant increase in the cost of materials. Therefore, once bids are received, the CIP Committee will reconvene to discuss the funding and adjustment or redirection as needed.

In closing, District staff will continue to seek grant funding from our legislators and other governmental sources. As funding comes available, we will meet with the CIP Committee to identify additional projects. Therefore, the approach will be for future CIP's to be completely funded by grants or donations.

The Budget Committee recommended that this information be forwarded to the RCSD Board.

ATTACHMENTS

None.

H4

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-4

Date: June 8, 2021

To: Honorable Board of Directors

From: General Manager Joe Mendoza

Subject: CONSIDERATION OF FUNDING REQUEST FROM THE CITY OF LOS ALAMITOS FOR FOURTH OF JULY EVENT ON THE JOINT FORCES TRAINING BASE

RECOMMENDATION

Consider the contribution request by the City of Los Alamitos to authorize the General Manager to contribute \$8,000 in funds to the 34th Annual 4th of July Drive-Up Fireworks Spectacular event at the Joint Forces Training Base (JFTB) in Los Alamitos for the year 2021.

BACKGROUND

The 4th of July Fireworks Drive-Up Spectacular event has been held annually for over 30 years. The community of Rossmoor once viewed this event as beneficial in that it provided the public with an affordable, convenient venue to view fireworks on July 4.

From 2008 – 2018, the District contributed funding to this event, along with surrounding cities of Cypress, Los Alamitos, Seal Beach, the JFTB and various private sponsors. Since budget shortfalls for this event continue to be a challenge, the City of Los Alamitos is requesting a contribution from the RCSD in the amount of \$8,000 for 2021.

In 2020, the RCSD did not contribute to the drive up fireworks event held at the base. In 2019, the District and the City of Cypress, decided not to participate. The City of Cypress went on to hold their own July 3rd celebration and fireworks. In 2018, the District agreed to contribute \$8,000. The 2017 request was for \$6,200, with a request for an additional \$2,500 to cover a budget shortfall for the event, and the District consented to a one-time increase, for a total contribution that year of \$8,700.

INFORMATION

At the May 11, 2021 Rossmoor Community Services District (RCSD) Board of Directors meeting, a presentation was made by City of Los Alamitos Acting Director of Recreation & Community Services Emeline Noda, requesting that the RCSD consider contributing \$8,000 to the 34th Annual 4th of July Fireworks Drive-Up Spectacular event that will be held at the Joint Forces Training Base in Los Alamitos. After considerable discussion, the RCSD Board requested that Ms. Noda return to the June RCSD Board meeting with additional information regarding sponsorship levels and list of the agencies and sponsors who have contributed to this event. Although Ms. Noda has indicated that she is not available to address the Board, she has submitted event details and information about sponsorship opportunities.

ATTACHMENTS

1. Letter dated March 23, 2021 from the City of Los Alamitos requesting contribution of funds for the 2021 event
2. 4th of July Drive-Up Fireworks Spectacular Event Details and Sponsor Opportunities



CITY OF Los Alamitos *California*

3191 Katella Avenue
Los Alamitos, CA 90720-5600
Telephone: (562) 431-3538
FAX: (562) 493-1255
www.cityoflosalamitos.org

March 23, 2021

Joe Mendoza, General Manager
Rossmoor Community Services District
3001 Blume Dr.
Rossmoor, CA 90720

Dear Mr. Mendoza:

The 4th of July Fireworks Spectacular event has been held annually for the past 30 plus years. Each year our event touches thousands of families in our own communities as well as those throughout Orange and Los Angeles Counties.

It seems that so much has changed in a short period of time – the world around us, our communities, gathering spaces and events, places we work, and businesses that we shop at. Although many aspects of life has changed dramatically, this month marks one year since the start of the pandemic making many feeling frustrated and defeated. During these unprecedented times, many people have looked towards their local government to provide direction and now, more than ever, we must focus our energy on providing a spark for our community.

As we prepare for the 34th Annual 4th of July Fireworks Spectacular in 2021, we continue to face challenges that includes the ongoing COVID-19 Pandemic, increases in costs associated with the fireworks display, rental equipment, and staffing. City staff continues to seek sponsorships assistance to be able to execute the event each year.

We greatly appreciate the partnership with the Community of Rossmoor and the fact that your Community has contributed \$8,000 in years past in support of this patriotic, community event. We are again requesting support from the Community of Rossmoor and would greatly appreciate a contribution of \$8,000 similar to years past for this fantastic event.

Thank you for your thoughtful consideration of this proposal. Together, we will get through this. Please contact me at (562) 430-1073 to discuss this proposal in further detail.

Sincerely,

Emeline Noda
Acting Director of Recreation & Community Services

RECEIVED

MAR 31 2021



★ Sponsor Opportunities ★



EVENT DETAILS & SPONSOR OPPORTUNITIES



You are invited to participate in the 34th Annual 4th of July Fireworks Spectacular at the Los Alamitos Joint Forces Training Base.

More than 15,000 spectators from all over Southern California are expected to attend this patriotic event this year, as it has become one of the most exciting and enticing regional events for thousands of residents, their families and friends in North Orange County. Thousands of residents surrounding the JFTB also are able to enjoy the fireworks display from their own homes.

Below is the Sponsorship Opportunities that details the rewards you will be offered in exchange for your generous donation. This event is made possible by the continued support of the community and friends like you. **All proceeds from the event go directly to the 4th of July Fireworks Spectacular Event to allow us to continue hosting this FREE event for the community.**

Marketing Opportunities

	Title Sponsor \$20,000	Presenting Sponsor \$17,500	Premier Sponsor \$15,000	Super Star Sponsor \$10,000	Shining Star Sponsor \$5,000	Rising Star Partner \$1,000
Company/Organization in event title	✓					
Priority mention in City E-Newsletter	✓					
Name on four 8' banners around the City	✓	✓				
Individualized PA Announcements on Stage	✓	✓				
Preferred parking passes	✓	✓	✓			
Recognition in press releases/paid ads	✓	✓	✓	✓		
City social media exposure	✓	✓	✓	✓	✓	
10x10 event booth space	✓	✓	✓	✓	✓	✓
Logo in Recreation Brochure ad	✓	✓	✓	✓	✓	✓
Logo on event webpage	✓	✓	✓	✓	✓	✓

*\$1 Million General Liability Insurance required with Additional Insured Endorsement in favor of indemnified parties if your company is utilizing a booth space at the event may be required. Once confirmation is received, liability insurance instructions will be provided. A Certificate of Liability Insurance and Additional Insured Specific Endorsement naming the certificate holder must be submitted prior to event date, for the following certificate holder: City of Los Alamitos, and its officers, employees, agents and volunteers (10911 Oak St., Los Alamitos, CA 90720) and its officers, employees, agents and volunteers (3231 Katella Avenue, Los Alamitos, CA 90720).

The City of Los Alamitos reserves the right to approve the groups that want to have a booth at a City sponsored event to ensure that the services and merchandise offered are consistent with the family-oriented entertainment event. The City funds a portion of the costs for the event and State Law prohibits the City from expending funds to support a campaign. As a result, no booths supporting or opposing candidates for public office, ballot measures, or other election activities other than voter registration will be permitted. Location of booth space will be made at the discretion of the City of Los Alamitos. Because of aisle clearance requirements between booths and emergency vehicle lanes, vendors will not be allowed to extend their booth beyond the allotted space.

Contact:
City of Los Alamitos
Emeline Noda
Phone: (562) 430-1073
Fax: (562) 594-9657
Email: enoda@cityoflosalamitos.org



APPLICATION

4th of July
Fireworks Spectacular
SPONSOR OPPORTUNITIES

LOS ALAMITOS
JOINT FORCES TRAINING BASE
JULY 4, 2021
Gates open at 5 P.M.

Company/Organization Name: _____

Contact Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Daytime Phone: _____ Evening Phone: _____

Email: _____ Fax: _____

I, the undersigned, represent the listed organization and do hereby agree to contribute the agreed upon dollar amount or in-kind donation and to participate in the aforementioned activity and further agree to indemnify, defend, and hold harmless the City of Los Alamitos and the event sponsors or any other individuals or organizations associated with the above, and each of their officers, agents, or employees from any liability, claim, or action for damages resulting from or in any way arising out of, or in any way connected with participation in this activity. I further agree to abide by and enforce the rules and regulations of the City of Los Alamitos. My booth may be shut down by officials at anytime if they deem my product or marketing supplies to be unsuitable for the event participants or if they will cause damage or problems to the event location. I hereby certify that, on behalf of our organization, we shall be personally responsible for any damage or unnecessary abuse of booth, grounds, or equipment by our organization. I also grant my irrevocable right and permission with respect to photographs, videos, motion pictures, and/or sound recordings being taken of myself, my dependents, and/or my employees or volunteers.

I fully understand that my/my child's participation in the events/programs/classes listed below, exposes me/my child to the risk of personal injury, death or property damage. I hereby acknowledge that I/my child am/is voluntarily participating in this event/program/class and agree to assume any such risks. I hereby release, discharge and agree not to sue the City of Los Alamitos or LAUSD and each of their respective officers, agents, employees, representatives, board members, volunteers and sponsors for any injury, death or damage to or loss of personal property arising out of, or in connection with my/my child's participation in the event/program/class from whatever cause, including the active or passive negligence of City of Los Alamitos or LAUSD and each of their respective officers, agents, employees, representatives, board members, volunteers and sponsors, or any other participants in the event/program/class. The parties to this agreement understand that this document is not intended to release any party from any act or omission of "gross negligence," as that term is used in applicable case law and/or statutory provision. I further certify that said person/child is in good health and has no physical or other impediment which would endanger him/her from participating in such an activity. I hereby consent to any x-ray, examination, anesthetic, medical or surgical diagnosis or treatment and hospital care to be rendered to myself/my child by a physician or hospital selected by staff for any injury or incident arising out of or connect with this event/program/class. The City of Los Alamitos has put into place preventative measures and protocols to protect program participants from the spread of COVID-19; however, the City of Los Alamitos cannot guarantee that you or your child will not become infected with COVID-19. Further, attending the recreation program could increase your risk and your child's risk of contracting COVID-19. By signing this Liability Release and Assumption of Risk, I acknowledge the contagious nature of COVID-19 and voluntarily assume the risk that my child and I may be exposed to or infected by COVID-19 by attending the recreation program and that such exposure or infection may result in personal injury, illness, permanent disability, and death. I understand that the risk of becoming exposed to or infected by COVID-19 at the recreation program may result from the actions, omissions, or negligence of myself and others, including, but not limited to, the City of Los Alamitos, its officers, agents, and employees, and other program participants and their families. I voluntarily agree to assume all the foregoing risks and accept sole responsibility for any harm, injury, or damage that may befall my child or myself relating to me or my child's attendance to the recreation program. On my behalf, and on behalf of my child, I hereby release, covenant not to sue, discharge, and hold harmless the City of Los Alamitos, its officers, agents, and employees (collectively "Released Parties") from any and all claims, including all liabilities, actions, damages, costs or expenses of any kind arising out of or relating to my child's attendance to the recreation program ("Claims"). I understand and agree that this Liability Release and Assumption of Risk includes any Claims based on the actions, omissions, or negligence, whether passive or active, of the Released Parties and irrespective of whether a COVID-19 infection occurs before, during, or after me or my child's attendance at the recreation program. I HAVE CAREFULLY READ THIS WAIVER, RELEASE, HOLD HARMLESS AND AGREEMENT NOT TO SUE AND FULLY UNDERSTAND ITS CONTENTS. I AM AWARE THAT THIS IS A FULL RELEASE OF ALL LIABILITY AND SIGN IT ON MY OWN FREE WILL.

Signature: _____ Date: _____

Select one:

- Title Sponsor
- Presenting Sponsor
- Premier Sponsor
- Super Star Sponsor
- Shining Star Sponsor
- Rising Star Sponsor

As part of my sponsorship, I will be taking advantage of the complimentary 10' x 10'

For more information on sponsorship opportunities, contact:
City of Los Alamitos
Emeline Noda, Acting Director
Email: enoda@cityoflosalamitos.org
Phone: (562) 430-1073
Fax: (562) 594-9657

Item(s) at booth displaying/promoting: _____

Must provide canopy, table, chairs and electricity if needed.

Materials required for booth setup (not supplied): _____

Mail payment and completed form to: City of Los Alamitos, 10911 Oak Street, Los Alamitos, CA 90720

Pay by check, money order, cash, MasterCard or Visa ONLY, payable to the City of Los Alamitos.

Print Name: _____

Method of Payment (check one): Cash Money Order # _____ Check # _____ MasterCard Visa Discover

Card Number: _____ - _____ - _____ - _____ Exp. Date: ____ / ____ CVV2:

Signature for Credit Card: _____ Date: _____

I

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM I

Date: June 8, 2021
To: Honorable Board of Directors
From: General Manager Joe Mendoza
Subject: GENERAL MANAGER ITEMS

RECOMMENDATION

Receive and file.

INFORMATION

In addition to the day-to-day operations of the Rossmoor Community Services District (RCSD) the General Manager has been working on the following projects:

1. COVID-19: The County of Orange moved into the yellow tier on May 19, 2021. It has been announced that on June 15, 2021, many of the COVID-19 restrictions will be lifted in California to allow for businesses and operations to return with limited restrictions.

Special districts have not received access to COVID-19 funding programs unlike other government entities (i.e., State, schools, cities and counties). We continue to participate in meetings and make contact with legislators to seek a fair share of these funds to address unmet COVID-19 impacts on special districts.

2. Caltrans Sound Wall: This continues to be a priority. The General Manager has made contact with Supervisor Katrina Foley's office and is having ongoing conversations regarding Caltrans and potential mitigation measures.
3. Community Traffic/Safety Advisory Committee: The Committee met on May 27, 2021. Reports were received from the CHP, Sheriff's, LAUSD, and Orange County Public Works representatives. A detailed report

regarding portable radar trailers and speed measurement systems was provided by Anthony Ash, District Sales Manager for MPH Industries. Mr. Ash outlined a variety of portable radar signs and measurement boxes that are available in order to provide speed data to law enforcement, giving them the information needed for deployment and enforcement. These are valuable tools and we will be seeking sponsorships from local businesses, citizens, and LAUSD to fund additional equipment. To date, RCSD has committed \$10,000 to the procurement of a minimum of one portable radar speed trailer and one black box radar system.

CHP Officer Musselmann reinforced that residents should call (714) 892-4426 to log complaints regarding speeding, traffic control, and parking issues along Montecito Road. The more information provided, the better.

Dr. Jerry Friedman, the LAUSD Director of Safety and Student Services, complimented the Traffic Committee on the signage and "Slow Down" banners and yard signs, encouraging drivers to be safe and conscientious. Dr. Friedman outlined that the principals at each of the four elementary schools have used their marquees to post driver safety reminders, as well as distributing flyers to parents dropping off students, and including reminders in their newsletters.

A number of meeting attendees commented on parking issues along the Montecito corridor and the residential streets due to the adjacent townhomes and apartments. Discussion regarding parking permits, extended red curb painting at the corners of each intersection, and parking enforcement were discussed. Staff will be working with Orange County Public Works to extend red curbs in order to mitigate blind spots, add parking lanes to slow down traffic, and add permanent radar speed signs along Montecito Road and St. Cloud Drive.

Orange County Public Works Traffic representatives were also in attendance. Traffic Engineer Wei Zhu and Denise Esquerra provided updates regarding the Geographic Information System (GIS) mapping that will show locations of existing street signs, street marking, and bike routes. They confirmed that they will be working with the General Manager and designated community members to create a survey to residents regarding possible bike routes and markings, as well as studying and devising a signage and street marking plan in order to be consistent throughout the District. They were very open to the desires of the community and indicated they are willing to work with the District on future safety enhancements.

4. Local Control: The District continues to work on methods to enhance local control of various services for Rossmoor residents. As a result, the Legislative Affairs Committee (President Barke and Second Vice President Rips) will be meeting with the California Special Districts Association Legislative Affairs Analyst Anthony Tannehill to secure information on legislation and the process in which to proceed. The Legislative Affairs Committee will also be meeting with legislative advocates, Gonsalves & Son, to interview the firm regarding how they may assist the District in moving forward. The results of both meetings will be presented at the July 13, 2021 RCSD Board meeting.

**CLOSED
SESSION**