

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board Agenda Package

July 8, 2014

PUBLIC COPY

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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, July 8, 2014

7:00 p.m.

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, Coletta, DeMarco. Kahlert, President Maynard
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS:
 - a. California Department of Fish and Wildlife Re: Urban Coyotes

B. ADDITIONS TO AGENDA - None

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

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

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD

1. REPORT OF THE PARKS & FACILITIES COMMITTEE RE: FEE STUDY ADJUSTMENTS.
2. RCSD PROCLAIMS JULY 2014 AS PARKS MAKE LIFE BETTER!® MONTH

E. CONSENT CALENDAR

1. MINUTES:

a. Regular Board Meeting of June 10, 2014.

2. MAY REVENUE AND EXPENDITURE REPORT

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

F. PUBLIC HEARING

1. ADOPTION OF FY 2014-2015 FINAL BUDGET

G. RESOLUTIONS

1. RESOLUTION NO. 14-07-08-01 APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2014-2015.

2. RESOLUTION NO. 12-07-08-02 ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURES TOTAL AMOUNT FOR FISCAL YEAR 2014-2015 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

3. RESOLUTION NO. 12-07-08-03 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING JULY 2014 AS THE OFFICIAL 'PARKS MAKE LIFE BETTER!'® MONTH AS PART OF A LARGER STATEWIDE PUBLIC AWARENESS CAMPAIGN

H. REGULAR CALENDAR

1. PROFESSIONAL SERVICES AGREEMENT-TENNIS INSTRUCTION.

2. REPORT OF THE GENERAL MANAGER RE: SOUTHERN CALIFORNIA GAS CO-INSTALLATION OF DATA COLLECTION UNIT IN ROSSMOOR.

3. EXTENSION OF AGREEMENT TO PROVIDE AUDITING SERVICE WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP.

I. GENERAL MANAGER ITEMS

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

J. BOARD MEMBER ITEMS

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

K. CLOSED SESSION -None

L. **ADJOURNMENT**

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

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

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

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

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the July 8, 2014, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:



JAMES D. RUTH
General Manager

Date July 1, 2014

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a

Date July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: PRESENTATIONS FOR MEETING OF JULY 8, 2014

RECOMMENDATION:

Receive presentations.

BACKGROUND:

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

- a. California Department of Fish & Wildlife—Jim Wimmer re: Urban Coyotes.

Mr. Wimmer, with the California Department of Fish and Wildlife will provide an educational presentation on urban coyotes. He will report to the board on imprinted coyote behavior, management, reporting procedures, community safety and options.

ATTACHMENTS:

1. California Department of Fish and Wildlife Educational Brochure
2. District Coyote Sighting Log
3. District and County public works photos of flood channels and coyote gates



Stash Your Food and Trash

Allowing coyotes access to human food and garbage is reckless and deadly.

Coyotes primarily hunt rodents and rabbits for food, but will take advantage of whatever is available, including garbage, pet food, and domestic animals.

- Put garbage in tightly closed containers that cannot be tipped over.
- Remove sources of water, especially in dry climates.
- Bring pets in at night, and do not leave pet food outside.
- Put away bird feeders at night to avoid attracting rodents and other coyote prey.
- Provide secure enclosures for rabbits, poultry, etc.
- Pick up fallen fruit and cover compost piles.
- Ask your neighbors to follow these tips.

Please respect and protect wild animals. Keep them wild.

www.keepmewild.org

For More Information

Contact the California Department of Fish and Wildlife

Northern Region
Redding – (530) 225-2300

North Central Region
Rancho Cordova – (916) 358-2900

Bay Delta Region
Napa – (707) 944-5500

Central Region
Fresno – (559) 243-4005 ext. 151

South Coast Region
San Diego – (858) 467-4201

Inland Deserts Region
Ontario – (909) 484-0167

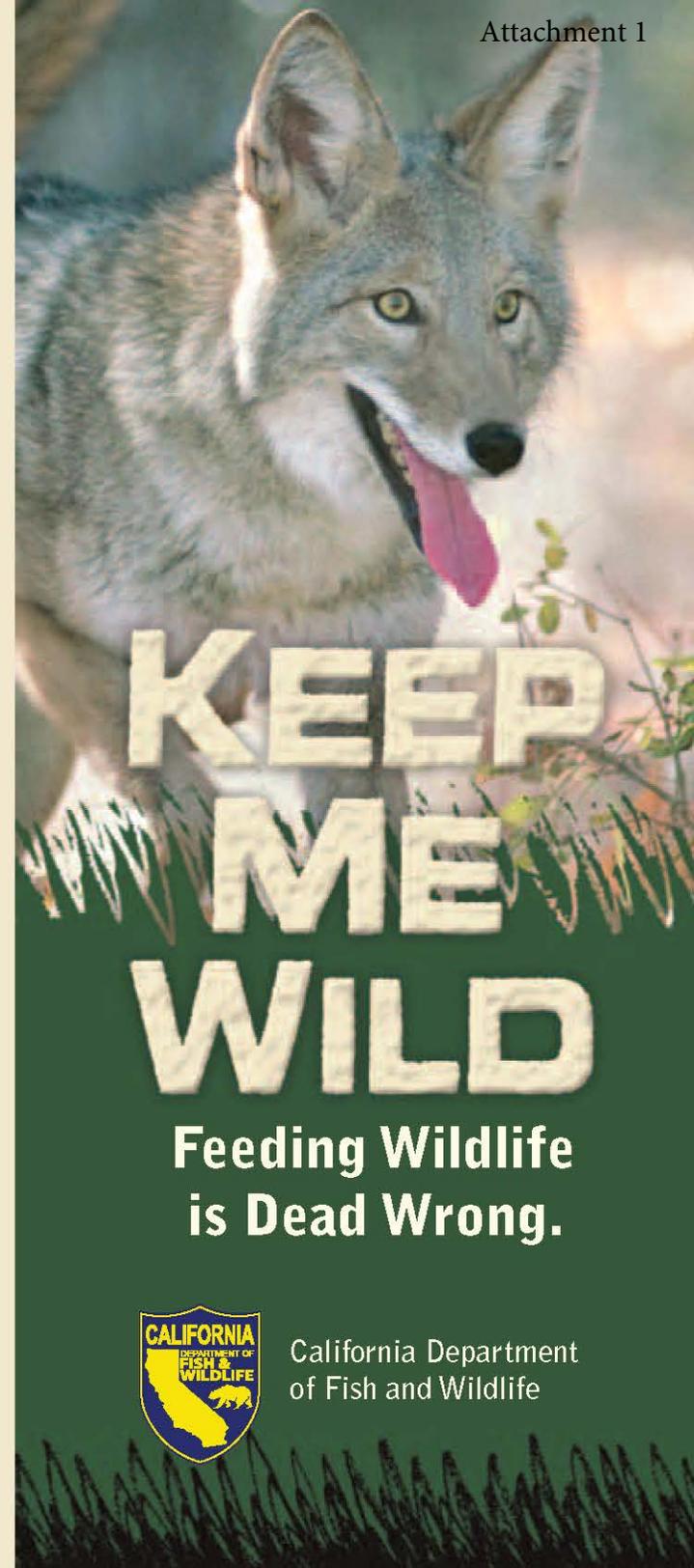
Sacramento Headquarters - (916) 322-8911

To order more pamphlets, please call (916) 322-8911 or email publications@wildlife.ca.gov.

Alternate communication methods are available upon request. If reasonable accommodation is needed, contact the Department of Fish and Wildlife, (916)322-8911 or the California Relay Service serving deaf and hearing-impaired residents using TTY/TDD phones, and speech-impaired callers, at (800) 735-2929.



A campaign for all wild animals.



KEEP ME WILD

Feeding Wildlife is Dead Wrong.



California Department of Fish and Wildlife

Wild Animals Ruined, Even Killed by People's Carelessness!

Wild animals are in trouble, and the problem is people who are careless with food and garbage.

Coyotes play an important role in the ecosystem, helping to keep rodent populations under control. They are by nature fearful of humans.

If coyotes are given access to human food and garbage, their behavior changes. They lose caution and fear. They may cause property damage. They might threaten human safety. They might be killed.

Relocating a problem coyote is not an option because it only moves the problem to someone else's neighborhood.

Help prevent deadly conflicts for these beautiful wild animals.



A campaign for all wild animals.

“Coyote country” precautions

- Never feed or attempt to tame coyotes. The result may be deadly conflicts with pets or livestock, or serious injuries to small children.
- Do not leave small children or pets outside unattended.
- Install motion-sensitive lighting around the house.
- Trim ground-level shrubbery to reduce hiding places.
- Be aware that coyotes are more active in the spring, when feeding and protecting their young.
- If followed by a coyote, make loud noises. If this fails, throw rocks in the animal's direction.
- If a coyote attacks a person, immediately contact the nearest Department of Fish and Wildlife or law enforcement office. After normal business hours, call 911.

Stash Your Food and Trash

Coyote-Proof Containers

Use garbage cans that have a locking mechanism on the lid. Use a rope or elastic cord to secure the can to a fence or other solid object so that it cannot be tipped over.



New Laws

Feeding coyotes is illegal in some communities. Many local ordinances require installation of wildlife-proof garbage containers and make wildlife feeding punishable by fines.



You Can Help

Please visit www.keepmewild.org for downloadable posters, newspaper advertisements and other Keep Me Wild™ materials.

ROSSMOOR REPORTED COYOTE SIGHTINGS 2014

1	DATE	TIME	LOCATION	BRIEF DESCRIPTION
1	06/02/14	6:00 a.m.	Photo sent--no location given	Coyote eating small animal on resident's lawn.
2	06/08/14	6:00 p.m.	Photo sent--no location given	Juvenile coyote photographed on parkway peering into vehicle.
3	06/09/14	evening	Kensington Rd. near Hopkinson Elementary	Last night a rather large coyote (German Shepherd size) appeared on Kensington on the side of the school. Neighbors gathered to yell, throw rocks, etc. The coyote ignored them and went approximately 10 feet to a bush where he lay beside it.
4	06/09/14	9:00 p.m.	Kensington Rd. near Hopkinson Elementary	Large coyote following/stalking man walking dog--Man attempted to scare the coyote away--no fear.
5	06/22/14	6:00 a.m.	Corner of Wimbledon and Shakespeare	Coyote seen digging in trash by Rossmoor Elementary School. Left on answering machine
6	06/22/14	8:00 p.m.	2762 Mainway Drive	A smaller coyote was spotted sitting on a lawn at 2762 Mainway Dr. at 8pm Sunday night by someone passing by in a car, they honked the horn at it, but it just stayed sitting & stared at them, when they turned around to drive by it again, it was gone.
7	06/25/14	8:00 p.m.	2872 Inverness Drive	I was almost attacked by a a coyote tonight at 8:00 with my 13 pound maltipoo. I he coyote was on my street, Inverness Dr. THe coyote came out of the bushes behind me. I grabbed my dog but dropped her the coyote came closer and I grabbed her up. I screamed and back away then ran up to my neighbors door. We called 911, and my neighbor went after the coyote with a stick and flashlight. It ran down to Foster and ran off.
8	06/25/14	8:00 a.m.	Shakespeare and Montecito Road near Rossmoor Elementary School.	It was a pretty big coyote and it wasn't afraid of humans. Jessica also asked her to contact the department of wildlife fish and games to report the incident
9	06/26/14	morning	2873 Inverness Drive	Just wanted to give you some more information. My name is Cathi Jaeckel and I live at 2872 Inverness Dr. 562 430-9939 And to let you know the coyote did come back and got in my trash and I found my dog's poop bags torn up all over my front lawn this morning.
10	06/27/14	10:00 a.m.	Harrisburg @ Shakespeare.	There was another coyote sighting this morning on Harrisburg & Shakespeare, it was a young coyote that did not seem afraid of humans. It was spotted around 10am this morning. The resident reporting the incident is Tricia Berg her address is 11551 Harrisburg and she can be reached at 562-598-0418.
11	06/26/14	evening	Silverwood Road and in nearby storm drain.	Coyote in resident's backyard yesterday afternoon and evening. The resident is new and in the process of moving in. The same coyote was also seen later on in the storm drain area nearby.
12	06/26/14	8:15 p.m.	Bostonian Drive traveled to Kempton Park	Tonight at 8:15pm a coyote walked right down my street Bostonian right in front of me and my two kids. I got in the car and followed it all the way to Kempton park, where he just laid down. I called the sheriff.
13	06/26/14	7:00 p.m.	Coleridge and Foster Road	Saw coyote and about a half hour later the same coyote was surrounded by three vehicles attempting to scare it away.
14	06/28/14	10:00 p.m.	Bostonian Drive and Bradbury Road	Resident claims she was followed by a coyote while riding her bicycle.



07.17.14

FLOOD CONTROL GATES-CLOSED BY OCPW OTHER SIDE OF THE 605 FWY



07.17.14

ROSSMOOR FLOOD CONTROL GATE-WEATHERBY RD CLOSED BY OCPW



07.17.14

**ROSSMOOR FLOOD CONTROL
CHANNEL-BRUSH RECENTLY
TRIMMED BY OC PUBLIC
WORKS DEPARTMENT**





07.17.14

FLOOD CONTROL CHANNEL-ROSSMOOR CLEAR ACCESS TO FREEWAY



07.17.14

FLOOD CONTROL GATES NEAR ROSSMOOR ELEMENTARY SCHOOL

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: July 8, 2014
To: Honorable Board of Directors
From: Parks & Facilities Committee
Via: General Manager
Subject: COMMITTEE REPORT RE: PROPOSED FEE STUDY ADJUSTMENTS

RECOMMENDATION:

Receive the report of the Parks & Facilities Committee recommending approval of the fee study recommendations and FY 2014-2015 Fee Schedule recommendations for inclusion with the FY 2014-2015 Proposed Final Budget.

BACKGROUND:

The Parks & Facilities Committee met on June 11, 2014 for their second review of the Fee Study undertaken by the HTGroup working collaboratively with staff to update the District's fees and charges. After their review, the Committee voted to recommend the fee adjustments proposed in the fee study for inclusion in the Proposed FY 2014-2015 Final Budget.

The recommendations of the Committee are based on a thorough review of the methodology utilized in the study, as well as, the findings presented from the market study of the District's neighboring jurisdictions. Also included were statistics on the number and distribution of User Permits issued by the District which give insight into park usage and may serve as a benchmark for any future park usage study.

Attached is Committee Agenda C-1 dated July 11, 2014 which was presented to the Parks & Facilities Committee.

ATTACHMENTS:

1. Committee Agenda Item C-1 Discussion with General Manager re: Proposed Fee Study.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM C-1

Date: June 11, 2014
To: Parks and Facilities Committee
From: General Manager
Subject: PROPOSED FEE STUDY

RECOMMENDATION:

It is recommended that the Committee review and comment on the District's proposed Fee Study requested by the Board and make recommendations to Board.

BACKGROUND:

At the Committee's May meeting, there was a discussion regarding the updating of the District's current Fee schedule. The General Manager was directed to complete that update for inclusion in the FY 2014-2015 Final Budget in July. The proposed fee study undertaken by HTGroup is now complete and is attached. With the Committee's direction, the proposed study will be submitted to the Board at its July Board meeting for inclusion as a part of the FY 2014-2015 Final Budget.

ATTACHMENTS:

1. Draft RCSD Fee Schedule Study- FY 2014-2015.

DRAFT RCSD FEE SCHEDULE STUDY

FY 2014-2015

INTRODUCTION

A fee study was authorized by the District's Board at their February meeting. HTGroup was requested to update the District's fees for facilities and fields with a target date of completion to coincide with the Board's consideration of an FY 2014-2015 Final Budget.

As a point of reference, a comparison of fees was undertaken commencing with the 2007 Fee Study. That study was the first professional evaluation of the Districts fees and charges which was conducted by the Public Management Group (PMG). That study's methodology was used by staff to conduct an internal review of fees and charges. The results were adopted by the Board in 2011.

A comparison of fees and charges commencing in FY 2008-2009 indicate steady, though modest, increases through FY 2010-2011. However, fees and charges have remained static through 2012-2014. Exhibit A is attached as a reference. Although the District has bifurcated its rate structure for each of those years between resident and non-resident, the non-resident rates have had little or no effect on fee revenue. Almost always, a member of a group renting a district facility includes a Rossmoor resident who is the applicant for a User Permit. Therefore, any conclusions reached by this study will be based primarily on the resident rate.

As in the case of the 2011 study, this review also relies on the methodology employed by PMG in 2007. In addition, an update of the District's cost allocation model is updated to reflect the activity level of each staff member by Department categories in the District's budget. This data serves as a tool for properly allocating fiscal and staff resources.

FEE REVENUE

Fees and charges for the rental of facilities is one of the few remaining discretionary revenue sources available to local government. Even this category of revenue is limited to the cost of providing the service. Moreover, the market place acts as a leveler among competing jurisdictions for similar services. The goal is to provide the highest level of service while recovering sufficient revenue to maintain that service level. Attempting to cover any amount close to 100% of cost would price that service out the market which is neither feasible nor desirable in a public setting. Exhibit B is an accounting of fee revenue by fiscal revenue as a percentage of total

revenue. This revenue category has historically tracked between 9% and 12% of total revenue and is thus a sizeable component of the District's service delivery program.

COST OF SERVICE

The cost of service for the rental of facilities is approximately 50% of the District's total expense budget. This is mostly attributable to the cost of employee compensation and benefits and to a lesser degree for the maintenance of those facilities. Employee costs were first allocated by Department within the fiscal budget (Exhibit C) and then by Service Area (Exhibit D). Ultimately, these costs were integrated into fees per facility which result in a Fee Schedule model for purposes of adjusting future fees.

MARKET STUDY

A Market Study is an important component of any fee study. The market place for any jurisdiction is generally comprised of neighboring agencies who offer comparable facilities. It is a complex process since no two jurisdictions have the same array of buildings, courts, and fields nor do they charge like amounts. Most fees are based on historical precedents for each agency and also the willingness of their elected bodies to adopt rate increases.

The amount or percentage of District fee increases have most generally fallen within the ranges of a Market Study. This usually assures that the District's fees will not decrease the elasticity factor; basically not over pricing the District's facilities; driving users to other providers in the market place. Some anomalies in the market place, such as the almost radical fee increases imposed by the City of Los Alamitos tend to skew the ranges within the Market Study and need to be discounted. The true test of user fees is to recover a sufficient ratio of cost to revenue to provide the level of service, but to stay within the parameters of the market place. Exhibit E depicts the District's current Fee Schedule. Exhibit F depicts staff's draft Fee Study Recommendation and Market Study Comparisons 2014.

RECOVERY RATES

Recovery rates for cost of service have also gradually increased over time. Following are the most recent rates:

FY 2009-2010	23.0%	FY 2010-2011	24.8%	FY 2011-2012	24.6%
FY 2012-2013	24.7%	FY 2013-2014	28.0%		

Although fees have not been increased for FY 2012-2013 and FY 2013-2014, fee revenue as a percentage of total revenue for those years has increased slightly. It must be assumed that recovery rates have also increased accordingly. Proposed fee increases reflect current cost recovery for FY 2014-2015 based on current Los Angeles Region Consumer Price Index (CPI). It should be kept in mind that recovery rates per facility will differ according to the usage of those facilities.

For example, in FY 2012-2013 percentage of recovery for facilities ranged from as high as 41.40% for Rush Park facilities Fees to a low of 6.55% for Rossmoor Park facilities. Similar recovery rates are projected for FY 2014-2015. Demand for various facilities will vary based on factors such as cost, amenities, parking, capacity and availability.

As a result of demand, recovery rates are affected accordingly. Following is a breakdown of fee revenue for 2013 by service category. (Exhibit G).

SERVICE CATEGORY	2013 REVENUE	PERCENT OF REVENUE
FIELD USAGE/ SPORTS GROUPS	27, 413	18.2%
FACILITY RENTALS	102,312	68.1%
PICNIC AREA RENTALS	7,500	5.0%
TENNIS RESERVATIONS	<u>13,082</u>	<u>8.7%</u>
TOTAL FEE REVENUE	\$150,225	100.0%

This breakdown clearly indicates that a vast majority of the District's fee revenue comes from the rental of buildings. It should also be stated that the total revenue figure used above is based on calendar year 2013 revenue. On a fiscal year basis, fee revenue for 2013-2014 is \$150,500, but the calendar year revenue is close enough for the purpose of identifying service category revenue.

Another comparison can be made based on User Permits issued for each fee schedule category. Attached is a table labeled 2013 Facility/Recreational Activity Use. (Exhibit H). The table is instructive on the usage and corresponding revenue by venue. 88.3% of User Permits were issued to residents. It should be kept in mind, however, that any applicant may make use of the resident rate by having a resident make the application on behalf of a group.

It is also evident that Rush Park is the generator of the greatest usage by permits issued (59.1%), and is also on par with Rossmoor Park for the use of courts and fields. Tennis usage is not included in this analysis because no User Permit is issued for a court reservation. Total tennis revenue for 2013 was \$13,082. Moreover, tennis does not generate a high impact on facilities.

OTHER FACTORS AFFECTING COST RECOVERY

The recovery rate for facilities is sometimes influenced by long-term users which also account for a sizeable percentage of revenue. Therefore, it cannot be assumed that individual recovery rates need be uniform, only that the average recovery rate be compared to total cost of service.

Four long-term users account for \$62,898 of total facility (building rentals) or 68.1% of total facility rentals of \$102,312. This also amounts to 68.1% of total fee revenue. On the other hand, the largest three long-term field renters only account for \$18,628 or 12.4% of total facility rentals. Clearly, a major revenue source for the District is long-term use of buildings.

Moreover, the District has a practice of not charging other governmental agencies for the use of facilities and does not charge the RHA for the use of its office space which could be rented for a fee. Further, the District often participates in joint or co-sponsored activities such as the May Festival and the use of the Rossmoor Park Community Center for youth programming. No criticism of these practices is intended; it is simply a statement of practices which should be evaluated on their merits as a component of the District's service delivery model.

FEE INCREASE CRITERIA

A distinction is being made for this study regarding long-term use. This term does not take into account the difference between a non-profit user and one that uses District facilities for a profit making venture. For example, the District contracts for the service of a tennis professional who provides tennis instruction for a fee. The District utilizes a professional services agreement which specifies a percentage of revenue to the District. Additionally, the long-term rate discount can currently be used by for-profit organizations. It is recommended that the District amend the current long-term rate to decrease for-profit groups from utilizing the District's long-term use fee discount. The following amendments are recommended:

1. Field/Court Use Requests: The current long-term classification be changed into a non-profit classification. Any non-profit users would qualify for the District's discounted rate for field and/or court use.
2. Facility Requests: The current long-term rate be amended so that the long-term discount only be applicable to non-profit groups. This would not affect the District's current revenue stream by any means since current long-term facility users such as Lil' Cottonwood, Calvary and GOND Churches are all non-profit.
3. Any for-profit requests would fall into the resident or non-resident rate classification until the Board adopts a commercial use policy requiring for-profit groups to either enter into a professional services agreement with the District or establish a new rate classification.
4. It is also strongly recommended that fees be adjusted annually by that year's CPI. That would reduce a need for a future study so long as staff and maintenance costs remain stable or the market place is not radically altered.

As previously stated, the Board's options for Recovery Rates are a function of Percentage of Recovery of Costs. The base rate is the current percentage of recovery. The proposed rate is based on the increase in cost of service as depicted in the proposed FY 2014-2015 Preliminary Budget. Once again, this rate is a comparison of Total Fees as a percentage of Total revenue and can be compared to past years ratios in Exhibit B.

Also, since fees have not been adjusted since FY 2011-2012 a minimum fee increase for CPI has been factored in to bring fees current with CPI. The CPI amounts for 2012 was 2% and for 2013 it was 3.3% for a total of 5.3%. In addition, the current CPI for 2014 is 1.4%. That amount is factored into the proposed FY 2014-15 Fee Schedule recommendations for a total CPI adjustment of 6.7%. (Exhibit I) This fee increase, along with current market factors of approximately 29% makes up the total fee schedule recommendations for this study. (Exhibit J).

**Exhibit A
Fee Schedules by Fiscal Year**

	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Non Res	Res										
Rossmoor Park												
Community Room/per hour	\$36.00	\$27.00	\$39.00	\$29.00	\$39.00	\$29.00	\$41.00	\$30.00	\$41.00	\$30.00	\$41.00	\$30.00
Kitchen/per hour	\$20.00	\$15.00	\$23.00	\$16.00	\$23.00	\$16.00	\$24.00	\$16.50	\$24.00	\$16.50	\$24.00	\$16.50
Montecito												
Montecito Center/per hour	\$31.00	\$23.50	\$34.00	\$25.00	\$34.00	\$25.00	\$35.00	\$26.00	\$35.00	\$26.00	\$35.00	\$26.00
Rush Park												
Auditorium/per hour	\$65.00	\$48.00	\$70.00	\$50.00	\$70.00	\$50.00	\$75.00	\$55.00	\$75.00	\$55.00	\$75.00	\$55.00
East Room/per hour	\$16.00	\$12.00	\$18.00	\$13.00	\$18.00	\$13.00	\$19.00	\$14.00	\$19.00	\$14.00	\$19.00	\$14.00
West Room/per hour	\$12.00	\$10.00	\$14.00	\$10.00	\$14.50	\$10.00	\$14.50	\$10.50	\$14.50	\$10.50	\$14.50	\$10.50
Kitchen/per hour	\$50.00	\$37.50	\$55.00	\$40.00	\$55.00	\$40.00	\$56.00	\$41.00	\$56.00	\$41.00	\$56.00	\$41.00
Ball Fields												
All/per hour	\$15.00	\$10.00	\$17.00	\$11.00	\$17.00	\$11.00	\$17.00	\$11.00	\$17.50	\$11.00	\$17.00	\$11.00
Tennis Courts												
Courts/per hour and 1/2	\$8.00	\$6.00	\$10.00	\$7.00	\$10.00	\$7.00	\$12.00	\$9.00	\$12.00	\$9.00	\$12.00	\$9.00
Reservation Fee												
All/per hour	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00

Exhibit B
Fee Revenue % of Total Revenue

Fiscal Year	Total Rev	Fee Rev	Percentage
2007 - 2008	\$1,107,487	\$122,882	11.10%
2008 - 2009	\$1,089,506	\$109,255	10.03%
2009 - 2010	\$1,242,819	\$123,669	9.95%
2010 - 2011	\$1,126,953	\$123,013	10.92%
2011 - 2012	\$1,144,216	\$129,206	11.29%
2012 - 2013	\$1,336,365	\$132,761	9.93%
2013 - 2014	\$1,240,440	\$150,500	12.13%
*2014 - 2015	\$1,257,806	\$157,612	12.53%

* Proposed with addition of recommended study increases.

Exhibit C
FY 2013-2014
Cost Allocation Model
Employee Costs By Department

Department	10 Administration	20 Recreation	30 Rossmoor Park	40 Montecito Center	50 Rush Park	80 Trees	90 Mini Parks	Total
Position:								
General Manager	76.0%	6.0%	6.0%	6.0%	6.0%	0.0%	0.0%	100.0%
Administrative Asst	81.0%	7.0%	2.0%	2.0%	4.0%	4.0%	0.0%	100.0%
Accountant	82.5%	2.5%	5.0%	5.0%	5.0%	0.0%	0.0%	100.0%
General Clerk	26.0%	12.5%	19.5%	19.5%	19.5%	3.0%	0.0%	100.0%
Park Superintendent	3.8%	0.0%	35.0%	25.0%	35.0%	0.0%	1.3%	100.0%
Maintenance Assistant	0.0%	0.0%	40.0%	18.0%	40.0%	0.0%	2.0%	100.0%
Recreation Superintendent	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Recreation Leader	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Asst.Recreation Leader	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Tree Consultant	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
General Manager	\$72,960	\$5,760	\$5,760	\$5,760	\$5,760	\$0	\$0	\$96,000
Administrative Asst	\$40,489	\$3,499	\$1,000	\$1,000	\$1,999	\$1,999	\$0	\$49,987
Accountant	\$43,768	\$1,326	\$2,653	\$2,653	\$2,653	\$0	\$0	\$53,052
General Clerk	\$9,881	\$4,751	\$7,411	\$7,411	\$7,411	\$1,140	\$0	\$38,005
Park Superintendent	\$1,862	\$0	\$17,383	\$12,416	\$17,383	\$0	\$621	\$49,665
Maintenance Assistant	\$0	\$0	\$6,792	\$3,057	\$6,792	\$0	\$340	\$16,981
Recreation Superintendent	\$0	\$43,728	\$0	\$0	\$0	\$0	\$0	\$43,728
Recreation Leader	\$0	\$16,981	\$0	\$0	\$0	\$0	\$0	\$16,981
Asst. Recreation Leader	\$0	\$9,839	\$0	\$0	\$0	\$0	\$0	\$9,839
Tree Consultant	\$0	\$0	\$0	\$0	\$0	\$15,541	\$0	\$15,541
Subtotal Salaries	\$168,961	\$85,884	\$40,998	\$32,296	\$41,998	\$18,681	\$960	\$389,779

Exhibit D
FY 2013-2014 Labor Costs Per Service Area

Position	Annual Salary	Labor Totals	Gen Admin	Service Areas	1 Reservation Fee	2 RP Tennis	3 RP Fields Volleyball Basketball	4 RP Building Rental	5 Montecito Building Rental	6 RU Fields	7 RU Building Rental	8 Parkway Trees	10 Picnic Areas
General Manager	\$96,000	% of Total Total Sal \$	90.00%	10.00%	0.00%	1.00%	4.05%	1.50%	1.50%	0.45%	1.50%	0.00%	0.00%
			\$86,400	\$9,600	\$0	\$960	\$3,888	\$1,440	\$1,440	\$432	\$1,440	\$0	\$0
Admin Asst	\$49,987	% of Total Total Sal \$	81.00%	19.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.50%	4.00%	4.00%	2.50%
			\$40,489	\$9,498	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,999	\$1,999	\$1,250
Accountant	\$53,052	% of Total Total Sal \$	82.00%	18.00%	0.00%	3.00%	1.00%	3.00%	3.00%	2.00%	3.00%	2.00%	1.00%
			\$43,503	\$9,549	\$0	\$1,592	\$531	\$1,592	\$1,592	\$1,061	\$1,592	\$1,061	\$531
Receptionist	\$38,005	% of Total Total Sal \$	0.00%	100.00%	5.00%	5.00%	10.00%	5.00%	5.00%	8.00%	22.00%	3.00%	37.00%
			\$0	\$38,005	\$1,900	\$1,900	\$3,801	\$1,900	\$1,900	\$3,040	\$8,361	\$1,140	\$14,062
Park Superintendent	\$49,665	% of Total Total Sal \$	11.00%	89.00%	0.00%	5.00%	12.00%	10.00%	10.00%	12.00%	15.00%	10.00%	15.00%
			\$5,463	\$44,202	\$0	\$2,483	\$5,960	\$4,967	\$4,967	\$5,960	\$7,450	\$4,967	\$7,450
Maintenance Asst.	\$16,981	% of Total Total Sal \$	5.00%	95.00%	0.00%	5.00%	20.00%	15.00%	7.00%	13.00%	20.00%	10.00%	5.00%
			\$849	\$16,132	\$0	\$5,000	\$3,396	\$2,547	\$1,189	\$2,208	\$3,396	\$1,698	\$849
Recreation Superintendent	\$43,728	% of Total Total Sal \$	23.00%	77.00%	8.00%	8.00%	17.00%	3.00%	2.00%	3.00%	3.00%	2.00%	14.00%
			\$10,057	\$33,671	\$3,498	\$3,498	\$7,434	\$1,312	\$875	\$1,312	\$1,312	\$875	\$6,122
Recreation Leader	\$16,981	% of Total Total Sal \$	25.00%	75.00%	0.00%	8.00%	17.00%	10.00%	5.00%	12.00%	8.00%	5.00%	10.00%
			\$4,245	\$12,736	\$0	\$1,358	\$2,887	\$1,698	\$849	\$2,038	\$1,358	\$849	\$1,698
Asst Recreation Leader	\$9,839	% of Total Total Sal \$	15.00%	85.00%	0.00%	10.00%	15.00%	10.00%	10.00%	10.00%	10.00%	5.00%	15.00%
			\$1,476	\$8,363	\$0	\$984	\$1,476	\$984	\$984	\$984	\$984	\$492	\$1,476
Tree Consultant	\$15,541	% of Total Total Sal \$	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
			\$0	\$15,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,541	\$0
Total Salary:	\$389,779		\$192,483	\$197,296	\$5,398	\$13,775	\$30,371	\$17,439	\$14,794	\$17,034	\$27,892	\$28,622	\$33,437
Percentage of Total:	100.00%		49.38%	50.62%	1.39%	3.53%	7.79%	4.47%	3.80%	4.37%	7.16%	7.34%	8.58%



RCSD FEE SCHEDULE 2013/2014

MISC. RENTAL FEES (per use)	
Podium	\$50
Portable Screen	\$15
Risers	\$30



RUSH PARK 3001 Blume Dr., Rossmoor, CA 90720

FACILITIES	NON RES	RES	L/ T	CAP
Auditorium ★	\$75 hr.	\$55 hr.	\$45 hr.	300-600
East Rm	\$19 hr.	\$14 hr.	\$10 hr.	30
West Rm	\$14.50 hr.	\$10.50 hr.	\$9 hr.	15
Kitchen	\$56 hr.	\$41 hr.	N/A	N/A

PICNIC SITES	RESIDENTS ONLY
Canopy A	\$20+
Site B	\$20+
Flat Rate + Permit Fee	

FIELDS-Hrly	NON RES	RESIDENT	L/ T	Softball
Fields 1, 2, 3	\$17.50 hr.	\$11.50 hr.	\$6 hr.	Soccer

MINI-PARKS	RESIDENTS ONLY
Kempton Rd.	\$20+
Flat Rate + Permit Fee	

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

WALL BANNER PERMIT FEE: \$20

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



ROSSMOOR PARK 3232 Hedwig Rd., Rossmoor, CA 90720



FACILITIES	NON RES	RES	L/T	CAP
Community Rm ★	\$41 hr.	\$30 hr.	\$25 hr.	40-50
Kitchen	\$24 hr.	\$16.50 hr.	\$13 hr.	N/A

FIELDS	NON RES	RES
Ball Fields	\$17.50hr.	\$11.50hr.
Basketball Cts.	\$17.50 hr.	\$11.50hr.
Volleyball Cts.	\$17.50 hr.	\$11.50hr.
Tennis Courts 1, 2, 3, 4	\$8 hr.	\$6 hr.

PICNIC AREAS	RESIDENT ONLY
Sites A,B,C	\$20 +
MINI-PARKS	RES
Foster Road	\$20+

**\$60 Picnic Deposit
(Over 100 people)**



PER HR.



MONTECITO CENTER 12341 Montecito Rd., Rossmoor, CA 90720



FACILITIES	NON RES	RES	L/T	CAP
Commy. Rms ★	\$35 hr.	\$26 hr.	\$21.50	75

- 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

REFUNDABLE DEPOSITS	
★ Event Deposit	\$60
★ Picnic Deposit	\$60
Cleaning/Damage Deposit	\$175
Key/GateDeposit	\$25

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

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



RCSD FEE SCHEDULE 2013/2014



RUSH PARK 3001 Blume Dr., Rossmoor, CA 90720

DEDICATED SPACE

FACILITIES	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

DONATED SPACE

FACILITIES	RATE
N/A	\$0



ROSSMOOR PARK 3232 Hedwig Rd., Rossmoor, CA 90720

FACILITIES	RATE
Sheriff's Office	\$0



MONTECITO CENTER 12341 Montecito Rd., Rossmoor, CA 90720

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

Exhibit F

Draft Fee Study Recommendations

Tennis Courts- - Recommended Fee Changes:

Market Comparisons show RCSD's fees are somewhat in line with the market. The District is also the only local jurisdiction offering a discount to its residents which does make it seem as though the RCSD's fees are lower in comparison. Court fee options include the following:

1. Consider raising rates for reservations after 5pm on weekdays and weekends to \$8/hr residents and \$10/hr for non-residents. This would also account for lighting costs during daylight savings.
 - Because most reservations are for 90 minutes this makes accounting sense
 - This is a \$2 increase for hourly rate and a \$3 increase for 90 mins
 - This would also leave the rate the same for residents and non-residents on weekdays prior to 5pm and on weekends.
2. Make no changes to the tennis rates. This may seem difficult since fees have not been adjusted since 2011. However, to limit the amount of change received, rates would have to be increased by up to \$3 for 90mins. This is a 33% increase for residents and a 25% increase to non-residents. District courts are not as highly utilized as a tennis center. The District does also not provide staff during tennis court hours like a tennis center would.

Softball & Soccer Field- - Recommended Fee Changes

The market study significantly varies for field rental fees due to many cities offering discounts and even fee waivers to community youth sports groups. These fee waivers have been setup by cities as a way to promote youth sports and also meets the cities' co-sponsorship agreements in which youth sports leagues provide recreational opportunities to youth where the city does not. Cypress does not charge any rental/permit fees to Cypress based little league groups for use of fields. Long Beach and Seal Beach offers a fee waiver in which the leagues must make a presentation to the Recreation Commission and/or City Council prior to approval of fee waiver.

When looking at the market, RCSD's fees closely resemble fees charged by Los Al. Los Al charges \$9 an hour while the RCSD charges \$6 an hour. However, the city of Los Al provides all maintenance for their fields while RCSD does not provide any maintenance besides normal watering and mowing schedules. Recommended changes:

- Amend RCSD's current field long term rate into a non-profit rate that would benefit those youth groups w/in the community. Any for-profit groups would fall into either the resident/non-resident rate classification until the Board adopts a commercial use policy requiring for-profit groups to either enter into a professional services agreement with the District or establish a new rate classification.
- Keep the non-profit rate at \$6/hr for field rentals. Staff does not recommend and increase in fees because the majority of those users maintain those fields for the District. Potential fee increases to leagues (LAGSL) could reduce their maintenance budget potentially requiring District to maintain softball fields at a labor cost of at least \$12,000 annually.
- Recommend adding a field to the fee schedule for Rush Park (total of 4 fields).
- Recommend painting field lines to show field 'zones' and designate w/ signage to deter private soccer classes/boot camps/etc. from encroaching on permitted space or squeezing into open green space
- Recommend an evaluation of for-profit use (such as boot camps) of Rossmoor Parks and establishment of a commercial use policy within the near future.

Basketball Court- - Recommended Fee Changes

District staff has been informed by users that the Rossmoor Park courts are the nicest courts locally available to the public. Because of this, courts are highly used by both drop-in users and community youth leagues reserving said court for team practices. Lighted courts also increase District requests for use of the court.

- Recommend current Long Term rates for basketball court be amended into a non-profit rate benefiting community youth sports leagues reserving the Rossmoor Park court. This is due to the fact that requesters are reserving the court for a 6 month period when in fact, use only extends 4 months. This is done in order to receive the Long Term rate discount. This recommendation would reduce staff time making changes to unused court time by permittee.
- Because of its highly popular usage, increase the non-profit (formerly the long-term rate) to \$8 an hour (an increase of \$2 an hour)
- Lighting charges for other cities cause hourly rates to dramatically increase. RCSD schedules lights on every night for drop-in use which is why we wouldn't charge for hourly light use for basketball reservations

Picnic Sites- - Recommended Fee Changes:

Costs for picnic sites vary dramatically depending on shelter size, length of reservations and amount of guests. The majority of the cities surrounding Rossmoor

offer their guests a permanent shade canopy along with the reservation. More restrictions are placed on picnic areas which directly impact local residents due to proximity of homes. This combined with the growing popularity of reasonably priced picnic shelters is why most cities have recently opted to reserve picnic areas to residents only. Since 2011, the District has limited picnic reservations to residents only and this has served the District well.

When considering fee increases for Rossmoor, District staff took into account the market study, popularity of sites, wear and tear on green space, the size of the picnic area and whether a covered canopy was provided. Staff has to also take into account the fact that unlike most cities, Rossmoor provides weekend staff coverage on both Saturdays and Sundays. The aforementioned factors have resulted in the following recommendations for Rossmoor's Picnic sites:

- Increase Canopy A at Rush Park from \$20 to \$30 per use—this is the District's most popular site and also holds up to 100 guests. Other Rossmoor sites are limited to 50 guests. Staff also recommends another fee increase at this particular site if a permanent structure is installed.
- Increase other picnic sites by only \$1 for a total of \$21 to account for CPI. These sites are smaller, accommodate less people and are not covered.
- Charge a bounce house rate of \$15—This is to cover necessary staff costs in checking insurance requirements and wear and tear on green space.

Facilities—Recommended Fee Changes

- Recommend amending the current long-term rate discount for non-profits only requesting use of District facilities for long-term requests. This would also require a policy change.
- Long Term users who do not qualify as non-profit status would fall into the Resident or Non-Resident rate classification until the Board adopts a commercial use policy requiring for-profit groups to either enter into a professional services agreement with the District or establish a new rate classification..
- Utilize the West Room as a meeting room for District/Committee meetings and only have it available on the fee schedule for current long-term users including Calvary and GOND who utilize the West Room as a meeting room. It would no longer be available for use by the public.
- Recommend minimal changes for the use of the Auditorium and East Room to account for CPI.
- Recommend minimal increase for long-term users requesting use of East Room to account for CPI.

- Recommend no change to the current long term and amended non-profit use of the Auditorium in order to allow for continued use of long term renters such as Calvary and GOND.
- Based on minimal rental requests for use of Montecito Center and Rossmoor Park Community Room, recommend no increase.
- Consider adding a cost of an additional \$20/hr for requests generating more than 300 people for use of the auditorium.
- Consider doubling cost of deposit for groups over 300 people in Auditorium
 - Deposit for groups over 300 would be \$350.
- Increase publicity and marketing for use of Community Room (website, RCSD Newsletter, etc).
- Advertise use of ping pong table and foosball table as use for children's birthday parties. Also advertise horseshoes for use.

Market Comparison Study 2014

Facility /Field		LOS ALAMITOS	SEAL BEACH	CYPRESS	LONG BEACH	LA PALMA	RCSD CURRENT
Tennis	Resident	\$7/hr	8am-5pm \$10/hr	FREE	non prime time \$8/hr	\$20 for 2 hours	\$6/hr
	Non-Resident	\$7/hr	After 5:00 \$12/hr		prime time \$13/hr	\$20 for 2 hours	\$8/hr
Softball & Soccer	Non-Profit	\$9/hr	Fee waiver option	FREE	Fee Waiver Option		Long Term \$6/hr
	Resident	\$9/hr	\$20/hr	\$15/hr	\$33/hr	\$30 for 2 hours	\$11.50/hr
	Non-Resident	\$12/hr	\$40/hr	\$20/hr	soccer \$64 softball \$48	n/a	\$17.50/hr
Basketball	Non-Profit	\$2.50/hr	\$5/hr non-res \$20/hr	first come, first serve	first come, first serve	first come, first serve	Long Term \$6/hr
	Resident	\$2.50/hr	\$20/hr	first come, first serve	first come, first serve	first come, first serve	\$11.50/hr
	Non-Resident	\$2.50/hr	\$40/hr	first come, first serve	first come, first serve	first come, first serve	\$17.50/hr
Picnics *(denotes shelter)							
Small Site (25-50)	Resident	\$25/4 hours*	25*	\$25*	\$30-Green space	\$15/hr*	\$20/8 hours
	Non-Resident	\$25/4 hours*	40*	n/a	\$30-Green space	n/a	n/a
Large (50+)	Resident	\$35/4 hours*	\$100	\$25	\$143*	\$25/hr*	\$20/ 8 hours
	Non-Resident	\$35/4 hours*	\$200	N/A	\$210*	n/a	N/A
Bounce House		only w/ large shelter	n/a	\$15	\$35	n/a	N/A
Facility							
Small Facility	Long/Term	n/a	n/a	n/a	n/a	n/a	West \$9/hr East \$10/hr Rossmoor Park \$25/hr Montecito \$21.50/hr
	Resident	\$45/hr	\$20/hr	\$60/hr	\$30/hr	\$60/hr	West \$10.50/hr East \$14/hr Rossmoor Park \$30/hr Montecito \$26/hr
	Non-Resident	\$45/hr	\$35/hr	\$65/hr	\$43/hr	\$78/hr	West \$14.50/hr East \$19/hr Rossmoor Park \$42/hr Montecito \$35/hr
Large Facility	Long Term	n/a	n/a	n/a	n/a	n/a	Auditorium \$45/hr
	Resident	\$85/hr	\$30/hr	\$145/hr	\$43/hr	\$99/hr	Auditorium \$55/hr
	Non-Resident	\$85/hr	\$50/hr	\$175/hr	\$60/hr	\$140/hr	Auditorium \$75/hr
Application/Permit Fee		\$25	N/A	included in hourly fee	\$30	\$11	\$20
Staff		n/a	under 75 ppl \$15/hr over 75 \$30/hr	included in hourly fee	\$25/hr after 4pm \$50/hr	\$20/hr	Auditorium only \$20/hr
Deposit		\$150	under 75-\$250 over 75-\$500	\$150	\$375	Res \$100 Non-Resident \$200	\$175
Cleaning Fee		n/a	\$150	n/a	\$110	\$67/hr if OT only	n/a

Exhibit G

ROSSMOOR CSD 2013/2014 Rental Revenue

FIELD USAGE/SPORT GROUPS

LAGSL – Los Alamitos Girls Softball	
AYSO 159 – American Youth Soccer Organization Los Alamitos	
LAYB – Los Alamitos Youth Baseball	
NJB – National Jr. Basketball	
2013 (Calendar Year) Revenue	\$27,500

FACILITY RENTALS

Youth Center Los Alamitos	GATE Club	
National Charity League	Math Camp	
Boy Scouts	Los Alamitos High School	
Girl Scouts	AYSO	
Cub Scouts	LAGSL	
Lil Cottonwood Pre school	405/605 T Party Patriots	
Calvary Chapel Los Alamitos	RHA	
GOND Church	Bridgecreek Villas HOA	
Al-Anon	Old Ranch Community Association	
Write Away Academy		
2013 (Calendar Year) Revenue		\$102,000

PICNIC AREA RENTALS (Rossmoor Residents only allowed to reserve)

Miscellaneous	LAHS Track & Field	
Greater Long Beach Church	Cub Scouts	
St. Hedwig Church	Girl Scouts	
Grace Community Church	Boy Scouts	
LAHS Wrestling Team		
2013 (Calendar Year) Revenue		\$7,500

TENNIS RESERVATIONS **\$13,000**

WALL RESERVATIONS **\$500**

Total Facilities and Parks Revenue 2013 **\$150,500**

Exhibit H

2013 FACILITY/RECREATIONAL ACTIVITY USE

RUSH PARK

Auditorium- 38 permits - * 2 long term users – 31 Residents- 7 N/R

East Room - 15 permits – *7 long term users – 11 Residents – 4 N/R

West Room – 7 permits – *2 long term users – 5 Residents – 2 N/R

Site A – 53 permits – All Residents

Site B – 26 permits – All Residents

Fields – 17 permits – *4 long term users – 14 Residents – 3 N/R

Rush Park Totals – 156 permits – *15 long term – 140 residents – 16 Non-residents

MONTECITO CENTER

Montecito – 27 permits – *3 long term users – 17 Residents – 10 N/R

ROSSMOOR PARK

Community Room – 14 permits – * 2 long term – 13 Residents – 1 N/R

Fields – 9 permits – *1 long term user – 8 Residents – 1 N/R

Basketball Court – 13 permits – *6 long term – 10 Residents – 3 N/R

Volleyball – 2 permits – 2 Residents

Site A – 26 permits – All Residents

Site B – 12 permits – All Residents

Site C – 5 permits – All Residents

Rossmoor Park Totals – 81 permits – *11 long term – 76 residents – 5 Non-residents

*For Reference Only—long term permits are imbedded within the resident/non-resident rate classifications

ALL RENTALS

Total Permits – 264 100%	L/T – 27 10.2%	Residents – 233 88.3%	N/R 31 11.7%
Rush Park – 156 59.1%	15	140	16
Montecito Center – 27 10.2%	3	17	10
Rossmoor Park – 81 30.7%	9	76	5
Total - 264	*27	233	31

*For Reference Only—long term permits are imbedded within the resident/non-resident rate classifications

Exhibit I

**2014 2015 PROPOSED FEE SCHEDULE
USER FEE STUDY SUMMARY SHEET**

Service Name	Service Type	2009 Study 100% Cost to RCSD	2010-2011 Revenue (Actual)	Percentage of Recovery of Costs	100% Cost to RCSD (+3% COL)	2011-2012 Revenue (Actual)	Percentage of Recovery of Costs	100% Cost to RCSD (+2.0% COL)	2012-2013 Revenue (Actual)	Percentage of Recovery of Costs
Reservation Fee/Change (308 Permits) Inc in Fees	Fee	\$9,815	\$4,620	47.07%	\$10,109	\$6,160	60.93%	\$10,312	\$6,160	59.74%
Rossmoor Park - Tennis	Hourly	\$52,361	\$10,773	20.57%	\$53,932	\$11,632	21.57%	\$55,010	\$12,026	21.86%
Rossmoor Park/Rush Fields	Hourly	\$169,397	\$21,437	12.65%	\$174,479	\$26,681	15.29%	\$177,968	\$22,821	12.82%
Rossmoor Park Building Rental	Fee	\$54,563	\$6,319	11.58%	\$56,200	\$11,027	19.62%	\$57,324	\$3,752	6.55%
Montecito Building Rental	Fee	\$66,150	\$20,692	31.28%	\$68,135	\$21,766	31.95%	\$69,497	\$23,364	33.62%
Rush Park Building Rental	Fee	\$152,424	\$63,439	41.62%	\$156,997	\$54,042	34.42%	\$160,137	\$66,298	41.40%
Wall Sign Permit (50 per year) New Fee 2013-2014			\$0			\$0			\$0	
TOTAL USER FEES		\$494,895	\$122,660	24.8%	\$509,742	\$125,148	24.6%	\$519,937	\$128,261	24.7%
Service Name	Service Type	100% Cost to RCSD (+3.3% COL)	2013-2014 Revenue Amended Budget	Percentage of Recovery of Costs	100% Cost to RCSD (+1.4% COL)	2014-2015 Revenue Proposed Fees	Percentage of Recovery of Costs			
Reservation Fee/Change (308 Permits) Inc in Fees	Fee	\$10,652	\$6,160	57.83%	\$10,801	\$6,246	57.83%			
Rossmoor Park - Tennis	Hourly	\$56,826	\$13,000	22.88%	\$57,621	\$14,859	25.79%			
Rossmoor Park/Rush Fields	Hourly	\$183,841	\$27,500	14.96%	\$186,415	\$29,068	15.59%			
Rossmoor Park Building Rental	Fee	\$59,216	\$4,000	6.75%	\$60,045	\$4,056	6.75%			
Montecito Building Rental	Fee	\$71,791	\$23,000	32.04%	\$72,796	\$23,322	32.04%			
Rush Park Building Rental	Fee	\$165,421	\$82,500	49.87%	\$167,737	\$85,800	51.15%			
Wall Sign Permit (50 per year)	New Fee	\$735	\$500	68.03%	\$745	\$507	68.03%			
TOTAL USER FEES		\$537,830	\$150,500	28.0%	\$545,359	\$157,612	28.9%			

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-2

Date: July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: RCSD PROCLAIM JULY 2014 AS PARKS MAKE LIFE BETTER![®]
MONTH

RECOMMENDATION:

Receive the report recommending that July 2014 be proclaimed as Parks Make Life Better![®] Month and in doing so, urges all its citizens to use and enjoy its parks, trails, open space, facilities, and recreation opportunities.

BACKGROUND:

July is celebrated across the nation as Parks and Recreation Month. The Rossmoor Community Services District is encouraged to urge all its residents to recognize that parks and recreation enrich the lives of its residents and visitors as well as adding value to the community's homes and neighborhoods.

The residents of Rossmoor, including children, youth, families, adults, seniors, businesses, community organizations, and visitors benefit from the wide range of parks, trails, open space, sports fields, tennis courts, facilities and programs provided by the Rossmoor Community Services District.

Item G-3 requesting approval of Resolution No. 14-07-08-01 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING JULY 2014 AS THE OFFICIAL 'PARKS MAKE LIFE BETTER!'[®] MONTH AS PART OF A LARGER STATEWIDE PUBLIC AWARENESS CAMPAIGN** appears further along in the agenda this evening for your consideration.

ATTACHMENTS: None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: REGULAR MEETING OF MAY 13, 2014

RECOMMENDATION:

Approve the Minutes of the Regular Meeting of May 13, 2014 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their Regular May 13, 2014 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Regular Meeting of May 13, 2014 Prepared by the Board's Secretary/General Manager.



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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, June 10, 2014

A. ORGANIZATION

- 1. CALL TO ORDER: 7:01 P.M.**
- 2. ROLL CALL: Directors Coletta, Casey, Kahlert, DeMarco
President Maynard**
- 3. PLEDGE OF ALLEGIANCE**
- 4. PRESENTATIONS:**

a. Presentations: LAUSD Proclamations-President Michael Maynard

President Maynard and the Board presented Los Alamitos Unified School District Music Teacher, Justin Padilla with a Proclamation for his designation as 2014 Teacher of the Year. Mr. Padilla thanked the board for the honor and the Los Alamitos Unified School District for being so supportive of the arts. Photos were taken. Applause ensued.

PRESIDENT MAYNARD MOVED ITEM K-1 CLOSED SESSION UP IN THE AGENDA AT THIS TIME.

AT 7:08 P.M. THE BOARD ADJOURNED TO A CLOSED SESSION

AT 7:40 P.M. THE BOARD RECONVENED FROM CLOSED SESSION

General Counsel stated that at approximately 7:08 p.m. pursuant to Government Code Section section 54956.9(d)(4) the Board adjourned to closed session. The Board discussed one item on the agenda. There was no reportable action.

- B. ADDITIONS TO AGENDA—None**
- C. PUBLIC FORUM:**
- D. REPORTS TO THE BOARD—None**
- E. CONSENT CALENDAR**

1a. MINUTES REGULAR BOARD MEETING—May 13, 2014

2. REVENUE AND EXPENDITURE REPORT—April 2014

Motion by Director Coletta, seconded by Director Casey to approve the consent calendar as submitted. The consent calendar was unanimously approved as submitted, 5-0.

F. PUBLIC HEARING-None

G. RESOLUTIONS:

1. RESOLUTION NO. 14-06-10-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT SETTING FORTH THE DISTRICT'S DESIRE TO BE INCLUDED IN THE 1-405 CORRIDOR CITIES COALITION

Recommendation to approve Resolution No. 14-06-10-01 by reading the title only and waiving further reading as follows:

RESOLUTION NO. 14-06-10-01: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT SETTING FORTH THE DISTRICT'S DESIRE TO BE INCLUDED IN THE 1-405 CORRIDOR CITIES COALITION

Motion by Director Coletta, seconded by Director Casey to approve Resolution No. 14-06-10-01. Motion passed 5-0.

H. REGULAR CALENDAR:

1. PROPOSED FY 2014-2015 PRELIMINARY BUDGET.

Recommendation to receive the report of the General Manager, set date of public hearing and provide direction regarding the formulation of FY 2014-2015 Final Budget. It is further recommended that the Board direct the General Manager to bring forth a Proposed Final Budget at your July meeting, with any revisions, for further review and input from the community.

Brief discussion ensued relative to the recommendation.

Motion by Director Coletta, seconded by Director Casey to receive the report of the General Manager, set date of public hearing and direct the general manager to bring forth a Proposed Final Budget at the July 8, 2014 meeting, with any revisions, for further review and input from the community. Motion passed 5-0.

2. BALLOT DECLARATION OF QUALIFICATIONS TO VOTE RE: LAFCO ALTERNATE SPECIAL DISTRICT MEMBER.

Recommendation: Discussion and possible action to select candidate for election as Alternate Special District Member to LAFCO and to authorize the General Manager to submit Declaration of Qualification to Vote and Ballot to LAFCO.

The General Manager reported that since the May meeting of the board, the district has received a notification from LAFCO that Mr. Rich Freschi has withdrawn his candidacy for Alternate Special District Member. Nonetheless, an election is required and must be completed by the June 13 deadline. Attached is that communication from LAFCO. Also, since no ballot has been issued for the Special District Member seat held by Mr. John Withers, it appears that he has been elected to another term.

Current Board representative to the Independent Special Districts of Orange County (ISDOC) is Director Ron Casey. The Board may designate him or any member of the District's Board as the District's voting member and may also designate an alternate voting representative.

Discussion ensued relative to candidate qualifications and the withdrawal of Mr. Freschi. Because ballots have been issued the election process for the LAFCO Alternate Special District Member seat must be completed. Therefore, all Declarations of Qualification to Vote and ballots are still due back to LAFCO by **3:00 p.m. on Friday, June 13, 2014.**

Motion by Director Casey, seconded by Director DeMarco to select incumbent James Fidler for election as Alternate Special District Member to LAFCO and to authorize the General Manager to submit Declaration of Qualification to Vote and Ballot to LAFCO. Motion passed 5-0.

3. GENERAL MANAGER REPORT REGARDING LOCATION AND PLACEMENT OF SOUTHERN CALIFORNIA GAS SMART METERS AND TRANSMISSION ANTENNAS WITHIN THE DISTRICT

Recommendation to receive the oral report of the General Manager regarding the installation of Smart Meters and transmission antennas (*data collection units*) in Rossmoor.

General Manager James Ruth reported that at the March, 2014 meeting of the Board, the General Manager briefed the board on meetings with County officials regarding the placement of data collection units (antennas) in Rossmoor. The County had agreed to study the matter from a permit and franchise perspective and would not issue additional permits until it concluded its review. On May 5, 2014, the Board received an update on meetings with County officials. The General Manager concluded that at this point in time, The So Cal Gas Company felt that they had exhausted all possible options, intended to proceed with the installation of the DCU in Rossmoor and would no longer negotiate. Furthermore, although, the County has still not issued an installation permit to The Gas Company and was actively pursuing a satisfactory solution on behalf of the district, the installation of a DCU in the community seemed imminent. He concluded by stating that he would keep the Board apprised of any future developments in this regard.

He thanked the board for doing such a tremendous job on on behalf of the Rossmoor community. The board expressed their appreciation for the considerable efforts extended by County Public Works Department representatives, Shane Silsby, Rick Sandzimier and staff. The report was received and filed.

I. GENERAL MANAGER ITEMS:

The general manager updated the board on the progress of several projects. He reported that the signature wall repair bid documents should be ready by June 20th, and the Montecito Center kitchen upgrade was in the planning stages. He provided status relative to the computer upgrade scheduled for completion in the next four weeks and the fee study report scheduled to appear on the July 8th board meeting agenda. He stated that the district would be publishing a final budget notice in the local newspaper notifying the public of the final budget item on the July 8th agenda for board approval.

He informed the board about the increase in coyote sightings and updated them on the various steps district staff had taken so far in an effort to resolve the situation: a new coyote grate was going to be installed and existing grates repaired and/or reinforced by Orange County public works to block coyote access to the community via the flood channels, CalTrans had been contacted to trim the shrubbery in order to discourage coyote breeding dens and the district was keeping an independent log of all coyote incidents reported. He instructed the public to visit the brand new coyote reporting page on the district website.

J. BOARD MEMBER ITEMS

Director Coletta requested that the general manager coordinate with Cheryl Williamsen in order to expedite the installation of the final monument signage project at the Rossmoor Car Wash location on the corner of Katella Ave. and Los Alamitos Blvd. He added that the license agreement was already in place. President Maynard agreed to contact the general manager and wrap up the project.

Director Casey reported on the status of the I-405 project. He stated that the projected completion date of the project was originally May 2014. The many delays and postponement of decisions until Election Day was costing taxpayers three million dollars per month. Director Casey encouraged residents to visit the RCSD website for links to valuable OCTA I-405 project information.

Director Kahlert congratulated Diana Hill and Larry Strawther on the success of the second annual Sugarbeet Festival Challenge. He congratulated all the Los Alamitos Unified School District graduates who would be graduating this coming Thursday and reminded motorists to exercise special caution when sharing the roads with college graduates traveling to celebrations this time of year.

Director DeMarco stated that he views the increased coyote sightings as a very big issue in the community. He opined that the coyotes are imprinted and have no fear of humans. He made mention of the fact that currently, there are too many steps that have to be taken and various agencies that must be relied upon in order to respond to coyote issues and a better solution was needed. He highlighted the fact that currently the RCSD has no jurisdiction over animal control, nor does it have the ability to direct action regarding coyotes. He concluded by stating that gaining latent powers for animal control services would allow the RCSD board to respond directly and hire a trapper if needed. He encouraged the public to attend the July board meeting for the informational coyote presentation by the California Department of Fish and Wildlife.

President Maynard also congratulated Diana Hill and Larry Strawther for another successful Sugarbeet Festival this past weekend. He stated that he attended the opening ceremonies and kicked off the starting time. He challenged all of his fellow RCSD board members to enter the 5K-ish Challenge next year at 8:00 a.m. President Maynard added that he was pleased with the coyote page Liz Deering added to the website and stated that it was very well done. He reminded everyone to drive safely; now that school is out for the summer there would be more kids and cyclists on the road. Finally, he encouraged everyone to attend the movies, concerts and Shakespeare events scheduled in the park this summer.

K. CLOSED SESSION:

1. CONFERENCE WITH LEGAL COUNSEL—PENDING LITIGATION—
Initiation of Litigation Pursuant to Gov Code Sect. 54956.9(d)(4)

THIS ITEM WAS MOVED UP EARLIER IN THE AGENDA

L. ADJOURNMENT:

Motion by Director Casey, seconded by Director Kahlert to adjourn the regular meeting at 8:19 p.m. Motion passed 5-0.

SUBMITTED BY:

James D. Ruth
General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: REVENUE & EXPENDITURE REPORT - May, 2014

RECOMMENDATION:

Receive and file the Revenue and Expenditure Report for May, 2014.

BACKGROUND:

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

ATTACHMENTS:

1. Revenue & Expenditure Report for the month of May, 2014.

REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 May 2014 @ 91.67%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
Revenues						
PROPERTY TAXES	712,540.00	729,540.00	727,428.21	19,740.22	2,111.79	99.7
STREET LIGHT ASSESSMENTS	249,000.00	253,500.00	254,975.43	7,593.91	-1,475.43	100.6
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,013.68	0.00	1,086.32	48.3
OTHER GOVERNMENT AGENCIES	57,800.00	57,800.00	4,614.49	1,900.08	53,185.51	8.0
FEES AND SERVICES	122,000.00	150,500.00	132,570.25	10,090.25	17,929.75	88.1
OTHER REVENUE	23,000.00	29,500.00	27,860.09	20,000.00	1,639.91	94.4
TRANSFER IN OTHER FUNDS	0.00	17,500.00	17,500.00	17,500.00	0.00	100.0
Total Revenues	1,166,440.00	1,240,440.00	1,165,962.15	76,824.46	74,477.85	94.0
Expenditures						
ADMINISTRATION 1, 2, 3, 4, 5	316,375.00	388,600.00	362,753.64	41,579.05	25,846.36	93.3
RECREATION 1, 2, 5, 6	115,300.00	114,250.00	104,435.98	11,154.05	9,814.02	91.4
ROSSMOOR PARK 1, 2, 5	176,815.00	179,553.00	167,575.70	20,387.34	11,977.30	93.3
MONTECITO CENTER 1, 2, 5, 7	69,020.00	70,166.00	65,586.51	7,239.63	4,579.49	93.5
RUSH PARK 1, 2, 5	200,391.00	201,696.00	188,648.90	17,844.56	13,047.10	93.5
STREET LIGHTING	107,480.00	107,580.00	78,923.59	8,847.95	28,656.41	73.4
ROSSMOOR WALL	2,600.00	2,100.00	2,000.00	0.00	100.00	95.2
STREET SWEEPING	52,600.00	52,580.00	45,605.82	4,520.65	6,974.18	86.7
PARKWAY TREES 8	108,450.00	105,000.00	103,452.57	7,594.17	1,547.43	98.5
MINI-PARKS, MEDIANS & TRIANGLE	15,045.00	17,010.00	14,016.43	1,168.19	2,993.57	82.4
Total Expenditures	1,164,076.00	1,238,535.00	1,132,999.14	120,335.59	105,535.86	91.5

**Audited Fund Balance
 at June 30, 2013**

\$ 827,014.00

REVENUE REPORT
May 2014 @ 91.67%

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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 10 - GENERAL FUND

Revenues

Dept: 00

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
PROPERTY TAXES	712,540.00	729,540.00	727,428.21	19,740.22	0.00	2,111.79	99.7
ASSESSMENTS	249,000.00	253,500.00	254,975.43	7,593.91	0.00	-1,475.43	100.6
USE OF MONEY AND PROPERTY	2,100.00	2,100.00	1,013.68	0.00	0.00	1,086.32	48.3
OTHER GOVERNMENT AGENCIES	57,800.00	57,800.00	4,614.49	1,900.08	0.00	53,185.51	8.0
FEES AND SERVICES	122,000.00	150,500.00	132,570.25	10,090.25	0.00	17,929.75	88.1
OTHER REVENUE	23,000.00	29,500.00	27,860.09	20,000.00	0.00	1,639.91	94.4
OTHER FINANCING SOURCES	0.00	17,500.00	17,500.00	17,500.00	0.00	0.00	100.0
Dept: 00	1,166,440.00	1,240,440.00	1,165,962.15	76,824.46	0.00	74,477.85	94.0
Revenues	1,166,440.00	1,240,440.00	1,165,962.15	76,824.46	0.00	74,477.85	94.0
Grand Total Net Effect:	1,166,440.00	1,240,440.00	1,165,962.15	76,824.46	0.00	74,477.85	

EXPENDITURE REPORT
May 2014 @ 91.67%

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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
SALARIES AND BENEFITS 1,2	167,775.00	197,200.00	182,727.73	19,227.45	0.00	14,472.27	92.7
OPERATIONS AND MAINTENANCE 3	62,100.00	62,900.00	66,069.30	6,572.52	0.00	-3,169.30	105.0
CONTRACT SERVICES 4,5	80,500.00	114,500.00	113,956.61	15,779.08	0.00	543.39	99.5
CAPITAL EXPENDITURES	6,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0

ADMINISTRATION

	316,375.00	388,600.00	362,753.64	41,579.05	0.00	25,846.36	93.3
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Dept: 20 RECREATION

SALARIES AND BENEFITS 1,2,6	84,300.00	84,400.00	82,234.50	8,379.55	0.00	2,165.50	97.4
OPERATIONS AND MAINTENANCE	25,500.00	24,850.00	18,784.74	2,235.78	0.00	6,065.26	75.6
CONTRACT SERVICES 5	3,500.00	3,000.00	3,389.79	538.72	0.00	-389.79	113.0
CAPITAL EXPENDITURES	2,000.00	2,000.00	26.95	0.00	0.00	1,973.05	1.3

RECREATION

	115,300.00	114,250.00	104,435.98	11,154.05	0.00	9,814.02	91.4
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Dept: 30 ROSSMOOR PARK

SALARIES AND BENEFITS 1,2	62,850.00	61,750.00	57,394.82	5,934.53	0.00	4,355.18	92.9
OPERATIONS AND MAINTENANCE	71,065.00	80,103.00	76,364.43	11,144.34	0.00	3,738.57	95.3
CONTRACT SERVICES 5	42,400.00	37,200.00	33,781.26	3,308.47	0.00	3,418.74	90.8
CAPITAL EXPENDITURES	500.00	500.00	35.19	0.00	0.00	464.81	7.0

ROSSMOOR PARK

	176,815.00	179,553.00	167,575.70	20,387.34	0.00	11,977.30	93.3
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Dept: 40 MONTECITO CENTER

SALARIES AND BENEFITS 1,2	44,185.00	45,200.00	42,970.02	4,641.82	0.00	2,229.98	95.1
OPERATIONS AND MAINTENANCE	17,435.00	17,166.00	14,795.24	1,649.35	0.00	2,370.76	86.2
CONTRACT SERVICES 5	7,100.00	7,500.00	7,821.25	948.46	0.00	-321.25	104.3
CAPITAL EXPENDITURES 7	300.00	300.00	0.00	0.00	0.00	300.00	0.0

MONTECITO CENTER

	69,020.00	70,166.00	65,586.51	7,239.63	0.00	4,579.49	93.5
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Dept: 50 RUSH PARK

SALARIES AND BENEFITS 1,2	64,225.00	62,425.00	59,363.36	5,211.77	0.00	3,061.64	95.1
OPERATIONS AND MAINTENANCE	93,266.00	101,571.00	95,469.09	9,324.33	0.00	6,101.91	94.0
CONTRACT SERVICES 5	42,400.00	37,200.00	33,781.25	3,308.46	0.00	3,418.75	90.8
CAPITAL EXPENDITURES	500.00	500.00	35.20	0.00	0.00	464.80	7.0

RUSH PARK

	200,391.00	201,696.00	188,648.90	17,844.56	0.00	13,047.10	93.5
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EXPENDITURE REPORT
May 2014 @ 91.67%

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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014
Fund: 10 - GENERAL FUND

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

Dept: 60 STREET LIGHTING

OPERATIONS AND MAINTENANCE	480.00	580.00	483.82	52.49	0.00	96.18	83.4
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CONTRACT SERVICES	107,000.00	107,000.00	78,439.77	8,795.46	0.00	28,560.23	73.3
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STREET LIGHTING	107,480.00	107,580.00	78,923.59	8,847.95	0.00	28,656.41	73.4
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Dept: 65 ROSSMOOR WALL

OPERATIONS AND MAINTENANCE	2,600.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
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ROSSMOOR WALL	2,600.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
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Dept: 70 STREET SWEEPING

OPERATIONS AND MAINTENANCE	600.00	580.00	483.82	52.49	0.00	96.18	83.4
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CONTRACT SERVICES	52,000.00	52,000.00	45,122.00	4,468.16	0.00	6,878.00	86.8
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STREET SWEEPING	52,600.00	52,580.00	45,605.82	4,520.65	0.00	6,974.18	86.7
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Dept: 80 PARKWAY TREES

SALARIES AND BENEFITS	17,450.00	17,400.00	16,271.19	1,546.42	0.00	1,128.81	93.5
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OPERATIONS AND MAINTENANCE	2,000.00	2,000.00	1,067.84	150.85	0.00	932.16	53.4
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CONTRACT SERVICES 8	71,000.00	73,600.00	74,280.39	2,843.70	0.00	-680.39	100.9
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CAPITAL EXPENDITURES	18,000.00	12,000.00	11,833.15	3,053.20	0.00	166.85	98.6
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PARKWAY TREES	108,450.00	105,000.00	103,452.57	7,594.17	0.00	1,547.43	98.5
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Dept: 90 MINI-PARKS AND MEDIANS

SALARIES AND BENEFITS	1,520.00	1,260.00	798.99	83.53	0.00	461.01	63.4
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OPERATIONS AND MAINTENANCE	9,250.00	11,500.00	9,576.14	769.11	0.00	1,923.86	83.3
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CONTRACT SERVICES	4,175.00	4,150.00	3,641.30	315.55	0.00	508.70	87.7
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CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
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MINI-PARKS AND MEDIANS	15,045.00	17,010.00	14,016.43	1,168.19	0.00	2,993.57	82.4
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Expenditures	1,164,076.00	1,238,535.00	1,132,999.14	120,335.59	0.00	105,535.86	91.5
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Grand Total Net Effect:	-1,164,076.00	-1,238,535.00	-1,132,999.14	-120,335.59	0.00	-105,535.86	
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REVENUE/EXPENDITURE REPORT

May 2014 @ 91.67%

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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 10 - GENERAL FUND

Revenues

Dept: 00

Acct Class: 30 PROPERTY TAXES

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
3000 Current Secured Property Taxes	655,000.00	667,500.00	671,674.69	11,237.26	0.00	-4,174.69	100.6
3001 Current unsecured prop tax	25,200.00	25,500.00	21,145.55	0.00	0.00	4,354.45	82.9
3002 Prior secured property taxes	13,250.00	10,000.00	8,060.59	561.27	0.00	1,939.41	80.6
3003 Prior unsecured prop taxes	440.00	440.00	0.00	0.00	0.00	440.00	0.0
3004 Delinquent property taxes	950.00	500.00	0.00	0.00	0.00	500.00	0.0
3010 Current supplemental assessmt	6,100.00	14,000.00	14,616.79	2,036.67	0.00	-616.79	104.4
3020 Public utility tax	11,600.00	11,600.00	11,930.59	5,905.02	0.00	-330.59	102.8

PROPERTY TAXES

Acct Class: 31 ASSESSMENTS

3105 Street light assessments	249,000.00	253,500.00	254,975.43	7,593.91	0.00	-1,475.43	100.6
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ASSESSMENTS

Acct Class: 32 USE OF MONEY AND PROPERTY

3200 Interest on investments	2,100.00	2,100.00	1,013.68	0.00	0.00	1,086.32	48.3
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USE OF MONEY AND PROPERTY

Acct Class: 33 OTHER GOVERNMENT AGENCIES

3301 State homeowner proptax relief	5,800.00	5,800.00	4,614.49	1,900.08	0.00	1,185.51	79.6
3305 County street sweep reimburse	52,000.00	52,000.00	0.00	0.00	0.00	52,000.00	0.0

OTHER GOVERNMENT AGENCIES

Acct Class: 34 FEES AND SERVICES

3404 Court reservations	12,500.00	13,000.00	12,272.25	1,173.25	0.00	727.75	94.4
3405 Wall Rental	500.00	500.00	480.00	20.00	0.00	20.00	96.0
3406 Ball field reservations	22,000.00	27,500.00	25,254.00	897.50	0.00	2,246.00	91.8
3410 Rossmoor building rental	4,500.00	4,000.00	3,625.00	200.00	0.00	375.00	90.6
3412 Montecito building rental	22,500.00	23,000.00	20,699.00	1,350.50	0.00	2,301.00	90.0
3414 Rush Park Building Rental	60,000.00	82,500.00	70,240.00	6,449.00	0.00	12,260.00	85.1

FEES AND SERVICES

Acct Class: 35 OTHER REVENUE

3415 Tot Lot Tile Rev/Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3500 Other miscellaneous revenue	3,000.00	3,500.00	1,860.09	0.00	0.00	1,639.91	53.1
3501 Funding/Misc. Studies	0.00	6,000.00	6,000.00	0.00	0.00	0.00	100.0
3502 Administrative Fee	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00	100.0

OTHER REVENUE

Acct Class: 36 OTHER FINANCING SOURCES

3600 TRANSFER IN/OUT OTHER FUNDS	0.00	17,500.00	17,500.00	17,500.00	0.00	0.00	100.0
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OTHER FINANCING SOURCES

Dept: 00

	1,166,440.00	1,240,440.00	1,165,962.15	76,824.46	0.00	74,477.85	94.0
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Revenues

	1,166,440.00	1,240,440.00	1,165,962.15	76,824.46	0.00	74,477.85	94.0
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Expenditures

Dept: 10 ADMINISTRATION

Acct Class: 40 SALARIES AND BENEFITS

4000 Board of Directors Compensatn	8,500.00	14,900.00	10,950.00	700.00	0.00	3,950.00	73.5
4001 Salaries - Full-time	115,875.00	139,000.00	130,834.20	14,052.02	0.00	8,165.80	94.1
4003 Salaries - Overtime	1,650.00	3,300.00	3,432.42	410.36	0.00	-132.42	104.0
4007 Vehicle Allowance	750.00	500.00	300.30	14.69	0.00	199.70	60.1
4010 Workers Compensation Insurance	4,500.00	3,000.00	1,592.15	432.56	0.00	1,407.85	53.1
4011 Medical Insurance	27,500.00	27,500.00	27,670.68	2,901.42	0.00	-170.68	100.6
4015 Federal Payroll Tax -FICA	8,000.00	8,000.00	7,566.38	698.90	0.00	433.62	94.6
4018 State Payroll Taxes	1,000.00	1,000.00	381.60	17.50	0.00	618.40	38.2

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
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SALARIES AND BENEFITS

	167,775.00	197,200.00	182,727.73	19,227.45	0.00	14,472.27	92.7
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Acct Class: 50 OPERATIONS AND MAINTENANCE

5002 Insurance - Liability	13,500.00	12,500.00	12,388.50	0.00	0.00	111.50	99.1
5004 Memberships and Dues	6,400.00	6,400.00	6,161.11	308.35	0.00	238.89	96.3
5006 Travel & Meetings	2,000.00	1,500.00	402.17	0.00	0.00	1,097.83	26.8
5007 Televised Meeting Costs	16,800.00	17,200.00	16,199.40	2,804.00	0.00	1,000.60	94.2
5010 Publications & Legal Notices	4,000.00	6,800.00	6,293.32	0.00	0.00	506.68	92.5
5012 Printing	1,200.00	800.00	736.40	400.84	0.00	63.60	92.1
5014 Postage	3,000.00	2,500.00	1,345.82	699.02	0.00	1,154.18	53.8
5016 Office Supplies	7,200.00	7,200.00	7,149.54	951.91	0.00	50.46	99.3
5020 Telephone	1,500.00	1,500.00	715.01	157.45	0.00	784.99	47.7
5045 Miscellaneous Expenditures 3	5,500.00	5,500.00	13,938.17	1,201.05	0.00	-8,438.17	253.4
5046 Bank Service Charge	1,000.00	1,000.00	739.86	49.90	0.00	260.14	74.0

OPERATIONS AND MAINTENANCE

	62,100.00	62,900.00	66,069.30	6,572.52	0.00	-3,169.30	105.0
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Acct Class: 56 CONTRACT SERVICES

5610 Legal Counsel 4	30,000.00	40,000.00	44,587.36	3,555.00	0.00	-4,587.36	111.5
5615 Financial Audit-Consulting	8,500.00	8,500.00	8,500.00	0.00	0.00	0.00	100.0
5620 Misc Studies	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
5670 Other Professional Services 5	42,000.00	60,000.00	60,869.25	12,224.08	0.00	-869.25	101.4

CONTRACT SERVICES

	80,500.00	114,500.00	113,956.61	15,779.08	0.00	543.39	99.5
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Acct Class: 60 CAPITAL EXPENDITURES

6010 Equipment	6,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
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CAPITAL EXPENDITURES

	6,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
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ADMINISTRATION

	316,375.00	388,600.00	362,753.64	41,579.05	0.00	25,846.36	93.3
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Dept: 20 RECREATION

Acct Class: 40 SALARIES AND BENEFITS

4001 Salaries - Full-time } 6	44,800.00	44,800.00	47,257.79	4,214.64	0.00	-2,457.79	105.5
4002 Salaries - Part-time }	22,000.00	22,000.00	18,063.16	2,131.73	0.00	3,936.84	82.1
4003 Salaries - Overtime 1	2,000.00	3,000.00	3,373.78	558.52	0.00	-373.78	112.5
4005 Salaries - Event Attendant	200.00	200.00	15.75	0.00	0.00	184.25	7.9
4007 Vehicle Allowance	500.00	500.00	137.02	0.00	0.00	362.98	27.4
4010 Workers Compensation Insurance	1,800.00	900.00	803.24	174.86	0.00	96.76	89.2
4011 Medical Insurance 2	7,000.00	7,000.00	7,035.36	737.66	0.00	-35.36	100.5
4015 Federal Payroll Tax -FICA	5,000.00	5,000.00	5,057.89	492.25	0.00	-57.89	101.2
4018 State Payroll Taxes	1,000.00	1,000.00	490.51	69.89	0.00	509.49	49.1

SALARIES AND BENEFITS

	84,300.00	84,400.00	82,234.50	8,379.55	0.00	2,165.50	97.4
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Acct Class: 50 OPERATIONS AND MAINTENANCE

5006 Travel & Meetings	500.00	250.00	14.19	0.00	0.00	235.81	5.7
5010 Publications & Legal Notices	200.00	200.00	150.18	0.00	0.00	49.82	75.1
5012 Printing	500.00	250.00	26.72	3.89	0.00	223.28	10.7
5014 Postage	300.00	150.00	65.64	52.84	0.00	84.36	43.8
5016 Office Supplies	1,000.00	1,000.00	951.85	20.60	0.00	48.15	95.2
5017 Community Events	14,000.00	14,000.00	9,978.48	2,001.00	0.00	4,021.52	71.3
5019 Fireworks	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00	100.0
5020 Telephone	1,800.00	1,800.00	1,397.68	157.45	0.00	402.32	77.6
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0

OPERATIONS AND MAINTENANCE

	25,500.00	24,850.00	18,784.74	2,235.78	0.00	6,065.26	75.6
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Acct Class: 56 CONTRACT SERVICES

5670 Other Professional Services 5	3,500.00	3,000.00	3,389.79	538.72	0.00	-389.79	113.0
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CONTRACT SERVICES

	3,500.00	3,000.00	3,389.79	538.72	0.00	-389.79	113.0
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Acct Class: 60 CAPITAL EXPENDITURES

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	150.00	150.00	13.35	1.94	0.00	136.65	8.9
5014 Postage	150.00	150.00	22.29	17.89	0.00	127.71	14.9
5016 Office Supplies	900.00	900.00	828.04	260.29	0.00	71.96	92.0
5018 Janitorial Supplies	3,600.00	3,800.00	3,605.54	0.00	0.00	194.46	94.9
5020 Telephone	1,650.00	1,650.00	1,409.90	157.45	0.00	240.10	85.4
5022 Utilities	3,500.00	4,000.00	3,229.79	373.54	0.00	770.21	80.7
5025 SECURED PROP TAX	685.00	716.00	716.26	0.00	0.00	-0.26	100.0
5030 Vehicle Maintenance	1,500.00	1,000.00	497.35	86.79	0.00	502.65	49.7
5032 Building & Grounds-Maintenance 7	4,000.00	3,500.00	3,911.55	645.29	0.00	-411.55	111.8
5034 Alarm Systems	500.00	500.00	325.64	106.16	0.00	174.36	65.1
5045 Miscellaneous Expenditures	250.00	250.00	135.17	0.00	0.00	114.83	54.1
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE							
	17,435.00	17,166.00	14,795.24	1,649.35	0.00	2,370.76	86.2
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,300.00	3,300.00	3,245.00	295.00	0.00	55.00	98.3
5656 Tree Trimming	1,000.00	1,200.00	1,052.54	51.09	0.00	147.46	87.7
5670 Other Professional Services 5	2,800.00	3,000.00	3,523.71	602.37	0.00	-523.71	117.5
CONTRACT SERVICES							
	7,100.00	7,500.00	7,821.25	948.46	0.00	-321.25	104.3
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	300.00	300.00	0.00	0.00	0.00	300.00	0.0
CAPITAL EXPENDITURES							
	300.00	300.00	0.00	0.00	0.00	300.00	0.0
MONTECITO CENTER							
	69,020.00	70,166.00	65,586.51	7,239.63	0.00	4,579.49	93.5
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	33,500.00	33,500.00	32,146.30	3,023.84	0.00	1,353.70	96.0
4002 Salaries - Part-time	8,200.00	8,200.00	8,015.25	0.00	0.00	184.75	97.7
4003 Salaries - Overtime 1	1,150.00	1,650.00	1,679.67	219.74	0.00	-29.67	101.8
4005 Salaries - Event Attendant	4,000.00	3,000.00	3,428.10	345.00	0.00	-428.10	114.3
4010 Workers Compensation Insurance	4,500.00	3,200.00	1,908.12	432.56	0.00	1,291.88	59.6
4011 Medical Insurance 2	8,700.00	8,700.00	8,690.80	911.24	0.00	9.20	99.9
4015 Federal Payroll Tax -FICA	3,400.00	3,400.00	3,227.56	270.76	0.00	172.44	94.9
4018 State Payroll Taxes	775.00	775.00	267.56	8.63	0.00	507.44	34.5
SALARIES AND BENEFITS							
	64,225.00	62,425.00	59,363.36	5,211.77	0.00	3,061.64	95.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	411.50	0.00	0.00	88.50	82.3
5012 Printing	500.00	500.00	13.37	1.95	0.00	486.63	2.7
5014 Postage	100.00	100.00	22.29	17.89	0.00	77.71	22.3
5016 Office Supplies	900.00	900.00	828.03	260.29	0.00	71.97	92.0
5018 Janitorial Supplies	3,600.00	3,600.00	3,414.78	0.00	0.00	185.22	94.9
5020 Telephone	1,800.00	1,800.00	1,409.90	157.45	0.00	390.10	78.3
5022 Utilities	53,000.00	64,000.00	62,605.60	5,400.41	0.00	1,394.40	97.8
5025 SECURED PROP TAX	3,116.00	3,421.00	3,421.14	0.00	0.00	-0.14	100.0
5030 Vehicle Maintenance	1,500.00	1,000.00	517.38	85.80	0.00	482.62	51.7
5032 Building & Grounds-Maintenance	25,000.00	23,500.00	21,959.69	3,268.36	0.00	1,540.31	93.4
5034 Alarm Systems	750.00	750.00	510.65	132.18	0.00	239.35	68.1
5045 Miscellaneous Expenditures	500.00	500.00	354.76	0.00	0.00	145.24	71.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5052 Minor Facility Repairs	1,500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE							
	93,266.00	101,571.00	95,469.09	9,324.33	0.00	6,101.91	94.0
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	38,000.00	33,000.00	29,205.00	2,655.00	0.00	3,795.00	88.5
5656 Tree Trimming	1,000.00	1,200.00	1,052.54	51.09	0.00	147.46	87.7

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	3,400.00	3,000.00	3,523.71	602.37	0.00	-523.71	117.5
CONTRACT SERVICES		42,400.00	37,200.00	33,781.25	3,308.46	0.00	3,418.75	90.8
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	500.00	500.00	35.20	0.00	0.00	464.80	7.0
CAPITAL EXPENDITURES		500.00	500.00	35.20	0.00	0.00	464.80	7.0
RUSH PARK								
Dept: 60 STREET LIGHTING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	480.00	580.00	483.82	52.49	0.00	96.18	83.4
OPERATIONS AND MAINTENANCE		480.00	580.00	483.82	52.49	0.00	96.18	83.4
Acct Class: 56 CONTRACT SERVICES								
5650	Lighting and Maintenance	107,000.00	107,000.00	78,439.77	8,795.46	0.00	28,560.23	73.3
CONTRACT SERVICES		107,000.00	107,000.00	78,439.77	8,795.46	0.00	28,560.23	73.3
STREET LIGHTING		107,480.00	107,580.00	78,923.59	8,847.95	0.00	28,656.41	73.4
Dept: 65 ROSSMOOR WALL								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	2,500.00	2,000.00	2,000.00	0.00	0.00	0.00	100.0
5032	Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		2,600.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
ROSSMOOR WALL		2,600.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	580.00	483.82	52.49	0.00	96.18	83.4
5030	Vehicle Maintenance	100.00	0.00	0.00	0.00	0.00	0.00	0.0
OPERATIONS AND MAINTENANCE		600.00	580.00	483.82	52.49	0.00	96.18	83.4
Acct Class: 56 CONTRACT SERVICES								
5642	Street Sweeping	52,000.00	52,000.00	45,122.00	4,468.16	0.00	6,878.00	86.8
CONTRACT SERVICES		52,000.00	52,000.00	45,122.00	4,468.16	0.00	6,878.00	86.8
STREET SWEEPING		52,600.00	52,580.00	45,605.82	4,520.65	0.00	6,974.18	86.7
Dept: 80 PARKWAY TREES								
Acct Class: 40 SALARIES AND BENEFITS								
4002	Salaries - Part-time	15,500.00	15,500.00	14,731.08	1,352.32	0.00	768.92	95.0
4007	Vehicle Allowance	500.00	500.00	250.81	56.84	0.00	249.19	50.2
4010	Workers Compensation Insurance	250.00	0.00	0.00	0.00	0.00	0.00	0.0
4015	Federal Payroll Tax -FICA	900.00	1,100.00	1,126.95	103.45	0.00	-26.95	102.5
4018	State Payroll Taxes	300.00	300.00	162.35	33.81	0.00	137.65	54.1
SALARIES AND BENEFITS		17,450.00	17,400.00	16,271.19	1,546.42	0.00	1,128.81	93.5
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5012	Printing	50.00	50.00	0.62	0.00	0.00	49.38	1.2
5014	Postage	300.00	300.00	9.28	7.28	0.00	290.72	3.1
5016	Office Supplies	200.00	200.00	161.94	38.72	0.00	38.06	81.0
5020	Telephone	900.00	900.00	665.87	104.85	0.00	234.13	74.0
5030	Vehicle Maintenance	300.00	300.00	230.13	0.00	0.00	69.87	76.7
5051	Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE		2,000.00	2,000.00	1,067.84	150.85	0.00	932.16	53.4

REVENUE/EXPENDITURE REPORT

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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 10 - GENERAL FUND

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

Expenditures

Dept: 80 PARKWAY TREES

Acct Class: 56 CONTRACT SERVICES

5656 Tree Trimming	60,000.00	67,000.00	68,510.13	2,843.70	0.00	-1,510.13	102.3
5660 TREE REMOVAL	3,700.00	700.00	14.50	0.00	0.00	685.50	2.1
5662 SMALL TREE CARE	1,300.00	400.00	347.85	0.00	0.00	52.15	87.0
5670 Other Professional Services	6,000.00	5,500.00	5,407.91	0.00	0.00	92.09	98.3

CONTRACT SERVICES

71,000.00 73,600.00 74,280.39 2,843.70 0.00 -680.39 100.9

Acct Class: 60 CAPITAL EXPENDITURES

6015 Trees	18,000.00	12,000.00	11,833.15	3,053.20	0.00	166.85	98.6
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CAPITAL EXPENDITURES

18,000.00 12,000.00 11,833.15 3,053.20 0.00 166.85 98.6

PARKWAY TREES

108,450.00 105,000.00 103,452.57 7,594.17 0.00 1,547.43 98.5

Dept: 90 MINI-PARKS AND MEDIANS

Acct Class: 40 SALARIES AND BENEFITS

4001 Salaries - Full-time	800.00	700.00	629.89	52.54	0.00	70.11	90.0
4002 Salaries - Part-time	375.00	265.00	0.00	0.00	0.00	265.00	0.0
4003 Salaries - Overtime	60.00	60.00	36.22	6.27	0.00	23.78	60.4
4010 Workers Compensation Insurance	200.00	150.00	79.97	20.24	0.00	70.03	53.3
4015 Federal Payroll Tax -FICA	70.00	70.00	50.68	4.48	0.00	19.32	72.4
4018 State Payroll Taxes	15.00	15.00	2.23	0.00	0.00	12.77	14.9

SALARIES AND BENEFITS

1,520.00 1,260.00 798.99 83.53 0.00 461.01 63.4

Acct Class: 50 OPERATIONS AND MAINTENANCE

5020 Telephone	500.00	500.00	478.82	52.53	0.00	21.18	95.8
5022 Utilities	7,500.00	9,000.00	8,031.33	580.50	0.00	968.67	89.2
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032 Building & Grounds-Maintenance	750.00	1,500.00	1,065.99	136.08	0.00	434.01	71.1
5045 Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	200.00	200.00	0.00	0.00	0.00	200.00	0.0

OPERATIONS AND MAINTENANCE

9,250.00 11,500.00 9,576.14 769.11 0.00 1,923.86 83.3

Acct Class: 56 CONTRACT SERVICES

5655 Landscape Maintenance	3,600.00	3,600.00	3,245.00	295.00	0.00	355.00	90.1
5656 Tree Trimming	500.00	500.00	350.85	17.03	0.00	149.15	70.2
5670 Other Professional Services	75.00	50.00	45.45	3.52	0.00	4.55	90.9

CONTRACT SERVICES

4,175.00 4,150.00 3,641.30 315.55 0.00 508.70 87.7

Acct Class: 60 CAPITAL EXPENDITURES

6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
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CAPITAL EXPENDITURES

100.00 100.00 0.00 0.00 0.00 100.00 0.0

MINI-PARKS AND MEDIANS

15,045.00 17,010.00 14,016.43 1,168.19 0.00 2,993.57 82.4

Expenditures

1,164,076.00 1,238,535.00 1,132,999.14 120,335.59 0.00 105,535.86 91.5

Net Effect for GENERAL FUND

2,364.00 1,905.00 32,963.01 -43,511.13 0.00 -31,058.01 1,730.3

Change in Fund Balance:

32,963.01

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	203,129.00	203,129.00	0.00	0.00	0.00	203,129.00	0.0
PROPERTY TAXES	203,129.00	203,129.00	0.00	0.00	0.00	203,129.00	0.0
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	380,000.00	380,000.00	378,855.53	7,330.50	0.00	1,144.47	99.7
3101 Property assessments-prior yr	3,400.00	3,400.00	3,746.74	0.00	0.00	-346.74	110.2
ASSESSMENTS	383,400.00	383,400.00	382,602.27	7,330.50	0.00	797.73	99.8
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	0.00	0.00	7,479.06	0.00	0.00	-7,479.06	0.0
USE OF MONEY AND PROPERTY	0.00	0.00	7,479.06	0.00	0.00	-7,479.06	0.0
Dept: 00	586,529.00	586,529.00	390,081.33	7,330.50	0.00	196,447.67	66.5
Revenues	586,529.00	586,529.00	390,081.33	7,330.50	0.00	196,447.67	66.5
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 56 CONTRACT SERVICES							
5617 Administrative Fees	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00	100.0
5619 Bond Trustee	2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES	22,875.00	22,875.00	22,875.00	20,000.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE							
5800 Principal	220,000.00	220,000.00	220,000.00	0.00	0.00	0.00	100.0
5801 Interest	135,160.00	131,089.00	131,089.37	0.00	0.00	-0.37	100.0
DEBT SERVICE	355,160.00	351,089.00	351,089.37	0.00	0.00	-0.37	100.0
RUSH PARK	378,035.00	373,964.00	373,964.37	20,000.00	0.00	-0.37	100.0
Expenditures	378,035.00	373,964.00	373,964.37	20,000.00	0.00	-0.37	100.0
Net Effect for ASSESSMENT DISTRICT FUND-RUSH	208,494.00	212,565.00	16,116.96	-12,669.50	0.00	196,448.04	7.6
Change in Fund Balance:			16,116.96				

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL

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

Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	175,257.00	175,257.00	0.00	0.00	0.00	175,257.00	0.0
PROPERTY TAXES	175,257.00	175,257.00	0.00	0.00	0.00	175,257.00	0.0
Acct Class: 31 ASSESSMENTS							
3100 Property assessments	87,700.00	87,700.00	84,242.78	1,656.00	0.00	3,457.22	96.1
3101 Property assessments-prior yr	780.00	780.00	828.01	0.00	0.00	-48.01	106.2
ASSESSMENTS	88,480.00	88,480.00	85,070.79	1,656.00	0.00	3,409.21	96.1
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
USE OF MONEY AND PROPERTY	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Dept: 00	264,737.00	264,737.00	85,070.79	1,656.00	0.00	179,666.21	32.1

Revenues

	264,737.00	264,737.00	85,070.79	1,656.00	0.00	179,666.21	32.1
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Expenditures

Dept: 65 ROSSMOOR WALL							
Acct Class: 56 CONTRACT SERVICES							
5619 Bond Trustee	2,530.00	2,530.00	2,530.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES	2,530.00	2,530.00	2,530.00	0.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE							
5800 Principal	65,000.00	65,000.00	65,000.00	0.00	0.00	0.00	100.0
5801 Interest	18,705.00	18,705.00	18,705.00	0.00	0.00	0.00	100.0
DEBT SERVICE	83,705.00	83,705.00	83,705.00	0.00	0.00	0.00	100.0
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	0.00	1,450.00	1,450.00	0.00	0.00	0.00	100.0
CAPITAL EXPENDITURES	0.00	1,450.00	1,450.00	0.00	0.00	0.00	100.0
Acct Class: 66 OTHER FINANCING USES							
6600 Transfer out to other funds	0.00	70,000.00	70,000.00	70,000.00	0.00	0.00	100.0
OTHER FINANCING USES	0.00	70,000.00	70,000.00	70,000.00	0.00	0.00	100.0
ROSSMOOR WALL	86,235.00	157,685.00	157,685.00	70,000.00	0.00	0.00	100.0

Expenditures

	86,235.00	157,685.00	157,685.00	70,000.00	0.00	0.00	100.0
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Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL
Change in Fund Balance:

	178,502.00	107,052.00	-72,614.21	-68,344.00	0.00	179,666.21	-67.8
			-72,614.21				

REVENUE/EXPENDITURE REPORT
May 2014 @ 91.67%

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Rossmoor Community

For the Period: 7/1/2013 to 5/31/2014

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
PROPERTY TAXES	226,319.00	226,319.00	0.00	0.00	0.00	226,319.00	0.0
Acct Class: 36 OTHER FINANCING SOURCES							
3600 TRANSFER IN/OUT OTHER FUNDS	0.00	70,000.00	52,500.00	52,500.00	0.00	17,500.00	75.0
OTHER FINANCING SOURCES	0.00	70,000.00	52,500.00	52,500.00	0.00	17,500.00	75.0
Dept: 00	226,319.00	296,319.00	52,500.00	52,500.00	0.00	243,819.00	17.7
Revenues	226,319.00	296,319.00	52,500.00	52,500.00	0.00	243,819.00	17.7
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	194,950.00	165,773.00	151,318.99	-1,446.42	0.00	14,454.01	91.3
CAPITAL EXPENDITURES	194,950.00	165,773.00	151,318.99	-1,446.42	0.00	14,454.01	91.3
RUSH PARK	194,950.00	165,773.00	151,318.99	-1,446.42	0.00	14,454.01	91.3
Dept: 65 ROSSMOOR WALL							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	0.00	70,000.00	5,105.98	0.00	0.00	64,894.02	7.3
CAPITAL EXPENDITURES	0.00	70,000.00	5,105.98	0.00	0.00	64,894.02	7.3
ROSSMOOR WALL	0.00	70,000.00	5,105.98	0.00	0.00	64,894.02	7.3
Dept: 75 CAPITAL PROJECTS							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5045 Miscellaneous Expenditures	16,050.00	86,050.00	16,530.31	0.00	0.00	69,519.69	19.2
OPERATIONS AND MAINTENANCE	16,050.00	86,050.00	16,530.31	0.00	0.00	69,519.69	19.2
Acct Class: 66 OTHER FINANCING USES							
6600 Transfer out to other funds	0.00	17,500.00	0.00	0.00	0.00	17,500.00	0.0
OTHER FINANCING USES	0.00	17,500.00	0.00	0.00	0.00	17,500.00	0.0
CAPITAL PROJECTS	16,050.00	103,550.00	16,530.31	0.00	0.00	87,019.69	16.0
Expenditures	211,000.00	339,323.00	172,955.28	-1,446.42	0.00	166,367.72	51.0
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	15,319.00	-43,004.00	-120,455.28	53,946.42	0.00	77,451.28	280.1
Change in Fund Balance:			-120,455.28				
Grand Total Net Effect:	404,679.00	278,518.00	-143,989.52	-70,578.21	0.00	422,507.52	

**ROSSMOOR COMMUNITY SERVICES DISTRICT
 FOOTNOTES - FINANCIAL REPORT
 MAY 2014
 EXPENDITURES**

#1 Salaries - Overtime 10-10-4003, 10-40-4003, 10-30-4003, 10-40-4003, 10-50-4003	Additional meetings, projects, etc. requested and scheduled.
#2 Medical Insurance 10-10-4011, 10-20-4011, 10-30-4011, 10-40-4011, 10-50-4011	Medical insurance premiums have been fully paid for this fiscal year.
* #3 Miscellaneous Expenditures 10-10-5045	2011 IRS Audit findings paid in full in April 2014
* #4 Legal Expenses 10-10-5610	Additional legal services due pending litigation. \$10,000 in funds added to this in Estimates to Close.
#5 Other Professional Services 10-10-5610, 10-20-5670, 10-30-5670, 10-40-5670, 10-50-5670	Additional meetings, projects, etc. requested and scheduled. Also, computer upgrade is being completed.
* #6 Salaries Full Time/Part Time 10-20-4001, 10-20-4002	Part time funds deducted and added to full time in Estimates to Close.
#7 Building & Grounds Maintenance 10-40-5032	Alarm system had to be replaced unexpectedly.
* #8 Tree Trimming 10-30-5656, 10-40-5656, 10-50-5656, 10-80-5656	Majority of tree trimming has been performed for this FY

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM F-1

Date: July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: PUBLIC HEARING-FISCAL YEAR 2014-2015 PROPOSED FINAL BUDGET

RECOMMENDATION:

Open hearing, receive presentation from General Manager, take public testimony, close hearing, deliberate and approve Fiscal Year 2014-2015 Proposed Final Budget.

BACKGROUND:

A Fiscal Year 2014-2015 Preliminary Budget was presented to the Board at your May and June meetings. After deliberation of the Preliminary Budget, the General Manager was directed to publish a Notice of Public Hearing for this evening's meeting. SB 135 requires that the hearing be noticed and a hearing be held prior to adoption of the Final Budget. A copy of that Notice of Public Hearing is attached.

The document before you was prepared before final year 2013-2014 budget numbers have been audited by the District's Auditor. This is due to the timing of the budget calendar required by SB 135 which does not provide sufficient time to complete an audit before the Final Budget must be adopted. Therefore, the Final Budget will not be fully reconciled until the Audit is completed, at which time it will be presented to the Audit Committee and the Board at a future meeting.

The Budget Estimates to Close, however, are considered sufficiently accurate for adoption of the Final Budget. The Final Budget has also been adjusted to account for changes recommended by the Budget and Public Works CIP Committees and approved by the Board during the intervening period since your review of the Preliminary Budget.

These changes include the Annual Salary Plan, as recommended by the Budget Committee and Capital Improvement budget and Project Lists adjustments, as recommended by the Public Works/CIP Committee. Also included are the Fee Study adjustments as recommended by the Parks & Facilities Committee in Agenda Item D-1 earlier during this meeting.

Upon the Board's approval of the Proposed Final Budget, you will be asked to adopt Annual Budget Revenues and Expenditures Total Amounts by resolution.

ATTACHMENTS:

1. Memorandum from the General Manager dated July 8, 2014, FY 2014- 2015 Proposed Final Budget Message.
2. Fiscal Year 2014-2015 Proposed Final Budget.
3. Notice of Public Hearing.
4. Policy No. 3020 Budget Preparation, Adoption and Revision.

MEMORANDUM

TO: BOARD OF DIRECTORS

**FROM: JAMES D. RUTH
GENERAL MANAGER**

DATE: July 8, 2014

**SUBJECT: FY 2014-2015 PROPOSED FINAL BUDGET
MESSAGE**

The Fiscal Year 2014-2015 Proposed Final Budget continues in its current format which bifurcates the Preliminary and the Final Budget processes, as dictated by SB 135 and Board policy. The budget format instituted seven years ago spreads administrative costs and overhead to appropriate operating departments, thus depicting a more accurate statement of the cost of providing specific services. Although the method of allocating those costs is not based on a formal cost allocation model, a fee analysis conducted by a professional consultant has allocated a majority of the District's recoverable costs to the appropriate departments and categories of expense. Therefore, the spreading of overall costs is considered to be within an acceptable range of accuracy.

As in previous years, the Preliminary Budget was presented to the Public Works/CIP and Budget Committees in late April and early May, respectively. The budget was then presented to the Board at their meeting May without year end figures. These entries will be reconciled when the FY 2013-2014 Report on Audit is completed by the District's Auditor in the Fall of 2014. SB135, which governs the budget cycle for special districts, mandates final budget adoption by August. This tends to limit the early development of final audited numbers prior to budget adoption. The Board, however, may amend the budget by resolution at mid-year, or when necessary.

In keeping with the state of the current economy, the District has continues to receive greater than anticipated revenues. Once again, future revenue forecasts suggest stable to slightly higher revenue flow. Therefore, this year's estimated expenses continue to reflect either modest or no enhancements to services, while still projecting a modest carryover of fund balance for next fiscal year. The unknowns at this time are much more optimistic than previous years.

First, this year's State Budget process has seen a surplus rather than a deficit as has been the case for the past several year. The Governor's May Revised budget numbers and the State Controller's cash flow analysis indicate that most anticipated revenues have been higher than projections. The Legislature and the Governor have now dealt with establishing a rainy day fund and not exhausting what may be one-time windfalls by approving a budget that restores some previous reductions and maintains a modest reserve. The funding for the Bullet Train project remains as a thorny issue during the coming year. The Governor was able to get a line item for the project, but its full budget impact for the future is rather uncertain.

Second, the County has developed its budget and has balanced it, without knowing the full impact of still ongoing labor contract negotiations. Previous budget adjustments based on one-time revenues, employee layoffs and retirement plan reductions have helped to stem the budget shortfall but much more remains to be done. Due to a huge unfunded pension liability, continuing attention is being paid to additional pension reform.

Third, the District remains unscathed by the fiscal issues of the State and County and has developed a balanced budget with no reductions in services. The District's capital improvement plan continues the upgrading of parks and buildings. Fees and charges for the rental of District facilities are being considered for a modest adjustment for the first time in three years. If approved and when added to a growing revenue base, these monies will used to maintain or improve service levels for the community.

These factors are cited in order to stimulate a thoughtful discussion about the Final Budget. This information is provided solely for the purpose of informing the Board about potential budget impacts during the 2014-2015 Fiscal Year. As always, our focus will be directed at the proper management and development of the District's programs and areas of responsibility. Moreover, the Board will be advised if a mid-course correction is needed, and in sufficient time to adjust spending patterns accordingly.

Another important element of a sound budgeting process is a well developed mission statement with corresponding goals and objectives. Each fiscal year the Board readopts its mission statement

and a comprehensive set of goals which mirror the District's primary areas of responsibility.

These areas include such activities as parks, recreation and parkway trees, as well as other important service elements. The District's budget is structured to properly allocate available resources to those activities; thus ensuring that resources meet anticipated expenses in providing the desired levels of service to the community. The General Manager's Quarterly Status Report is also formatted to correspond with the elements of the Board's Mission Statement and its Goals and Objectives, thus providing the Board with a status of performance. A review of these documents should be considered by the Board during the coming year, particularly if changes in governance should occur.

An application to LAFCO, sometime next fiscal, year for additional services would require a restructuring of the budget, if approval is obtained from LAFCO. This should not be considered a major budget issue, since LAFCO would require that sufficient revenues for these services be consistent with their cost.

Prudent and judicious use of reserves is another key factor in evaluating the fiscal condition of the District. Most local governments would be delighted to have the ratio of budget to reserves which the District enjoys. The District also has no debt service that relies on an annual appropriation by the Board of Directors. The current payments for financing the acquisition of Rush Park and the rebuilding of the community's Signature Wall are all financed with assessments paid by individual homeowners.

Another evolving budget element is the District's Capital Improvement Program (CIP) budget. \$100,000 from Fund 10 Fund Balance are being transferred for funding of the District's capital project program.

This year, the Final Budget once again designates those capital expenditures over \$5,000 within Fund 40, as the District's CIP budget. A three-year program is included in the budget which forecasts future projects and possible revenue sources. Therefore, future budgets will need to reflect an accounting for the multi-year program for capital projects whether or not funding has been identified. In this manner, the Board will be able to track the District's needs into the future and make more informed planning decisions in outer years. The proposed project schedule was reviewed and approved for submission to the Board by the Public Works/CIP Committee.

In summary, the District's finances are in good order and there is the capacity for modest growth while maintaining a prudent reserve. The District has been able to manage its expenses and pay all regular bills. Unanticipated expenses were carefully balanced with regular ongoing expenses. This is only mentioned to provide context to the proposed budget and to report that based on current finances, cashflow availability is almost back to normal and the use of reserves should not be necessary.

As a final note, this year's budget contains both beginning and ending fund balances for each fund. Also, in accordance with the Auditor's Report, a GASB 45 requirement for a dedicated reserve amount (which is characterized as a "rainy day" fund) has been determined. The amount recommended by the Budget Committee for this reserve is \$250,000. This amount will be invested in a liquid account, should it be needed for use during a financial crisis.

In closing, whatever the future portends, policy and management fiscal controls are in place to meet those challenges. I wish to thank the Board of Directors for their service and attention to the needs of the District. Hopefully, this budget reflects the trust you have placed in your management and staff.

FY 2014-2015 Proposed Final Budget
TOTAL FUND SUMMARY

	Fund 10	Fund 20	Fund 30	Fund 40
Fund Balance End FY 2013-2014	828,094	9,436	107,052	84,574
Transfer from Fund 10 to Fund 40	(100,000)			
Fund Balance, Beginning FY 2014-2015	728,094	9,436	107,052	84,574
General Fund Revenues				
Transfer In from other funds	-	-	-	100,000
Property Taxes	753,613	383,400	88,480	-
Street Light Assessments	258,000			-
Interest on Investments	2,000		1,000	-
From Other Govt. Agencies	57,800	-	-	-
Permit and Rental Fees	159,900	-		-
Miscellaneous Revenues	23,500			-
Total General Fund Revenues	1,254,813	383,400	89,480	100,000
Total General Fund Expenditures	1,250,698	374,085	82,465	94,000
Revenues Less Expenditures	4,116	9,315	7,015	6,000
Fund Balance, End FY	732,209	18,751	114,067	90,574

GENERAL FUND SUMMARY - FUND 10

	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Fund Balance End FY 2013-2014	726,348	691,498	827,014	827,014	827,014	828,094
Transfer from Fund 10 to Fund 40	0	0	0	0	0	100,000
<u>Fund Balance FY 2014-2015</u>	726,348	691,498	827,014	827,014	827,014	728,094
<u>General Fund Revenues</u>						
Property Taxes	679,967	703,412	655,000	729,540	735,540	753,613
Street Light Assessments	239,533	247,550	249,000	253,500	258,000	258,000
Interest on Investments	7,069	10,660	2,100	2,100	2,000	2,000
From Other Govt. Agencies	57,643	57,560	57,800	57,800	57,800	57,800
Permit and Rental Fees	129,206	132,761	126,000	150,500	153,750	159,900
Miscellaneous Revenues	30,798	184,421	23,000	47,000	47,000	23,500
Total General Fund Revenues	1,144,216	1,336,365	1,170,440	1,240,440	1,254,090	1,254,813
<u>General Fund Expenditures</u>						
Administrative Services	349,830	340,225	316,375	388,600	396,700	391,332
Recreation	114,379	112,407	115,300	115,300	116,300	122,553
Rossmoor Park	163,059	173,952	176,815	179,553	177,953	170,513
Montecito Center	66,535	71,074	69,020	70,166	70,516	70,052
Rush Park	190,187	197,768	200,391	201,696	207,496	207,496
Street Lighting	114,320	115,338	107,480	107,580	107,580	110,580
Rossmoor Signature Wall	2,056	2,509	2,600	2,100	2,100	2,100
Street Sweeping	52,911	54,239	52,600	52,580	52,580	55,580
Parkway Trees	112,311	116,699	108,450	105,000	104,775	104,775
Mini-Parks and Medians - Dept. 90	13,478	16,637	15,045	17,010	17,010	15,716
Total General Fund Expenditures	1,179,066	1,200,849	1,164,076	1,239,585	1,253,010	1,250,698
Revenues Less Expenditures	(34,850)	135,516	6,364	855	1,080	4,116
<u>Fund Balance, End of Year</u>	691,498	827,014	833,378	827,869	828,094	732,209

GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 ORIGINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
General Fund Revenues						
Property Taxes						
10-00-3000 Current Secured	625,001	645,694	655,000	667,500	672,500	689,313
10-00-3001 Current Unsecured	26,266	24,306	25,200	25,500	25,500	26,010
10-00-3002 Prior Secured	12,801	12,170	13,250	10,000	10,000	10,200
10-00-3003 Prior Unsecured	416	344	440	440	440	449
10-00-3004 Delinquent Property Taxes	897	772	950	500	500	510
10-00-3010 Current Supplemental Assmnt.	3,426	9,021	6,100	14,000	15,000	15,300
10-00-3020 Public Utility	11,160	11,105	11,600	11,600	11,600	11,832
Total Property Taxes	679,967	703,412	712,540	729,540	735,540	753,613
Street Light Assessments						
10-00-3105 Assessments	239,533	247,550	249,000	253,500	258,000	258,000
Interest on Investments						
10-00-3200 Interest	7,069	10,660	2,100	2,100	2,000	2,000
From Other Governmental Agencies						
10-00-1010 Taxes Receivable (Prop 1A Suspend)	0	70,800	0	0	0	0
10-00-3301 State-Homeowners Prop. Tax Relief	5,643	5,560	5,800	5,800	5,800	5,800
10-00-3305 County-Street Sweep Reimburse.	52,000	52,000	52,000	52,000	52,000	55,000
Total From Other Governmental Agencies	57,643	57,560	57,800	57,800	57,800	57,800
Permit and Rental Fees						
10-00-3404 Tree Permits	4,058	0	4,000	0	0	0
10-00-3404 Tennis Reservations	11,632	12,026	12,500	13,000	13,500	14,040
10-00-3405 Wall Rental	4,058	500	500	500	500	520
10-00-3406 Volleyball & Ball Field Reservations	26,681	22,821	22,000	27,500	27,500	28,600
10-00-3410 Rossmoor Building Rental	11,027	3,752	4,500	4,000	4,500	4,680
10-00-3412 Montecito Building Rental	21,766	23,364	22,500	23,000	24,250	25,220
10-00-3414 Rush Building Rental	54,042	66,298	60,000	82,500	83,500	86,840
10-00-3415 Tot Lot Tile	0	4,001	0	0	0	0
Total Fees	129,206	132,761	126,000	150,500	153,750	159,900
Miscellaneous Revenues						
10-00-3500 Miscellaneous	3,535	3,412	3,000	3,500	3,500	3,500
10-00-3501 Funding/Miscellaneous Studies	7,263	41,009	0	6,000	6,000	0
10-00-3502 Admin Fees	20,000	140,000	20,000	20,000	20,000	20,000
10-00-3600 Transfer In	0	0	0	17,500	17,500	0
Total Miscellaneous Revenues	30,798	184,421	23,000	47,000	47,000	23,500
Total General Fund Revenues	1,144,216	1,336,365	1,170,440	1,240,440	1,254,090	1,254,813

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 10

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 10 Administrative Services						
Salaries and Benefits						
10-10-4000 Board of Directors' Compensation	12,100	7,420	8,500	14,900	14,000	14,000
10-10-4001 Full Time	91,500	109,057	115,875	139,000	139,000	156,000
10-10-4003 Overtime	1,120	1,561	1,650	3,300	3,300	3,432
10-10-4007 Vehicle Allowance	343	570	750	500	500	500
10-10-4010 Workers' Comp. Insurance	3,215	4,244	4,500	3,000	3,000	3,600
10-10-4011 Medical Insurance	25,717	30,181	27,500	27,500	27,500	27,500
10-10-4015 Federal Payroll Taxes	6,956	8,286	8,000	8,000	8,000	8,800
10-10-4018 State Payroll Taxes	608	1,577	1,000	1,000	1,000	1,100
Total Salaries and Benefits	141,559	162,896	167,775	197,200	196,300	214,932
Operations and Maintenance						
10-10-5002 Insurance - Liability	13,644	13,509	13,500	12,500	12,500	12,500
10-10-5004 Membership & Dues	5,541	6,618	6,400	6,400	6,400	6,400
10-10-5006 Travel & Meetings	3,004	1,957	2,000	1,500	1,500	1,500
10-10-5007 Board Meetings Televised Exp	0	0	16,800	17,200	17,200	17,200
10-10-5010 Publications & Legal Notices	5,090	18,857	4,000	6,800	7,200	7,200
10-10-5012 Printing	913	832	1,200	800	400	400
10-10-5014 Postage	3,200	3,776	3,000	2,500	2,000	2,000
10-10-5016 Office & Meeting Supplies	7,201	7,317	7,200	7,200	7,200	7,200
10-10-5020 Telephone	1,889	2,439	1,500	1,500	1,000	1,000
10-10-5045 Miscellaneous Expenditures	7,230	7,658	5,500	5,500	5,500	5,500
10-10-5046 Bank Service Charges	972	1,050	1,000	1,000	1,000	1,000
10-10-5050 Elections	0	0	0	0	0	12,000
10-10-5051 Equipment Rental	354	0	0	0	0	0
Total Operations and Maintenance	49,038	64,013	62,100	62,900	61,900	73,900
Contract Services						
10-10-5610 Legal Services	49,991	23,126	30,000	40,000	50,000	38,000
10-10-5615 Financial Services	8,460	8,300	8,500	8,500	8,500	8,500
10-10-5620 Miscellaneous Studies	27,640	20,633	0	6,000	6,000	0
10-10-5670 Other Professional Services	68,327	55,658	42,000	60,000	60,000	50,000
Total Contract Services	154,418	107,717	80,500	114,500	124,500	96,500
Capital Expenditures						
10-10-6010	4,815	5,599	6,000	14,000	14,000	6,000
Total Administrative Services	349,830	340,225	316,375	388,600	396,700	391,332

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 20

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 20 Recreation						
Salaries and Benefits						
10-20-4001 Full Time	42,318	44,513	44,800	44,800	50,000	51,229
10-20-4002 Part Time	27,081	20,214	22,000	22,000	18,000	22,104
10-20-4003 Overtime	1,472	1,634	2,000	3,000	3,500	3,640
10-20-4005 Event Attendant	208	170	200	200	200	200
10-20-4007 Vehicle Allowance	462	597	500	500	500	500
10-20-4010 Workers' Comp. Insurance	1,430	1,716	1,800	900	900	1,080
10-20-4011 Medical Insurance	6,739	7,674	7,000	7,000	7,000	7,000
10-20-4015 Federal Payroll Tax	5,407	5,102	5,000	5,000	5,000	5,500
10-20-4018 State Payroll Taxes	804	1,185	1,000	1,000	1,000	1,100
Total Salaries and Benefits	85,921	82,805	84,300	84,400	86,100	92,353
Operations and Maintenance						
10-20-5006 Travel & Meetings	802	538	500	250	250	250
10-20-5010 Publications & Legal Notices	124	171	200	200	200	200
10-20-5012 Printing	407	453	500	250	100	100
10-20-5014 Postage	212	279	300	150	150	150
10-20-5016 Office & Meeting Supplies	1,005	1,103	1,000	1,000	1,000	1,000
10-20-5017 Community Events	13,625	12,431	14,000	14,000	14,000	14,000
10-20-5019 Fireworks	6,200	6,200	6,200	6,200	6,200	6,200
10-20-5020 Telephone	1,889	1,756	1,800	1,800	1,800	1,800
10-20-5045 Miscellaneous Expenditures	85	405	500	500	500	500
10-20-5051 Equipment Rental	240	-	500	500	500	500
Total Operations and Maintenance	24,589	23,336	25,500	24,850	24,700	24,700
Contract Services						
10-20-5670 Other Professional Services	4,532	3,848	3,500	3,000	3,500	3,500
Total Contract Services	4,532	3,848	3,500	3,000	3,500	3,500
Capital Expenditures						
10-20-6010 Equipment	(663)	2,418	2,000	2,000	2,000	2,000
Total Capital Expenditures	(663)	2,418	2,000	2,000	2,000	2,000
Total Recreation	114,379	112,407	115,300	114,250	116,300	122,553

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 30

<u>ACCOUNT NO.</u>		2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 30 Rossmoor Park							
<u>Salaries and Benefits</u>							
10-30-4001	Full Time	28,837	31,828	33,500	33,500	33,500	31,252
10-30-4002	Part Time	7,353	9,961	10,300	10,300	10,300	6,851
10-30-4003	Overtime	1,458	1,207	1,450	1,650	1,900	1,900
10-30-4005	Event Attendant	467	375	500	500	250	250
10-30-4010	Workers' Comp. Insurance	2,942	4,244	4,500	3,200	3,200	3,800
10-30-4011	Medical Insurance	7,813	9,480	8,700	8,700	8,700	8,700
10-30-4015	Federal Payroll Taxes	2,907	3,324	3,300	3,300	3,300	3,600
10-30-4018	State Payroll Taxes	418	726	600	600	600	660
Total Salaries and Benefits		52,195	61,146	62,850	61,750	61,750	57,013
<u>Operations and Maintenance</u>							
10-30-5010	Publications & Legal Notices	267	342	300	300	300	300
10-30-5012	Printing	76	74	300	150	50	50
10-30-5014	Postage	91	94	100	50	50	50
10-30-5016	Office & Meeting Supplies	500	611	700	900	900	900
10-30-5018	Janitorial Supplies	2,478	3,214	3,500	4,000	4,000	4,500
10-30-5020	Telephone	1,849	1,547	1,600	1,600	1,600	1,600
10-30-5022	Utilities	41,667	52,761	43,000	53,000	53,000	48,000
10-30-5025	Sewer Tax	739	1,010	815	853	853	900
10-30-5030	Vehicle Maintenance	1,265	1,481	1,500	1,000	1,000	1,000
10-30-5032	Buildings & Grounds-Maintenance.	17,351	14,600	17,000	16,000	16,000	16,000
10-30-5034	Alarm Systems/Security	639	562	750	750	750	750
10-30-5045	Miscellaneous/Expenditures	435	0	500	500	500	500
10-30-5051	Equipment Rental	265	0	500	500	500	500
10-30-5052	Minor Facility Repairs/Tools	0	0	500	500	500	500
Total Operations and Maintenance		67,622	76,297	71,065	80,103	80,003	75,550
<u>Contact Services</u>							
10-30-5655	Landscape Maintenance	37,259	31,860	38,000	33,000	31,000	33,000
10-30-5656	Park Tree Trimming	866	1,061	1,000	1,200	1,200	1,200
10-30-5670	Other Professional Services	4,766	3,422	3,400	3,000	3,500	3,500
Total Contract Services		42,891	36,343	42,400	37,200	35,700	37,700
<u>Capital Expenditures</u>							
10-30-6010	Equipment	351	166	500	500	250	250
Total Capital Expenditures		351	166	500	500	250	250
Total Rossmoor Park		163,059	173,952	176,815	179,553	177,953	170,513

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 40 Montecito Center

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 40 Montecito Center						
Salaries and Benefits						
10-40-4001 Full Time	24,093	26,823	27,800	27,800	27,800	26,137
10-40-4002 Part Time	3,182	2,916	2,100	4,000	4,000	3,425
10-40-4003 Overtime	1,094	829	785	1,000	1,000	1,040
10-40-4005 Event Attendant	1,786	1,432	0	0	0	0
10-40-4010 Workers' Comp. Insurance	2,274	3,413	3,600	2,500	2,500	3,000
10-40-4011 Medical Insurance	6,869	7,674	7,100	7,100	7,100	7,100
10-40-4015 Federal Payroll Taxes	2,276	2,398	2,250	2,250	2,250	2,500
10-40-4018 State Payroll Taxes	341	452	550	550	550	600
Total Salaries and Benefits	41,914	45,937	44,185	45,200	45,200	43,802
Operations and Maintenance						
10-40-5010 Publications & Legal Notices	124	471	200	200	200	200
10-40-5012 Printing	76	74	150	150	50	50
10-40-5014 Postage	91	94	150	150	50	50
10-40-5016 Office & Meeting Supplies	500	711	900	900	900	900
10-40-5018 Janitorial Supplies	2,478	3,214	3,600	3,800	3,800	3,000
10-40-5020 Telephone	1,889	1,744	1,650	1,650	1,650	1,650
10-40-5022 Utilities	3,672	4,064	3,500	4,000	4,000	4,000
10-40-5025 Sewer Tax	621	684	685	716	716	750
10-40-5030 Vehicle Maintenance	805	1,133	1,500	1,000	1,000	1,000
10-40-5032 Buildings & Grounds-Maintenance.	4,287	4,086	4,000	3,500	4,000	3,000
10-40-5034 Alarm Systems/Security	475	479	500	500	500	500
10-40-5045 Miscellaneous/Expenditures	435	0	250	250	50	50
10-40-5051 Equipment Rental	60	0	250	250	250	250
10-40-5052 Minor Facility Repairs/Tools	0	0	100	100	100	3,000
Total Operations and Maintenance	15,513	16,752	17,435	17,166	17,266	18,400
10-40-5655 Landscape Maintenance	3,540	3,540	3,300	3,300	3,300	3,300
10-40-5656 Tree Trimming	866	1,086	1,000	1,200	1,200	1,000
10-40-5670 Other Professional Services	4,765	3,758	2,800	3,000	3,500	3,500
Total Contract Services	9,171	8,384	7,100	7,500	8,000	7,800
Capital Expenditures						
10-40-6010 Equipment	(63)	0	300	300	50	50
Total Capital Expenditures	(63)	0	300	300	50	50
Total Montecito Center	66,535	71,074	69,020	70,166	70,516	70,052

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 50

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 50 Rush Park						
<u>Salaries and Benefits</u>						
10-50-4001 Full Time	28,837	31,828	33,500	33,500	33,500	31,252
10-50-4002 Part Time	8,626	8,940	8,200	8,200	8,200	6,851
10-50-4003 Overtime	1,567	1,211	1,150	1,650	1,650	1,716
10-50-4005 Event Attendant	2,758	2,092	4,000	3,000	3,300	3,300
10-50-4010 Workers' Comp. Insurance	2,942	4,244	4,500	3,200	3,200	3,500
10-50-4011 Medical Insurance	7,813	9,480	8,700	8,700	8,700	8,700
10-50-4015 Federal Payroll Taxes	3,210	3,454	3,400	3,400	3,400	3,800
10-50-4018 State Payroll Taxes	491	794	775	775	775	775
Total Salaries and Benefits	56,244	62,042	64,225	62,425	62,725	62,725
<u>Operations and Maintenance</u>						
10-50-5010 Publications & Legal Notices	266	428	500	500	500	500
10-50-5012 Printing	76	174	500	500	500	500
10-50-5014 Postage	90	94	100	100	100	100
10-50-5016 Office & Meeting Supplies	500	741	900	900	900	900
10-50-5018 Janitorial Supplies	2,485	3,224	3,600	3,600	3,600	4,500
10-50-5020 Telephone	1,972	1,700	1,800	1,800	1,800	1,800
10-50-5022 Utilities	53,243	61,176	53,000	64,000	70,000	67,000
10-50-5025 Sewer Tax	2,830	3,116	3,116	3,421	3,421	3,500
10-50-5030 Vehicle Maintenance	1,282	1,524	1,500	1,000	1,000	1,000
10-50-5032 Buildings & Grounds-Maintenance	25,830	25,497	25,000	23,500	23,500	23,500
10-50-5034 Alarm Systems/Security	487	488	750	750	750	750
10-50-5045 Miscellaneous/Expenditures	785	0	500	500	250	250
10-50-5051 Equipment Rental	565	139	500	500	250	250
10-50-5052 Minor Facility Repairs/Tools	0	0	1,500	500	250	1,500
Total Operations and Maintenance	90,411	98,301	93,266	101,571	106,821	106,821
10-50-5655 Landscape Maintenance	37,067	32,776	38,000	33,000	33,000	33,000
10-50-5656 Tree Trimming	866	1,061	1,000	1,200	1,200	1,200
10-50-5670 Other Professional Services	4,765	3,422	3,400	3,000	3,500	3,500
Total Contract Services	42,698	37,259	42,400	37,200	37,700	37,700
<u>Capital Expenditures</u>						
10-50-6010 Equipment	834	166	500	500	250	250
Total Capital Expenditures	834	166	500	500	250	250
Total Rush Park	190,187	197,768	200,391	201,696	207,496	207,496

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 60, 65, and 70

<u>ACCOUNT NO.</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL</u>	<u>2013-2014 FINAL BUDGET</u>	<u>2013-2014 AMENDED BUDGET</u>	<u>2013-2014 ESTIMATES TO CLOSE</u>	<u>2014-2015 PROPOSED FINAL BUDGET</u>
Department 60 Street Lighting						
Operations and Maintenance						
10-60-5020 Telephone	630	567	480	580	580	580
Contract Services						
10-60-5650 Lighting & Maintenance	113,690	114,771	107,000	107,000	107,000	110,000
Total Street Lighting	114,320	115,338	107,480	107,580	107,580	110,580
Department 65 Rossmoor Signature Wall						
Operations and Maintenance						
10-65-5002 Insurance - Liability	2,047	2,500	2,500	2,000	2,000	2,000
10-65-5032 Buildings & Grounds-Maintenance	9	9	100	100	100	100
Total Rossmoor Signature Wall	2,056	2,509	2,600	2,100	2,100	2,100
Department 70 Street Sweeping						
Operations and Maintenance						
10-70-5020 Telephone	630	567	500	580	580	580
10-70-5030 Vehicle Maintenance	0	0	100	0	0	0
Total Operations and Maintenance	630	567	600	580	580	580
Contract Services						
10-70-5642 Street Sweeping	52,281	53,671	52,000	52,000	52,000	55,000
Total Street Sweeping	52,911	54,239	52,600	52,580	52,580	55,580

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 80

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 80 Parkway Trees						
Salaries and Benefits						
10-80-4002 Salaries Part Time	-	13,515	15,500	15,500	15,500	17,127
10-80-4007 Vehicle Allowance	-	124	500	500	500	500
10-80-4010 Workers' Comp. Insurance	-	-	250	0	0	0
10-80-4015 Federal Payroll Tax -FICA	-	1,041	900	1,100	1,100	1,200
10-80-4018 State Payroll Taxes	-	296	300	300	300	330
Total Salaries and Benefits	-	14,976	17,450	17,400	17,400	17,400
Operations and Maintenance						
10-80-5012 Printing	-	6	50	50	25	25
10-80-5014 Postage	470	215	300	300	300	300
10-80-5016 Office & Meeting Supplies	79	164	200	200	200	200
10-80-5020 Telephone	1,239	1,436	900	900	900	1,000
10-80-5030 Vehicle Maintenance	-	199	300	300	300	300
10-80-5051 Equipment Rental	60	-	250	250	50	50
Total Operations and Maintenance	1,848	2,020	2,000	2,000	1,775	1,775
Contract Services						
10-80-5656 Tree Trimming	54,415	70,123	60,000	67,000	67,000	67,000
10-80-5660 Tree Removals	2,750	3,327	3,700	700	700	1,500
10-80-5656 Tree Watering Program	-	1,271	1,300	400	400	400
10-80-5670 Other Professional Services	30,711	7,896	6,000	5,500	5,500	5,500
Total Contract Services	87,876	82,617	71,000	73,600	73,600	73,600
Capital Expenditures						
10-80-6015 Trees	22,587	17,087	18,000	12,000	12,000	15,000
Total Parkway Trees	112,311	116,699	108,450	105,000	104,775	104,775

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 90 Mini-Parks & Medians

ACCOUNT NO.	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Department 90 Mini-Parks & Medians						
<u>Salaries and Benefits</u>						
10-90-4001 Full Time	596	711	800	700	700	639
10-90-4002 Part Time	316	265	375	265	265	0
10-90-4003 Overtime	39	32	60	60	60	62
10-90-4010 Workers' Comp. Insurance	142	199	200	150	150	180
10-90-4015 Federal Payroll Taxes	73	58	70	70	70	70
10-90-4018 State Payroll Taxes	13	11	15	15	15	15
Total Salaries and Benefits	1,179	1,276	1,520	1,260	1,260	966
<u>Operations and Maintenance</u>						
10-90-5020 Telephone	590	572	500	500	500	500
10-90-5022 Utilities	6,908	9,718	7,500	9,000	9,000	8,500
10-90-5030 Vehicle Maintenance	0	0	100	100	100	100
10-90-5032 Building & Grounds Maintenance.	672	1,102	750	1,500	1,500	1,000
10-90-5045 Miscellaneous/Expenditures	0	0	100	100	100	100
10-90-5051 Equipment Rental	60	0	100	100	100	100
10-90-5052 Minor Facility Repairs/Tools	191	0	200	200	200	200
Total Operations and Maintenance	8,421	11,393	9,250	11,500	11,500	10,500
<u>Contract Services</u>						
10-90-5655 Landscape Maintenance	3,540	3,540	3,600	3,600	3,600	3,600
10-90-5656 Tree Trimming	289	362	500	500	500	500
10-90-5670 Other Professional Services	49	67	75	50	50	50
Total Contract Services	3,878	3,969	4,175	4,150	4,150	4,150
<u>Capital Expenditures</u>						
10-90-6010 Equipment	0	0	100	100	100	100
Total Capital Expenditures	0	0	100	100	100	100
Total Mini-Parks & Medians	13,478	16,637	15,045	17,010	17,010	15,716
TOTAL GENERAL FUND EXPENDITURES	1,179,066	1,200,849	1,164,076	1,239,585	1,253,010	1,250,698

**RUSH PARK ASSESSMENT DISTRICT - FUND 20
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 FINAL BUDGET	2013-2014 AMENDED BUDGET	2013-2014 AMENDED BUDGET	2014-2015 PROPOSED FINAL BUDGET
Assigned Fund Balance, Beginning		207,154	203,129	0	0	0	9,436
Rush Park AD Revenues							
Assessments							
20-00-3100	Current Year Secured	376,607	378,617	380,000	380,000	380,000	380,000
20-00-3101	Prior Year Secured	4,745	3,696	3,400	3,400	3,400	3,400
20-00-3200	Interest	-	-	-	0	0	0
20-00-3500	Transfer in other funds				0	0	0
20-00-3500	Other Misc. Rev.				0	0	0
Total Rush Park AD Revenues		381,352	382,312	383,400	383,400	383,400	383,400
Rush Park AD Expenditures							
20-50-5619	Bond Trustee	2,875	2,875	2,875	2,875	2,875	2,875
20-50-5617	Admin Fee	20,000	240,000	20,000	20,000	20,000	20,000
Total Contract Services		22,875	242,875	22,875	22,875	22,875	22,875
Annual Debt Service							
20-50-5800	Principal	111,183	-	220,000	220,000	220,000	230,000
20-50-5801	Interest	146,555	141,980	135,160	131,089	131,089	121,210
	Increase due in Bond Reserve	4,765					
Total Annual Debt Service		262,503	141,980	355,160	351,089	351,089	351,210
Total Rush Park AD Expenditures		285,378	384,855	378,035	373,964	373,964	374,085
Revenues Less Expenditures		95,974	(2,543)	5,365	9,436	9,436	9,315
Transfers Out		(100,000)	(200,586)	0	0	0	0
(1) Transfer Out - (To Fund 50 as directed by auditor)			203,129	0	0	0	0
Fund Balance, End of Year		203,128	0	5,365	9,436	9,436	18,751

**ROSSMOOR WALL SPECIAL TAX - FUND 30
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-2014 ESTIMATES TO CLOSE	2014-2015 PROPOSED FINAL BUDGET
Restricted Fund Balance, Beginning		169,450	173,145	175,257	175,257	175,257	107,052
Rossmoor Wall Revenues							
30-00-3100	Current Year Secured	86,026	85,995	87,700	87,700	87,700	87,700
30-00-3101	Prior Year Secured	864	977	780	780	780	780
30-00-3200	Interest		-	1,000	1,000	1,000	1,000
30-00-3500	Other Misc. Rev.				0	0	
Total Rossmoor Wall Revenues		86,890	86,972	89,480	89,480	89,480	89,480
Rossmoor Wall Expenditures							
30-65-5619	Bond Trustee	2,530	2,530	2,530	2,530	2,530	2,530
Annual Debt Service							
30-65-5800	Principal	55,000	60,000	65,000	65,000	65,000	65,000
30-65-5801	Interest	25,665	22,330	18,705	18,705	18,705	14,935
30-65-6005	Buildings and Improvements	-	-	-	1,450	1,450	-
Total Annual Debt Service		80,665	82,330	83,705	85,155	85,155	79,935
30-65-6622	Transfer Out/Fund 40 for wall repair	-	-	-	70,000	70,000	-
Total Rossmoor Wall Expenditures		83,195	84,860	86,235	157,685	157,685	82,465
Revenues Less Expenditures		3,695	2,112	3,245	(68,205)	(68,205)	7,015
Fund Balance, End of Year		173,145	175,257	178,502	107,052	107,052	114,067

**CAPITAL IMPROVEMENT PROGRAM - FUND 40
REVENUES / EXPENDITURES BY ACCOUNT NUMBER**

ACCOUNT NO.	TITLE	2011-12 ACTUAL	2012-13 ACTUAL	2013-2014 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	2013-2014 ETC	2014-2015 PROPOSED FINAL BUDGET
<u>Assigned Fund Balance, Beginning</u>		147,839	189,789	226,319	226,319	226,319	84,574
<u>Revenues</u>							
40-00-3600	Transfer In Fund 10	100000	0	0	0	0	100,000
40-00-3600	Transfer In Fund 20	0	200000	0	0	0	0
40-00-3600	Transfer In Fund 30	0	0	0	70,000	70,000	0
Total Capital Improvement Program Revenues		100,000	100,000	0	296,319	296,319	184,574
<u>Expenditures</u>							
Dept.							
	Rossmoor Park	46,693	9,276	0	0	0	0
	Montecito Center	28	8,150	0	0	0	0
	Rush Park	11,019	30,145	194,950	165,773	172,715	0
	Rossmoor Wall (\$70,000 trans in Fund 30)	0	0	0	70,000	5,000	67,000
	General	310	15,899	16,050	16,050	16,530	20,000
	Transfer Out	0	0	0	17,500	17,500	7,000
Total Expenditures		58,050	63,470	211,000	269,323	211,745	94,000
<u>Revenues Less Expenditures</u>		41,950	36,530	(211,000)	26,996	84,574	90,574
<u>Fund Balance, End of Year</u>		189,789	226,319	15,319	26,996	84,574	90,574

FOUR-YEAR CAPITAL IMPROVEMENT PROGRAM BUDGET
2014-2015 PROPOSED FINAL BUDGET - FUND 40

PROJECT TITLE	FINAL BUDGET 2013-2014	AMENDED BUDGET 2013-2014	2013-2014 ETC	2013-2014 VARIANCE	FY 2014-2015 PROPOSED	Information Only FY 2015-2016	Information Only FY 2016-2017
REVENUES							
Beginning Fund Balance	\$226,319	\$226,319	\$226,319	\$0	\$84,574	\$90,574	\$50,574
Transfer from Fund 10 Reserve					\$100,000		
Transfer from Fund 20 (thru Fund 10)	0	0	0	\$0	0	0	0
Transfer from Fund 30	0	\$70,000	\$70,000	\$70,000	0	0	0
TOTAL REVENUES	\$226,319	\$296,319	\$296,319	\$70,000	\$184,574	\$90,574	\$50,574
EXPENSES							
ROSSMOOR PARK							
ROSSMOOR PARK SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTECITO							
MONTECITO SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RUSH PARK							
Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.	150,000	150,000	152,765	\$2,765			
Parking Lot Repair	\$25,000	\$25,000	\$0	(\$25,000)	\$25,000		
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting	\$19,950	\$19,950	\$19,950	\$0			
Baseball Field - Replace Dustless dirt.						\$40,000	
Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)					\$14,000		
Replace temporary shade canopy w/permanent canopy and slab foundation					\$28,000		
Outlet and Circuit Breaker for Movies and Concerts in the Park. TBD in which FY= \$10,500							
RUSH PARK SUBTOTAL	\$194,950	\$165,773	\$172,715	\$6,942	\$67,000	\$40,000	\$0
ROSSMOOR WALL							
Trans from Fund 30/Evaluate and Repair Damaged Bricks	\$0	\$70,000	\$5,000	(\$65,000)	\$20,000		
ROSSMOOR SUBTOTAL	\$0	\$70,000	\$5,000	(\$65,000)	\$20,000		
GENERAL							
Rossmoor Shopping Village Signage/ 2014-2015 Last sign at Car Wash	\$16,050	\$16,050	\$16,530	\$480	\$2,000		
Re-landscape Rossmoor Triangle w/drought resistance plants and drip system					\$5,000		
Transfer to Fund 10 for Computer Upgrade	\$0	\$17,500	\$17,500	\$0			
GENERAL SUBTOTAL	\$16,050	\$33,550	\$34,030	\$480	\$7,000	\$0	\$0
TOTAL EXPENSES	\$211,000	\$269,323	\$211,745	(\$57,578)	\$94,000	\$40,000	\$0
ENDING FUND BALANCE	\$15,319	\$26,996	\$84,574	\$57,578	\$90,574	\$50,574	\$50,574

F/Y 2014 - 2015						
Position	2013-2014 Current Salary		2014-2015 Midpoint Includes 1% CPI for 2014	2014-2015 Recommended Salary		
	Annually	Hourly	Midpoint	Annually	Hourly Increase	Hourly
General Manager	\$91,800.00	\$45.00	n/a	\$91,800.00	n/a	\$45.00
Accountant/Bookkeeper	\$53,052.20	\$25.51	\$54,056.00	\$54,056.00	\$0.48	\$25.99
Administrative Assistant	\$49,986.96	\$24.03	\$51,032.00	\$51,032.00	\$0.50	\$24.53
General Clerk	\$38,004.67	\$18.27	\$38,393.00	\$38,393.00	\$0.19	\$18.46
Park Superintendent	\$49,665.43	\$23.88	\$54,954.00	\$51,155.00	\$0.71	\$24.59
Recreation Superintendent	\$43,727.87	\$21.02	\$48,381.00	\$45,040.00	\$0.63	\$21.65
*Tree Consultant	\$15,537.60	\$14.94	\$15,231.00	\$17,060.00	\$1.46	\$16.40
*Maintenance Assistant	\$16,890.96	\$16.24	\$17,060.00	\$17,060.00	\$0.16	\$16.40
*Recreation Leader	\$16,890.96	\$16.24	\$17,060.00	\$17,060.00	\$0.16	\$16.40
** Asst. Recreation Leader	\$9,838.77	\$12.61	\$9,937.00	\$9,937.00	\$0.13	\$12.74
Event/Facility Attendant	n/a	\$15.00			n/a	\$15.00

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

** Weekend Recreation Leader Asst 15 hrs. per week/ 780 hours per year

**NOTICE OF
PREPARATION OF FINAL BUDGET
HEARING ON PROPOSED FINAL BUDGET
OF ROSSMOOR COMMUNITY SERVICES DISTRICT
FOR FISCAL YEAR 2014-2015**

NOTICE IS HEREBY GIVEN that the Board of Directors of the Rossmoor Community Services District has reviewed a preliminary budget as of June 10, 2014 for fiscal year 2014-2015, and the General Manager of the District has prepared a proposed Final Budget for the District for fiscal year 2014-2015. The proposed Final Budget is available for inspection at the District office between the hours of 9:00 A.M. and 5:00 PM, Monday through Friday. Persons wishing to inspect the proposed final budget should ask for James D. Ruth, the District's General Manager, and state that they wish to review the proposed Final Budget for fiscal year 2014-2015. The District office is located at 3001 Blume Drive, Rossmoor, CA 90720.

NOTICE IS ALSO GIVEN that the Board of Directors of the District will conduct a hearing on the proposed Final Budget on July 8, 2014, commencing at 7:00 P.M., at the District Auditorium, 3021 Blume Drive, Rossmoor, CA 90720. Any person may appear at the time of the hearing and be heard regarding any item in the proposed Final Budget, or regarding the addition of other items. Following the hearing, the Board of Directors may adopt the proposed Final Budget as the District's Final Budget for fiscal year 2014-2015.

James D. Ruth
Board Secretary

June 10, 2014
Date

Rossmoor Community Services District

Policy

No. 3020

BUDGET PREPARATION, ADOPTION AND REVISION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Amended: November 9, 2004

Amended: January 11, 2005

Amended: April 10, 2007

Amended: October 9, 2007

Amended: January 13, 2009

Amended: January 10, 2012

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: July 8, 2014
To: Honorable Board of Directors
From: Consulting General Manager
Subject: RESOLUTION No. 14-07-08-01 APPROVING AND ADOPTING
THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR
2014-2015

RECOMMENDATION:

Approve by roll call vote, Resolution No. 14-07-08-01 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 2014-2015.

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 2014-2015 Fiscal Year appropriations limitation shall be \$1,843,294.

ATTACHMENTS:

1. Resolution No. 14-07-08-01 and Exhibit A.
2. May 2014 Letter from Director of the California Department of Finance and Attachments A & B.

RESOLUTION NO. 14-07-08-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ROSSMOOR COMMUNITY SERVICES DISTRICT
APPROVING AND ADOPTING THE ANNUAL
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2014-2015**

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 2014-2015 appropriations limitation shall be \$1,843,294 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2014-2015 appropriations limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2014-2015 appropriations limit is the County population growth.

PASSED AND ADOPTED this 8th day of July 2014.

AYES:

NOES:

ABSTAIN:

ABSENT:

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: _____
Michael Maynard, President

ATTEST:

James Ruth, Secretary
Rossmoor Community Services District



**DEPARTMENT OF
FINANCE**
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2014

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates 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, 2014, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2014-15. 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 2014-15 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides 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. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code 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 issue should be referred to their respective county for clarification, or to their legal representation, or to the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. 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, 2014.**

Please Note: Prior year's city population estimates may be revised.

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

MICHAEL COHEN
Director
By:

KEELY M. BOSLER
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 2014-15 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2014-15	-0.23

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2014-15 appropriation limit.

2014-15:

Per Capita Cost of Living Change = -0.23 percent
 Population Change = 0.95 percent

Per Capita Cost of Living converted to a ratio: $\frac{-0.23 + 100}{100} = 0.9977$

Population converted to a ratio: $\frac{0.95 + 100}{100} = 1.0095$

Calculation of factor for FY 2014-15: $0.9977 \times 1.0095 = 1.0072$

**Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2013 to January 1, 2014 and Total Population, January 1, 2014**

County City	Percent Change	Population Minus Exclusions		Total Population
	2013-2014	1-1-13	1-1-14	1-1-2014
Orange				
Aliso Viejo	0.84	49,533	49,951	49,951
Anaheim	0.51	346,536	348,288	348,305
Brea	2.55	41,341	42,397	42,397
Buena Park	0.38	82,035	82,344	82,344
Costa Mesa	0.36	111,120	111,524	111,846
Cypress	0.58	48,602	48,886	48,886
Dana Point	0.40	33,902	34,037	34,037
Fountain Valley	0.81	56,244	56,702	56,702
Fullerton	1.20	138,466	140,131	140,131
Garden Grove	0.45	173,182	173,953	173,953
Huntington Beach	1.12	193,836	195,999	195,999
Irvine	4.88	231,363	242,651	242,651
Laguna Beach	0.41	23,131	23,225	23,225
Laguna Hills	0.39	30,737	30,857	30,857
Laguna Niguel	0.50	64,138	64,460	64,460
Laguna Woods	0.38	16,519	16,581	16,581
La Habra	0.75	61,255	61,717	61,717
Lake Forest	0.53	78,723	79,139	79,139
La Palma	0.38	15,836	15,896	15,896
Los Alamitos	0.77	11,639	11,729	11,729
Mission Viejo	0.56	94,799	95,334	95,334
Newport Beach	0.39	86,534	86,874	86,874
Orange	0.26	138,913	139,279	139,279
Placentia	0.37	51,900	52,094	52,094
Rancho Santa Margarita	0.47	48,606	48,834	48,834
San Clemente	0.40	64,615	64,874	64,874
San Juan Capistrano	1.52	35,361	35,900	35,900
Santa Ana	0.47	330,407	331,953	331,953
Seal Beach	0.33	23,948	24,027	24,591
Stanton	0.40	38,808	38,963	38,963
Tustin	0.37	78,071	78,360	78,360
Villa Park	0.47	5,907	5,935	5,935
Westminster	0.42	91,272	91,652	91,652
Yorba Linda	0.84	66,512	67,069	67,069
Unincorporated	0.78	120,533	121,473	121,473
County Total	0.93	3,084,324	3,113,088	3,113,991

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

EXHIBIT A

2014– 2015 APPROPRIATIONS LIMITATION

2013 – 2014	\$1,830,481
County Population Increase	0.93%
Change in California per capita income	-2.3%
Per Capita Cost of Living (converted to ratio)	$\frac{-2.3 + 100}{100} = 0.9977$
Population (converted to a ratio)	$\frac{0.93 + 100}{100} = 1.0093$
Increase Factor = 0.9977 x 1.0093	1.0070
2014 –2015 Limitation = 1,830,481 x 1.0070 =	\$1,843,294

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-2

Date: July 8, 2014

To: Honorable Board of Directors

From: General Manager

Subject: RESOLUTION No. 14-07-08-02 ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT FOR FISCAL YEAR 2014-2015 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

RECOMMENDATION:

Approve Resolution No. 14-07-08-02 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT FOR THE FISCAL YEAR 2014-2015 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

BACKGROUND:

The Board, at their June 10, 2014 Regular Meeting, discussed the Preliminary Budget and authorized the General Manager to submit a Proposed Final Budget for the Fiscal Year 2014-2015. Approval of this resolution is in keeping with SB 135 which requires approval of the Final Budget by a Resolution of the Board of Directors. This action also establishes budgetary control by the Board at the Fund level. At the July meeting, the Board also adopted a resolution establishing the FY 2014-2015 Expenditure Limits. The proposed expenditure totals of the Final Budget are within those limits.

ATTACHMENTS:

1. Resolution No. 14-07-08-02
2. Attachment A - Annual Budget Expenditures Totals Amount Summary.

RESOLUTION 14-07-08-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL BUDGET REVENUE AND EXPENDITURE TOTALS AMOUNT FOR THE FISCAL YEAR 2014-2015 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT

WHERE AS, the Rossmoor Community Services District did discuss and approve at a public hearing, the District's Fiscal Year 2014-2015 Final Budget at its Regular Meeting on July 8, 2014.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Annual Budget Revenue and Expenditure totals by Fund in the amounts specified in Attachment A for the Fiscal Year 2014-2015.

PASSED AND ADOPTED this 8th day of July, 2014.

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: _____
Michael Maynard, President

ATTEST:

James D. Ruth, Secretary
Rossmoor Community Services District

ATTACHMENT A**ANNUAL FISCAL YEAR 2014-2015 ANNUAL BUDGET REVENUE
AND EXPENDITURE TOTALS AMOUNT SUMMARY****TOTAL FUND REVENUES**

FUND 10	\$1,254,813
FUND 20	\$383,400
FUND 30	\$89,480
FUND 40	\$100,000

TOTAL ALL FUNDS	<u>\$1,827,693</u>
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TOTAL FUND EXPENDITURES

FUND 10	\$1,250,698
FUND 20	\$374,085
FUND 30	\$82,465
FUND 40	\$94,000

TOTAL ALL FUNDS	<u>\$1,801,248</u>
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ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-3

Date: July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: RESOLUTION NO. 14-07-08-03 ESTABLISHING JULY 2014 AS THE OFFICIAL 'PARKS MAKE LIFE BETTER!'® MONTH AS PART OF A LARGER STATEWIDE PUBLIC AWARENESS CAMPAIGN.

RECOMMENDATION:

Approve Resolution No. 14-07-08-03 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING JULY 2014 AS THE OFFICIAL 'PARKS MAKE LIFE BETTER!'® MONTH AS PART OF A LARGER STATEWIDE PUBLIC AWARENESS CAMPAIGN.

BACKGROUND:

It has been established through statewide public opinion research that 98% of California households visit a local park at least once a year; two in three households visit a park once a month; 50% of households participate in an organized recreation program; and most park use is with family and friends. July is celebrated across the nation as Parks and Recreation Month and in doing so, urges all its citizens to use and enjoy its parks, trails, open space, facilities, and recreation opportunities. Parks Make Life Better!® is a public awareness campaign of the California Park & Recreation Society.

ATTACHMENTS:

1. Resolution No. 14-07-08-03.

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING JULY 2014 AS THE OFFICIAL ‘PARKS MAKE LIFE BETTER!’[®] MONTH AS PART OF A LARGER STATEWIDE PUBLIC AWARENESS CAMPAIGN

WHEREAS, Parks and Recreation makes lives and communities better now and in the future; and

WHEREAS, it is established through statewide public opinion research, 98% of California households visit a local park at least once a year; two in three households visit a park once a month; 50% of households participate in an organized recreation program; and most park use is with family and friends; and

WHEREAS, residents value recreation as it provides positive alternatives for children and youth to reduce crime and mischief especially during nonschool hours; it promotes the arts, it increases social connections; aids in therapy; and promotes lifelong learning; and

WHEREAS, residents value their parks for access to outdoor spaces for children and adults to play and be active; exercise and group sports; and

WHEREAS, parks provide access to the serenity and the inspiration of nature and outdoor spaces as well as preserve and protect the historic, natural and cultural resources in our community; and

WHEREAS, the residents of Rossmoor including children, youth, families, adults, seniors, businesses, community organizations, and visitors benefit from the wide range of parks, trails, open space, sports fields, tennis courts, facilities and programs including [insert names of a few parks, programs, etc] provided by [agency name]; and

WHEREAS, the [insert name of governing body] urges all its residents to recognize that parks and recreation enriches the lives of its residents and visitors as well as adding value to the community’s homes and neighborhoods; and

WHEREAS, July is celebrated across the nation as Parks and Recreation Month,

THEREFORE BE IT RESOLVED, the [insert name of city/county/district] hereby proclaims July 2014 as Parks Make Life Better![®] Month and in doing so, urges all its citizens to use and enjoy its parks, trails, open space, facilities, and recreation opportunities.

PASSED AND ADOPTED this 8th day of July, 2014.

**BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT**

By: _____
Michael Maynard, President

ATTEST:

James D. Ruth, Secretary
Rossmoor Community Services District



ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: July 8, 2014
To: Honorable Board of Directors
From: General Manager
Subject: AGREEMENT TO PROVIDE TENNIS INSTRUCTION AT
ROSSMOOR PARK-FERNANDO MOLINA

RECOMMENDATION:

Approve a new Agreement to provide tennis instruction with Mr. Fernando Molina.

BACKGROUND:

For the past several years the District has had a Professional Services Agreement with Mr. Fernando Molina for the provision of tennis instruction at Rossmoor Park. Mr. Molina has been in full compliance with the terms of his contract for the last three years and he is requesting a renewal of his Agreement for another period of three years.

ATTACHMENTS:

1. Proposed Agreement with Mr. Fernando Molina.
2. Letter dated June 13, 2014 from Mr. Fernando Molina Requesting a Renewal of his Expiring Agreement.

**ROSSMOOR COMMUNITY SERVICES DISTRICT
PROFESSIONAL SERVICES AGREEMENT**

This Agreement is made and entered into this 8th day of July, 2014, by and between the Rossmoor Community Services District, a public agency (“District”) and Fernando Molina, an individual and tennis professional (“Contractor”). District and Contractor are sometimes individually referred to as “Party” and collectively as “Parties.”

RECITALS

A. District is a public agency authorized to own, operate, maintain and repair facilities for public recreation including, without limitation, providing tennis courts for use by individuals who reside within the jurisdiction of the District. District has the authority to establish rates or other charges for services and facilities provided by District. District is authorized to receive revenue and in order to cover the costs of said services and facilities including, for example, charging a tennis professional such as Contractor for the right to use District tennis courts for providing tennis lessons. District desires to enter into this Agreement in order for Contractor to be available to provide tennis lessons (“Services”) to individuals who desire such Services at District’s tennis courts.

B. Contractor desires to perform and assume responsibility for the provision of the Services on the terms and conditions set forth in this Agreement. Contractor represents that he is experienced in providing such Services.

NOW, THEREFORE, the parties hereby agree as follows:

1. General Scope of Services. Contractor promises and agrees to furnish to the District all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the Services. All Services shall be subject to, and performed in accordance with, this Agreement. Contractor shall be responsible for offering, scheduling, and conducting all tennis lessons pursuant to the provisions of this Agreement including, without limitation, the requirements for the location and Schedule of Services as set forth herein. Contractor will also make a good faith effort to provide Services on a priority basis to residents of Rossmoor in connection with the offering and scheduling tennis lessons.

2. Term. The term of this Agreement shall be for one year from the date of full execution by both Parties (“Term”), unless earlier terminated as provided herein. Provided Contractor is not in default under the provisions of this Agreement, the Term of this Agreement may extended for two (2) successive one (1) year terms (“Extended Term(s)”) pursuant to the following procedure. At least sixty (60) days prior to expiration of the Term or Extended Term, as applicable, Contractor may submit a written request to the District representative for extension of this Agreement. Any such written request must be received by the District representative not later than sixty (60) days prior to the expiration of the then current term of the Agreement. Upon receipt of such a written request, the Board of Directors of District may determine, in its sole and absolute discretion, whether to grant the request for the applicable Extended Term.

3. Prohibition Against Subcontracting/Employees; Independent Contractor. The Services shall be performed personally by Contractor and shall not be performed by any subcontractors, employees, volunteers or agents. Contractor will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. District retains Contractor on an independent contractor basis and not as an employee. Contractor retains the right to perform similar or different services for others during the term of this Agreement.

4. Location and Schedule of Services. Contractor shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the following Schedule of Services:

(a) Contractor will reserve an available court on a regular weekly basis as agreed upon by both parties and Contractor will be available during those hours and days of week to perform Services. Said schedule will be posted in District office and will serve as a means to reserve a Court.

(b) Changes to schedule may only be requested by Contractor under extraordinary circumstances by giving District reasonable notice, but not less than one week in advance of the schedule change. Requested changes are subject to approval by the District in its reasonable discretion. Disapproved requests will result in payment by Contractor, in accordance with this Agreement, as if he had utilized the court for the subject period of time.

(c) Contractor will be responsible for payment to the District for any hours reserved, regardless as to whether or not lessons were actually performed. Should Contractor be observed providing instruction other than at a reserved time and/or court, Contractor shall be charged a double fee for the time used but not reserved.

The Services shall be performed at Courts at Rossmoor Park. District shall reserve a court as agreed to by both parties for the performance of Services by Contractor for the times set forth in the Schedule of Services, as requested by Contractor. District's only obligation in connection with the provision of Services by Contractor shall be to reserve a court at Rossmoor Park in accordance with the Schedule of Services.

5. Conformance to Applicable Requirements and Coordination of Services. All work prepared by Contractor shall be subject to the approval of District. Contractor agrees to work closely with District staff in the performance of Services and shall be available to District's staff at all reasonable times.

6. Standard of Care. Contractor shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Contractor shall keep himself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Services. Contractor shall be liable for all violations of such laws and regulations in connection with Services. Contractor shall execute and maintain his work so as to avoid injury or damage to any person or property. In carrying out the Services, Contractor shall exercise all necessary precautions for the safety of

individuals appropriate to the nature of the work and the conditions under which the work is to be performed.

7. Insurance. 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 Contractor. 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) *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*: \$1,000,000 per occurrence for bodily injury, personal injury and property damage. (2) *Automobile Liability*: Sufficient coverage per accident for bodily injury and property as determined by the General Manager.

8. Compensation. Contractor shall receive compensation for Services rendered under this Agreement as follows:

(a) Contractor shall provide the Services at rates as stated on a rate schedule provided by the Contractor which shall be charged to each individual who receives a tennis lesson, regardless of whether said lesson is provided to one or more individuals at the same time. The minimum amount of time for which Contractor shall charge for Services shall be in one hour intervals. Contractor shall be solely responsible for imposing and collecting all fees charged for the Services in accordance with this Agreement.

(b) On a monthly basis throughout the term of this Agreement, Contractor shall submit to District a written statement which sets forth, in detail, the following: (i) the date and time of each tennis lesson given; (ii) the corresponding fee imposed and collected for each lesson; (iii) the total amount of fees imposed and collected during the time period of the applicable statement; and (iv) the total amount of hours reserved, but Services not provided.

(c) Contractor shall retain as the entire amount of compensation for all Services performed under this Agreement an amount equal to 75% of the total fees imposed and collected during the time period of the applicable statement. Contractor shall not be entitled to expense reimbursements nor any other amounts in connection with performance of this Agreement.

(d) At the time of submission of each written statement as required herein, Contractor shall remit payment to the District in readily available funds, an amount equal to 25% of the total fees imposed and collected during the time period of the applicable statement including amounts Contractor is required to pay under Section 4(b) and (c).

(e) The fees imposed, collected and remitted, as set forth herein, shall be the gross fees and there shall be no deduction or other reduction from the amounts which are subject to the calculations and payments set forth herein..

(f) At all times during the term of this Agreement, and for a period of three (3) years following the expiration or termination of this Agreement, Contractor shall maintain the statements described herein and any other documentation developed and retained in connection with Contractor's responsibilities under this Agreement. Said statements and documents shall be subject to audit and review by District at all times during the term of this Agreement and for three (3) years following expiration or termination of this Agreement.

(g) Contractor shall not be reimbursed for any expenses unless authorized in writing by District.

(h) At any time during the term of this Agreement, District may request that Contractor perform Extra Work. As used herein, "Extra Work" means any work requested by District which is not provided for under this Agreement. Contractor shall not perform, nor be compensated for, Extra Work without written authorization from the duly authorized representative of the District.

9. General Provisions

(a) Termination of Agreement. District may, by written notice to Contractor, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Contractor of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Contractor shall be compensated only for Services which have been adequately rendered to District, and Contractor shall be entitled to no further compensation. Contractor may not terminate this Agreement except for cause.

(b) Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose. The individuals specified herein shall be deemed the duly authorized representative of the applicable Party:

Contractor: Fernando Molina
12082 Paseo Bonita
Los Alamitos, CA

District: Rossmoor Community Services District
3001 Blume Dr.
Rossmoor, CA 90720
Attn: General Manager

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the Party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

(c) Attorney's Fees. If either Party commences an action against the other Party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

(d) Indemnification. Contractor shall indemnify, defend with counsel approved by District, and hold harmless District, its officers, officials, employees and volunteers from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorneys fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with Contractor's performance of work hereunder or its failure to comply with any of its obligations contained in this Agreement, regardless of District's passive negligence, but excepting such loss or damage which is caused by the sole active negligence or willful misconduct of the District. Should District in its sole discretion find Contractor's legal counsel unacceptable, then Contractor shall reimburse the District its costs of defense, including without limitation reasonable attorneys' fees, expert fees and all other costs and fees of litigation. The Contractor shall promptly pay any final judgment rendered against the District (and its officers, officials, employees and volunteers) covered by this indemnity obligation. It is expressly understood and agreed that the foregoing provisions are intended to be as broad and inclusive as is permitted by the law of the State of California and will survive termination of this Agreement.

(e) Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Orange County.

(f) Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

(g) Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

**ROSSMOOR COMMUNITY
SERVICES DISTRICT**

FERNANDO MOLINA

By: _____
James D. Ruth
General Manager

By: _____

FERNANDO MOLINA

12082 Paseo Bonita
Los Alamitos, CA 90720
Tel: 562.209.3648

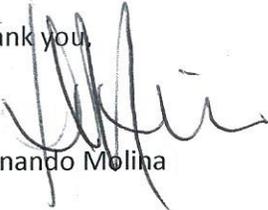
Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

June 13, 2014

To the management,

This letter is to request an extension of my current contract with RCSD. I would like to extend my contract for another one year.

Thank you.


Fernando Molina

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-2

Date: July 8, 2014

To: Honorable Board of Directors

From: General Manager

SUBJECT: GENERAL MANAGER REPORT REGARDING LOCATION AND PLACEMENT OF SOUTHERN CALIFORNIA GAS SMART METERS AND TRANSMISSION ANTENNAS WITHIN THE DISTRICT

RECOMMENDATION:

Receive the oral report of the General Manager regarding the installation of Smart Meters and transmission antennas (*data collection units*) in Rossmoor.

BACKGROUND:

At the May, 2014 meeting of the Board, the General Manager reported on the status of the installation of a data collection unit in Rossmoor, The General Manager will report orally on progress to date and will keep the Board apprised of any future developments in this regard.

ATTACHMENTS: None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-3

Date: July 8, 2014
To: Honorable Board of Directors
From: RCSD, General Manager
Subject: EXTENSION OF AGREEMENT TO PROVIDE AUDITING
SERVICE WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP

RECOMMENDATION:

Discuss and approve an extension of the current Agreement with Rogers, Anderson, Malady & Scott, LLP for provision of auditing services for the District.

BACKGROUND:

The District's auditing firm has completed its third year of a three-year Agreement. Policy No. 3025 Financial Audit requires that the Board consider at its discretion to solicit a proposal for a new audit services contract at least once every three years. However, the current vendor has provided a highly responsive level of service during the last three audits.

It is deemed prudent to maintain continuity with the auditing function since the current vendor has a thorough working familiarity with the fiscal functions of the District.

Attached is a proposal from Rogers, Anderson, Malady & Scott, LLP covering a three-year engagement. For the first year only, RAMS has had to increase their fees from \$8,500 to \$9,800 (15%) due to additional procedures added to comply with the professional standards. (Attachment C) These additional procedures along with a new requirement of a peer review program that calls for all local government auditors' work to be examined by another CPA firm adds a significant financial fee for RAMS. The added complexity of the auditing profession has caused costs to exceed billings.

ATTACHMENTS:

1. Proposal for an extension to the District's Agreement with Rogers, Anderson, Malady & Scott, LLP.
2. Policy No. 3025 Financial Audit.

**ROSSMOOR COMMUNITY SERVICES
DISTRICT**

Proposal for Professional Auditing Services

For the fiscal years ending June 30, 2014, 2015 & 2016

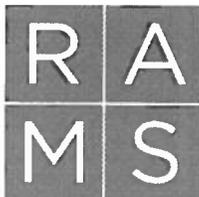
PREPARED BY:

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

735 E. Carnegie Drive, Suite 100
San Bernardino, California 92408
(909) 889-0871

CONTACT: TERRY SHEA, PARTNER
tshea@ramscpa.net

ALTERNATE CONTACT: SCOTT MANNO, PARTNER
smanno@ramscpa.net



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

June 24, 2014

ROSSMOOR COMMUNITY SERVICES DISTRICT
PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

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

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

June 24, 2014

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MEMBERS

American Institute of
Certified Public Accountants

*PCPS The AICPA Alliance
for CPA Firms*

*Governmental Audit
Quality Center*

California Society of
Certified Public Accountants

**Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720**

For 66 years, Rogers, Anderson, Malody & Scott, LLP (RAMS) has been providing honest, objective, effective results to all of our clients, including governmental entities such as yours. At RAMS, we are committed to achieving the highest quality audit by using efficient and effective audit procedures. We understand the complexity of performing governmental audits and that is why we have a dedicated team of auditors that possess the specialized knowledge and experience to help ensure compliance and changes in regulations that may impact your audit. We plan and execute our audits in a way that maximizes audit efficiency and quality and provides you the highest quality services.

We are aware that the District has other proposals to consider. We believe that RAMS would be the appropriate choice for the audit engagement for the following reasons, which are provided in more detail in our proposal:

- RAMS has an established reputation in the governmental and not-for-profit accounting and auditing community for providing excellent, timely service and high quality reporting to our clients, while providing value added services or suggestions.
- RAMS currently provides auditing services to over 50 governmental entities, including community service districts.
- We understand that the audit process, as a whole, can be a taxing experience for you and your staff; we understand that you will have other commitments and your regular workloads during the audit period. We make every effort to ensure the audit process, from the field work to the preparation of the required financial reports, will be as trouble-free as possible for you and your staff. We accomplish this through comprehensive planning of the audit and utilizing our staff in the most efficient and effective manner.
- The RAMS audit team members are personable and easy to work with. Through open and responsive communication with all parties involved in the audit process, we work to have the most efficient audit possible by minimizing operational distractions of your staff, while maximizing quality service and products.

- Our firm provides extensive training and continuing education to all of our audit staff through a combined use of in-house instruction and third-party providers. Our audit team members are experienced with and receive regular training in performing Single Audits in accordance with Federal OMB Circulars A-21 and A-133.
- We are committed to helping you meet all reporting/auditing deadlines, resolving any issues encountered during your audit (e.g., accounting or auditing, new pronouncements, etc.), and providing you with quality audit services.
- We demonstrate our commitment to our client's success by sharing noted opportunities to improve the efficiency and effectiveness of your operations, including industry best practices.
- We have an extensive quality control review process to ensure your financial reports meet the highest standards. In addition to the preparation of financial reports by the engagement team and review by the engagement manager, each report is also examined by 2 partners and 2 professional proofreaders.
- We have assisted many of our clients with the preparation of their Comprehensive Annual Financial Reports, and all of our clients that have submitted their reports for the Government Finance Officers Association (GFOA) or California Society of Municipal Finance Officers (CSMFO) awards have received the awards. Our participation as a GFOA reviewer also indirectly benefits our clients in the quality review process.
- We are a full service firm, with specialists in auditing, reviews and compilations, tax planning and preparation, and business consulting. The diverse experience and accessibility of the professionals in these areas help us to provide a comprehensive approach to a wide variety of needs.
- We believe that our fee estimate and arrangement provides a fair and reasonable cost, commensurate with the experience of the audit team members, to perform the annual audit services for the District.

Mr. Shea and Mr. Manno, Partners, are authorized to act on behalf of Rogers, Anderson, Malody and Scott, LLP. They can be reached at: 735 E. Carnegie Drive, Suite 100, San Bernardino, CA 92408, (909) 889-0871, tshea@ramscpa.net or smanno@ramscpa.net.

Thank you for the opportunity to serve the Rossmoor Community Services District. We look forward to continuing our mutually beneficial association.

Respectfully yours,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Terry Shea, CPA
Partner

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Independence and License to practice in California

Independence

Rogers, Anderson, Malody & Scott, LLP is independent of the Rossmoor Community Services District as defined by general standard number two of the generally accepted auditing standards.

We are also independent of the Rossmoor Community Services District as defined by the second general standard for government auditing in the U.S. Government Accountability Office's *Government Auditing Standards* (2011).

License to practice in California

Rogers, Anderson, Malody & Scott, LLP is licensed to practice in the State of California. The key professional staff, which includes the partners and managers, are all certified public accountants licensed to practice in the State of California.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Firm qualifications and experience

About our firm

Rogers, Anderson, Malody & Scott, LLP is a local firm and was founded in 1948. We are located at 735 E. Carnegie Drive, Suite 100, San Bernardino, California. We are one of the oldest CPA firms in Southern California, with over 66 years of public practice experience, specializing in governmental agency auditing, accounting and management advisory services. Over *fifteen thousand hours per year* are devoted to this area of our practice, which includes cities, water districts, other special districts, nonprofit corporations and joint power authorities.

Our firm has a total staff of forty people, which includes seventeen certified public accountants. Our staff consists of six partners, three managers, thirteen supervisors/senior accountants, thirteen staff accountants and five support staff. Our audit staff consists of twenty-two members who devote over 80% of their time to municipal/not-for-profit engagements. Tentatively, the audit team assigned to the District's engagement will consist of the following full-time staff: two audit partners, one audit manager, one audit senior and two staff auditors. All personnel are located in our San Bernardino office.

As governmental auditors, we understand that the District desires its auditors to have a thorough understanding of the complex accounting and compliance issues confronting governmental entities such as yours. Our firm is committed to providing our clients with the highest quality service at the most reasonable fee. The professionals assigned to the District financial audit have each made providing quality services their priority.

As stated earlier, our firm has a long history of governmental accounting and auditing. Over the years, we have gained valuable experience, acquired an in-depth knowledge and obtained the technical expertise needed for governmental accounting and auditing. Our firm's partners and professional staff assigned to the District have performed audits, various accounting services and management advisory services for many governmental agencies like yours.

Relevant audit experience

The following is a listing of current clients for whom we provide audits similar to the type requested:

*Rossmoor Community
Services District
Vista Irrigation District
Crestline-Lake Arrowhead
Water Agency
Big Bear Area Regional
Wastewater Agency
Idyllwild Water District
Twentynine Palms Water
District*

*San Bernardino Valley
Municipal Water District
Saticoy Sanitary District
Ventura Regional
Sanitation District
Helendale Community
Services District
Pine Cove Water District
Capistrano Bay Community
Services District*

*Crestline Village Water
District
Valley Water District
Western Municipal Water
District
Inland Empire Resource
Conservation District
Helix Water District
Rim of the World Park
and Recreation District*

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Firm qualifications and experience (continued)

We have also performed audits for several cities that have municipal water and sewer funds, pension plans, and compliance requirements in accordance with *OMB Circular A-133*. In addition, we have provided audit and consulting services for various private enterprises.

The firm provides various other services to governmental agencies. Services to these governments, in addition to auditing services, include:

- Study/evaluation of financial condition and fiscal policies
- Financial projections
- System design, analysis, and review
- Job classification and compensation studies
- Accounting policies and procedures
- Capital improvement program procedures and policies
- Financing and public bond offering assistance
- Assistance in development of internal audit programs
- Employee benefit consulting
- Investment policy reviews
- Franchise agreement assistance (ambulance, cable, television, refuse, etc.)

We also provide audit, tax, and consulting services to various not-for-profit and for-profit enterprises.

External quality control examinations

As a member of the AICPA Private Companies Practice Section, our firm has participated in "Peer Review" since 1993 and has been examined every three years since that date. During participation in this program, the firm has received unqualified opinions from the peer reviewers. A copy of our most recent external quality control review dated May 31, 2012 for the year ended November 30, 2011 (Attachment A) is attached. The latest review included reviews of specific governmental agencies.

The firm is not aware of any federal or state desk reviews or field reviews of its audits during the last three years. The firm *has never* had any disciplinary action taken or pending against it with state regulatory bodies or professional organizations, nor has it ever had any pending or settled litigation, civil or criminal investigations. Our firm does not have a record of substandard work.

Single audit experience

Over the past several years, many of our government clients have been subject to an audit in accordance with OMB A-133. A current audit client of ours receives approximately 90% of its revenues from Federal, State, and local grants. We perform between 10-20 single audits a year.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Firm qualifications and experience (continued)

CAFR preparation

We have extensive experience in the preparation of Comprehensive Annual Financial Reports (CAFR). For the fiscal year ended June 30, 2012, we prepared 15 CAFR's, and each entity received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA. For the fiscal year ended June 30, 2013, we prepared 16 CAFR's for our clients for their submittal to the GFOA. In addition, we have helped many cities and special districts develop their first year's report for submittal.

Quality control

We have an extensive quality control review process to ensure your audit meets the highest standards. In addition to the preparation of financial reports by the engagement team and review by the engagement manager, each report is also examined by the engagement partner and the technical review partner, and is proofread by two professional staff. Our firm is a member of the AICPA's Governmental Audit Quality Center (GAQC) and the AICPA's Private Company Practice Section (PCPS). We perform an in-house peer review over our audit and attest engagements annually, and receive an independent external peer review every three years.

Governmental Audit Quality Center

As a member of the American Institute of CPAs *Governmental Audit Quality Center*, we are committed to adhering to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our governmental and not-for-profit audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available. At RAMS, our goal is to continue to enhance our quality initiatives within our governmental and not-for-profit audit practice to deliver the highest quality audit services possible.

In addition, the Governmental Audit Quality Center provides access to comprehensive resources that will assist us in further enhancing the quality of your audit. The Center membership will provide us timely information on a variety of technical, legislative and regulatory subjects that we can in turn apply to your audit to help ensure compliance with the appropriate standards and changes in regulations.

Our team of auditor specialists stays current in this highly technical practice area by adhering to the continuing professional education requirements of *Government Auditing Standards* and attending various continuing education programs including the annual AICPA National Governmental Accounting and Auditing Update Conference, the AICPA National Not-for-Profit Industry Conference, the Governmental Audit Quality Center Annual Webcast Update and other relevant seminars and by reviewing monthly publications from the American AICPA, the GFOA, and various other resources.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications and experience

Governmental Audit Quality Center (continued)

The quality of service you receive is dependent on the capabilities of the individuals assigned to the engagement and the manner in which those personnel resources are organized to efficiently focus their abilities on providing you with the requested audit services.

Our engagement team will provide significant experience coupled with an extensive, practical understanding of governmental accounting and auditing. These professionals are highly trained and knowledgeable and have a thorough understanding of the environment in which governmental entities operate.

Partner and supervisory staff involvement

All partners and supervisory staff are working professionals and are actively and continually involved in all aspects of their engagements. We believe that partner and supervisory level staff personnel involvement in all areas of the audit is a key aspect of the overall audit process. This involvement includes being on-site for interim and year-end fieldwork, thus; facilitating a proper, efficient and effective audit, with minimal disruption of the District's staff. In addition, the time spent on-site by the partners and supervisory staff ensures they gain an understanding of all the District's accounting processes and procedures. This understanding will enable them to evaluate and develop opportunities for efficiency as well as offer practical and functional advice for improving your accounting processes and procedures.

Continuity of audit staff is a principal concern with our firm. Therefore, we plan to provide staff continuity from year to year, which is in the best interest of the District and our firm. Continuity ensures an orderly, efficient, and less disruptive audit experience by competent professionals. Since we cannot guarantee staff will remain with us, principal supervisory and management staff, including engagement partners, managers, other supervisory staff, and specialists, may be changed if those personnel leave the firm or are promoted.

In summary, we want to emphasize the credentials of the above professionals who will be directly responsible for the quality of service the District will receive. Additionally, our audit team has another attribute that is very important, even though it is intangible, the professionals assigned to the District's audit have worked together as a multi-disciplined team, thus ensuring a smooth, efficient and effective audit. We are committed to allocating the necessary resources to ensure that we provide continuity of personnel throughout the term of our relationship with the District.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications and experience (continued)

Continuing professional education

All professionals at our firm participate in continuing professional education (CPE) programs, which are sponsored by various organizations including the Government Finance Officers Association, the American Institute of Certified Public Accountants, the California State Society of Certified Public Accountants, the California Society of Municipal Finance Officers and the Association of Government Accountants. Participation in these programs helps us to ensure that our clients are serviced with the best trained and most proficient government and not-for-profit auditors and accountants available. In addition, we provide in-house training taught by our partners and senior level staff using published resources.

In accordance with our firm's Quality Control document and Government Auditing Standards (GAS), all staff members who work on audits subject to GAS are required to complete CPE in accordance with GAS standards.

In April 2013, our firm hosted a training event sponsored by the California Society of Certified Public Accountants titled GASB Update – Just the Facts in which we paid for clients to attend. On March 20, 2014 we hosted an update class titled Update on Clarified Audit Standards and GASB 67, 68 and 71, again we paid for clients attendance.

Assigned personnel

It is our goal to provide the District with capable, competent, and personable individuals who offer an extensive background, not only in governmental accounting and auditing, but also in general business practices. We offer practical solutions, as well as provide technical support. This enables you to stay at the forefront of governmental accounting and provides you with the support you need in dealing with the complex issues confronting governments such as yours.

In addition, our engagement team has the managerial and supervisory experience to provide the District with a comprehensive audit of the highest quality, while still focusing on personal service. The following individuals will be assigned to the engagement for the entire contract period:

Terry Shea, CPA – Audit Partner

Mr. Terry Shea, CPA, will be the audit partner. He is licensed to practice as a certified public accountant in the State of California. Mr. Shea has been in public accounting for 31 years serving local governments such as yours. As the engagement partner, he will be responsible for overall engagement quality, as well as ensuring that the engagement is performed in the most effective and efficient manner. He will review all work-papers prepared during the engagement, in addition to all required reports. He currently serves as the Contract Finance Director for two Riverside County cities and one Los Angeles County city.

ROSSMOOR COMMUNITY SERVICES DISTRICT
PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications and experience (continued)

Assigned personnel (continued)

Scott Manno, CPA, CGMA – Quality Control Partner

Mr. Scott Manno, CPA, CGMA, is a municipal audit partner with the firm and will be the quality control partner. Mr. Manno has been in public accounting for 17 years serving local governments such as yours. As the quality control partner, he will be responsible for engagement quality and will review all required reports. From 1997-2000, Mr. Manno served as a technical reviewer under the CSMFO award program and currently participates as a technical reviewer under the GFOA award program.

Brad A. Welebir, CPA, MBA – Manager

Mr. Brad A. Welebir, CPA, is a manager with the firm. He is licensed to practice as a certified public accountant in the State of California. Mr. Welebir has over ten years of public accounting experience. He has provided accounting, auditing, and consulting services for municipalities, special districts, water agencies, and various nonprofit organizations. He will be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all work-papers prepared for the engagement. In addition, he will also be responsible for the preparation of any required reports.

Gardenya Duran, CPA, CGMA – Senior Accountant

Ms. Gardenya Duran, CPA, CGMA, is a senior accountant with the firm. She is licensed to practice as a certified public accountant in the State of California. Ms. Duran has four years of public accounting experience. She has provided accounting and auditing services for municipalities, special districts, water agencies, and various nonprofit organizations. As a senior accountant, she will be responsible for examining general ledger accounts, verifying revenues and expenditures, preparing work-papers, supervising any staff accountants and assisting in the preparation of any required reports.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Similar engagements with other Government entities

Similar engagements with other Government entities

1. **Entity:** **HELENDALE COMMUNITY SERVICES DISTRICT**
Scope of work: Financial Audit
Date: Years ending June 30, 2010 through 2013
Engagement partner: Scott Manno
Contact person: Mr. Paul Harmon, Assistant General Manager, (760) 951-0006

2. **Entity:** **WESTERN MUNICIPAL WATER DISTRICT**
Scope of work: Financial Audit/CAFR*/Single Audit
Date: Years ending June 30, 2011 through 2013
Engagement partner: Scott Manno
Contact person: Mr. Kevin Mascaro, Director of Finance, (951) 571-7100

3. **Entity:** **CRESTLINE-LAKE ARROWHEAD WATER AGENCY**
Scope of work: Financial Audit
Date: Years ending June 30, 1996 through 2013
Engagement partner: Terry Shea
Contact person: Ms. Roxanne Holmes, General Manager, (909) 338-1779

4. **Entity:** **HELIX WATER DISTRICT**
Scope of work: Financial Audit/CAFR*
Date: Years ending June 30, 2012 through 2013
Engagement partner: Scott Manno
Contact person: Ms. Jennifer Bryant, Finance Manager, (619) 466-0585

5. **Entity:** **VISTA IRRIGATION DISTRICT**
Scope of work: Financial Audit/CAFR*
Date: Years ending June 30, 2011 through 2013
Engagement partner: Scott Manno
Contact person: Ms. Marlene Kelleher, Accounting Manager, (760) 597-3100

6. **Entity:** **TWENTYNINE PALMS WATER DISTRICT**
Scope of work: Financial Audit
Date: Years ending June 30, 2012 through 2013
Engagement partner: Scott Manno
Contact person: Ms. Cindy Byerrum, Contract Finance Director, (909) 204-8858

* = received GFOA award.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

Specific audit strategy

The following is a summary of the audit team's approach for the Rossmoor Community Service District engagement. The audit will be divided (segmented) into the following phases:

Planning phase:

During this phase of the audit, our principal objectives will be as follows:

- ✓ Discuss the dates of the audit fieldwork.
- ✓ Perform risk assessment procedures by completing the following procedures:
 - Gather information about the District and its control environment(s),
 - Evaluate the design and effectiveness of the District's internal controls and determine whether they have been implemented,
 - Perform walkthroughs of all significant transaction classes,
 - Perform test of controls, if applicable, and
- ✓ Perform Single Audit testing procedures, if applicable.

In order to achieve the desired objectives of this phase of the audit, we will:

- Contact the District's key accounting staff in order to determine convenient dates for the District in which we can begin our audit and to discuss the assistance to be provided by them.
- Review and evaluate the District's accounting and reporting processes by reviewing the prior year audit work-papers, any District prepared documents such as budgets, in-house financial reports, policies and procedures manuals, minutes of board meetings, etc. and by using various analytical procedures. Analytical procedures will enhance our understanding of the District and will help us identify areas that may need further assessment and additional testing.
- Review and retain copies of any pertinent local, state, and federal statutes, or regulations that apply to the District. We will also review and retain copies of any agreements or contractual obligations (e.g., bond and grant documents, lease agreements, contracts for deposit of monies, revenue agreements, etc).
- Evaluate the design of controls that are relevant to the audit by obtaining a thorough understanding of the District's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiring of the District's personnel, and observing and reviewing key supporting documentation (a more thorough explanation of this process is discussed later in the technical proposal: understanding of internal control).
- Hold brainstorming sessions with engagement team members to discuss the susceptibility of the District's financial statements to material misstatement and fraud.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

- Review and analyze supporting data and determine what reliance will be placed on internal controls and assess control risk.
- Test controls, if control risk is assessed below the maximum, by selecting a sample of transactions within the audit area being tested and reviewing supporting documentation, evaluating the completeness of the documentation tested, as well as the adequacy of support and approvals as they appear on the support.
- Document and review with management any findings noted during the testing of internal controls and provide a preliminary management letter that will include our recommendations for improving any weaknesses in operations noted during our internal control analysis and tests of controls. The letter will also include suggestions for improving the efficiency of the District's operations.

Year-end phase I – substantive testing:

During this phase of the audit, our principal objectives will be as follows:

- ✓ Assess the risk of material misstatement at the financial statement level and specific assertions.
- ✓ Design overall responses to assessed risks and further audit procedures.
- ✓ Perform substantive tests as needed and complete the audit.
- ✓ Evaluate audit findings, if applicable.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether our testing supports the assessed level of risk initially assigned at the financial statement level and at the assertion level.
- Identify significant risks.
- Develop a detailed audit plan.
- Design substantive tests of balances, designed and modified specifically for the District's operations and assessed level of risk. Substantive procedures could, depending on our risk assessment, consist of the following:
 - Testing of cash and investment reconciliations
 - Testing GASB 40 disclosures
 - Perform subsequent receipt testing for significant receivables
 - Determine if receivables are valued properly and perform tests of balances in conjunction with the testing of revenues
 - Test additions and deletions to capital assets, including CIP accounts
 - Perform search for unrecorded liabilities
 - Test significant liability and accrued liability accounts
 - Review the valuation of claims payable balances
 - Test revenues through either analytical procedures and/or detailed testing
 - Test expenses through either analytical procedures and/or detailed testing

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

- Test net position classifications
- Review subsequent events
- Read minutes of board meetings
- Test for compliance with the District's investment policy
- Test for significant commitments to be disclosed in the financial statements
- Confirm with legal counsel any significant litigation
- Review significant employee contracts

The above list is not all-inclusive. After our detailed risk assessment procedures, we will determine which procedures to perform relative to the audit. All of our audits are customized by client helping to ensure a complete, effective, and efficient audit.

Year-end phase II – reporting/audit conclusion:

During this phase of the audit, our principal objectives will be as follows:

- ✓ Evaluate whether financial statements, taken as a whole, are free from material misstatement.
- ✓ Form an opinion and issue the audit report.

In order to achieve the desired objectives of this phase of the audit, we will:

- Meet with General Manager and key accounting personnel to summarize results of fieldwork and review significant findings, if any.
- Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. This will provide the basis for our opinion.
- Review all audit work-papers by the engagement partner and manager to ensure that the audit was performed in accordance with the required standards (GAAS, GAGAAS, etc.).
- Prepare drafts of all required reports by the agreed upon dates.
- Conduct an independent review of financial statements draft by firm's quality control partner.
- Issue all reports by agreed upon date.
- Attend audit committee and Board meeting as necessary.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

Sample sizes

Our sample sizes will be determined in accordance with the AICPA *Audit and Accounting Guide, Audit Sampling*. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, as well as our planned substantive testing and analytical procedures.

Computer technology in the audit

Our firm has adopted a paperless audit approach. Using our engagement software, all team members are linked to each other using a local router which enables them to share information at an almost real time speed. In addition, once your trial balances are entered into our software (your financial statements as well), we are able to observe your statements in the field allowing us to notice any variances and deal with them at your office. With this in mind, we would prefer all audit information in an electronic format, particularly trial balances and general ledgers. If electronic formatting is not available, all audit teams have laptops, portable scanners, and printers while on location at the client's place of business. In addition, we can access our accounting and auditing resources through either a wireless or wired internet connection.

Analytical procedures

We will utilize analytical review procedures throughout our audit of the District. During the *interim* phase of our audit, we will compare current and prior year unadjusted balances to determine areas that may need additional analysis; we will also compare current year actual amounts to the District's annual budget. During the *final* phase of our audit, we will perform procedures similar to those mentioned above as well as compare certain financial ratios for current and prior years. We will also conduct certain "reasonableness" tests. Finally, after we have completed our fieldwork, we will compare current and prior year audited balances, keeping in mind expected relationships obtained from our knowledge of the District and various other entities.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

Approach in determining applicable laws and regulations

As governmental auditors, we realize the importance of laws and regulations in planning an audit of a local government agency. As part of our audit process, our audit team will obtain an understanding of the laws that will have a direct and material effect on the District's financial statements. In determining which laws and regulations are applicable to the District's financial statement audit; we will consult the following sources:

- ◆ AICPA Audit and Accounting Guide, *Audits of State and Local Governments*
- ◆ California Code of Regulations *Minimum Audit Requirements and Reporting Guidelines for Special Districts*
- ◆ State of California *Water Code*
- ◆ U. S. Government Accountability Office's *Government Auditing Standards* (The Yellow Book), 2011 Revision
- ◆ Applicable contracts/grants of the District
- ◆ The Single Audit Act Amendments of 1996
- ◆ Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*
- ◆ OMB Circular A-87, *Cost Principles for State and Local Governments*
- ◆ OMB's Circular A-133, *Compliance Supplement*

After consulting the applicable sources, we will design our audit to provide reasonable assurance of detecting material instances of noncompliance.

Approach in drawing samples for compliance testing

Our approach to be taken in drawing audit samples for purposes of tests of compliance will depend on the number of transactions, the amounts of financial assistance provided (as applicable) and the District's internal controls over its respective programs. We will select samples that will provide sufficient evidence of the District's compliance with the laws and regulations that will have a material effect on compliance with laws and regulations.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

Understanding of internal control

Our approach to obtaining an understanding of the District's internal control over financial reporting will be performed in accordance with professional standards as promulgated by the American Institute of Certified Public Accountants - our understanding will include the *Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring*. Our approach is as follows:

Control Environment: Through inquiry of the District's personnel, prompted by questionnaires, personal knowledge, and review of the minutes of the District board meetings, we will obtain an understanding of management's and the District board's attitudes, awareness and actions concerning the control environment, focusing on the substance of the controls rather than their form.

Risk Assessment: Again, through inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the District's risk assessment process to understand how management considers risks relevant to financial reporting objectives and decides upon actions to address those risks. This will include understanding how management identifies risks, estimates the significance of these risks, assesses the likelihood of their occurrence, and relates them to financial reporting.

Control Activities: Certain procedures will be documented during our analysis of the control environment and the accounting system. However, many specific control procedures will still need to be documented (and walk-through(s) performed) that will focus primarily on the District's significant transaction cycles. As mentioned above, we will test the District's control procedures which we intend to rely on for safeguarding assets from unauthorized use or disposition and detecting/preventing unauthorized transactions. Any flow charts, organizational charts, and any other manuals, programs and financial and management information systems will be analyzed during this process.

Information and Communication: Again, through inquiry of the District's personnel, we will identify the major types of transactions (and significant transaction classes) processed by the District. Next, we will become familiar with the treatment of those transactions, including how the transactions are initiated, the related accounting records and the manner of processing the transactions. Finally, we will obtain an understanding of the District's financial reporting process used to prepare financial reports, including the approaches used to make accounting estimates and disclosures.

Monitoring: With the use of questionnaires we will obtain sufficient knowledge of the major types of activities the District uses to monitor internal control over financial reporting. We will also determine how those activities are used to initiate corrective actions.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit strategy (audit approach)(continued)

Evaluation of internal controls and management letter comments

During our audit, we will consider the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Our consideration of internal control is not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. There are three classifications of internal control deficiencies. We will work carefully with your staff to ensure the correct classification of any identified internal control deficiencies. The three classifications are as follows:

- *Control deficiency* – a minor internal control deficiency that can be communicated either verbally or in writing to management.
- *Significant deficiency* – a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance, and must be communicated in writing.
- *Material weakness* – a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis, and must be communicated in writing to those charged with governance.

When we prepare internal control recommendations, we obtain a thorough understanding of the specific circumstances surrounding the finding, and discuss the matters with management prior to drafting the letter. We work with your staff to ensure that the recommendation is reasonable and practical to implement.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Resumes of key engagement personnel

Terry P. Shea, CPA Engagement Partner

Professional experience

Mr. Shea began his career with Thomas, Byrne and Smith in 1981. He spent six years with the firm primarily working on audits of municipalities, special districts, redevelopment and other governmental agencies. He joined Rogers, Anderson, Malody & Scott, LLP in 1987 and has completed governmental audits including municipalities and has provided financial consulting services for various cities.

Education

Bachelor of Arts degree from California State University, Fullerton
Certified Public Accountant – State of California

Related Professional Experience

Governmental agencies that Mr. Shea has served include the following (*includes enterprise fund accounting):

City of El Cajon*	City of Redondo Beach*	City of Goleta
City of Grand Terrace*	City of Loma Linda*	Joshua Basin Water District
City of Twentynine Palms	City of Rosemead	City of Riverside*
City of Corona*	City of San Jacinto*	City of La Verne*
City of Norco*	Crestline Lake Arrowhead	City of La Mesa*
City of Mission Viejo*	Water Agency	Jurupa Comm. Services District
Ventura Regional Sanitation District	Yucaipa Valley Water District	S.B. County Special Districts*
	Town of Yucca Valley	

Mr. Shea served as the Interim Finance Director for the City of Perris from July 1998 to October 2001. He currently serves as the Contract Finance Director for two Riverside County Cities and one Los Angeles County City.

Continuing Professional Education

Mr. Shea has completed over 80 hours of continuing professional education courses in the past three years, of which, the following select courses are relevant to this engagement:

- ◆ Thomson Reuters, *Audits of State and Local Governments*
- ◆ American Institute of Certified Public Accountants, *Foundations in Governmental Accounting*
- ◆ California CPA Education Foundation, *Governmental Auditing Skills*
- ◆ American Institute of Certified Public Accountants, *Governmental and Not-for Profit Conference*

Professional Affiliations

Mr. Shea is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CSCPA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Resumes of key engagement personnel (continued)

Scott W. Manno, CPA, CGMA

Quality Control Partner

Professional Experience

Mr. Manno began his career with Thomas, Bigbie and Smith in 1995. He spent six years with the firm primarily working on audits of municipalities, special districts and redevelopment agencies as well as various non-profit organizations. He joined Rogers, Anderson, Malody & Scott, LLP in July 2001.

Education / Licenses

Bachelor of Science degree from California State University, San Bernardino
Certified Public Accountant – State of California
Chartered Global Management Accountant – American Institute of Certified Public Accountants

Related Professional Experience

Governmental agencies that Mr. Manno has served include the following (*includes enterprise fund accounting):

City of Fillmore*	City of Twentynine Palms
City of Chino*	City of Goleta
Town of Yucca Valley*	City of Grand Terrace*
City of Sierra Madre*	City of Norco*
City of Calimesa	City of Mission Viejo*
City of San Jacinto*	City of La Mesa*
City of La Verne*	City of Lemon Grove
City of Lake Elsinore*	City of San Juan Capistrano*

Mr. Manno has completed over 130 hours of continuing professional education courses over the past two years of which the following select courses are relevant to this engagement:

- ◆ Association of Certified Fraud Examiners, *How to Detect and Prevent Financial Statement Fraud*
- ◆ American Institute of Certified Public Accountants, *Frequent Frauds in Government*
- ◆ American Institute of Certified Public Accountants, *Governmental Accounting and Reporting*

Professional Affiliations

Mr. Manno is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CSCPA)
- ◆ Association of Certified Fraud Examiners (ACFE)
- ◆ Association of Government Accountants (AGA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Resumes of key engagement personnel (continued)

Brad A. Welebir, CPA, MBA

Audit Manager

Professional Experience

Mr. Welebir joined Rogers, Anderson, Malody & Scott, LLP in 2004. He works primarily on audits of local governments, small to mid-sized businesses, and nonprofit organizations.

Education

Masters of Business Administration – Accounting Emphasis from California State University, Fullerton
Bachelor of Arts in Business Administration from La Sierra University
Certified Public Accountant – State of California

Related Professional Experience

Governmental agencies that Mr. Welebir has recently served include the following (*includes enterprise fund accounting):

Big Bear Area Regional Wastewater Agency	Crestline-Lake Arrowhead Water Agency
City of La Verne*	Helendale Community Services District
City of Mission Viejo*	Helix Water District
City of Redondo Beach*	Rossmoor Community Services District
City of San Juan Capistrano*	San Bernardino Valley Municipal Water District
City of Loma Linda*	Vista Irrigation District
Crestline Village Water District	Western Municipal Water District

Continuing Professional Education

Mr. Welebir has completed over 130 hours of continuing professional education courses in the past two years, many of which are relevant to this engagement, including:

- ◆ AICPA – *Governmental Accounting and Reporting*
- ◆ AICPA – *Yellow Book Interpreted*
- ◆ AICPA – *Applying A-133 to Governmental Organizations*
- ◆ AICPA – *Single Audit Fundamentals*
- ◆ CSCPA – *Governmental Accounting and Auditing Update*

Professional Affiliations

Mr. Welebir is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CSCPA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Resumes of key engagement personnel (continued)

Gardenya Duran, CPA, CGMA

Senior Accountant

Professional Experience

Ms. Duran joined Rogers, Anderson, Malody & Scott, and LLP in June 2010. She works primarily on audits of governmental agencies, small to mid-sized businesses, and nonprofit organizations.

Education / licenses

Bachelor of Science degree from California State University, San Bernardino

Certified Public Accountant – State of California

Chartered Global Management Accountant – American Institute of Certified Public Accountants

Related Professional Experience

Governmental agencies that Ms. Duran has served include the following – (*includes enterprise fund accounting):

City of Goleta
City of La Mesa*
City of Eastvale
City of San Jacinto*
City of Grand Terrace
Vista Irrigation District*

City of Capitola
City of Redondo Beach*
City of Norco*
City of Chino*
Western Municipal Water District*
San Bernardino Valley Municipal Water District*

Continuing Professional Education

Ms. Duran has completed over 80 hours of continuing professional education courses in the past two years of which the following select courses are relevant to this engagement:

- ◆ Thomson Reuters, *Audits of State and Local Governments*
- ◆ American Institute of Certified Public Accountants, *Foundations in Governmental Accounting*
- ◆ California Society of CPAs Education Foundation, *Governmental Accounting and Auditing Update*
- ◆ American Institute of Certified Public Accountants, *Applying A-133 to Nonprofit and Governmental Organizations*

Professional Affiliations

Ms. Duran is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CSCPA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

System Review Report

May 31, 2012

To the Owners of
Rogers, Anderson, Malody & Scott, LLP
and the Peer Review Committee of the
California Society of Certified Public Accountants

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, 2011. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a *System Review* are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

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, 2011, 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*.

Timpson Garcia, LLP

Current Government Clients

<u>Client</u>	<u>Years Served</u>	<u>CSMFO/ GFOA Awards</u>
City of Norco	06/30/04 to 06/30/13	Yes
City of Grand Terrace	06/30/04 to 06/30/13	
City of El Cajon	06/30/07 to 06/30/13	Yes
City of Fillmore	06/30/08 to 06/30/13	
Town of Yucca Valley	06/30/08 to 06/30/13	Yes
City of San Juan Capistrano	06/30/11 to 06/30/13	Yes
City of La Verne	06/30/11 to 06/30/13	Yes
City of San Jacinto	06/30/11 to 06/30/13	
City of Twentynine Palms	06/30/11 to 06/30/13	Yes
City of Chino	06/30/11 to 06/30/13	Yes
City of La Mesa	06/30/11 to 06/30/13	
City of Rosemead	06/30/11 to 06/30/13	Yes
City of Moorpark	06/30/12 to 06/30/13	Yes
City of Mission Viejo	06/30/12 to 06/30/13	Yes
City of Capitola	06/30/12 to 06/30/13	Yes
City of Redondo Beach	06/30/12 to 06/30/13	Yes
City of Sierra Madre	06/30/12 to 06/30/13	
City of Loma Linda		
Crestline Village Water District	04/30/96 to 04/30/13	
Crestline-Lake Arrowhead Water Agency	06/30/98 to 06/30/13	
San Bernardino Valley Muni Water District	06/30/04 to 06/30/13	
Ventura Regional Sanitation District	06/30/07 to 06/30/13	Yes
Saticoy Sanitary District	06/30/07 to 06/30/13	
Helendale Community Services District	06/30/10 to 06/30/13	
Pine Cove Water District	06/30/10 to 06/30/13	
Western Municipal Water District	06/30/11 to 06/30/13	Yes
WRCRWA	06/30/11 to 06/30/13	
Vista Irrigation District	06/30/11 to 06/30/13	Yes
Idyllwild Water District	06/30/11 to 06/30/13	
Helix Water District	06/30/12 to 06/30/13	Yes
29 Palms Water District	06/30/12 to 06/30/13	
Big Bear Area Regional Wastewater Agency	06/30/12 to 06/30/13	Yes
Inland Empire Resource Cons District	06/30/04 to 06/30/13	
Rossmoor Community Services District	06/30/05 to 06/30/13	
Rim of the World Park & Rec District	06/30/06 to 06/30/13	
Ventura County Regional Energy	06/30/07 to 06/30/13	
Heartlands Communications Fac Authority	06/30/07 to 06/30/13	
Heartlands Fire Training Authority	06/30/07 to 06/30/13	
Santa Ana Watershed Association	12/31/09 to 12/31/12	
Idyllwild Fire Protection District	06/30/11 to 06/30/13	

Current Government Clients

Capistrano Bay Community Services District	06/30/13	to	06/30/13
Ventura County Public Financing Authority	06/30/12	to	06/30/13
CSUSB - Student Union	06/30/05	to	06/30/13
CSUSB - Associated Students Incorp	06/30/10	to	06/30/13
CSUSB - Philanthropic Foundation	06/30/11	to	06/30/13
CSUSB - University Enterprise Corp	06/30/11	to	06/30/13

Our firm also provides contract Finance Director services/accounting support for the following entities:

- Running Springs Water District
- City of Canyon Lake
- City of Eastvale
- City of Rolling Hills

Cost Proposal

The total all-inclusive maximum price relative to performing the audit engagement for the fiscal years ended June 30, 2014, 2015, and 2016 is as follows:

Fiscal Year 2013-14	\$9,800
Fiscal Year 2014-15*	\$10,100
Fiscal Year 2015-16*	\$10,400

There are no indirect costs or out-of-pocket expenses.

**Fee increases in years 2014-15 and 2015-16 include a 3% (rounded) increase over the previous year.*

If a Single Audit (audit of federal awards) is required, it would be \$2,500 per major program to be tested.

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 at least once every three years.

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

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

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

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