

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board Agenda Package

January 8, 2013

PUBLIC COPY

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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

**Tuesday, January 8, 2013
7:00 p.m.**

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, Kahlert, Maynard, Rips,
President Coletta
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS
 - a. Oaths of Office.
 - b..President Alfred Coletta (2012) State of the District Address.
5. ELECTION OF OFFICERS

B. ADDITIONS TO AGENDA - None

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

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

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD -None

E. CONSENT CALENDAR

1. MINUTES:

a. Regular Meeting of December 11, 2012.

2. NOVEMBER 2012 REVENUE AND EXPENDITURE REPORT.

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

F. **PUBLIC HEARING**-None

G. **RESOLUTIONS**

1. RESOLUTION NO. 13-01-08-01 LIST OF OFFICIALS AUTHORIZED TO TRANSACT BUSINESS WITH THE DISTRICT'S BANKS AND OTHER FINANCIAL INSTITUTIONS

H. **REGULAR CALENDAR**-None

I. **GENERAL MANAGER ITEMS**

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

J. **BOARD MEMBER ITEMS**

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

K. **CLOSED SESSION**-None

L. **ADJOURNMENT**

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

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

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

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

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the January 8, 2013, 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:


CHRIS MONTANA
General Manager

Date January 3, 2013

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4 a, b.

Date: January 8, 2013
To: Honorable Board of Directors
From: General Manager
Subject: PRESENTATIONS FOR MEETING OF JANUARY 8, 2013

RECOMMENDATION:

Receive presentations.

BACKGROUND:

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

- a. Oaths of Office.
- b. Board President Alfred Coletta re: 2012 State of the District Address.

ATTACHMENTS: -None

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a.

Date: January 8, 2013
To: Honorable Board of Directors
From: Board President Alfred Coletta
Via: General Manager
SUBJECT: OATHS OF OFFICE

RECOMMENDATION:

Receive presentation.

BACKGROUND:

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

- a. Oaths of Office

ATTACHMENTS:

1. Oaths of Office Form(s) for Public Officers and Employees.

**OATH OF OFFICE
FOR PUBLIC OFFICERS AND EMPLOYEES
(State Constitution, Art. XX. Sec.3 as amended)**

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, Michael Maynard _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me this 8th day of January, 2013.

Signature of Person Administering Oath

Printed Name and Title of Person Administering Oath

**OATH OF OFFICE
FOR PUBLIC OFFICERS AND EMPLOYEES
(State Constitution, Art. XX. Sec.3 as amended)**

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, Jeffrey T. Rips, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me this 8th day of January, 2013.

Signature of Person Administering Oath

Printed Name and Title of Person Administering Oath

**OATH OF OFFICE
FOR PUBLIC OFFICERS AND EMPLOYEES
(State Constitution, Art. XX. Sec.3 as amended)**

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, Ron Casey, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me this 8th day of January, 2013.

Signature of Person Administering Oath

Printed Name and Title of Person Administering Oath

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4b.

Date: January 8, 2013
To: Honorable Board of Directors
From: Board President Alfred Coletta
Via: General Manager
SUBJECT: 2012 STATE OF THE DISTRICT ADDRESS

RECOMMENDATION:

Receive presentation.

BACKGROUND:

It is customary for the President of the Board to deliver a State of the District Address as the final act prior to election of Board Officers for the coming year.

b. President Coletta: State of the District Address 2012

ATTACHMENTS:

1. 2012 State of the District Address.



STATE OF THE DISTRICT 2012

Presented by:
Alfred Coletta, Board President
Rossmoor Community Services District

As in 2011, calendar year 2012 began in a state of economic uncertainty. The State was once again in the midst of yet another budget shortfall; property values were still in decline; local governments and school districts were initiating budget cuts and layoffs. Rossmoor, on the other hand, enjoyed another balanced budget, a healthy reserve, a robust capital improvement plan and an enhanced recreation program. This was mostly due to Rossmoor's stable housing prices and property assessments. These factors helped maintain the level of property tax and assessment district collections; the District's major source of revenue. All of this occurred while the State, County and most local governments in the County were looking at substantial declines in revenue. Orange County was particularly hard hit by the State's takeaway of millions of dollars in redevelopment funds.

Locally, the District once again received an unqualified audit for 2012, the highest rating possible. The audit included a finding based on the Board's action to pay down debt for the Rush Park Bond in the amount of \$495,000 in 2011. That action will result in excess accumulated special assessments in an amount of \$439,000 in 2013. Of that amount, the Auditor is recommending that the Board transfer \$240,000 to the District's General Fund for administrative fees owed to the District, but not yet paid. This transfer would serve to replenish the District's reserves which have been the only source of revenue for capital projects.

The Auditor also recommends that the remaining \$199,000 be transferred to the Bond Reserve Fund. This would add to the Fund's investment portfolio which would then be used at the end of the bond payment schedule to retire the debt at an earlier period. These recommendations will be taken up by the Board at its Mid-year Budget Adjustment in February 2013.

The District's Capital Improvement Program (CIP) went through a comprehensive restructuring in 2012. Several major capital projects being contemplated were tabled for further study by the CIP Committee and/or the Board. These included the repaving of the Rush Park parking lot and the updating of the Montecito Center. Other projects such as the refurbishment of the Rossmoor Park basketball court and the installation of a new four-bay swing set in Rush Park were completed. The Board also approved an Auditorium lighting upgrade for repair of wiring and installation of emergency backup lighting fixtures. Also, a truck-mounted watering tank was authorized for the watering of newly planted trees to help ensure the growth and development of new parkway trees.

The District's Board was also heavily engaged in major governance issues during the year. First was a major initiative undertaken by the Board to utilize Special Counsel to track and respond to questions regarding the

submission of an Attorney General (AG) Opinion by Assemblymember Silva. The Opinion was requested by the District in response to a County Counsel opinion that the Sheriff could not withdraw core service to the District but could only contract for enhanced services.

The AG Opinion was received this year with a finding that the District could legally enter into a contract with the OC Sheriffs Department for the provision of core police services. As a result the District requested a contract proposal from the Sheriff for the provision of police services on a contract basis. A preliminary proposal has been received and is being vetted by the Board and staff. The proposal will be discussed with the community in early 2013. Further study will also be required regarding the provision of animal care services and the transfer of the refuse collection franchise from the County to the District.

Perhaps the most interesting development regarding the future governance of Rossmoor was the aftermath following the release of the Orange County LAFCO Case Study in 2011. The Study proclaimed potential cost savings of a new "Super City" which would include Seal Beach, Los Alamitos and Rossmoor.

First of all, the study was viewed as flawed in its assessment of the costs to the County for services to Rossmoor. As a result the Board commissioned an analysis of the Study by the Harvey M. Rose Associates LLC, (Rose) a reputable accounting firm with forensic capabilities. Their analysis found no foundation for a conclusion that Rossmoor was a drain on the County. Moreover, there was a startling change in what had previously been stated in the 2008 Comprehensive Fiscal Analysis. In that analysis it was stated that Rossmoor was a \$600,000 service drain on the County. The LAFCO Case Study, however, concluded that Rossmoor was now a \$124,000 drain on the County. There was no explanation given for the reduction.

Even more startling, was a conclusion reached by Rose using previously published financial data by the County's Auditor Controller. Rose concluded that rather than a deficit, there was at least \$317,000 and perhaps as much as a \$500,000 in net revenue to the County. As a result, the Board took action in 2012 to hire Special Counsel to make a Public Records Act (PRA) Request to the County for a broader array of financial data. The PRA was specifically designed to obtain the actual cost of services provided to Rossmoor and the corresponding taxes paid by Rossmoor residents for those services.

When the data was received, the Board asked Rose to analyze the data and to refine its previous estimates. That review is underway. Preliminary results indicate an even greater net financial gain of about \$1.3M to the County. The final results of that analysis are a major component of the District's due diligence prior to submitting a formal application to LAFCO for additional latent powers. Both the findings of the financial analysis and the Sheriff's Cost of Service Proposal will soon be discussed at a public meeting of the Board.

Service delivery to our residents was also a priority during the year. As a means of better communication with residents, the Board authorized the redesign of the District's website which went live this year. The change is compliant with the Orange County Grand Jury's recommendations for greater transparency regarding employee compensation and benefits. Residents now benefit from a modern website with an easy to navigate, industry-standard interface, filled with dynamic content services and networking capabilities. The Board has also asked staff to research the elimination of a hard copy Agenda for Board meetings. This innovation would save paper, duplication and enable the Board and the public to follow the Agenda on a tablet device.

Another major accomplishment this year was to successfully contract with a private provider for the production and broadcasting of televised Board meetings. With a change in State law, the County franchise for this service was terminated. The Board took swift action to solicit proposals from private providers and entered into an agreement to continue television and internet broadcasting of Board meetings to the Rossmoor community.

The District has continued to expand its resident email database to better communicate on a real time basis. Coupled with the capabilities of community-based databases, it is now possible to reach an even greater audience with the use of email. Moreover, the use of social media now makes it even easier to communicate with the public. The District is also making greater use of its quarterly newsletter to keep residents informed about issues facing Rossmoor.

The District also successfully reached agreement with the County Public Works Department to remove hardscape obstacles in a number of parkway locations so that a street tree could be planted. Further actions are contemplated leading to a street tree at every feasible location in the District. The District also continues to receive a designation as “Tree City USA”. An even greater designation was given to the District as the number one suburb in California and number nine in the nation.

Further, the Board’s direction to limit picnic sites to residents has only increased its objective of greater service to our residents. Also, the Board authorized an increase the number of the Recreation Department’s movies, concerts and plays in the park which resulted in the highest attendance levels, ever. Co-sponsorship of the May Festival with the RHA and the summer recreation program with the Youth Center were excellent examples of collaboration with community-based organizations in cost-effective use of resources.

Another major undertaking by the Board was the recruitment and selection of a new General Manager. After an exhaustive search, the Board appointed Ms. Christine Montana to begin service as General Manager in January of 2013. Ms. Montana has excellent qualifications and experience suited to special district administration.

The year ahead looks promising, but not without challenges. Although there is now an AG Opinion which opines that an unincorporated area cannot be divided for purposes of annexation, it remains to be seen how the desire of Los Alamitos to annex the Rossmoor Shopping Center will evolve. Further, the receptivity of LAFCO to give thoughtful consideration to the activation of latent powers is a lingering question. Also remaining is the possibility of a contract of municipal services by the County to a neighboring city. Moreover, the State’s continuing budget crises is troubling since it will most likely adversely affect the County’s finances with perhaps a ripple effect on Rossmoor.

The future of Rossmoor as an independent community may continue to be challenged by the County and LAFCO, particularly if the Rossmoor Community Services District is not allowed to assume latent powers for certain municipal services; services provided at a local level and with less reliance on the County. Nonetheless, Rossmoor remains an efficient and stable island, an oasis in the midst of surrounding economic uncertainty.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-5

Date: January 8, 2013
To: Honorable Board of Directors
From: General Manager
Subject: ELECTION OF OFFICERS: PRESIDENT, FIRST VICE PRESIDENT
AND SECOND VICE PRESIDENT.

RECOMMENDATION:

That the Board of Directors take the following actions in the order indicated:

1. Election of President - conducted by the General Manager;
2. Election of First Vice President - conducted by the newly elected President; and
3. Election of Second Vice President - conducted by the newly elected President.

BACKGROUND:

District Policy No. 4040, Board Officers and Terms of Office, Section 4040.20 provides that the term for Board Officers shall be one year, and that the elections for these officers shall take place at the first Board meeting in January for the succeeding year. Officers shall serve until their successors are elected.

The current officers are as follows:

Alfred Coletta, President

Michael Maynard, 1st Vice President

Bill Kahlert, 2nd Vice President

ATTACHMENTS:

1. Policy No. 4040 Board Officers and Terms of Office.

Rossmoor Community Services District

Policy

No. 4040

TERMS OF OFFICE FOR BOARD OFFICERS AND DIRECTORS

4040.10 Board Officers: The officers of the Board of Directors of the Rossmoor Community Services District shall be the President, First Vice-President and Second Vice-President.

4040.11 Term of Office: The term for Board officers shall be one year. Elections for these officers shall take place at the first Board meeting in January for the succeeding year. Officers shall serve until their successors are elected, or they resign, die or illness prevents further service as an officer.

4040.12 Officer Vacancy: If a Director elects to resign as an officer, he/she should immediately send a signed letter of resignation as an officer with an effective date to the General Manager or Board President who upon receipt of the letter will immediately notify all other members of the Board. Announcement of the resignation and replacement of the officer shall be done at the next regular meeting of the Board or as soon thereafter as possible.

4040.20 Board of Directors: The term of office for individual Directors is four (4) years. Normally, two or three Directors are elected in November of even-numbered years, and each Director takes office on the first Friday of December (Cal. Govt. Code section 61042).

4040.21 Director Vacancy: If a Director elects to resign from the Board, he/she should immediately send a signed letter of resignation with an effective date to the President and General Manager who will immediately notify all other members of the Board. At the next meeting any vacancy on the Board created by a resignation, illness or death of a Director will be made public by the General Manager or the President. The Board shall determine if the vacancy is to be filled by a Board appointment or a public election within sixty (60) days of receiving the letter of resignation or the effective date, whichever is later. If a vacancy is to be filled by Board appointment, a Notice of Vacancy is to be posted at least fifteen (15) days before appointment is made at the next Board meeting, and if by election, the General Manager is to notify the Orange County Registrar of Voters within sixty (60) days of the resignation date. If appointment is made, the Registrar of Voters is to be notified within fifteen days (Cal. Govt. Code sections 1780(a) and 61225).

Adopted: December 8, 1993
Amended: October 17, 2000
Approved Renumbering & Format: October 8, 2002
Reaffirmed: March 11, 2003
Amended: April 13, 2004
Amended: First Reading - May 9, 2006
Amended: Second Reading and Approval - August 8, 2006

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: January 8, 2013
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: REGULAR MEETING OF DECEMBER 11, 2012

RECOMMENDATION:

Approve the Minutes of the Regular Meeting of December 11, 2012 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their Regular December 11, 2012 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Regular Meeting of December 11, 2012 Prepared by the Board's Secretary/General Manager.



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

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, December 11, 2012

A. ORGANIZATION

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

**2. ROLL CALL: Directors Casey, Kahlert, Rips, Maynard,
President Coletta**

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS:

a. Lt. Rob Gunzel re: Quarterly Crime Statistics

Lieutenant Robert Gunzel reported the crime statistics for the month of October 2012. He discussed the recent stabbing that had occurred in Rossmoor. He stated that he believed a possible motive for the crime was that the female victim may have been a witness to prior crimes committed by the perpetrator. The Lieutenant stated that response times had already been discussed at the last community meeting and an understanding had been reached with the RCSD Board that providing such information often proved helpful to criminals. Lt. Gunzel concluded his report by addressing the recent acid bomb incident. Discussion ensued relative to whether there was evidence to support the allegation that it was a hate crime. Lt. Gunzel stated that there was no evidence to support such an allegation. With no suspect in custody or suspect information the motive remained undetermined at this time. He stated that the Sheriff's Department had received inquiries about a reward to solve the case; however as a department they do not offer rewards. As an alternative citizens may contact OC Crimestoppers at www.occrimestoppers.org or 1-855-TipOCCS. The Board had questions relative to the high burglary rates and the spike in crime on Tuesdays. Lt. Gunzel stated that bike patrols had been implemented and many of the burglaries had been tied to a single suspect who was now in custody. The report was received and filed.

b. Henry Taboada, Consulting General Manager Re: Certificates in Lieu of Election.

The General Manager reported that the following three vacancies had been filled by appointment in lieu of an election, resulting in a savings of \$11,000 to the District. He presented Directors Ron Casey, Michael Maynard and Jeffrey Rips with their respective certificates.

ITEM A-4c WAS TAKEN OUT OF ORDER AND MOVED TO THE END OF THE AGENDA AT THIS TIME

B. ADDITIONS TO AGENDA—None

C. PUBLIC FORUM—None

D. REPORTS TO THE BOARD-None

E. CONSENT CALENDAR

1a. MINUTES-REGULAR BOARD MEETING OF NOVEMBER 13, 2012

2. OCTOBER 2012 REVENUE AND EXPENDITURE REPORT

The consent calendar was unanimously approved as submitted.

F. PUBLIC HEARING—None

G. RESOLUTIONS:

1. RESOLUTION 12-12-11-01 REJECTION OF GOVERNMENT CLAIM

Approve by roll call vote, Resolution No.12-12-11-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF GOVERNMENT CLAIM

Discussion ensued. Resolution 12-12-11-01 Rejection of Government Claim was unanimously approved by roll call vote 5-0.

H. REGULAR CALENDAR

1. APPROVAL OF GENERAL MANAGER EMPLOYMENT AGREEMENT.

Recommendation to approve the appointment and Employment Agreement of Christine (Chris) Montana as District General Manager (Part-time).

Consulting General Manager Henry Taboada reported the following: After an exhaustive recruitment and selection process, the Board has selected Chris Montana as its new General Manager. The appointment will be effective January 2, 2013. The background and qualifications of Ms. Montana are consistent with the high standards of professional development and experience required in special district management.

In the meantime, HTGroup will continue as the District's consulting General Manager and will assist in the transition commencing in January 2013. Brief discussion ensued. The Board expressed their appreciation for Mr. Taboada's service and their confidence in Chris Montana's abilities.

Motion by President Coletta to approve the appointment of Christine (Chris) Montana as the new Rossmoor Community Services District General Manager. The motion was unanimously approved 5-0.

Motion by Director Kahlert, seconded by Director Rips to make the appointment of Christine (Chris) Montana as the District General Manager. (Part-Time). Motion passed 5-0.

Chris Montana thanked the Board and the community for the opportunity to serve an exemplary community with such high ideals. She stated that she was honored to have been chosen and looked forward to a great year ahead.

ITEM A-4 c. PRESENTATION OF PROCLAMATION TO CONSULTING GENERAL MANAGER, HENRY TABOADA FOR RECOGNITION OF SERVICE WAS ACTED UPON AT THIS TIME

c. President Coletta re: Presentation of Proclamation to Consulting General Manager Henry Taboada for Recognition of Service.

President Coletta presented Henry Taboada with a signed proclamation recognizing his almost seven years of service to the Rossmoor Community Services District. Board members individually thanked Mr. Taboada for his wisdom, experience, contributions and friendship. A standing ovation and applause ensued.

Henry Taboada thanked the Board for the honor to serve the Rossmoor community. He gave recognition to his staff, his wife, the Board of Directors and the community at large.

I. GENERAL MANAGER ITEMS—None

J. BOARD MEMBER ITEMS

Director Casey announced that Gary Miller had been elected as the new Mayor of Seal Beach. He expressed concern relative to Rossmoor being unrepresented with regard to the OCTA I-405 project. The General Manager replied that Supervisor Moorlach was charged with representing Rossmoor. Director Casey also stated that since losing the Assembly race, Troy Edgar had not only resumed his role as Mayor of Los Alamitos, but had a renewed interest in the "fourth corner" formally known as The Rossmoor Shopping Village. He stressed the importance of completing the Rossmoor Monument Signage project.

Director Maynard stated that tomorrow was his birthday and the only gift he asked for was that drivers slow down and be careful of the children and pets in the community. He opined that the frequent speeding and reckless driving he was witnessing in Rossmoor was discouraging and dangerous. He also wished those who shared his faith a “Merry Christmas” and all others “Happy Holidays”.

Director Kahlert congratulated his fellow incumbent board members for an outstanding campaign that saved the District \$11,000. He thanked Henry Taboada for his guidance, level-headedness, and salient viewpoint throughout the years. He welcomed Chris Montana as the new General Manager. He also thanked the community for its passion and involvement. He assured residents that despite times of disagreement, their voice was heard, it was important and that the board and community worked together as a team. Finally he wished everyone a safe and happy Holiday Season.

Director Rips recalled the recruitment process for the new General Manager and stated that Chris Montana had a certain spark from the very beginning. He welcomed her to the District. He concluded that there was one clear benchmark for performance as a General Manager and that was leaving the community better than when you arrived; he stated that Henry Taboada had clearly done that. He thanked him for his wisdom and advice over the years. He echoed Director Maynard’s concerns about traffic safety. Finally he wished everyone Happy Holidays.

President Coletta stated his concern over recently witnessing a resident cutting down a District parkway tree without the proper approvals. He welcomed Chris Montana, thanked Henry Taboada for his service to the community and invited everyone to enjoy some cake and coffee in honor of his farewell.

K. CLOSED SESSION—None

L. ADJOURNMENT

Motion by Director Casey, seconded by Director Maynard to adjourn the regular meeting at 7:57 p.m. Motion passed 5-0.

SUBMITTED BY:

Henry Taboada
Consulting General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: January 8, 2013
To: Honorable Board of Directors
From: General Manager
Subject: REVENUE & EXPENDITURE REPORT - NOVEMBER, 2012

RECOMMENDATION:

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

BACKGROUND:

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

ATTACHMENTS:

1. Revenue & Expenditure Report for the month of November, 2012.



REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 November 2012 @ 41.67%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
Revenues						
Budget Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.0
PROPERTY TAXES	699,400.00	699,400.00	118,417.54	95,239.59	580,982.46	16.9
ASSESSMENTS	250,000.00	250,000.00	41,336.64	33,241.92	208,663.36	16.5
USE OF MONEY AND PROPERTY	10,000.00	10,000.00	1,315.63	690.63	8,684.37	13.2
OTHER GOVERNMENT AGENCIES	128,000.00	128,000.00	0.00	0.00	128,000.00	0.0
FEES AND SERVICES 1	133,000.00	133,000.00	52,165.60	12,252.75	80,834.40	39.2
OTHER REVENUE 2, 3	23,000.00	23,000.00	12,656.20	110.36	10,343.80	55.0
Total Revenues	1,243,400.00	1,243,400.00	225,891.61	141,535.25	1,017,508.39	18.2
Expenditures						
ADMINISTRATION 1, 2, 3, 4, 5	367,792.00	367,792.00	153,878.80	20,486.58	213,913.20	41.8
RECREATION 1, 4, 6	107,600.00	107,600.00	42,043.77	6,909.38	65,556.23	39.1
ROSSMOOR PARK 1, 4, 7	169,020.00	169,020.00	69,996.68	14,653.21	99,023.32	41.4
MONTECITO CENTER 1, 4, 7	69,310.00	69,310.00	27,793.87	5,697.14	41,516.13	40.1
RUSH PARK 1, 7	196,425.00	196,425.00	85,796.91	17,812.11	110,628.09	43.7
STREET LIGHTING	102,480.00	102,480.00	35,289.08	9,083.60	67,190.92	34.4
ROSSMOOR WALL 2	2,300.00	2,300.00	2,509.00	0.00	-209.00	109.1
STREET SWEEPING	51,600.00	51,600.00	17,927.94	4,526.52	33,672.06	34.7
PARKWAY TREES 7, 8, 9 10	131,000.00	131,000.00	67,920.41	33,116.48	63,079.59	51.8
MINI-PARKS, MEDIANS & TRIANGLE 1, 7	16,035.00	16,035.00	6,511.47	696.95	9,523.53	40.6
Expenditures	1,213,562.00	1,213,562.00	509,667.93	112,981.97	703,894.07	42.0

Audited Fund Balance (Reserves)
 at June 30, 2012

691,498.00

REVENUE REPORT
NOVEMBER 2012 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
PROPERTY TAXES		699,400.00	699,400.00	118,417.54	95,239.59	0.00	580,982.46	16.9
ASSESSMENTS		250,000.00	250,000.00	41,336.64	33,241.92	0.00	208,663.36	16.5
USE OF MONEY AND PROPERTY		10,000.00	10,000.00	1,315.63	690.63	0.00	8,684.37	13.2
OTHER GOVERNMENT AGENCIES		57,200.00	57,200.00	0.00	0.00	0.00	57,200.00	0.0
FEES AND SERVICES	1	133,000.00	133,000.00	52,165.60	12,252.75	0.00	80,834.40	39.2
OTHER REVENUE	2, 3	73,800.00	73,800.00	12,656.20	110.36	0.00	61,143.80	17.1
OTHER FINANCING SOURCES		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 00		1,243,400.00	1,243,400.00	225,891.61	141,535.25	0.00	1,017,508.39	18.2
Revenues		1,243,400.00	1,243,400.00	225,891.61	141,535.25	0.00	1,017,508.39	18.2
Grand Total Net Effect:		1,243,400.00	1,243,400.00	225,891.61	141,535.25	0.00	1,017,508.39	

EXPENDITURE REPORT
NOVEMBER 2012 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012

Fund: 10 - GENERAL FUND

Expenditures

Dept: 10 ADMINISTRATION

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
SALARIES AND BENEFITS 1	202,078.00	202,078.00	60,210.68	11,255.31	0.00	141,867.32	29.8
OPERATIONS AND MAINTENANCE 2,3,4	53,504.00	53,504.00	28,569.63	3,651.36	0.00	24,934.37	53.4
CONTRACT SERVICES 5	106,210.00	106,210.00	60,960.77	5,579.91	0.00	45,249.23	57.4
CAPITAL EXPENDITURES	6,000.00	6,000.00	4,137.72	0.00	0.00	1,862.28	69.0

ADMINISTRATION

367,792.00 367,792.00 153,878.80 20,486.58 0.00 213,913.20 41.8

Dept: 20 RECREATION

SALARIES AND BENEFITS 1	86,300.00	86,300.00	33,759.40	6,080.82	0.00	52,540.60	39.1
OPERATIONS AND MAINTENANCE 4	13,800.00	13,800.00	4,270.63	453.11	0.00	9,529.37	30.9
CONTRACT SERVICES	5,500.00	5,500.00	1,595.71	375.45	0.00	3,904.29	29.0
CAPITAL EXPENDITURES 6	2,000.00	2,000.00	2,418.03	0.00	0.00	-418.03	120.9

RECREATION

107,600.00 107,600.00 42,043.77 6,909.38 0.00 65,556.23 39.1

Dept: 30 ROSSMOOR PARK 1

SALARIES AND BENEFITS	52,020.00	52,020.00	25,061.99	5,149.23	0.00	26,958.01	48.2
OPERATIONS AND MAINTENANCE	74,100.00	74,100.00	29,094.59	5,979.05	0.00	45,005.41	39.3
CONTRACT SERVICES 7	41,900.00	41,900.00	15,673.77	3,524.93	0.00	26,226.23	37.4
CAPITAL EXPENDITURES	1,000.00	1,000.00	166.33	0.00	0.00	833.67	16.6

ROSSMOOR PARK

169,020.00 169,020.00 69,996.68 14,653.21 0.00 99,023.32 41.4

Dept: 40 MONTECITO CENTER

SALARIES AND BENEFITS 1	42,210.00	42,210.00	17,617.15	3,510.55	0.00	24,592.85	41.7
OPERATIONS AND MAINTENANCE 4	16,300.00	16,300.00	6,302.95	1,021.66	0.00	9,997.05	38.7
CONTRACT SERVICES 7	10,200.00	10,200.00	3,873.77	1,164.93	0.00	6,326.23	38.0
CAPITAL EXPENDITURES	600.00	600.00	0.00	0.00	0.00	600.00	0.0

MONTECITO CENTER

69,310.00 69,310.00 27,793.87 5,697.14 0.00 41,516.13 40.1

Dept: 50 RUSH PARK

SALARIES AND BENEFITS 1	54,875.00	54,875.00	26,012.64	5,363.74	0.00	28,862.36	47.4
OPERATIONS AND MAINTENANCE	98,650.00	98,650.00	43,944.16	8,923.44	0.00	54,705.84	44.5
CONTRACT SERVICES 7	41,900.00	41,900.00	15,673.77	3,524.93	0.00	26,226.23	37.4
CAPITAL EXPENDITURES	1,000.00	1,000.00	166.34	0.00	0.00	833.66	16.6

RUSH PARK

196,425.00 196,425.00 85,796.91 17,812.11 0.00 110,628.09 43.7

EXPENDITURE REPORT
NOVEMBER 2012 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	480.00	480.00	199.22	73.70	0.00	280.78	41.5
CONTRACT SERVICES	102,000.00	102,000.00	35,089.86	9,009.90	0.00	66,910.14	34.4
STREET LIGHTING	102,480.00	102,480.00	35,289.08	9,083.60	0.00	67,190.92	34.4
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE 2	2,300.00	2,300.00	2,509.00	0.00	0.00	-209.00	109.1
ROSSMOOR WALL	2,300.00	2,300.00	2,509.00	0.00	0.00	-209.00	109.1
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	600.00	600.00	199.22	73.70	0.00	400.78	33.2
CONTRACT SERVICES	51,000.00	51,000.00	17,728.72	4,452.82	0.00	33,271.28	34.8
STREET SWEEPING	51,600.00	51,600.00	17,927.94	4,526.52	0.00	33,672.06	34.7
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS 8	0.00	0.00	3,700.99	516.72	0.00	-3,700.99	0.0
OPERATIONS AND MAINTENANCE 7,9,10	2,300.00	2,300.00	481.67	149.38	0.00	1,818.33	20.9
CONTRACT SERVICES	113,700.00	113,700.00	62,480.55	32,450.38	0.00	51,219.45	55.0
CAPITAL EXPENDITURES	15,000.00	15,000.00	1,257.20	0.00	0.00	13,742.80	8.4
PARKWAY TREES	131,000.00	131,000.00	67,920.41	33,116.48	0.00	63,079.59	51.8
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS	1,385.00	1,385.00	426.22	81.16	0.00	958.78	30.8
OPERATIONS AND MAINTENANCE	9,600.00	9,600.00	4,305.91	149.33	0.00	5,294.09	44.9
CONTRACT SERVICES	4,800.00	4,800.00	1,779.34	466.46	0.00	3,020.66	37.1
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
MINI-PARKS AND MEDIANS 1,7	16,035.00	16,035.00	6,511.47	696.95	0.00	9,523.53	40.6
Expenditures	1,213,562.00	1,213,562.00	509,667.93	112,981.97	0.00	703,894.07	42.0
Grand Total Net Effect:	-1,213,562.00	-1,213,562.00	-509,667.93	-112,981.97	0.00	-703,894.07	

REVENUE/EXPENDITURE REPORT
NOVEMBER 2012 @ 41.67%

Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
3000	Current Secured Property Taxes	635,000.00	635,000.00	91,907.81	91,907.81	0.00	543,092.19	14.5
3001	Current unsecured prop tax	26,000.00	26,000.00	15,802.85	0.00	0.00	10,197.15	60.8
3002	Prior secured property taxes	18,800.00	18,800.00	8,348.30	1,748.38	0.00	10,451.70	44.4
3003	Prior unsecured prop taxes	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
3004	Delinquent property taxes	1,200.00	1,200.00	-594.05	0.00	0.00	1,794.05	-49.5
3010	Current supplemental assessmt	6,000.00	6,000.00	2,952.63	1,583.40	0.00	3,047.37	49.2
3020	Public utility tax	11,400.00	11,400.00	0.00	0.00	0.00	11,400.00	0.0
PROPERTY TAXES		699,400.00	699,400.00	118,417.54	95,239.59	0.00	580,982.46	16.9
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	250,000.00	250,000.00	41,336.64	33,241.92	0.00	208,663.36	16.5
ASSESSMENTS		250,000.00	250,000.00	41,336.64	33,241.92	0.00	208,663.36	16.5
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	10,000.00	10,000.00	1,315.63	690.63	0.00	8,684.37	13.2
USE OF MONEY AND PROPERTY		10,000.00	10,000.00	1,315.63	690.63	0.00	8,684.37	13.2
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	4,800.00	4,800.00	0.00	0.00	0.00	4,800.00	0.0
3302	State Mandated Cost Reimb	500.00	500.00	0.00	0.00	0.00	500.00	0.0
3305	County street sweep reimburse	51,900.00	51,900.00	0.00	0.00	0.00	51,900.00	0.0
OTHER GOVERNMENT AGENCIES		57,200.00	57,200.00	0.00	0.00	0.00	57,200.00	0.0
Acct Class: 34 FEES AND SERVICES								
3402	Park way tree permits	1,500.00	1,500.00	1,532.60	1,174.00	0.00	-32.60	102.2
3404	Court reservations	11,500.00	11,500.00	5,150.00	1,855.25	0.00	6,350.00	44.8
3405	Wall Rental ①	0.00	0.00	220.00	100.00	0.00	-220.00	0.0
3406	Ball field reservations	22,000.00	22,000.00	8,959.00	725.50	0.00	13,041.00	40.7
3410	Rossmoor building rental	10,000.00	10,000.00	1,613.50	98.50	0.00	8,386.50	16.1
3412	Montecito building rental	23,000.00	23,000.00	8,647.50	2,218.00	0.00	14,352.50	37.6
3414	Rush Park Building Rental	65,000.00	65,000.00	26,043.00	6,081.50	0.00	38,957.00	40.1
FEES AND SERVICES		133,000.00	133,000.00	52,165.60	12,252.75	0.00	80,834.40	39.2
Acct Class: 35 OTHER REVENUE								
3500	Other miscellaneous revenue ②	3,000.00	3,000.00	1,672.42	110.36	0.00	1,327.58	55.7
3501	Funding/Misc. Studies ③	0.00	0.00	10,983.78	0.00	0.00	-10,983.78	0.0
3611	PROP 1A STATE REPAY	70,800.00	70,800.00	0.00	0.00	0.00	70,800.00	0.0
OTHER REVENUE		73,800.00	73,800.00	12,656.20	110.36	0.00	61,143.80	17.1
Acct Class: 36 OTHER FINANCING SOURCES								
3600	TRANSFER IN/OUT OTHER FUNDS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER FINANCING SOURCES		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 00		1,243,400.00	1,243,400.00	225,891.61	141,535.25	0.00	1,017,508.39	18.2
Revenues		1,243,400.00	1,243,400.00	225,891.61	141,535.25	0.00	1,017,508.39	18.2
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn	10,000.00	10,000.00	3,769.80	0.00	0.00	6,230.20	37.7
4001	Salaries - Full-time	139,253.00	139,253.00	39,474.63	8,021.92	0.00	99,778.37	28.3
4003	Salaries - Overtime	1,600.00	1,600.00	227.24	6.91	0.00	1,372.76	14.2
4007	Vehicle Allowance	750.00	750.00	215.70	88.20	0.00	534.30	28.8
4010	Workers Compensation Insurance ①	3,500.00	3,500.00	2,336.78	294.22	0.00	1,163.22	66.8
4011	Medical Insurance	35,175.00	35,175.00	11,203.30	2,240.66	0.00	23,971.70	31.9
4015	Federal Payroll Tax -FICA	10,200.00	10,200.00	2,983.23	603.40	0.00	7,216.77	29.2
4018	State Payroll Taxes	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.0

REVENUE/EXPENDITURE REPORT
NOVEMBER 2012 @ 41.67%

Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS	202,078.00	202,078.00	60,210.68	11,255.31	0.00	141,867.32	29.8
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002 Insurance - Liability (2)	9,704.00	9,704.00	13,459.10	0.00	0.00	-3,755.10	138.7
5004 Memberships and Dues (3)	6,000.00	6,000.00	5,338.81	169.45	0.00	661.19	89.0
5006 Travel & Meetings (4)	3,000.00	3,000.00	-69.82	0.00	0.00	3,069.82	-2.3
5010 Publications & Legal Notices	4,500.00	4,500.00	3,937.62	685.98	0.00	562.38	87.5
5012 Printing	500.00	500.00	437.10	157.00	0.00	62.90	87.4
5014 Postage	4,000.00	4,000.00	2,005.69	270.65	0.00	1,994.31	50.1
5016 Office Supplies	8,300.00	8,300.00	1,585.22	198.42	0.00	6,714.78	19.1
5020 Telephone	1,500.00	1,500.00	597.68	221.12	0.00	902.32	39.8
5045 Miscellaneous Expenditures	5,500.00	5,500.00	771.23	1,836.91	0.00	4,728.77	14.0
5046 Bank Service Charge	1,000.00	1,000.00	507.00	111.83	0.00	493.00	50.7
5050 Elections	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.0
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	53,504.00	53,504.00	28,569.63	3,651.36	0.00	24,934.37	53.4
Acct Class: 56 CONTRACT SERVICES							
5610 Legal Counsel	40,000.00	40,000.00	15,520.74	0.00	0.00	24,479.26	38.8
5615 Financial Audit-Consulting	8,460.00	8,460.00	7,000.00	0.00	0.00	1,460.00	82.7
5620 Miscellaneous Studies (5)	0.00	0.00	10,632.57	0.00	0.00	-10,632.57	0.0
5670 Other Professional Services	57,750.00	57,750.00	27,807.46	5,579.91	0.00	29,942.54	48.2
CONTRACT SERVICES	106,210.00	106,210.00	60,960.77	5,579.91	0.00	45,249.23	57.4
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	6,000.00	6,000.00	4,137.72	0.00	0.00	1,862.28	69.0
CAPITAL EXPENDITURES	6,000.00	6,000.00	4,137.72	0.00	0.00	1,862.28	69.0
ADMINISTRATION	367,792.00	367,792.00	153,878.80	20,486.58	0.00	213,913.20	41.8
Dept: 20 RECREATION							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	40,000.00	40,000.00	17,839.37	3,477.36	0.00	22,160.63	44.6
4002 Salaries - Part-time	25,500.00	25,500.00	9,132.88	1,504.96	0.00	16,367.12	35.8
4003 Salaries - Overtime	1,950.00	1,950.00	644.84	3.32	0.00	1,305.16	33.1
4005 Salaries - Event Attendant	300.00	300.00	86.25	22.50	0.00	213.75	28.8
4007 Vehicle Allowance	750.00	750.00	60.38	0.00	0.00	689.62	8.1
4010 Workers Compensation Insurance (1)	1,350.00	1,350.00	944.65	118.94	0.00	405.35	70.0
4011 Medical Insurance	10,500.00	10,500.00	2,848.70	569.74	0.00	7,651.30	27.1
4015 Federal Payroll Tax -FICA	4,500.00	4,500.00	2,118.57	383.00	0.00	2,381.43	47.1
4018 State Payroll Taxes	1,450.00	1,450.00	83.76	1.00	0.00	1,366.24	5.8
SALARIES AND BENEFITS	86,300.00	86,300.00	33,759.40	6,080.82	0.00	52,540.60	39.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5006 Travel & Meetings (4)	800.00	800.00	5.00	0.00	0.00	795.00	0.6
5010 Publications & Legal Notices	150.00	150.00	170.80	85.48	0.00	-20.80	113.9
5012 Printing	500.00	500.00	182.11	133.59	0.00	317.89	36.4
5014 Postage	300.00	300.00	138.67	12.16	0.00	161.33	46.2
5016 Office Supplies	1,250.00	1,250.00	206.94	0.76	0.00	1,043.06	16.6
5017 Community Events	8,000.00	8,000.00	2,887.54	0.00	0.00	5,112.46	36.1
5020 Telephone	1,800.00	1,800.00	597.68	221.12	0.00	1,202.32	33.2
5045 Miscellaneous Expenditures	500.00	500.00	81.89	0.00	0.00	418.11	16.4
5051 Equipment Rental	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	13,800.00	13,800.00	4,270.63	453.11	0.00	9,529.37	30.9
Acct Class: 56 CONTRACT SERVICES							
5670 Other Professional Services	5,500.00	5,500.00	1,595.71	375.45	0.00	3,904.29	29.0
CONTRACT SERVICES	5,500.00	5,500.00	1,595.71	375.45	0.00	3,904.29	29.0
Acct Class: 60 CAPITAL EXPENDITURES							

REVENUE/EXPENDITURE REPORT
 NOVEMBER 2012 @ 41.67%

Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 20 RECREATION							
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment (6)	2,000.00	2,000.00	2,418.03	0.00	0.00	-418.03	120.9
CAPITAL EXPENDITURES	2,000.00	2,000.00	2,418.03	0.00	0.00	-418.03	120.9
RECREATION	107,600.00	107,600.00	42,043.77	6,909.38	0.00	65,556.23	39.1
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	29,200.00	29,200.00	13,072.16	2,810.90	0.00	16,127.84	44.8
4002 Salaries - Part-time	7,400.00	7,400.00	3,914.70	977.12	0.00	3,485.30	52.9
4003 Salaries - Overtime	1,150.00	1,150.00	598.63	17.27	0.00	551.37	52.1
4005 Salaries - Event Attendant	500.00	500.00	189.75	49.50	0.00	310.25	38.0
4010 Workers Compensation Insurance (1)	2,700.00	2,700.00	2,336.78	294.22	0.00	363.22	86.5
4011 Medical Insurance	7,800.00	7,800.00	3,519.00	703.80	0.00	4,281.00	45.1
4015 Federal Payroll Tax -FICA	2,700.00	2,700.00	1,356.60	294.23	0.00	1,343.40	50.2
4018 State Payroll Taxes	570.00	570.00	74.37	2.19	0.00	495.63	13.0
SALARIES AND BENEFITS	52,020.00	52,020.00	25,061.99	5,149.23	0.00	26,958.01	48.2
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	300.00	170.80	85.48	0.00	129.20	56.9
5012 Printing	300.00	300.00	52.84	28.58	0.00	247.16	17.6
5014 Postage	100.00	100.00	47.54	4.18	0.00	52.46	47.5
5016 Office Supplies	700.00	700.00	103.47	0.38	0.00	596.53	14.8
5018 Janitorial Supplies	2,500.00	2,500.00	1,173.95	0.00	0.00	1,326.05	47.0
5020 Telephone	1,600.00	1,600.00	597.68	221.12	0.00	1,002.32	37.4
5022 Utilities	39,000.00	39,000.00	21,230.69	4,175.77	0.00	17,769.31	54.4
5025 Sewer Tax	750.00	750.00	407.06	0.00	0.00	342.94	54.3
5030 Vehicle Maintenance	1,500.00	1,500.00	757.71	117.23	0.00	742.29	50.5
5032 Building & Grounds-Maintenance	25,000.00	25,000.00	4,256.01	1,273.48	0.00	20,743.99	17.0
5034 Alarm Systems	650.00	650.00	296.84	72.83	0.00	353.16	45.7
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	700.00	700.00	0.00	0.00	0.00	700.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	74,100.00	74,100.00	29,094.59	5,979.05	0.00	45,005.41	39.3
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	35,500.00	35,500.00	13,275.00	2,655.00	0.00	22,225.00	37.4
5656 Tree Trimming (7)	1,000.00	1,000.00	853.09	503.55	0.00	146.91	85.3
5670 Other Professional Services	5,400.00	5,400.00	1,545.68	366.38	0.00	3,854.32	28.6
CONTRACT SERVICES	41,900.00	41,900.00	15,673.77	3,524.93	0.00	26,226.23	37.4
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	166.33	0.00	0.00	833.67	16.6
CAPITAL EXPENDITURES	1,000.00	1,000.00	166.33	0.00	0.00	833.67	16.6
ROSSMOOR PARK	169,020.00	169,020.00	69,996.68	14,653.21	0.00	99,023.32	41.4
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	23,900.00	23,900.00	10,845.36	2,310.43	0.00	13,054.64	45.4
4002 Salaries - Part-time	3,370.00	3,370.00	0.00	0.00	0.00	3,370.00	0.0
4003 Salaries - Overtime	770.00	770.00	376.59	5.45	0.00	393.41	48.9
4005 Salaries - Event Attendant	2,500.00	2,500.00	724.50	189.00	0.00	1,775.50	29.0
4010 Workers Compensation Insurance (1)	1,950.00	1,950.00	1,879.38	236.63	0.00	70.62	96.4
4011 Medical Insurance	6,950.00	6,950.00	2,848.70	569.74	0.00	4,101.30	41.0
4015 Federal Payroll Tax -FICA	2,250.00	2,250.00	910.69	190.97	0.00	1,339.31	40.5
4018 State Payroll Taxes	520.00	520.00	31.93	8.33	0.00	488.07	6.1
SALARIES AND BENEFITS	42,210.00	42,210.00	17,617.15	3,510.55	0.00	24,592.85	41.7
Acct Class: 50 OPERATIONS AND MAINTENANCE							

REVENUE/EXPENDITURE REPORT
 NOVEMBER 2012 @ 41.67%

Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices (4)	150.00	150.00	170.80	85.48	0.00	-20.80	113.9
5012 Printing	150.00	150.00	52.84	28.58	0.00	97.16	35.2
5014 Postage	200.00	200.00	47.54	4.18	0.00	152.46	23.8
5016 Office Supplies	900.00	900.00	103.47	0.38	0.00	796.53	11.5
5018 Janitorial Supplies	2,500.00	2,500.00	1,173.95	0.00	0.00	1,326.05	47.0
5020 Telephone	1,650.00	1,650.00	597.68	221.12	0.00	1,052.32	36.2
5022 Utilities	3,500.00	3,500.00	1,424.23	165.50	0.00	2,075.77	40.7
5025 Sewer Tax	650.00	650.00	341.85	0.00	0.00	308.15	52.6
5030 Vehicle Maintenance	1,000.00	1,000.00	751.64	117.23	0.00	248.36	75.2
5032 Building & Grounds-Maintenance	4,000.00	4,000.00	1,419.41	326.39	0.00	2,580.59	35.5
5034 Alarm Systems	500.00	500.00	219.54	72.80	0.00	280.46	43.9
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
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	16,300.00	16,300.00	6,302.95	1,021.66	0.00	9,997.05	38.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,800.00	3,800.00	1,475.00	295.00	0.00	2,325.00	38.8
5656 Tree Trimming (7)	1,000.00	1,000.00	853.09	503.55	0.00	146.91	85.3
5670 Other Professional Services	5,400.00	5,400.00	1,545.68	366.38	0.00	3,854.32	28.6
CONTRACT SERVICES	10,200.00	10,200.00	3,873.77	1,164.93	0.00	6,326.23	38.0
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	600.00	600.00	0.00	0.00	0.00	600.00	0.0
CAPITAL EXPENDITURES	600.00	600.00	0.00	0.00	0.00	600.00	0.0
MONTECITO CENTER							
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	29,200.00	29,200.00	13,072.16	2,810.90	0.00	16,127.84	44.8
4002 Salaries - Part-time	8,050.00	8,050.00	3,914.70	977.12	0.00	4,135.30	48.6
4003 Salaries - Overtime	1,150.00	1,150.00	601.90	11.36	0.00	548.10	52.3
4005 Salaries - Event Attendant	2,500.00	2,500.00	1,039.50	249.00	0.00	1,460.50	41.6
4010 Workers Compensation Insurance (1)	2,700.00	2,700.00	2,336.78	294.22	0.00	363.22	86.5
4011 Medical Insurance	7,800.00	7,800.00	3,518.95	703.79	0.00	4,281.05	45.1
4015 Federal Payroll Tax -FICA	2,700.00	2,700.00	1,421.84	309.05	0.00	1,278.16	52.7
4018 State Payroll Taxes	775.00	775.00	106.81	8.30	0.00	668.19	13.8
SALARIES AND BENEFITS	54,875.00	54,875.00	26,012.64	5,363.74	0.00	28,862.36	47.4
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	170.80	85.49	0.00	329.20	34.2
5012 Printing	500.00	500.00	152.84	128.58	0.00	347.16	30.6
5014 Postage	100.00	100.00	47.54	4.18	0.00	52.46	47.5
5016 Office Supplies	900.00	900.00	103.47	0.38	0.00	796.53	11.5
5018 Janitorial Supplies	2,500.00	2,500.00	1,177.48	0.00	0.00	1,322.52	47.1
5020 Telephone	1,800.00	1,800.00	553.84	221.12	0.00	1,246.16	30.8
5022 Utilities	50,000.00	50,000.00	26,618.52	4,549.95	0.00	23,381.48	53.2
5025 Sewer Tax	2,900.00	2,900.00	1,557.86	0.00	0.00	1,342.14	53.7
5030 Vehicle Maintenance	1,500.00	1,500.00	801.53	117.22	0.00	698.47	53.4
5032 Building & Grounds-Maintenance	30,000.00	30,000.00	12,609.75	3,815.72	0.00	17,390.25	42.0
5034 Alarm Systems	750.00	750.00	150.53	0.80	0.00	599.47	20.1
5045 Miscellaneous Expenditures	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.0
5051 Equipment Rental	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
5052 Minor Facility Repairs	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
OPERATIONS AND MAINTENANCE	98,650.00	98,650.00	43,944.16	8,923.44	0.00	54,705.84	44.5
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	35,500.00	35,500.00	13,275.00	2,655.00	0.00	22,225.00	37.4

REVENUE/EXPENDITURE REPORT
 NOVEMBER 2012 @ 41.67%

Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012		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								
5656	Tree Trimming (7)	1,000.00	1,000.00	853.09	503.55	0.00	146.91	85.3
5670	Other Professional Services	5,400.00	5,400.00	1,545.68	366.38	0.00	3,854.32	28.6
CONTRACT SERVICES		41,900.00	41,900.00	15,673.77	3,524.93	0.00	26,226.23	37.4
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	1,000.00	1,000.00	166.34	0.00	0.00	833.66	16.6
CAPITAL EXPENDITURES		1,000.00	1,000.00	166.34	0.00	0.00	833.66	16.6
RUSH PARK								
Dept: 60 STREET LIGHTING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	480.00	480.00	199.22	73.70	0.00	280.78	41.5
OPERATIONS AND MAINTENANCE		480.00	480.00	199.22	73.70	0.00	280.78	41.5
Acct Class: 56 CONTRACT SERVICES								
5650	Lighting and Maintenance	102,000.00	102,000.00	35,089.86	9,009.90	0.00	66,910.14	34.4
CONTRACT SERVICES		102,000.00	102,000.00	35,089.86	9,009.90	0.00	66,910.14	34.4
STREET LIGHTING		102,480.00	102,480.00	35,289.08	9,083.60	0.00	67,190.92	34.4
Dept: 65 ROSSMOOR WALL								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability (2)	2,200.00	2,200.00	2,500.00	0.00	0.00	-300.00	113.6
5032	Building & Grounds-Maintenance	100.00	100.00	9.00	0.00	0.00	91.00	9.0
OPERATIONS AND MAINTENANCE		2,300.00	2,300.00	2,509.00	0.00	0.00	-209.00	109.1
ROSSMOOR WALL		2,300.00	2,300.00	2,509.00	0.00	0.00	-209.00	109.1
Dept: 70 STREET SWEEPING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	199.22	73.70	0.00	300.78	39.8
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		600.00	600.00	199.22	73.70	0.00	400.78	33.2
Acct Class: 56 CONTRACT SERVICES								
5642	Street Sweeping	51,000.00	51,000.00	17,728.72	4,452.82	0.00	33,271.28	34.8
CONTRACT SERVICES		51,000.00	51,000.00	17,728.72	4,452.82	0.00	33,271.28	34.8
STREET SWEEPING		51,600.00	51,600.00	17,927.94	4,526.52	0.00	33,672.06	34.7
Dept: 80 PARKWAY TREES								
Acct Class: 40 SALARIES AND BENEFITS								
4002	Salaries - Part-time (8)	0.00	0.00	3,438.00	480.00	0.00	-3,438.00	0.0
4015	Federal Payroll Tax -FICA	0.00	0.00	262.99	36.72	0.00	-262.99	0.0
SALARIES AND BENEFITS		0.00	0.00	3,700.99	516.72	0.00	-3,700.99	0.0
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5012	Printing	50.00	50.00	5.01	0.00	0.00	44.99	10.0
5014	Postage	600.00	600.00	21.19	1.90	0.00	578.81	3.5
5016	Office Supplies	200.00	200.00	18.79	0.06	0.00	181.21	9.4
5020	Telephone	900.00	900.00	398.45	147.42	0.00	501.55	44.3
5030	Vehicle Maintenance	300.00	300.00	38.23	0.00	0.00	261.77	12.7
5051	Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE		2,300.00	2,300.00	481.67	149.38	0.00	1,818.33	20.9
Acct Class: 56 CONTRACT SERVICES								
5656	Tree Trimming (7)	71,000.00	71,000.00	53,604.16	31,891.01	0.00	17,395.84	75.5

REVENUE/EXPENDITURE REPORT
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Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 80 PARKWAY TREES								
Acct Class: 56 CONTRACT SERVICES								
5660	TREE REMOVAL (9)	3,700.00	3,700.00	3,326.52	0.00	0.00	373.48	89.9
5664	Tree Watering Program (10)	1,000.00	1,000.00	1,270.86	0.00	0.00	-270.86	127.1
5670	Other Professional Services	38,000.00	38,000.00	4,279.01	559.37	0.00	33,720.99	11.3
CONTRACT SERVICES		113,700.00	113,700.00	62,480.55	32,450.38	0.00	51,219.45	55.0
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	15,000.00	15,000.00	1,257.20	0.00	0.00	13,742.80	8.4
CAPITAL EXPENDITURES		15,000.00	15,000.00	1,257.20	0.00	0.00	13,742.80	8.4
PARKWAY TREES		131,000.00	131,000.00	67,920.41	33,116.48	0.00	63,079.59	51.8
Dept: 90 MINI-PARKS AND MEDIANS								
Acct Class: 40 SALARIES AND BENEFITS								
4001	Salaries - Full-time	775.00	775.00	278.37	62.56	0.00	496.63	35.9
4002	Salaries - Part-time	365.00	365.00	0.00	0.00	0.00	365.00	0.0
4003	Salaries - Overtime	25.00	25.00	15.94	0.00	0.00	9.06	63.8
4010	Workers Compensation Insurance (1)	135.00	135.00	109.36	13.77	0.00	25.64	81.0
4015	Federal Payroll Tax -FICA	70.00	70.00	22.55	4.83	0.00	47.45	32.2
4018	State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS		1,385.00	1,385.00	426.22	81.16	0.00	958.78	30.8
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	500.00	500.00	199.17	73.72	0.00	300.83	39.8
5022	Utilities	7,500.00	7,500.00	3,775.87	75.61	0.00	3,724.13	50.3
5030	Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032	Building & Grounds-Maintenance	1,000.00	1,000.00	330.87	0.00	0.00	669.13	33.1
5045	Miscellaneous Expenditures	200.00	200.00	0.00	0.00	0.00	200.00	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		9,600.00	9,600.00	4,305.91	149.33	0.00	5,294.09	44.9
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	4,000.00	4,000.00	1,475.00	295.00	0.00	2,525.00	36.9
5656	Tree Trimming (1)	500.00	500.00	284.36	167.83	0.00	215.64	56.9
5670	Other Professional Services	300.00	300.00	19.98	3.63	0.00	280.02	6.7
CONTRACT SERVICES		4,800.00	4,800.00	1,779.34	466.46	0.00	3,020.66	37.1
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
CAPITAL EXPENDITURES		250.00	250.00	0.00	0.00	0.00	250.00	0.0
MINI-PARKS AND MEDIANS		16,035.00	16,035.00	6,511.47	696.95	0.00	9,523.53	40.6
Expenditures		1,213,562.00	1,213,562.00	509,667.93	112,981.97	0.00	703,894.07	42.0
Net Effect for GENERAL FUND		29,838.00	29,838.00	-283,776.32	28,553.28	0.00	313,614.32	-951.1
Change in Fund Balance:				-283,776.32				

REVENUE/EXPENDITURE REPORT
NOVEMBER 2012 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	39,198.00	39,198.00	0.00	0.00	0.00	39,198.00	0.0
PROPERTY TAXES		39,198.00	39,198.00	0.00	0.00	0.00	39,198.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	382,500.00	382,500.00	89,595.00	84,762.30	0.00	292,905.00	23.4
3101	Property assessments-prior yr	7,500.00	7,500.00	3,202.80	1,004.67	0.00	4,297.20	42.7
ASSESSMENTS		390,000.00	390,000.00	92,797.80	85,766.97	0.00	297,202.20	23.8
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
USE OF MONEY AND PROPERTY		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
Acct Class: 35 OTHER REVENUE								
3500	Other miscellaneous revenue	13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.0
OTHER REVENUE		13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.0
Dept: 00		447,998.00	447,998.00	92,797.80	85,766.97	0.00	355,200.20	20.7
Revenues		447,998.00	447,998.00	92,797.80	85,766.97	0.00	355,200.20	20.7
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5619	Bond Trustee	2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
CONTRACT SERVICES		2,875.00	2,875.00	2,875.00	0.00	0.00	0.00	100.0
Acct Class: 58 DEBT SERVICE								
5801	Interest	141,980.00	141,980.00	70,990.00	0.00	0.00	70,990.00	50.0
DEBT SERVICE		141,980.00	141,980.00	70,990.00	0.00	0.00	70,990.00	50.0
Acct Class: 66 OTHER FINANCING USES								
6600	Transfer out to other funds	120,000.00	120,000.00	0.00	0.00	0.00	120,000.00	0.0
OTHER FINANCING USES		120,000.00	120,000.00	0.00	0.00	0.00	120,000.00	0.0
RUSH PARK		264,855.00	264,855.00	73,865.00	0.00	0.00	190,990.00	27.9
Expenditures		264,855.00	264,855.00	73,865.00	0.00	0.00	190,990.00	27.9
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		183,143.00	183,143.00	18,932.80	85,766.97	0.00	164,210.20	10.3
Change in Fund Balance:				18,932.80				

REVENUE/EXPENDITURE REPORT
 NOVEMBER 2012 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 30 - SPECIAL TAX FUND-ROSSMOOR WALL								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
2999	FY Begin Fund Balance	7,073.00	7,073.00	0.00	0.00	0.00	7,073.00	0.0
PROPERTY TAXES		7,073.00	7,073.00	0.00	0.00	0.00	7,073.00	0.0
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	85,700.00	85,700.00	19,632.00	19,632.00	0.00	66,068.00	22.9
3101	Property assessments-prior yr	2,300.00	2,300.00	738.13	223.64	0.00	1,561.87	32.1
ASSESSMENTS		88,000.00	88,000.00	20,370.13	19,855.64	0.00	67,629.87	23.1
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		96,073.00	96,073.00	20,370.13	19,855.64	0.00	75,702.87	21.2
Revenues		96,073.00	96,073.00	20,370.13	19,855.64	0.00	75,702.87	21.2
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	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00	100.0
5801	Interest	20,590.00	20,590.00	12,035.00	0.00	0.00	8,555.00	58.5
DEBT SERVICE		80,590.00	80,590.00	72,035.00	0.00	0.00	8,555.00	89.4
ROSSMOOR WALL		83,120.00	83,120.00	74,565.00	0.00	0.00	8,555.00	89.7
Expenditures		83,120.00	83,120.00	74,565.00	0.00	0.00	8,555.00	89.7
Net Effect for SPECIAL TAX FUND-ROSSMOOR WALL		12,953.00	12,953.00	-54,194.87	19,855.64	0.00	67,147.87	-418.4
Change in Fund Balance:				-54,194.87				

REVENUE/EXPENDITURE REPORT
 NOVEMBER 2012 @ 41.67%

Page: 13
 1/3/2013
 11:06 am

Rossmoor Community

For the Period: 7/1/2012 to 11/30/2012	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	189,863.00	189,863.00	0.00	0.00	0.00	189,863.00	0.0
PROPERTY TAXES	189,863.00	189,863.00	0.00	0.00	0.00	189,863.00	0.0
Acct Class: 36 OTHER FINANCING SOURCES							
3600 TRANSFER IN/OUT OTHER FUNDS	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
OTHER FINANCING SOURCES	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
Dept: 00	289,863.00	289,863.00	0.00	0.00	0.00	289,863.00	0.0
Revenues	289,863.00	289,863.00	0.00	0.00	0.00	289,863.00	0.0
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
CAPITAL EXPENDITURES	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
MONTECITO CENTER	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
CAPITAL EXPENDITURES	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
RUSH PARK	140,470.00	140,470.00	0.00	0.00	0.00	140,470.00	0.0
Dept: 65 ROSSMOOR WALL							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
CAPITAL EXPENDITURES	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
ROSSMOOR WALL	34,691.00	34,691.00	0.00	0.00	0.00	34,691.00	0.0
Expenditures	195,161.00	195,161.00	0.00	0.00	0.00	195,161.00	0.0
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	94,702.00	94,702.00	0.00	0.00	0.00	94,702.00	0.0
Change in Fund Balance:			-54,194.87				
Grand Total Net Effect:	320,636.00	320,636.00	-319,038.39	134,175.89	0.00	639,674.39	

**ROSSMOOR COMMUNITY SERVICES DISTRICT
FOOTNOTES - FINANCIAL REPORT
NOVEMBER 2012
REVENUES**

* #1 Wall Rental 10-00-3405	New account for sign wall rental charges. Amount will be adjusted in Amended Budget.
* #2 Other Miscellaneous Revenue 10-00-3500	\$1,500 grant received from Run Seal Beach to purchase Recreation Equipment as noted in #7 of Expenditure footnotes.
* #3 Miscellaneous Studies 10-00-3501	Expenditures reimbursed as per 10-00-3501. Please see #5 of Expenditure footnotes

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

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

<p>* #1 Workers Compensation Insurance 10-10-4010, 10-20-4010, 10-30-4010, 10-40-4010, 10-50-4010, 10-90-4010</p>	Annual Deposit paid in July. Will be credited in following months.
<p>* #2 Insurance Liability 10-10-5002, 10-65-5002</p>	Annual Deposit paid in July. Will be credited in following months. Slight increase in premium. Amount will be adjusted in Amended Budget.
<p>* #3 Memberships and Dues 10-10-5004</p>	Annual LAFCO membership paid in July.
<p>* #4 Publications and Legal Notices 10-10-5010, 10-20-5010, 10-40-5010,</p>	Quarterly newsletter, FY Budget notice advertised and GM Job announcement paid for in July.
<p>* #5 Miscellaneous Studies 10-10-5620</p>	Expenditures reimbursed as per 10-00-3501. Please see Revenue footnotes #3.
<p>* #6 Equipment 10-20-6010</p>	Recreation equipment purchased with \$1,500 grant received from Run Seal Beach.
<p>#7 Tree Trimming 10-30-5656, 10-40-5656, 10-50-5656, 10-80-5656, 10-90-5656</p>	Majority of tree trimming is scheduled during fall months.
<p>* #8 Salaries - Part Time 10-80-4002</p>	Part time tree consultant hired to fill in previous contracted tree consultant. Amount to be adjusted in Amended Budget.
<p>* #9 Tree Removal 10-80-5660</p>	Majority of trees to be removed are scheduled in summer months.
<p>* #10 Tree Watering Program 10-80-5664</p>	Sprayer purchased to water parkway trees. Amount to be adjusted in Amended Budget.
<p>* Noted in previous month(s). However, explanation is still warranted and valid.</p>	

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: January 8, 2013
To: Honorable Board of Directors
From: General Manager
SUBJECT: RESOLUTION NO. 13-01-08-01-LIST OF OFFICIALS
AUTHORIZED TO TRANSACT BUSINESS WITH THE
DISTRICT'S BANKS AND OTHER FINANCIAL INSTITUTIONS

RECOMMENDATION:

Approve by roll call vote, Resolution No. 13-01-08-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS OR OTHER FINANCIAL ACCOUNTS.

BACKGROUND:

The District has elected new Board officers. This necessitates updating the District's banking signature forms authorizing new officials to transact business with its financial institutions which house the District's investments, savings and other financial accounts. Attached is a list of proposed officials for such authorization.

ATTACHMENTS:

1. Resolution No.13-01-08-01
2. List of Officials Authorized to Transact Business with the District's Banks and other Financial Institutions.
3. Policy No. 4055 District Bank and Investment Accounts.

RESOLUTION NO. 13-01-08-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT DESIGNATING CERTAIN DISTRICT OFFICIALS TO TRANSACT BUSINESS WITH FINANCIAL INSTITUTIONS WHICH HOUSE THE DISTRICT'S INVESTMENTS, SAVINGS, OR OTHER FINANCIAL ACCOUNTS

WHEREAS, the Rossmoor Community Services District did hold elections for new Board officers at its Regular Meeting on January 8, 2013.

WHEREAS, those Board officers assumed their elective duties at its Regular Meeting on January 8, 2013.

WHEREAS, District Policy No. 4055 Authorized Signatures for Bank Accounts designates the Board President, 1st Vice President, 2nd Vice President, and General Manager as authorized to sign checks.

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors of the Rossmoor Community Services District hereby designates those persons identified on the attached Exhibit "A" to transact business with financial institutions which house the District's funds.

BE IT FURTHER RESOLVED, that the Board of Directors of the Rossmoor Community Services District hereby designates the District's Accountant/Bookkeeper as authorized to have access to transfer funds to and from the District's financial accounts.

AYES:

NOES:

ABSENT:

ABSTAIN:

SIGNED, AND ADOPTED this 8th day of January 2013.

By: _____
President
Rossmoor Community Services District

ATTEST:

Chris Montana, Secretary
Rossmoor Community Services District

EXHIBIT A

LIST OF DISTRICT OFFICIALS AUTHORIZED TO TRANSACT BUSINESS WITH THE DISTRICT'S BANKS AND OTHER FINANCIAL INSTITUTIONS

- PRESIDENT
- 1ST VICE PRESIDENT
- 2ND VICE PRESIDENT
- GENERAL MANAGER CHRIS MONTANA
- ACCOUNTANT/BOOKKEEPER KATHLEEN BELL (Access only)

Rossmoor Community Services District

Policy

No. 4055

DISTRICT BANK AND INVESTMENT ACCOUNTS

4055.10 Authorized Signatures For Bank and Investment Accounts: Each District bank account opened or closed shall require two signatures from official signatories. Each investment account opened or closed shall require two signatures from official signatories unless it is a maturing (closed) time certain investment e.g. CD.

4055.11 Investment Account Approvals: Any transaction involving a District investment account other than LAIF, shall have been reviewed by the Investment Committee and approved by the Board.

4055.12 Check Signing Approvals: Two signatures from official signatories shall be required on each check issued by the District.

4055.20 Official Signatories: The following named officials of the District are authorized signatories: President, 1st Vice President, 2nd Vice President and General Manager.

4065.30 Proceeds from Closed Accounts: Any proceeds from a closed banking account, investment account and interest or dividend payment shall be immediately deposited into the District's checking or LAIF account.

4055.40 Reinvestment of Funds from a Closed Account: As soon as practicable thereafter, the Investment Committee shall meet *and* recommend to the Board the *reinvestment* of proceeds *and* other monies from a closed account. The Board shall determine the final placement of such funds.

Adopted: Resolution 87-5, January 28, 1987
Approved renumbering & format: October 8, 2002
Reaffirmed: June 10, 2003
Amended: July 12, 2005
Amended: July 13, 2010

**AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION
REGULAR MEETING**

RUSH PARK
3021 Blume Drive
Rossmoor, California

**Tuesday, January 8, 2013
7:00 p.m. (see Call to Order)**

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m. (immediately following adjournment of the Regular Meeting of the Board of Directors of the Rossmoor Community Services District)
2. ROLL CALL: Board Members Casey, Kahlert, Maynard, Rips
President Coletta
3. PLEDGE OF ALLEGIANCE
4. MINUTES:
 - a. Regular Meeting of January 10, 2012. (Information only)
5. PRESENTATIONS: None.
6. ELECTION OF OFFICERS:
 - a. President.
 - b. Vice President.

B. ADDITIONS TO AGENDA

In accordance with Section 54954.2(b)(2) 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 5494.5 (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 need arose after the agenda was posted.

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD - None.

E. CONSENT CALENDAR - None.

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

F. PUBLIC HEARING - None.

G. RESOLUTIONS

1. RESOLUTION NO.13-01-08-1. A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS FINANCING CORPORATION ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF FINANCIAL OFFICER TO THE CORPORATION AND DESIGNATING THE TIME AND PLACE FOR THE HOLDING OF REGULAR MEETINGS OF THE BOARD.

H. BIDS, CONTRACTS AND AGREEMENTS - None.

I. ADMINISTRATIVE ITEMS - None.

J. INFORMATIONAL ITEMS - None.

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.

K. BOARD MEMBER ITEMS

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

L. CLOSED SESSION - None.

The Board may, from time to time, adjourn to a Closed Session to consider the following items, which deal with litigation, personnel matters, or to discuss with legal counsel matters within the attorney-client privilege, pursuant to applicable sections of the Government Code.

M. ADJOURNMENT

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

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

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the January 8, 2013, 7:00p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District Public Improvements Financing Corporation was posted at least 72 hours prior to the time of the meeting.

ATTEST:

Chris Montana
Chris Montana
Secretary

January 3, 2013
Date

ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION

AGENDA ITEM A-4

Date: January 10, 2012
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: REGULAR MEETING OF JANUARY 10, 2012.

RECOMMENDATION:

Review the Minutes of the Regular Meeting of January 10, 2012.

BACKGROUND:

The report reflects the actions of the Board at their Regular Meeting of January 10, 2012, previously approved.

ATTACHMENTS:

1. Minutes - Regular Meeting of January 10, 2012.

**MINUTES
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION
REGULAR MEETING**

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, January 10, 2012

A. ORGANIZATION

- 1. CALL TO ORDER: By President Alfred Coletta at 9:45 P.M.**
- 2. ROLL CALL: Directors Ron Casey, Bill Kahlert, Michael Maynard, Jeffrey Rips, President Alfred Coletta.**

3. PLEDGE OF ALLEGIANCE

4. MINUTES:

a. Regular meeting of January 11, 2011

The Minutes of the Regular Meeting of January 11, 2011 were received and filed as submitted for informational purposes.

5. PRESENTATIONS – None

6. ELECTION OF OFFICERS

Motion by President Coletta, Seconded by Director Rips to elect Alfred Coletta as President of the Corporation, and Michael Maynard as Vice President of the Corporation, to appoint General Manager, Henry Taboada as Secretary and Treasurer of the Corporation, and to appoint Best, Best & Krieger as District General Counsel. Motion passed 5-0.

B. ADDITIONS TO AGENDA - None

C. PUBLIC FORUM – None

D. REPORTS TO THE BOARD - None

E. CONSENT CALENDAR - None

F. PUBLIC HEARING - None

G. RESOLUTIONS

1. RESOLUTION NO. 12-01-10-1, A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS FINANCING CORPORATION ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF FINANCIAL OFFICER TO THE CORPORATION AND DESIGNATING THE TIME AND PLACE FOR THE HOLDING OF REGULAR MEETINGS OF THE BOARD.

Resolution No. 12-01-10-1, A Resolution of the Board of Directors of the Rossmoor Community Services District Public Improvements Financing Corporation Electing Officers, Appointing Counsel and Secretary/Chief Financial Officer to the Corporation and Designating the Time and Place for the Holding of Regular Meetings of the Board, was passed unanimously by a roll call vote of 5-0.

H. BIDS, CONTRACTS, AND AGREEMENTS - None

I. ADMINISTRATIVE ITEMS - None

J. INFORMATIONAL ITEMS - None

K. BOARD MEMBER ITEMS - None

L. CLOSED SESSION - None

M. ADJOURNMENT

Motion by Director Rips, seconded by Director Kahlert, to adjourn the meeting at 9:50 p.m.
Motion passed 5-0.

SUBMITTED BY:

Henry Taboada
Secretary

ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION

AGENDA ITEM A-6. a, b

Date: January 8, 2013
To: Honorable Board of Directors
From: General Manager
Subject: ELECTION OF OFFICERS: PRESIDENT AND VICE PRESIDENT
AND MAKING APPOINTMENTS

RECOMMENDATION:

That the Board of Directors of the Rossmoor Community Services District Public Improvements Financing Corporation (the "Corporation") have certain Officers of the Rossmoor Community Services District (RCSD) Board for the year 2013 serve in the same capacity on the Board of the Rossmoor Community Services District Public Improvements Financing Corporation and that the Corporation elect officers and make appointments to the Corporation.

BACKGROUND:

The Bylaws of the Rossmoor Community Services District Public Improvements Financing Corporation, Section 5.01 and Section 5.02 provide for the number and qualifications of officers, as well as election and term of office.

The current Corporation officers are as follows:

*Alfred Coletta, President

Jeffrey Rips, Vice President

* Upon the resignation of Shannon Hough and Jeffrey Rips as President of the Board, Alfred Coletta became President and Jeffrey Rips became Vice President of the PIFC.

The Corporation bylaws Section 5.07 and Section 5.08 also call for the appointment of a Secretary and Chief Financial Officer of the Corporation.

The current Corporation appointees are as follows:

Secretary and Chief Financial Officer, Chris Montana
Counsel, Jenkins & Hogin, Law Corporation

ATTACHMENTS:

1. Bylaws of Rossmoor Community Services District Public Improvements Financing Corporation.

BYLAWS

OF

ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS
FINANCING CORPORATION

(A Nonprofit Public Benefit Corporation)

ARTICLE I

NAME, ORGANIZATION AND PURPOSE,
PRINCIPAL OFFICE, SEAL

SECTION 1.01. Name. The name of this Corporation is Rossmoor Community Services District Public Improvements Financing Corporation (hereinafter called the "Corporation").

SECTION 1.02. Organization, Purpose and Use of Funds. The Corporation is a nonprofit public benefit corporation organized under the Nonprofit Public Benefit Corporation Law of the State of California (Title 1, Division 2, Part 2 of the California Corporations Code) for public purposes.

The specific and primary purpose for which the Corporation is formed is to render financial assistance to the Rossmoor Community Services District (the "District") (a special district of the State of California) by financing, refinancing, acquiring, constructing, improving, leasing, selling, or otherwise conveying property of any kind to the District. The activities of the Corporation shall be limited to the activities permitted by its Articles of Incorporation. No gains, profits or dividends shall be distributed to any of the directors or officers of the Corporation, and no part of the net earnings, funds or assets of the Corporation shall inure to the benefit of any director, officer or individual, or any person, firm or corporation, excepting only the District.

SECTION 1.03 Principal Office. The principal office of the Corporation shall be located at the principal executive offices of the District, wherever located from time to time.

ARTICLE II

MEMBERSHIP

SECTION 2.01. The Corporation shall have no members. Any action which would otherwise require approval by a majority of all members or approval by the members shall require only approval of the directors and all rights which would otherwise vest in the members shall vest in the directors.

ARTICLE III

DIRECTORS

SECTION 3.01. Number of Directors, Term of Office. The Board of Directors of the Corporation shall consist of five (5) persons. The members of such Board of Directors shall be the persons serving from time to time as the members of the Board of Directors of the District.

SECTION 3.02. Organization Meeting. The first Board of Directors may at any time hold an organizational meeting at which the directors shall organize by electing from their number a President, a Vice President and a Secretary. In addition, the Board of Directors shall elect a Chief Financial Officer and may elect such subordinate officers as they may determine, none of whom need to be a director of the Corporation.

SECTION 3.03. Place of Directors' Meetings. Meetings of the directors shall be held at such place in the County of Orange, or elsewhere, as may be designated in the notice of meeting or by resolution of the Board of Directors.

SECTION 3.04. Regular Meetings. The Board of Directors shall hold a regular meeting not less than once each calendar year. The Board of Directors shall by resolution fix the date, time and place of holding such meetings.

SECTION 3.05. Special Meetings. Except as otherwise provided by law, special meetings of the Board of Directors may be called from time to time by the President or by a written call signed by a majority of the Directors and filed with the Secretary. Each special meeting of the Board of Directors shall be held at such place, either within or outside the County of Orange, as shall be designated in the notice of such meeting, insofar as not inconsistent with law.

SECTION 3.06. Notice of Meetings. All meetings of the Board of Directors shall be noticed, conducted and held in accordance with the provisions of the laws of the State of California governing the noticing, conducting and holding of meetings of legislative bodies of local agencies.

SECTION 3.07. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed or wherever held, shall be as valid as though taken at a meeting duly held after regular call and notice, if a quorum is present, and either before or after the meeting, each of the directors not present signs a written waiver of notice, a consent to holding the meeting, or an approval of the minutes. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting

without protesting before or at its commencement about the lack of adequate notice.

SECTION 3.08. Quorum. Except as provided in Section 3.08 of this Article III, a majority of the Board of Directors shall constitute a quorum for the transaction of business. In determining the presence of a quorum, all directors present, in person or by telephone, shall be counted. Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present shall be regarded as the act of the Board of Directors, subject to the provisions of the California Nonprofit Corporation Law, including, without limitation, those provisions relating to (i) approval of contracts or transactions in which a director has a direct or indirect material financial interest, (ii) appointment of committees, and (iii) indemnification of directors. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for that meeting.

SECTION 3.09. Adjournments and Adjourned Meetings. The Board of Directors may adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified by the Board of Directors in accordance with law. If less than a majority is present at a meeting, a majority of those Directors present may adjourn the meeting from time to time.

SECTION 3.10. Conduct of Meetings. The President or, in his or her absence, the Vice President shall preside at all meetings of the Board of Directors.

SECTION 3.11. Resignations and Vacancies. Any director of the Corporation may resign at any time by giving written notice to the President or to the Board of Directors, and, where such resignation would leave the Corporation without a duly elected director or directors in charge of its affairs, to the Attorney General of the State of California. Such resignation shall take effect at the time specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

A vacancy or vacancies in the Board of Directors shall be deemed to exist in the event of the death, resignation or removal of any member of the Board of Directors of the District. If, for any reason, there shall not be five (5) members of the Board of Directors of the District for any period of time, then the resulting vacancy in the Board of Directors shall be filled by a majority of the remaining directors, whether or not less than a quorum, subject to the approval of the Board of Directors of the District.

SECTION 3.12. Compensation of Directors. No director shall be entitled to receive any compensation for serving as a

director or an officer of the Corporation; provided, however, that directors shall be entitled to receive such per diem compensation and reimbursement of expenses in the same manner as directors receive compensation and reimbursement for services rendered as directors of the District Board of Directors.

SECTION 3.13. Removal of Directors. Any director may be removed by the vote of a majority of all directors or by the Board of Directors of the District for cause.

SECTION 3.14. Notice to and Attendance by the Board of Directors of the District. Notice of all meetings of the Board of Directors of the Corporation shall be given by the Secretary of the Corporation to the President of the Board of Directors, and to the Secretary of the Board of Directors, of the District.

SECTION 3.15. Use of Conference Telephones. Any director may attend any meeting of the Board of Directors, whether regular or special, by conference telephone or similar communication equipment, so long as all of the directors participating in the meeting can hear one another, and all such directors shall be deemed to be present in person at such meeting.

SECTION 3.16. Action Without Meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting, if all members of the Board, individually, or collectively, consent in writing to that action. Such action by written consent shall have the same force and effect as an unanimous vote of the Board of Directors. Such written consent or consents shall be filed with the minutes of the proceedings of the Board of Directors.

ARTICLE IV

POWERS OF BOARD OF DIRECTORS

SECTION 4.01. General Powers of Board of Directors. All corporate powers shall be exercised by or under the authority of, and the business, property and affairs of the Corporation shall be controlled by, the Board of Directors.

SECTION 4.02 Indemnification. To the full extent permitted by law, the Board of Directors hereby authorizes indemnification by the Corporation of any person who is or was a director, officer, employee or other agent of the Corporation, and who was or is a party or is threatened to be made a party to a proceeding by reason of the fact that such person is or was an agent of the Corporation, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding (including attorneys' fees), if such person acted in good faith and in a manner such person reasonably believed to be in the best interests of the Corporation and, in the case of a criminal proceeding, had no reasonable cause

to believe the conduct of such person was unlawful and, in the case of an action by or in the right of the Corporation, acted with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances.

ARTICLE V

OFFICERS

SECTION 5.01. Number and Qualifications. The officers of the Corporation shall be a President, a Vice President, a Secretary, a Chief Financial Officer and such subordinate officers, including one or more assistant secretaries and assistant financial officers, as the Board of Directors may elect from time to time. Only directors shall be qualified to hold the office of President or Vice President, but the Board of Directors may elect any person, whether or not a director of the Corporation, to hold the office of Secretary or Chief Financial Officer or any subordinate office.

SECTION 5.02. Election, Term of Office. Each officer shall be elected by the Board of Directors and shall hold office until his or her successor shall have been elected and qualified, or until the death, resignation or removal of such officer.

SECTION 5.03. Resignations. Any officer may resign at any time by giving written notice to the President or to the Board of Directors of the Corporation. Any such resignation shall take effect at the time specified therein and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

SECTION 5.04. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled in the manner prescribed in these Bylaws for regular election to such office.

SECTION 5.05. President. The President shall be the chief executive officer of the Corporation and shall have general supervision over the business of the Corporation, subject, however, to the control of the Board of Directors. The President shall preside at all meetings of the Board of Directors. The President may sign and execute, in the name of the Corporation, deeds, mortgages, leases, bonds, contracts and other instruments duly authorized by the Board of Directors, and generally shall perform all duties incident to the office of President and such other duties as may from time to time be assigned to such office by the Board of Directors.

SECTION 5.06. Vice President. At the request of the President or in case of his or her absence or disability, the Vice President shall perform all duties of the President and, when so acting, shall have all the powers of, and be subject to all restrictions upon, the President. In addition, the Vice President

shall perform such other duties as may from time to time be assigned to that office by the Board of Directors or the President.

SECTION 5.07. Secretary. The Secretary shall:

(a) Certify and keep at the office of the Corporation, or at such other place as the Board of Directors may order, the original or a copy of these Bylaws, as amended or otherwise altered;

(b) Keep at the office of the Corporation, or at such other place as the Board of Directors may order, a book of minutes of all meetings of the directors, recording therein the time and place of holding, whether regular or special, and, if special, how authorized, the notice thereof given, and the proceedings thereat;

(c) See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law;

(d) Be custodian of the records and seal of the Corporation;

(e) Exhibit at all reasonable times to any director, upon application, these Bylaws and minutes of the meetings and proceedings of the directors of the Corporation; and

(f) In general, perform all duties of the office of Secretary and such other duties as may from time to time be assigned to such office by the Board of Directors or the President.

SECTION 5.08. Chief Financial Officer. The Chief Financial Officer shall receive and have charge of all funds of the Corporation and shall disburse such funds only as directed by the Board of Directors. The Chief Financial Officer shall, in general, perform all duties incident to the office of Chief Financial Officer and such other duties as may from time to time be assigned to such office by the Board of Directors or the President.

SECTION 5.09. Subordinate Officers. Subordinate officers shall perform such duties as shall be prescribed from time to time by the Board of Directors or the President.

ARTICLE VI

DISSOLUTION

SECTION 6.01. The Corporation shall not be voluntarily dissolved except by approval of the Board of Directors of the District. In the event of dissolution of the Corporation in any

manner and for any cause, after the payment or adequate provision for the payment of all of its debts and liabilities, all of the remaining funds, assets and properties of the Corporation shall be paid or distributed to the District.

ARTICLE VII

GENERAL

SECTION 7.01. Fiscal Year. The fiscal year of the Corporation shall be the twelve-month period beginning on each January 1 and ending on the last day of the next succeeding December, except the first fiscal year which shall run from the date of incorporation of the Corporation to December 31, 1998.

SECTION 7.02. Execution of Documents. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the Corporation and such authority may be general or confined to specific instances; and unless so authorized by the Board of Directors, no officer, agent or other person shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or to any amount.

SECTION 7.03. Inspection of Bylaws. The Corporation shall keep in its principal office the original or a copy of these Bylaws, as amended or otherwise altered to date, certified by the Secretary, which shall be open to inspection at all reasonable times during office hours.

SECTION 7.04. Annual Report. The annual report referred to in Section 6321 of the Nonprofit Public Benefit Corporation Law of the State of California is expressly dispensed with.

SECTION 7.05. Ralph M. Brown Act. To the extent required by law, the Corporation shall comply with the provisions of the Ralph M. Brown Act, Chapter 9 of Part 1 of Division 2 of Title 5 of the California Government Code, commencing with Section 54950 (the "Brown Act"). In the event such provisions of the Brown Act conflict with any section of these Bylaws, the Brown Act shall be controlling.

ARTICLE VIII

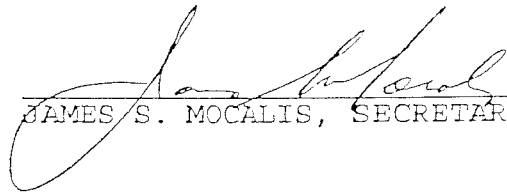
AMENDMENT OF BYLAWS

SECTION 8.01. With the prior written consent of the Board of Directors of the Rossmoor Community Services District, any of those Bylaws may be amended or repealed, and new Bylaws may be adopted, by vote or written consent of the Board of Directors.

SECRETARY'S CERTIFICATE

The undersigned hereby certifies that the undersigned is the Secretary of the Rossmoor Community Services District Public Improvements Financing Corporation, a California nonprofit public benefit corporation; that the foregoing is a full, true and correct copy of the Eylaws of said Corporation; and that said Eylaws are in full force and effect as of the date hereof.

DATED: April 29, 1998



JAMES S. MOCALIS, SECRETARY

{SEAL}

ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION

AGENDA ITEM G-1

Date: January 8, 2013

To: Honorable Board of Directors

From: General Manager

Subject: RESOLUTION NO. 13-01-08-1, A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS FINANCING CORPORATION ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF FINANCIAL OFFICER TO THE CORPORATION AND DESIGNATING THE TIME AND PLACE FOR THE HOLDING OF REGULAR MEETINGS OF THE BOARD.

RECOMMENDATION:

Approve by roll call vote, Resolution No. 13-01-08-1, directing the General Manager to include the names of the newly elected officers and appointees, and by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT PUBLIC IMPROVEMENTS FINANCING CORPORATION ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF FINANCIAL OFFICER TO THE CORPORATION AND DESIGNATING THE TIME AND PLACE FOR THE HOLDING OF REGULAR MEETINGS OF THE BOARD.

BACKGROUND:

The Bylaws of the Rossmoor Community Services District Public Improvements Financing Corporation, Section 5.01 and Section 5.02 describe the number and qualifications of officers, as well as the election and term of office. Section 3.04 describes regular meetings of the Board of Directors.

ATTACHMENTS:

1. Resolution No. 13-01-08-1.

RESOLUTION NO.13-01-08-1

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE ROSSMOOR COMMUNITY SERVICES DISTRICT
PUBLIC IMPROVEMENTS FINANCING CORPORATION
ELECTING OFFICERS, APPOINTING COUNSEL AND SECRETARY/CHIEF
FINANCIAL OFFICER TO THE CORPORATION AND
DESIGNATING THE TIME AND PLACE FOR THE HOLDING
OF REGULAR MEETINGS OF THE CORPORATION.**

The Board of Directors of the Rossmoor Community Services District Public Improvements Financing Corporation (the "Corporation") DOES HEREBY RESOLVE as follows:

Section 1. That pursuant to the Bylaws of the Corporation, Section 5.01 and Section 5.02, the following officers are elected by the Board of Directors to hold the offices set forth opposite their respective names:

<u>Name</u>	<u>Office</u>
	President
	Vice President
Chris Montana	Secretary and Chief Financial Officer

Section 2. That Jenkins & Hogin, LLP is hereby appointed as counsel to the Corporation.

Section 3. That the regular meeting of the Board of Directors of this Corporation be held on the second Tuesday of January in each year at the conclusion of the RCSD Board of Directors' meeting at the District Chambers of the Rossmoor Community Services District, 3021 Blume Drive, Rossmoor, California 90720.

Section 4. This Resolution shall take effect from and after its date of adoption.

ADOPTED, SIGNED AND APPROVED THIS 8th day of January 2013.

President
Rossmoor Community Services District
Public Improvements Financing Corporation

ATTEST:

Chris Montana, Secretary
Rossmoor Community Services District
Public Improvements Financing Corporation