

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



**Regular Meeting of the Board**  
Agenda Package

**October 11, 2022**

## REGULAR MEETING

**Tuesday, October 11, 2022**

**7:00 p.m.**

### **IN-PERSON**

RUSH PARK  
Auditorium  
3021 Blume Drive  
Rossmoor, California 90720

### **PUBLIC PARTICIPATION**

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

<https://us06web.zoom.us/j/82187424536?pwd=MDJhdllkxV3ZqQ0c2N3huODVrNFhFAXZz09>

Enter Meeting ID: **821 8742 4536** and Passcode: **Rossmoor**

The public can observe the meeting live on YouTube using the following link:

<https://youtu.be/xNrQVDEhnm> The name is **Rossmoor CSD**.

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*This Board meeting will take place in person and virtually via Zoom Webinar pursuant to Assembly Bill 361 and Resolution of the Board of Directors No. 21-10-12-02. To participate in the meeting via Zoom, please follow the following instructions.*

#### *1. To Participate via Zoom Webinar:*

*Please click the link below to join the webinar:*

<https://us06web.zoom.us/j/82187424536?pwd=MDJhdllkxV3ZqQ0c2N3huODVrNFhFAXZz09>

*Or sign into Zoom.com and "Join a Meeting"*

Enter Meeting ID: **821 8742 4536** and Passcode: **Rossmoor**

- If Zoom is not already installed on your computer, click "Download & Run Zoom" on the launch page and press "Run" when prompted by your browser. If Zoom has previously been installed on your computer, please allow a few moments for the application to launch automatically.*
- Select "Join Audio via Computer."*
- The virtual conference room will open. If you receive a message reading, "Please wait for the host to start this meeting," simply remain in the room until the meeting begins.*
- During the Public Comment Period, use the "raise hand" feature located in the participants' window and wait for district staff to announce your name and unmute your line when it is your turn to speak. Comments are limited to 3 minutes, or as otherwise directed.*

#### **2. Join Zoom via Phone:**

**Call: +1 669 444 9171      Webinar ID: 821 8742 4536      Passcode: 45294289**

*During the Public Comment Period, press \*9 to add yourself to the queue and wait for District staff to announce your name/phone number and press \*6 to unmute your line when it is your turn to speak. Comments are limited to 3 minutes, or as otherwise directed.*

*3. Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the District Secretary at*

[jmendoza@rossmoor-csd.org](mailto:jmendoza@rossmoor-csd.org). Comments received by 3:00 p.m. on the date of the meeting will be provided to the Board of Directors, made available to the public, and will be part of the meeting record.

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

**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Barke, DeMarco, Nitikman, Searles  
President Rips
3. PLEDGE OF ALLEGIANCE: Director Barke
4. PRESENTATIONS:
  - a. Volunteer Recognition for the Rush Park Troubadours
  - b. Orange County Sheriff's Department Commander Brent Benson and Captain Gary Knutson present Quarterly Crime Statistics and discuss deployment standards and response times in the Rossmoor Community Services District

**B. ADDITIONS TO AGENDA**

*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**

*This forum is reserved for items that are not listed on the agenda but are within the subject matter jurisdiction of the Rossmoor Community Services District; however, any matter that requires action may be referred to Staff at the discretion of the Board for a report and action at a subsequent Board meeting.*

**D. REPORTS TO THE BOARD**

1. QUARTERLY PARKS AND FACILITIES MAINTENANCE REPORT
2. UPDATE REGARDING POTENTIAL PICKLEBALL PROGRAM
3. MONTHLY TRAFFIC SAFETY UPDATE
4. STREET SWEEPING UPDATE

**E. CONSENT CALENDAR**

1. MINUTES:
  - a. Regular RCSD Board Meeting of September 13, 2022
2. AUGUST 2022 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:** None

**ORDINANCES:** None

**H. REGULAR CALENDAR**

1. REPORT OF THE AUDIT COMMITTEE RE: FY 2021-2022 ANNUAL AUDIT
2. FEE WAIVER REQUEST: MEET YOUR CANDIDATES NIGHT TOWN HALL PRESENTED BY THE ROSSMOOR HOMEOWNERS ASSOCIATION

**I. GENERAL MANAGER ITEMS**

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

**J. BOARD MEMBER ITEMS**

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

**K. GENERAL COUNSEL ITEMS**

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

**L. ADJOURNMENT**

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

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

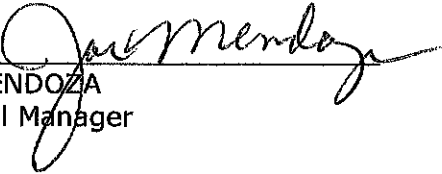
*Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the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

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

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the October 11, 2022, 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:

  
\_\_\_\_\_  
JOE MENDOZA  
General Manager

Date 10/6/22

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** VOLUNTEER RECOGNITION FOR THE RUSH PARK TROUBADOURS

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

**INFORMATION**

The Rush Park Troubadours are a group of local musicians that began to meet in the summer of 2020 at Rush Park to play music together. These informal gatherings evolved into regular weekly music performances where residents could enjoy music in an outdoor setting at Rush Park. Their music includes originals, as well as classic American music spanning blues, country, folk, gospel, and rock. Most recently, with the addition of the Thursday evening Rossmoor Farmers Market, the Rush Park Troubadours are performing each week at the Rush Park picnic canopy so that Farmers Market attendees may enjoy music on the park.

Rossmoor resident Abhijeet Chavan leads the Rush Park Troubadours, with a variety of musicians performing when available, including Fernando Ablaza, Gilby Hager, Jack Blake, John Schultz, Mitchell De Jarnett, and Sharook Madon.

Attending the RCSD Board meeting will be Mr. Chavan, as well as three other band members.

Please join me in expressing our sincere appreciation to the Rush Park Troubadours for their contributions to the RCSD by providing music to the community during the pandemic in 2020 and continuing to bring enjoyment to our residents at the Farmers Market and other events.

**ATTACHMENTS**

None

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4b**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** ORANGE COUNTY SHERIFF'S DEPARTMENT COMMANDER BRENT BENSON AND CAPTAIN GARY KNUTSON PRESENT QUARTERLY CRIME STATISTICS AND DISCUSS DEPLOYMENT STANDARDS AND RESPONSE TIMES IN THE ROSSMOOR COMMUNITY SERVICES DISTRICT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this presentation.

**INFORMATION**

Orange County Sheriff's Department Commander Brent Benson and Captain Gary Knutson will present the Quarterly Crime Statistics and discuss deployment standards and response times in the RCSD.

**ATTACHMENTS**

1. Rossmoor Calls for Service/Activity – 3<sup>rd</sup> Quarter 2022
2. OC Sheriff's Department News Release (10/05/22) – Burglary Suspects Arrested





# ORANGE COUNTY SHERIFF'S DEPARTMENT

SHERIFF-CORONER DON BARNES

## Rossmoor Calls for Service/Activity 3rd Quarter 2022

| Offense      | Jan '22  | Feb '22   | Mar '22   | Apr '22   | May '22  | Jun '21   | Jul '22   | Aug '22  | Sep '22   | Oct '22 | Nov '22 | Dec '22 | Total 2022 |
|--------------|----------|-----------|-----------|-----------|----------|-----------|-----------|----------|-----------|---------|---------|---------|------------|
| 187          | 0        | 0         | 0         | 0         | 0        | 0         | 0         | 0        | 0         |         |         |         |            |
| 211          | 0        | 0         | 0         | 0         | 0        | 0         | 0         | 0        | 1         |         |         |         |            |
| 245          | 0        | 0         | 1         | 0         | 0        | 0         | 0         | 1        | 0         |         |         |         |            |
| 459C         | 0        | 0         | 0         | 0         | 0        | 0         | 1         | 0        | 2         |         |         |         |            |
| 459R         | 0        | 3         | 3         | 1         | 2        | 0         | 4         | 2        | 2         |         |         |         |            |
| 459V         | 2        | 1         | 3         | 4         | 3        | 5         | 5         | 1        | 0         |         |         |         |            |
| 487          | 3        | 2         | 1         | 3         | 2        | 2         | 5         | 1        | 5         |         |         |         |            |
| 488          | 0        | 3         | 2         | 7         | 0        | 5         | 2         | 1        | 2         |         |         |         |            |
| 10851        | 2        | 4         | 4         | 0         | 2        | 2         | 1         | 3        | 2         |         |         |         |            |
| <b>Total</b> | <b>7</b> | <b>13</b> | <b>14</b> | <b>15</b> | <b>9</b> | <b>14</b> | <b>18</b> | <b>9</b> | <b>14</b> |         |         |         |            |

| Offense      | Jan '21   | Feb '21  | Mar '21  | Apr '21   | May '21   | Jun '21   | Jul '21   | Aug '21  | Sep '21  | Oct '21   | Nov '21  | Dec '21   | Total 2021 |
|--------------|-----------|----------|----------|-----------|-----------|-----------|-----------|----------|----------|-----------|----------|-----------|------------|
| 187          | 0         | 0        | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         | 0        | 0         | 0          |
| 211          | 0         | 0        | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         | 0        | 0         | 0          |
| 245          | 0         | 0        | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         | 0        | 1         | 1          |
| 459C         | 0         | 0        | 0        | 0         | 0         | 0         | 1         | 0        | 0        | 0         | 0        | 0         | 1          |
| 459R         | 0         | 1        | 3        | 1         | 1         | 2         | 3         | 1        | 1        | 0         | 3        | 2         | 18         |
| 459V         | 8         | 2        | 1        | 1         | 1         | 2         | 2         | 0        | 2        | 4         | 0        | 2         | 25         |
| 487          | 4         | 0        | 3        | 9         | 4         | 3         | 2         | 5        | 5        | 5         | 3        | 3         | 46         |
| 488          | 4         | 3        | 0        | 0         | 4         | 1         | 11        | 1        | 0        | 2         | 0        | 1         | 27         |
| 10851        | 0         | 0        | 0        | 0         | 1         | 4         | 1         | 0        | 1        | 3         | 1        | 5         | 16         |
| <b>Total</b> | <b>16</b> | <b>6</b> | <b>7</b> | <b>11</b> | <b>11</b> | <b>12</b> | <b>20</b> | <b>7</b> | <b>9</b> | <b>18</b> | <b>7</b> | <b>14</b> | <b>134</b> |

### Penal Code Legend

211= Robbery

459C=Commercial Burglary

487= Grand Theft

187= Murder

459R= Residential Burglary

488= Petty Theft

245= Assault w/ deadly weapon

459V= Vehicle Burglary

VC 10851=Stolen Vehicle



Rossmoor Calls for Service/Activity  
3rd Quarter 2022

**July 2022: 367 Calls for Service**

| Grand Theft (PC 487) |                                 |  |
|----------------------|---------------------------------|--|
| 7/12/2022            | 3000 Block of Katella Ave.      | Catalytic converter stolen from vehicle.                             |
| 7/14/2022            | 11000 Block of Wembley Rd.      | Catalytic converter stolen from vehicle. <b>Total loss: \$3,000.</b> |
| 7/14/2022            | 11000 Block of Wallingsford Rd. | E-bike stolen from carport. <b>Total loss: \$1,100.</b>              |
| 7/15/2022            | 3000 block of Mainway Dr.       | Catalytic converter stolen from vehicle. <b>Total loss: \$2,000.</b> |
| 7/25/2022            | 12000 Block of Foster Rd.       | Catalytic converter stolen from vehicle. <b>Total loss: \$3,500.</b> |

| Petty Theft (PC 488) |                               |  |
|----------------------|-------------------------------|--|
| 7/1/2022             | 11000 Block of Montecito Rd.  | Misc. items stolen from unlocked vehicle. <b>Total loss: \$30.</b> |
| 7/22/2022            | 3000 Block of Shakespeare Dr. | Vehicle rummaged through. No loss.                                 |

| Burglary (PC 459) |                                   |   |
|-------------------|-----------------------------------|---|
| 7/8/2022          | 3000 Block of Kittrick Dr.        | Vehicle burglary. <b>Total loss: \$1,500.</b>   |
| 7/9/2022          | 2000 Block of Tucker Ln.          | Residential burglary. Misc. items stolen. <b>Total loss: \$10,000.</b>                  |
| 7/9/2022          | 12000 Block of Spur Ln.           | Residential burglary. Misc. items stolen. <b>Total loss: \$42,400.</b>                  |
| 7/16/2022         | 12000 Block of Kensington Rd.     | Vehicle burglary. Misc. items stolen. <b>Total loss: \$1,955.</b>                       |
| 7/16/2022         | 12000 Block of Silver Fox Rd.     | Residential burglary. Misc. items stolen. <b>Total loss: \$89,300.</b>                  |
| 7/16/2022         | 11000 Block of Argyle Dr.         | Residential burglary. Misc. items stolen. <b>Total loss: \$15,500.</b>                  |
| 7/20/2022         | 3000 Block of Hedwig Rd.          | Commercial burglary; unknown loss.  |
| 7/24/2022         | 2000 Block of Walker Lee Dr.      | Vehicle burglary from unlocked vehicle. Misc. items stolen. <b>Total loss: \$1,937.</b> |
| 7/27/2022         | 12000 Block of Kensington Rd.     | Vehicle burglary-car window smashed. <b>Total loss: \$300.</b>                          |
| 7/28/2022         | 11000 Block of Los Alamitos Blvd. | Vehicle burglary-car window smashed. Misc. items stolen. <b>Total loss: \$400.</b>      |

| Vandalism (PC 594) |                             |   |
|--------------------|-----------------------------|---|
| 7/16/2022          | 3000 Block of Oak Grove Rd. | Vehicle window smashed. <b>Total loss: \$100.</b>     |
| 7/18/2022          | 3000 Block of Mainway Dr.   | Residential fence vandalized                          |
| 7/19/2022          | 3000 Block of Rowena Dr.    | Suspect kicked back of patrol vehicle causing damage. |



Rossmoor Calls for Service/Activity  
3rd Quarter 2022

| Tamper with Vehicle (VC 10852)  |                               |   |
|---------------------------------|-------------------------------|---|
| 7/19/2022                       | 2000 Block of Silverwood Dr.  | Front license plate missing from vehicle.                             |
| Stolen Vehicle (VC 10851)       |                               |   |
| 7/16/2022                       | 12000 Block of Kensington Rd. | Vehicle stolen from in front of residence.                            |
| Assault (PC 240)                |                               |   |
| 7/19/2022                       | 2000 Block of Mainway Dr.     | Road rage incident. Suspect swung at another over road rage incident. |
| Domestic Dispute                |                               |   |
| 7/22/2022                       | 3000 Block of Hillrose Dr.    | Verbal domestic dispute between ex-spouses.                           |
| Narcotics Violation (H&S 11350) |                               |   |
| 7/18/2022                       | 12000 Block of Martha Ann Dr. | Possession of a controlled substance.                                 |

**August 2022: 331 Calls for Service**

| Grand Theft (PC 487) |                               |  |
|----------------------|-------------------------------|--|
| 8/10/2022            | 3000 Block of Ruth Elaine Dr. | Catalytic converter stolen from vehicle. <b>Total loss: \$1,800.</b>   |
| Petty Theft (PC 488) |                               |  |
| 8/23/2022            | 12000 block of Montecito Rd.  | Misc. items stolen from carport. <b>Total loss: \$840.</b>             |
| Burglary (PC 459)    |                               |  |
| 8/10/2022            | 11000 block of Harrisburg Rd. | Residential burglary. Unknown loss.                                    |
| 8/15/2022            | 3000 Block of Hedwig Rd.      | Vehicle burglary. Misc. Items stolen. <b>Total loss: \$1,200.</b>      |
| 8/28/2022            | 2000 Block of Walker Lee Dr.  | Residential burglary. Misc. items stolen. <b>Total loss: \$12,400.</b> |



# ORANGE COUNTY SHERIFF'S DEPARTMENT

SHERIFF-CORONER DON BARNES

## Rossmoor Calls for Service/Activity 3rd Quarter 2022

| Vandalism (PC 594) |                              |   |
|--------------------|------------------------------|---|
| 8/3/2022           | 11000 Block of Wembley Rd.   | Residence was egged.                            |
| 8/20/2022          | Silver Fox Rd // Kempton Dr. | Residence was egged.                            |
| 8/29/2022          | 12000 Block of Christy Ln.   | Vehicle vandalized. <b>Total loss: \$2,500.</b> |

| Stolen Vehicle (VC 10851) |                               |  |
|---------------------------|-------------------------------|--|
| 8/6/2022                  | 11000 Block of Martha Ann Dr. | Vehicle stolen from in front of residence. |
| 8/26/2022                 | 11000 Block of Weatherby Rd.  | Vehicle stolen from in front of residence. |
| 8/29/2022                 | 3000 Block of Brimhall Dr.    | Vehicle stolen from in front of residence. |

| Domestic Dispute |                               |   |
|------------------|-------------------------------|---|
| 8/3/2022         | 3000 Block of Copa D'Oro Dr.  | Domestic battery between a cohabitating couple. |
| 8/20/2022        | 11000 Block of Martha Ann Dr. | Domestic dispute between a dating couple.       |
| 8/28/2022        | 3000 Block of St. Albans Dr.  | Verbal domestic dispute between spouses.        |

| Assault with a deadly Weapon (PC 245) |                                   |  |
|---------------------------------------|-----------------------------------|--|
| 8/16/2022                             | 11000 Block of Los Alamitos Blvd. | Assault at a local bar between two people. |

| Indecent Exposure (PC 314) |                                      |  |
|----------------------------|--------------------------------------|--|
| 8/13/2022                  | Orangewood Ave // Los Alamitos Blvd. | Subject standing on sidewalk with no pants on. |

| Narcotics Violation (H&S 11350) |                               |                                       |
|---------------------------------|-------------------------------|---------------------------------------|
| 8/1/2022                        | 3000 Block of Shakespeare Dr. | Possession of a controlled substance. |



Rossmoor Calls for Service/Activity  
3rd Quarter 2022

**September 2022: 311 Calls for Service**

| Grand Theft (PC 487) |                               |  |
|----------------------|-------------------------------|--|
| 9/2/2022             | 2000 block of Kempton Dr.     | Catalytic converter stolen from vehicle. <b>Total loss: \$1,500.</b> |
| 9/2/2022             | 3000 Block of Ruth Elaine Dr. | Catalytic converter stolen from vehicle. <b>Total loss: \$1,500.</b> |
| 9/6/2022             | 11000 block of Martha Ann Dr. | Catalytic converter stolen from vehicle. <b>Total loss: \$3,000.</b> |
| 9/9/2022             | 3000 Block of Woodstock Rd.   | Catalytic converter stolen from vehicle. <b>Total loss: \$2,000.</b> |
| 9/10/2022            | 3000 Block of Oak Knoll Dr.   | Catalytic converter stolen from vehicle. <b>Total loss: \$4,000.</b> |

| Petty Theft (PC 488) |                            |  |
|----------------------|----------------------------|--|
| 9/2/2022             | 11000 Block of Wembley Rd. | Wallet dropped on public sidewalk.                           |
| 9/30/2022            | 3000 Block of Bradbury Rd. | Misc. items stolen from residence. <b>Total loss: \$500.</b> |

| Burglary (PC 459) |                                   |  |
|-------------------|-----------------------------------|--|
| 9/7/2022          | 11000 Block of Los Alamitos Blvd. | Commercial burglary. Misc. items stolen. <b>Total loss: \$250.</b>     |
| 9/8/2022          | 3000 Block of Kittrick Dr.        | Residential burglary. Misc. items stolen. <b>Total loss: \$11,000.</b> |
| 9/8/2022          | 12000 Block of Bellwood Rd.       | Residential burglary. <b>Total loss: \$1,000.</b>                      |
| 9/9/2022          | 11000 Block of Los Alamitos Blvd. | Commercial burglary. Misc. items stolen. <b>Total loss: \$620.</b>     |

| Robbery (PC 211) |                                   |                                   |
|------------------|-----------------------------------|-----------------------------------|
| 9/27/2022        | 11000 Block of Los Alamitos Blvd. | Commercial robbery. Unknown loss. |

| Vandalism (PC 594) |                            |   |
|--------------------|----------------------------|---|
| 9/9/2022           | 2000 Block of Channing Way | Residential window shattered. <b>Total loss: \$1,500.</b> |

| Stolen Vehicle (VC 10851) |                                   |   |
|---------------------------|-----------------------------------|---|
| 9/3/2022                  | 11000 Block of Los Alamitos Blvd. | Vehicle stolen from in front of store while left running. |
| 9/27/2022                 | 12000 block of Martha Ann Dr.     | Vehicle stolen from in front of residence.                |

| Domestic Dispute |                              |   |
|------------------|------------------------------|---|
| 9/2/2022         | 2000 Block of Copa D'Oro Dr. | Domestic dispute between a dating couple. |



Rossmoor Calls for Service/Activity  
3rd Quarter 2022

Parking Citations

July

|                                 |           |
|---------------------------------|-----------|
| Regular Parking Citations:      | 16        |
| Street Sweeping Citations       | 3         |
| <b>Total Parking Citations:</b> | <b>19</b> |

August

|                                 |           |
|---------------------------------|-----------|
| Regular Parking Citations:      | 17        |
| Street Sweeping Citations       | 0         |
| <b>Total Parking Citations:</b> | <b>17</b> |

September

|                                 |          |
|---------------------------------|----------|
| Regular Parking Citations:      | 9        |
| Street Sweeping Citations       | 0        |
| <b>Total Parking Citations:</b> | <b>9</b> |

\*\*The above crimes on pages one and two are not released from our Crime Analysis and Statistics Units. Nor are these the statistics which will reflect on the UCR (Uniformed Crime Reporting) from DOJ (Department of Justice). These reports were taken from our internal computer aided dispatch which is updated as calls come in. All reports have not been turned in, thus some crimes may be changed to reflect the actual crime at a later time.

\*\*\*These statistics are not consistent with the blotter. The blotter are all the calls we receive through dispatch. Sometimes those calls do not result in a part 1 crime. For example, on the blotter you may have read: "home burglary alarm, audible." this can mean that it was a false alarm and no burglary occurred.



ORANGE COUNTY  
SHERIFF'S DEPARTMENT

# NEWS RELEASE

SHERIFF-CORONER DON BARNES

NEWS FOR IMMEDIATE RELEASE  
OC Sheriff Public Affairs, 714-904-7042

## Burglary suspects arrested

**SANTA ANA, Ca. (Oct. 5, 2022):** Two men were arrested today in connection with multiple burglaries committed across Southern California since January 2022. The two, along with two additional suspects already in custody on related charges, are suspected of committing residential burglaries in Orange, Los Angeles, San Diego, and Riverside counties and were arrested today by the Orange County Sheriff's Department.

Two men arrested today, Nehemiah Robinson, 34, of Los Angeles, and Mark Draughan, 23, of Los Angeles, have been booked into Orange County Jail on burglary, conspiracy and child endangerment charges related to multiple crimes that occurred in Orange County.

The two men already in custody are Jeremy Manning, 25, of Anaheim, and Dejon Kirk, 27, of Compton.

"This sends a clear message to criminals looking to take advantage of Orange County residents – We will find you, arrest you, and hold you accountable for the crimes you commit," said Orange County Sheriff Don Barnes. "Our top priority is to keep homes, property, businesses, and residents safe. These arrests are just one example of the hard work done every day by the men and women of the Orange County Sheriff's Department to bring criminals to justice."

Residents are reminded to take preventative steps to deter criminals from crimes of opportunity. Information on simple preventative steps, including an information card in English and Spanish, can be found on our Stay Safe OC website here- <https://ocsheriff.gov/community/stay-safe-oc/property-crimes>.

###

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**Date:** October 11, 2022

**To:** Honorable Board of Directors

**From:** General Manager Joe Mendoza  
Initiated by Park Superintendent Omero Perez

**Subject:** QUARTERLY PARKS AND FACILITIES MAINTENANCE REPORT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

**INFORMATION**

The Quarterly Parks and Facilities Maintenance Report is intended to provide the Rossmoor Community Services District (RCSD) Board of Directors with the status of activities and programs being performed to further the District's Parks and Facilities Maintenance Program.

**ATTACHMENTS**

1. Quarterly Parks and Facilities Maintenance Report



**ROSSMOOR COMMUNITY SERVICES DISTRICT  
PARKS AND FACILITIES MAINTENANCE DEPARTMENT  
QUARTERLY REPORT**

**OCTOBER 2022**

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**SUMMARY**

**Inspection of District Properties** – The facilities at Rossmoor, Rush Park and Montecito Center are fully operational with no significant issues.

**Significant Activity This Quarter** – The following projects and activities should be noted. These were performed beyond the regularly scheduled parks and facilities maintenance tasks.

- Landscaping contractor aerated, reseeded, and fertilized brown turf areas at Rossmoor Park
- District staff purchased and installed 4 new swings with hardware in the Rossmoor Park playground
- District staff purchased and replaced 8 park policy regulation signs in all parks
- Staff manicured shrubbery and added woodchips to the landscaping areas at Kempton Park
- Plumbing contractor replaced damaged drainpipes and garbage disposal in kitchen at Rossmoor Park
- Staff painted the storage and electrical container at Rossmoor Park
- Electrician performed electrical repairs in the auditorium and walkway lights at Rossmoor Park
- Contractor removed and replaced 2 damaged Triangle decks in Rossmoor Park's playground
- Landscaping contractor transferred 13 tons of existing sand from the volleyball court into the large and small playground at Rossmoor Park
- District staff purchased 13 tons of volleyball sand for Rossmoor Park's volleyball court and spread it all out evenly for safety purposes
- District staff purchase 7 tons of Wash Plaster sand and spread it all out in the playground at Rush Park
- Trimmed debris on the Signature Wall and vines on Pergola at Rossmoor Park
- Staff adjusted sprinkler heads on field #3 at Rossmoor Park

**Regular Maintenance Performed** – District staff continues to inspect District properties and are performing maintenance as follows:

**Daily**

- Facility safety check and recording
- Restrooms and trash – two times per day
- Wipe down rails and swings of playgrounds
- Wipe down and clean picnic tables in shelters and around the park
- Wipe down exercise machines
- Clean doorknobs around main entrances of buildings
- Vacuum offices
- Blow off walkway to Rossmoor Park entrance
- Clean and disinfect the kitchen at all parks
- Monitor landscape contractor

- Clean and inspect drinking fountains
- Check and mop floors at Montecito Center
- Check emergency defibrillators in all the facilities
- Monitor contracts and contractors
- Pick up papers around the parks

### **Weekly**

- Deep clean Rossmoor, Rush and Montecito restrooms every other week with versa machine
- Wash, clean and gas up RCSD vehicles once per week
- Wash windows at Rossmoor every other week
- Blow off tennis courts three times per month
- Weed and scarify infields at Rush Park
- Deep clean the refrigerator at all parks
- Inspect and service vacuums in all the facilities
- Set up and take down for the Farmers Market every Thursday
- Complete the high frequency playground inspection list
- Meet with irrigation technician during system inspection

### **Monthly**

- Spot clean carpets
- Clean all blinds at parks
- Dust ceilings in all rooms at all parks for cobwebs and dust
- Wipe down all ventilation outlets
- Trim the Rossmoor wall the first week of each month
- Inventory of all supplies by the first week of each month
- Post and take down street sweeping banners twice per month
- Post and take down Board Meeting banners
- Power wash playgrounds once per month
- Power wash tennis courts once per month to save water
- Power wash canopy shelters
- Check lights at all the facilities and replace as needed
- Set up and take down Board Meeting

### **Quarterly**

- Service HVAC system
- Service fire alarms
- Service all fire extinguishers
- Service fire suppression system
- Wash canopy roof at Rossmoor and Rush Park
- Service sewer main lines at all the facilities
- Clean rain gutters at the facilities
- Clean French drains at Rossmoor Park
- Adjust timers for day light savings

Respectfully Submitted By:

*Omero Perez, Park Superintendent*

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-2**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** UPDATE REGARDING POTENTIAL PICKLEBALL PROGRAM

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and discuss the information provided and direct the General Manager accordingly.

**INFORMATION**

At the September 13, 2022 RCSD Board of Directors meeting, it was reported that the General Manager and staff are still doing research on cost of converting an existing tennis court or constructing a new pickleball court, noise mitigation products, and hours of operation. Various Board members made comment on finding a long-term solution to offering pickleball in Rossmoor. They also discussed offering pickleball at Rossmoor Park on a limited basis until a final decision was made regarding pickleball. It was noted that the current policy designates that Rossmoor tennis courts are to be used for tennis only, therefore the policy would need to be amended to allow for an alternative use should the Board decide to convert a tennis court into four pickleball courts.

Due to unforeseen District priorities and other business that occurred in the past month, staff continues to gather information from vendors and has made site visits to a number of pickleball sites in the Orange and Los Angeles County areas. Therefore, the September 20 meeting of the Parks & Facilities Committee (Searles, Rips) was canceled because there was not enough new information to provide to the Committee.

The Parks and Facilities Committee scheduled a meeting for October 6, 2022 to go over information received to date.

As the Board is aware, this is a complex matter, with many variables. The General Manager has reached out to many vendors and agencies and because of their workload and priorities, is having to wait for information from them before being able to make a thorough presentation to the Committee and subsequently the Board. While there is continued interest in pickleball, this is not a decision that can be made without thorough and complete information. As other agencies have told us, this is a relatively new amenity that is being offered in cities, districts and private venues; as they operate, there are issues and problems that arise and these agencies are trying to address them. Each agency is unique and has addressed issues in a variety of ways. It is our desire to learn from their experiences and to make an informed decision.

As the Board is aware from public comments at the last few meetings, there are proponents for, and opponents against, bringing pickleball to Rossmoor. Therefore, items that continue to be reviewed and studied by the Parks and Facilities Committee are:

1. The impact to tennis players and court availability;
2. Scheduling of the tennis pro lessons;
3. Impact on parking around the park;
4. Cost of converting an existing tennis court at Rossmoor Park into four pickleball courts;
5. Cost to build four pickleball courts at either Rossmoor Park or Rush Park;
6. Cost associated with hiring a consultant to prepare a negative declaration;
7. Noise level and impact to surrounding homes, as well as sound mitigation measures that could be implemented and the cost associated with them; and
8. Policy regarding use of tennis courts for tennis only.

At the time of the writing of this report, the Parks and Facilities Committee had not had their October 6, 2022 meeting. However, it is anticipated that all of these items will be vetted by the Parks and Facilities Committee at that meeting.

## **BACKGROUND**

Because this has been an ongoing discussion and work in progress, the following offers a summary of discussion at the various meetings:

At the June 14, 2022 RCSD Board meeting, a number of residents attended the meeting to speak during public comments about pickleball. The majority of the speakers spoke in opposition of having pickleball courts at Rossmoor Park, citing the noise that could be created, parking issues, and the proximity to the homes surrounding the park. Other residents spoke in favor of pickleball and said they would welcome this addition to the community so they would be able to play pickleball in Rossmoor, without having to travel to a neighboring city. Due to a number of residents requesting the ability to play pickleball in Rossmoor, the RCSD Board of Directors recognized that there is demand and directed staff to develop a plan to provide temporary pickleball courts at Rossmoor Park on a trial basis.

At the July 12, 2022 meeting, the Board approved the temporary conversion of one tennis court (Court 1) into four pickleball courts at Rossmoor Park, from July 27-30, 2022. This trial period was to determine noise levels, impact on parking, and compatibility with the adjacent tennis courts. The most logical site to have trial pickleball courts was determined to be the Rossmoor tennis courts since the hard surface, fencing, and lighting were already in place.

### *Pickleball Trial at Rossmoor Park*

RCSD staff set aside Court 1 at Rossmoor Park from Wednesday, July 27 through Saturday, July 30, 2022 for the temporary pickleball courts to be available – 9 a.m. to 8 p.m. on weekdays, Saturday from 9 a.m. to noon. The following guidelines applied:

- Maximum of 4 players per court for doubles
- Maximum of 16 players on the 4 courts
- RCSD provided nets, paddles, and balls
- Neighboring households adjacent to Rossmoor Park were notified of the temporary pickleball courts and provided with the RCSD Office number for any questions or concerns during the pickleball trial.
- There was no charge for pickleball during the trial period

The trial pickleball program was well received by the Rossmoor community. Participants enjoyed playing the game of pickleball, as well as the social aspect of competing with one another. This program provided staff with the ability to receive comments, document participation and attendance at various areas of the park, including parking.

Staff monitored the tennis courts the week prior to the pickleball trial to establish a baseline with regard to attendance, court usage, noise levels, parking, etc. This allowed for a comparison with the data that was gathered during the pickleball trial.

Discussion about pickleball took place at the August 9, 2022 Board of Directors meeting. Again, there were a number of residents who spoke about pickleball – some for and some opposed. As a result, the RCSD Board determined that this is a complicated issue and forwarded the item to the Parks and Facilities Committee for further study and to formulate recommendations for the RCSD Board to consider at a future meeting.

### Parks and Facilities Committee

The Parks and Facilities Committee (Directors Rips and Searles) met on August 25, 2022. At their meeting, they reviewed and discussed the following items:

- The trial pickleball program that was offered at Rossmoor Park on July 27-30, 2022;
- Data regarding parking, noise, general park attendance, court usage (pre- and post-trial pickleball program comparison);
- Developing a plan to evaluate the feasibility of permanently adding pickleball in the Rossmoor Community Services District; and formulating a plan to engage residents in the process, allowing for their input and opinions to be heard;
- Whether a negative declaration would be warranted for this project (prepared by an independent consultant to relieve the District and Board of bias perceptions);
- Scheduling community stakeholder forums for input and comment;
- Consideration of future trial pickleball programs with implementation of noise mitigation measures;
- Touring other pickleball facilities (i.e. Carlsbad, Long Beach, Seal Beach, Cerritos);
- Current use of tennis courts and scheduling: i.e. two professional contractors, general use of the courts during open play, and consideration of a paid reservation-only system for court use (pickleball or tennis) during prime time; and
- Possible revenue projections.

At the conclusion, the Committee directed the General Manager to gather as much information as possible in order to report back to the Parks and Facilities Committee on September 20, 2022. As noted earlier in this report, that meeting was not held. The Committee met on October 6, 2022.

### **CONCLUSION**

In summary, the addition of pickleball to the Rossmoor community is a complex decision that requires a process to thoroughly evaluate the many factors involved. It is anticipated that the Parks and Facilities Committee may be ready with a recommendation regarding pickleball in Rossmoor at the November 8, 2022 Board of Directors meeting.

### **ATTACHMENTS**

None

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-3**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** MONTHLY TRAFFIC SAFETY UPDATE

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and discuss the information provided.

**BACKGROUND**

The General Manager provides a monthly update to the Rossmoor Community Services District (RCSD) Board of Directors to keep the Board and community informed of measures being taken to address traffic safety within Rossmoor.

**INFORMATION**

As a result of the Traffic Committee meeting in August, and the September Board of Directors meeting, the General Manager reached out to Supervisor Andrew Do to request a community meeting to go over services, safety in the community, and parking issues. A Meet and Greet has been scheduled with Supervisor Do for Thursday, October 13, 2022 at 6 p.m. in the Rush Park Auditorium.

The Traffic Committee wanted to take the issue regarding the parking along the Montecito Corridor and the apartments on Wallingsford the attention of the Orange County Traffic Engineer to request an impact study, as well as information regarding parking permit programs that may be in place in unincorporated areas in Orange County. The General Manager and Committee member Ralph Vartabedian were assigned to address this issue and contact has been made with Traffic Engineer Wei Zhu to determine the scope and timeline of the study.

The meeting with Supervisor Do, as well as the impact study that is being coordinated with Ms. Zhu, will assist the Traffic Committee in developing a strategic plan that may include resident stakeholder meetings, surveys, and consensus building to determine a timeline that will be part of a recommendation to the RCSD Board of Directors. This will continue to be planned at upcoming Traffic Committee meetings. Another Traffic Committee will be scheduled sometime in October.

To date, we have not heard back from Officer Musselman regarding the legality of writing citations to patrons riding motorized on the parks.

**ATTACHMENTS**

None

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-4**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** STREET SWEEPING UPDATE

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors review and discuss the information provided.

**BACKGROUND**

A new street sweeping schedule was introduced in the Rossmoor Community Services District (RCSD) beginning January 3, 2022. The new schedule was implemented to better serve residents and to alleviate the parking issues associated with the previous street sweeping schedule.

The Rossmoor Community Services District entered into a contractual agreement for street sweeping services with Sunset Property Services. Subsequently, Sunset Property Services was purchased by Sweeping Corp. of America (SCA). The General Manager worked with representatives from Sunset Properties and SCA to ensure a smooth transition. SCA indicated they were committed to serving the residents of Rossmoor. As the new sweeping schedule began, ticketing enforcement was suspended to give residents time to adjust to the new schedule.

**INFORMATION**

As we have discussed before, the County is mandated to provide street sweeping to comply with the storm water runoff laws. Therefore, they require a mechanism (signage) for enforcement in order to provide a clear path for the street sweeper to adequately clean curb and gutters. Discussion has continued about the installation of signage that is necessary for the Sheriff to implement parking enforcement and issue parking citations. This has been an ongoing discussion as the District is concerned with sign blight and lack of enforcement that will ultimately contribute to the street sweeping company not being able to clean the curb and gutters.

Parking enforcement has not been implemented since January 3, 2022, with the exception of a few streets along the Montecito Corridor that has the signage needed for the Sheriff's to enforce parking citations. It has become apparent that the Sheriff's do not have the budget allocation or work force to provide consistent enforcement. The lack of parking enforcement has been ongoing – prior to the new schedule, it was also an issue. Most neighboring incorporated municipalities have an enforcement officer that follows the street sweeper to issue citations to violators.

General Counsel Tarquin Preziosi had conversations with County Counsel and Public Works attorneys to discuss the feasibility of the RCSD waiving signage and enforcement. Mr.

Preziosi reports that both entities support the signage in order to enforce because the signage is required so that regulatory laws are followed with regard to storm water runoff. Therefore, he was told it is not an option for the District to waive signage and enforcement. As a result, Sheriff Captain Knutson has informed the District that installation of signage will begin on October 17, 2022. Parking enforcement utilizing Sheriff's Community Services Officers (CSO) will begin once all of the signs are installed. Until then, warning notices will be issued as needed. We have been advised that there are two CSO's for all of the County's unincorporated areas within the north agency. Therefore, sporadic and inconsistent enforcement may occur.

The District's website and social media will be used to notify residents that the signs are being installed and that enforcement will begin in the near future.

The primary issue is storm water runoff, and unless consistent enforcement is received, cars will continue to impede the ability of the street sweepers to clean the gutters properly. Because they control the budget and resource allocation, the next step will be to continue our conversations with the Sheriff Barnes, as well as Supervisor Andrew Do, to enhance enforcement.

#### **ATTACHMENTS**

None



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** MINUTES – REGULAR RCSD BOARD MEETING OF SEPTEMBER 13, 2022

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Minutes of the Regular RCSD Board Meeting of September 13, 2022 as prepared by the Board's Secretary/General Manager.

**INFORMATION**

The Minutes reflect the actions of the RCSD Board of Directors at their September 13, 2022 meeting.

**ATTACHMENTS**

1. Minutes – Regular RCSD Board Meeting of September 13, 2022



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

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, September 13, 2022**

**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.

2. ROLL CALL:

Present: Directors Barke, DeMarco, Searles  
President Rips

Absent: Director Nitikman

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

4. PRESENTATIONS:

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

CHP Officer Matt Musselmann presented traffic statistics for the last quarter including collisions and citations.

Discussion followed regarding the status of the reserve program, upcoming events, increasing CHP presence around schools, current understaffing, determining how to deploy resources, costs to hire a CHP Officer, and rules and regulations for eBikes and enforcement.

**B. ADDITIONS TO AGENDA - None**

**C. PUBLIC FORUM**

Georglyn Seligman spoke about her time in Rossmoor being the best years of her life and shared a proclamation that had been presented to her by Assemblymember Janet Nguyen.

Maureen Wauters spoke about eBikes; voiced support for having pickleball at Rossmoor Park and reported on a recent robbery attempt where men broke into a home when a resident was home. She stated the intruders left because the resident screamed but noted it took 50 minutes for the police to respond and wondered what is being done about the slow response time.

Marian Last, Jo Shade and Kevin Pearce, representing RHA, spoke about a parkway tree that fell and commended Orange County Public Works and CHP for their quick response in clearing the roadway. In addition, the RHA representatives commended Georglyn Seligman for her contributions to the community. The representatives presented the RHA Board of Directors with t-shirts commemorating the 65<sup>th</sup> anniversary of Rossmoor.

Jo Shade highlighted various RHA-sponsored events including a teacher's appreciation breakfast for teachers at various schools, a shredding event on October 29, and a Candidates Night Town Hall on September 29.

Ned Brines, via Zoom, spoke about the robbery incident that had occurred at his home and the response time.

There were no other public comments.

General Manager Joe Mendoza reported speaking with the Sheriff's Department Commander about response time and the Sheriff's were looking into exactly what occurred and their response to the resident.

Discussion followed regarding mutual aid for a disaster that may involve extensive deployment, reasons for taking so long to respond to the robbery incident, the need for an explanation from the Sheriff's Department, the need to know what RCSD can expect from the Sheriff's Department, other options for policing to provide better coverage, and the need to speak with Supervisor Do regarding the issue.

#### **D. REPORTS TO THE BOARD**

##### **1. QUARTERLY TREE REPORT**

Mary Kingman, Arborist, presented details of the quarterly tree report for May through August; addressed trimming, removals and service requests; spoke about the free mulch program and an upcoming mural contest.

Discussion followed regarding the condition of parkway trees because of the current water restrictions, encouraging residents to water parkway trees, and providing reminders to residents to water parkway trees on the RCSD website and social media sites.

##### **2. UPDATE REGARDING POTENTIAL PICKLEBALL PROGRAM**

General Manager Mendoza introduced Kim Barlow, an attorney with Jones Mayer, covering the meeting in General Counsel Tarquin Preziosi's absence.

General Manager Mendoza announced it is Mary Kingman's 10-year anniversary with the District and thanked her for her service to the District and residents.

General Manager Mendoza provided an update regarding a potential pickleball program; discussed the August 25, 2022 meeting of the Parks and Facilities Committee; addressed pickleball in surrounding cities; commented on issues to be considered; reported another study session is scheduled for September 20, 2022 and stated the item will be on the RCSD Board's agenda in October.

Director Searles commented on the August Parks and Facilities Committee meeting; noted additional information needs to be gathered, and reported conversion of existing tennis courts would be more cost effective than building new designated pickleball courts.

President Rips spoke about sound mitigation products and noted efforts to find long-term solutions to having pickleball in Rossmoor.

Director DeMarco spoke about the pickleball trial; noted there were no parking issues; commented on a schedule of activities at Lexington Park including volleyball, tennis and pickleball and expressed concerns that implementing a pickleball program will take a long time.

Discussion followed regarding implementing pickleball at Rossmoor Park on a limited basis in terms of days and hours, understanding impacts such as noise, feasible alternatives for noise mitigation, the need to be sensitive to the community and the need to review policy in terms of the courts being tennis only.

President Rips indicated the intent is to present recommendations to the Board at the next Board meeting.

### 3. MONTHLY TRAFFIC SAFETY UPDATE

General Manager Mendoza discussed the recent Traffic Safety Committee meeting; addressed attendees and matters discussed including a draft resolution to create a permit parking program; spoke about educating residents to slow down in Rossmoor; commented on the need for the Orange County Traffic Engineer to do a parking, speed and impact study along the Montecito corridor and reported the Committee discussed developing a strategic plan.

Discussion followed regarding parking permit areas in Orange County, involving Supervisor Do in finding a solution to parking problems along Montecito, and the need for community input and support.

### 4. STREET SWEEPING UPDATE

General Manager Mendoza provided an update on street sweeping in Rossmoor and spoke about asking the County about the possibility of the District waiving the installation of signs and related enforcement.

Legal Counsel Barlow reported speaking with Mr. Preziosi who indicated that if no response were received from County Counsel, then he would be pursue a response.

Discussion followed regarding avoiding sign proliferation and the possibility of contracting with the City of Los Alamitos to give out citations for street sweeping violations.

Carol Churchill suggested the need for increased publicity directed at the Sheriff's Department; stated General Counsel has no authority or jurisdiction to waive signage; spoke about the need to comply with State laws in terms of installing signage and enforcement of violations; noted scheduling street sweeping and trash collection on the same days are incompatible and discussed the need to comply with State laws.

Discussion followed regarding a prior lawsuit brought about by Ms. Churchill, lack of consistent enforcement by the Sheriff's Department, avoiding sign blight and the need for the Sheriff's Department cooperation.

**E. CONSENT CALENDAR**

**1. MINUTES:**

1. Regular Board Meeting of August 9, 2022
2. JULY 2022 REVENUE AND EXPENDITURE REPORT
3. REVIEW AND APPROVAL OF A PARK USE AGREEMENT BY AND BETWEEN THE ROSSMOOR COMMUNITY SERVICES DISTRICT AND KERRIE DA VANNON: HAPPY HOUR FIT CLUB INSTRUCTOR
4. REVIEW AND APPROVAL OF A ONE YEAR EXTENSION TO THE PROFESSIONAL SERVICES AGREEMENT BETWEEN THE ROSSMOOR COMMUNITY SERVICES DISTRICT AND MICHAEL EUGENE RANES FOR HEARING OFFICER SERVICES

There were no public comments.

Motion by Director DeMarco, seconded by Director Barke to approve the Consent Calendar, as presented. Motion passed 4-0, with Director Nitikman, absent.

**F. PUBLIC HEARING: None**

**G. RESOLUTIONS: None**

**ORDINANCES: None**

## **H. REGULAR CALENDAR**

### **1. REVIEW AND APPROVAL OF A PROFESSIONAL CONSULTING SERVICES AGREEMENT BETWEEN THE ROSSMOOR COMMUNITY SERVICES DISTRICT AND GOVERNMENT FINANCIAL SERVICES FOR CONSULTING SERVICES RELATED TO THE EFFECTIVENESS AND EFFICIENCY OF THE DISTRICT'S FINANCIAL ACTIVITIES**

General Manager Mendoza presented details of the item; discussed seeking proposals, the evaluation and selection process; and recommended moving forward with a professional consulting services agreement with Mr. Mike Matsumoto with Government Financial Services. Mr. Mendoza introduced Mr. Matsumoto and invited him to the podium.

Mr. Matsumoto discussed his experience with various municipalities/agencies and responded to questions from the Board.

Discussion followed regarding the requested rate of compensation, the scope of work and the end of the current accounting services contract.

Motion by Director Barke, seconded by Director DeMarco to approve the professional consulting services agreement between RCSD and Government Financial Services, as presented. Motion passed 4-0, with Director Nitikman, absent.

## **I. GENERAL MANAGER ITEMS**

General Manager Mendoza reported the Black Mountain accounting software has been installed; noted the banking check scanner is up and running; addressed the Ad Hoc Satisfaction Survey, staff training on emergency preparedness and listed upcoming programs and events including the Health and Wellness Fair, and the Heroes Lunch. Also discussed were upgrades to the irrigation system at Rossmoor Park, playground sand and installation of new signage at Rossmoor and Rush Parks.

Discussion followed regarding implementation of a user charges for those using credit cards for payment; it was confirmed that the District has implemented the user charge. A request for information regarding the upcoming bid for auditing services was discussed. The General Manager will provide additional information in the future.

## **J. BOARD MEMBER ITEMS**

Director Searles proposed waiving fees for the RHA Candidate Forum.

It was noted that to take action to waive the fee, the item would need to be placed on an upcoming agenda. The General Manager Mendoza reported the fee could be waived retroactively if approved by the RCSD Board. Discussion followed regarding there being a potential conflict of interest because RCSD Board members are candidates. Discussion took place regarding putting the item on the October agenda.

Director DeMarco thanked Officer Musselmann for attending the meeting; requested information regarding obtaining information regarding school schedules and the number of students attending Rossmoor schools that are out of the district. He spoke about the possibility of inviting a School Board member to present to the RCSD Board; expressed concerns regarding law enforcement response times and stated he would like to address minimum standards for the Sheriff's Department and the CHP relative to Rossmoor.

Director Searles thanked Officer Musselmann and spoke favorably on the implementation of the CHP's Volunteer Academy and announced the next Parks and Facilities Committee meeting on September 20, 2022.

President Rips spoke favorably regarding implementation of the check scanner and credit card user fees and asked about the status of District trucks.

General Manager Mendoza reported he is in the process for obtaining costs for back-up cameras and beepers for District vehicles.

President Rips suggested scheduling a meeting with Supervisor Do to discuss several pertinent District issues and thanked everyone servicing the District.

**K. GENERAL COUNSEL ITEMS - None**

**L. ADJOURNMENT**

Motion by Director Barke, seconded by Director DeMarco, to adjourn the regular meeting at 9:12 p.m. Motion passed 4-0.

ATTEST:

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

\_\_\_\_\_  
Jeffrey Rips, President

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

**APPROVED:** October 11, 2022

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
Accounting Consultant Ken Pun  
**Subject:** AUGUST 2022 REVENUE AND EXPENDITURE REPORT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for August 2022.

**INFORMATION**

The Revenue and Expenditure Report is submitted on a monthly basis, as an indication of the District's unaudited year-to-date revenues and expenses. The report reflects the new account numbers used with the new Black Mountain software and interfaces with the RecDesk system.

*An Explanation of Significant Variances From Budgeted Amounts* is not included because there is no significant activity to report this early in the fiscal year.

**ATTACHMENTS**

1. Revenue and Expenditure Report for the month of August 2022



**Rossmoor Community Services District**  
**Schedule of Revenues and Expenditures and Changes In Fund Balance - Budget and Actual**  
**For the month ended August 31, 2022**

|                                  | Original<br>Budget | Current<br>Month   | Adjustments        | Year to Date     | Variance          | % of Budget   |
|----------------------------------|--------------------|--------------------|--------------------|------------------|-------------------|---------------|
|                                  |                    | August             |                    |                  |                   |               |
| <b>Revenues:</b>                 |                    |                    |                    |                  |                   |               |
| Property taxes                   | \$ 1,159,000       | \$ 2,416           | \$ -               | \$ 19,606        | \$ 1,139,394      | 1.69%         |
| Street light assessments         | 390,800            | 842                | -                  | 6,817            | 365,183           | 1.75%         |
| Interest on investments          | 3,000              | -                  | -                  | -                | 2,500             | 0.00%         |
| From Other Governmental Agencies | 150,000            | -                  | -                  | -                | 356,000           | 0.00%         |
| Permit and Rental Fees           | 214,300            | 21,169             | -                  | 43,099           | 136,201           | 20.11%        |
| Miscellaneous                    | 35,000             | 726                | -                  | 933              | 58,067            | 2.67%         |
| <b>Total Revenues</b>            | <b>1,951,900</b>   | <b>25,152</b>      | <b>-</b>           | <b>70,455</b>    | <b>2,057,345</b>  | <b>3.61%</b>  |
| <b>Expenditures:</b>             |                    |                    |                    |                  |                   |               |
| Administrative                   | 1,057,406          | 55,879             | 6,214              | 150,577          | 893,423           | 14.24%        |
| Recreation                       | 60,000             | -                  | 8,440              | 11,412           | 43,588            | 19.02%        |
| Rossmoor Park                    | 195,800            | 8,514              | 11,035             | 34,501           | 186,999           | 17.62%        |
| Montecito Center                 | 28,000             | 452                | 3,549              | 5,329            | 20,072            | 19.03%        |
| Rush Park                        | 214,400            | 5,770              | 5,047              | 24,111           | 224,389           | 11.25%        |
| Street Lighting                  | 100,000            | -                  | -                  | 8,694            | 91,306            | 8.69%         |
| Rossmoor Wall                    | 1,000              | -                  | -                  | 110              | 890               | 11.04%        |
| Street Sweeping                  | 80,000             | -                  | 6,538              | 13,076           | 66,924            | 16.35%        |
| Parkway Tree                     | 180,000            | -                  | -                  | 2,512            | 187,488           | 1.40%         |
| Mini-Parks and Medlan            | 14,800             | 1,236              | 1,001              | 2,888            | 13,112            | 19.51%        |
| <b>Total Expenditures</b>        | <b>1,931,406</b>   | <b>71,852</b>      | <b>41,825</b>      | <b>253,210</b>   | <b>1,728,190</b>  | <b>12.78%</b> |
| <b>Changes in Fund Balance</b>   | <b>20,494</b>      | <b>\$ (46,700)</b> | <b>\$ (41,825)</b> | <b>(182,755)</b> | <b>\$ 329,155</b> |               |
| <b>Fund Balance:</b>             |                    |                    |                    |                  |                   |               |
| Beginning of Period              | 1,417,511          |                    |                    | 1,417,511        |                   |               |
| End of Period                    | \$ 1,438,005       |                    |                    | \$ 1,234,758     |                   |               |

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Income Statement  
For the Accounting Period: 8 / 22

Combined Funds

| Account Object  | Description                               | Current Year     |                  |                     |                      | %        |
|-----------------|---|------------------|------------------|---------------------|----------------------|----------|
|                 |   | Current Month    | Current YTD      | Budget              | Variance             |          |
| <b>Revenue</b>  |   |                  |                  |                     |                      |          |
| 3001            | Current Secure Property Tax               |                  | 10,621.80        | 1,071,000.00        | -1,060,378.20        | 1        |
| 3002            | Current Unsecured Prop Tax                |                  |                  | 35,700.00           | -35,700.00           |          |
| 3003            | Prior Secured property Tax                | 1,289.89         | 1,707.39         | 14,700.00           | -12,992.61           | 12       |
| 3004            | Prior Unsecured Property Tax              |                  |                  | 3,150.00            | -3,150.00            |          |
| 3005            | Delinquent Property Taxes                 |                  | 885.57           | 1,050.00            | -164.43              | 84       |
| 3006            | Current Supplemental Assessment           | 1,126.10         | 6,391.12         | 18,900.00           | -12,508.88           | 34       |
| 3008            | Public Utility Tax                        |                  |                  | 10,500.00           | -10,500.00           |          |
| 3009            | State Homeowners prop. Tax Relief         |                  |                  | 4,000.00            | -4,000.00            |          |
| 3101            | Street Light assessments                  | 841.79           | 6,816.89         | 390,600.00          | -383,783.11          | 2        |
| 3201            | Interest on Investments                   |                  |                  | 3,000.00            | -3,000.00            |          |
| 3301            | Prop 68 Grant Funding                     |                  |                  | 70,000.00           | -70,000.00           |          |
| 3304            | County street sweep reimbursement         |                  |                  | 80,000.00           | -80,000.00           |          |
| 3401            | Tennis Courts Reservations                | 2,740.73         | 4,530.73         | 41,000.00           | -36,469.27           | 11       |
| 3402            | Tennis Instructor Private Lessons         | 2,310.00         | 5,474.00         | 38,000.00           | -32,526.00           | 14       |
| 3405            | Rossmoor Park Ball Field Reservations     | 2,358.00         | 5,283.47         | 12,500.00           | -7,216.53            | 42       |
| 3406            | Rush Park Ball field reservations         | 116.00           | 116.00           | 12,500.00           | -12,384.00           | 1        |
| 3411            | Signature Wall Banner Rental              | 20.00            | 40.00            | 300.00              | -260.00              | 13       |
| 3421            | Tree Trim Permit                          | 870.00           | 870.00           | 5,000.00            | -4,130.00            | 17       |
| 3422            | Tree Violation Fines                      | 300.00           | 300.00           |                     | 300.00               |          |
| 3431            | Rossmoor Building Rental                  |                  |                  | 2,500.00            | -2,500.00            |          |
| 3432            | Rossmoor Park Picnic Site                 | 265.00           | 610.00           | 2,500.00            | -1,890.00            | 24       |
| 3433            | Rossmoor Park Horseshoe Rentals           | 105.00           | 105.00           |                     | 105.00               |          |
| 3441            | Montecito Building Rental                 | 2,252.00         | 5,125.50         | 25,000.00           | -19,874.50           | 21       |
| 3451            | Rush Building Rental                      | 9,097.00         | 18,706.00        | 67,000.00           | -48,294.00           | 28       |
| 3452            | Rush Park Picnic Site                     | 495.00           | 1,698.53         | 7,000.00            | -5,301.47            | 24       |
| 3453            | Rush Park Kitchen                         | 240.00           | 240.00           | 1,000.00            | -760.00              | 24       |
| 3501            | MISC REVENUE                              | 725.85           | 932.85           | 10,000.00           | -9,067.15            | 9        |
| 3502            | Sponsorships                              |                  |                  | 25,000.00           | -25,000.00           |          |
|                 |   |                  |                  |                     |                      | 4        |
|                 | <b>Total Revenue</b>                      | <b>25,152.36</b> | <b>70,454.85</b> | <b>1,951,900.00</b> | <b>-1,881,445.15</b> | <b>4</b> |
| <b>Expenses</b> |   |                  |                  |                     |                      |          |
| 5010            | Administration                            |                  |                  |                     |                      |          |
| 4000            | Board of Directors Compensatn             | 950.00           | 1,650.00         | 11,000.00           | 9,350.00             | 15       |
| 4002            | Salaries - Part-time                      | 5,043.47         | 10,824.80        | 68,990.00           | 58,165.20            | 16       |
| 4003            | Overtime                                  | 2,184.69         | 3,943.35         | 10,000.00           | 6,056.65             | 39       |
| 4006            | SALARIES - ADMINISTRATION                 | 15,316.60        | 28,380.84        | 244,698.00          | 216,317.16           | 12       |
| 4007            | VEHICLE ALLOWANCE (MILEAGE REIMBURSEMENT) |                  | 153.12           | 2,000.00            | 1,846.88             | 8        |
| 4008            | SALARIES - PARK AND RECREATION            | 12,786.60        | 25,505.07        | 161,213.00          | 135,707.93           | 16       |
| 4009            | SALARIES - Park /TREE MAINTENANCE         | 5,094.72         | 9,771.84         | 57,907.00           | 48,135.16            | 17       |
| 4010            | Workers Compensation Insurance            |                  | 5,144.49         | 20,000.00           | 14,855.51            | 26       |
| 4011            | Medical Insurance                         | 5,445.44         | 10,890.88        | 80,000.00           | 69,109.12            | 14       |
| 4015            | Federal Payroll Tax -FICA                 | 3,270.47         | 8,705.70         | 53,698.00           | 44,992.30            | 16       |
| 5002            | Insurance - Liability                     |                  | 10,395.00        | 35,000.00           | 24,605.00            | 30       |

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ROSSMOOR COMMUNITY SERVICES DISTRICT  
Income Statement  
For the Accounting Period: 8 / 22

Page: 2 of 4  
Report ID: LB170A

Combined Funds

| Account Object | Description                                 | Current Year  |             |              |            | %  |
|----------------|---|---------------|-------------|--------------|------------|----|
|                |   | Current Month | Current YTD | Budget       | Variance   |    |
| 5004           | Memberships and Dues                        |               | 120.00      | 9,500.00     | 9,380.00   | 1  |
| 5006           | Travel & Meetings                           |               | 30.99       | 2,500.00     | 2,469.01   | 1  |
| 5007           | Televised Meeting Costs                     |               |             | 4,885.00     | 22,000.00  | 22 |
| 5008           | Gasoline                                    |               | 873.26      | 873.26       | 5,000.00   | 17 |
| 5010           | Publications & Legal Notices                |               |             | 356.25       | 7,500.00   | 5  |
| 5012           | Printing                                    |               |             | 617.40       | 4,000.00   | 15 |
| 5014           | Postage                                     |               |             |              | 2,000.00   |    |
| 5016           | Office & Meeting Supplies                   |               | 208.12      | 15,000.00    | 14,791.88  | 1  |
| 5020           | Telephone                                   |               | 2,146.74    | 10,000.00    | 7,853.26   | 21 |
| 5021           | Computer/Email/Server Costs                 |               | 250.00      | 5,000.00     | 4,750.00   | 5  |
| 5030           | Vehicle Maintenance                         |               | 340.00      | 5,000.00     | 4,660.00   | 7  |
| 5045           | Miscellaneous Expenditures                  |               |             | 1,433.73     | 20,000.00  | 7  |
| 5046           | Bank Service Charge                         |               | 50.61       | 109.74       | 4,000.00   | 3  |
| 5050           | Elections                                   |               |             |              | 8,000.00   |    |
| 5610           | Legal Services                              |               | 2,060.00    | 62,400.00    | 60,340.00  | 3  |
| 5615           | Financial Audit-Consulting                  |               |             | 19,000.00    | 19,000.00  |    |
| 5620           | Outsource Financial Consultant              |               | 5,000.00    | 60,000.00    | 55,000.00  | 8  |
| 5670           | Other Professional Services                 |               | 4,863.42    | 11,992.43    | 40,000.00  | 30 |
| 6010           | Equipment                                   |               |             | 376.95       | 2,000.00   | 19 |
| 6025           | Software                                    |               |             | 2,861.25     | 10,000.00  | 29 |
|                | Total Account                               | 55,879.28     | 149,026.95  | 1,057,406.00 | 908,379.05 | 14 |
| 5020           | Recreation                                  |               |             |              |            |    |
| 5017           | Community Events                            |               |             | 12,962.32    | 60,000.00  | 22 |
|                | Total Account                               |               |             | 12,962.32    | 60,000.00  | 22 |
| 5030           | Rossmoor Park                               |               |             |              |            |    |
| 5018           | Janitorial Supplies                         |               |             | 6,600.00     | 6,600.00   |    |
| 5022           | Utilities                                   |               | 3,522.15    | 4,394.24     | 12,500.00  | 35 |
| 5023           | Water                                       |               | 4,991.79    | 8,557.62     | 35,000.00  | 24 |
| 5025           | SECURED PROP TAX                            |               |             |              | 1,200.00   |    |
| 5030           | Vehicle Maintenance                         |               |             |              | 1,500.00   |    |
| 5032           | Building & Grounds-Maintenance              |               |             | 10,207.14    | 30,000.00  | 34 |
| 5034           | Alarm Systems/Security                      |               |             | 123.00       | 1,000.00   | 12 |
| 5045           | Miscellaneous Expenditures                  |               |             | 2,635.83     | 4,500.00   | 59 |
| 5051           | Equipment Rental                            |               |             |              | 500.00     |    |
| 5052           | Minor Facility Repairs /Tools               |               |             |              | 1,000.00   |    |
| 5655           | Landscape Maintenance / Janitorial Services |               |             | 8,093.61     | 32,000.00  | 25 |
| 6005           | Buildings and Improvements                  |               |             | 489.14       | 70,000.00  | 1  |
|                | Total Account                               | 8,513.94      | 34,500.58   | 195,800.00   | 161,299.42 | 18 |
| 5040           | Montecito Center                            |               |             |              |            |    |
| 5018           | Janitorial Supplies                         |               |             | 6,600.00     | 6,600.00   |    |
| 5022           | Utilities                                   |               | 193.43      | 237.80       | 2,000.00   | 12 |
| 5023           | Water                                       |               | 258.66      | 886.28       | 2,250.00   | 39 |
| 5025           | SECURED PROP TAX                            |               |             |              | 1,000.00   |    |
| 5030           | Vehicle Maintenance                         |               |             |              | 1,500.00   |    |
| 5032           | Building & Grounds-Maintenance              |               |             | 3,659.42     | 8,000.00   | 46 |
| 5034           | Alarm Systems/Security                      |               |             | 126.00       | 650.00     | 19 |
| 5045           | Miscellaneous Expenditures                  |               |             |              | 500.00     |    |

ROSSMOOR COMMUNITY SERVICES DISTRICT  
Income Statement  
For the Accounting Period: 8 / 22

Combined Funds

| Account Object | Description                                 | Current Year  |             |            |            | %  |
|----------------|---|---------------|-------------|------------|------------|----|
|                |   | Current Month | Current YTD | Budget     | Variance   |    |
| 5052           | Minor Facility Repairs /Tools               |               | 419.00      | 500.00     | 81.00      | 84 |
| 5655           | Landscape Maintenance / Janitorial Services |               |             | 5,000.00   | 5,000.00   |    |
|                | Total Account                               | 452.09        | 5,328.50    | 28,000.00  | 22,671.50  | 19 |
| 5050           | Rush Park                                   |               |             |            |            |    |
| 5018           | Janitorial Supplies                         |               |             | 6,600.00   | 6,600.00   |    |
| 5022           | Utilities                                   | 1,008.79      | 3,669.48    | 25,300.00  | 21,630.52  | 15 |
| 5023           | Water                                       | 4,761.47      | 8,310.24    | 50,000.00  | 41,689.76  | 17 |
| 5025           | SECURED PROP TAX                            |               |             | 4,200.00   | 4,200.00   |    |
| 5030           | Vehicle Maintenance                         |               |             | 2,000.00   | 2,000.00   |    |
| 5032           | Building & Grounds-Maintenance              |               | 6,095.72    | 40,000.00  | 33,904.28  | 15 |
| 5034           | Alarm Systems/Security                      |               | 114.00      | 800.00     | 686.00     | 14 |
| 5045           | Miscellaneous Expenditures                  |               |             | 500.00     | 500.00     |    |
| 5051           | Equipment Rental                            |               |             | 1,500.00   | 1,500.00   |    |
| 5052           | Minor Facility Repairs /Tools               |               |             | 500.00     | 500.00     |    |
| 5655           | Landscape Maintenance / Janitorial Services |               | 5,059.38    | 33,000.00  | 27,940.62  | 15 |
| 6005           | Buildings and Improvements                  |               | 861.99      | 40,000.00  | 39,138.01  | 2  |
| 6010           | Equipment                                   |               |             | 10,000.00  | 10,000.00  |    |
|                | Total Account                               | 5,770.26      | 24,110.81   | 214,400.00 | 190,289.19 | 11 |
| 5060           | Street Lighting                             |               |             |            |            |    |
| 5650           | Street Lighting and Maintenance             |               | 8,694.48    | 100,000.00 | 91,305.52  | 9  |
|                | Total Account                               |               | 8,694.48    | 100,000.00 | 91,305.52  | 9  |
| 5065           | Rosemoor Wall                               |               |             |            |            |    |
| 5032           | Building & Grounds-Maintenance              |               | 110.42      | 1,000.00   | 889.58     | 11 |
|                | Total Account                               |               | 110.42      | 1,000.00   | 889.58     | 11 |
| 5070           | Street Sweeping                             |               |             |            |            |    |
| 5642           | Street Sweeping                             |               | 13,076.28   | 80,000.00  | 66,923.72  | 16 |
|                | Total Account                               |               | 13,076.28   | 80,000.00  | 66,923.72  | 16 |
| 5080           | Parkway Trees                               |               |             |            |            |    |
| 5017           | Community Events                            |               |             | 1,500.00   | 1,500.00   |    |
| 5656           | Tree Trimming                               |               | 2,512.00    | 130,500.00 | 127,988.00 | 2  |
| 5660           | TREE REMOVAL                                |               |             | 3,000.00   | 3,000.00   |    |
| 6015           | Trees                                       |               |             | 45,000.00  | 45,000.00  |    |
|                | Total Account                               |               | 2,512.00    | 180,000.00 | 177,488.00 | 1  |
| 5090           | Mini-Parks and Medians                      |               |             |            |            |    |
| 5022           | Utilities                                   | 52.49         | 72.89       | 500.00     | 427.11     | 15 |
| 5023           | Water                                       | 1,183.95      | 1,704.05    | 9,000.00   | 7,295.95   | 19 |
| 5032           | Building & Grounds-Maintenance              |               | 1,110.89    | 2,000.00   | 889.11     | 56 |
| 5045           | Miscellaneous Expenditures                  |               |             | 100.00     | 100.00     |    |
| 5051           | Equipment Rental                            |               |             | 100.00     | 100.00     |    |
| 5052           | Minor Facility Repairs /Tools               |               |             | 100.00     | 100.00     |    |
| 5655           | Landscape Maintenance / Janitorial Services |               |             | 3,000.00   | 3,000.00   |    |
|                | Total Account                               | 1,236.44      | 2,887.83    | 14,800.00  | 11,912.17  | 20 |

10/04/22  
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ROSSMOOR COMMUNITY SERVICES DISTRICT  
Income Statement  
For the Accounting Period: 8 / 22

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Report ID: LB170A

Combined Funds

| Account Object | Description                | Current Year  |             |              |              | %  |
|----------------|----------------------------|---------------|-------------|--------------|--------------|----|
|                |                            | Current Month | Current YTD | Budget       | Variance     |    |
|                | Total Expenses             | 71,852.01     | 253,210.17  | 1,931,406.00 | 1,678,195.83 | 13 |
|                | Net Income from Operations | -46,699.65    | -182,755.32 |              |              |    |
|                | Net Income                 | -46,699.65    | -182,755.32 |              |              |    |

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
Accountant Ken Pun  
Auditor Brad Welebir  
**Subject:** AUDIT COMMITTEE REPORT RE: FY 2021-2022 ANNUAL AUDIT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive the report of the Audit Committee and approve the Final FY 2021-2022 Annual Audit.

**INFORMATION**

In accordance with Policy No. 3025, the Audit Committee, represented by Director Searles (Director Barke was absent), met on October 5, 2022 with the District's Auditor, Brad Welebir from Rogers, Anderson, Malody & Scott LLP (RAMS), Accountant Ken Pun, and the General Manager, to review a draft of the District's FY 2021-2022 Annual Audit. A copy of the Audit Committee agenda and staff report (without attachments) is included for reference (Attachment 1).

The following information was provided to the Committee and discussed:

**Financial Highlights**

- For the FY 2021-2022 the combined fund balance increased \$133,611 from \$1,283,900 (refer to page 8) to \$1,417,511.
- Total Revenues recognized was \$2,025,495 for FY 2021-2022 and \$1,702,583 for FY 2020-2021, an increase of \$322,912 compared to FY 2020-2021.
- Total Expenditures incurred was \$1,891,884 for FY 2021-2022 and \$1,545,638 for FY 2020-2021, an increase of \$346,246 compared to FY 2020-2021 and was under the adopted budget by \$59,516.
- During the FY 2021-2022, the District redacted a 20% furlough for the employees
- During FY 2021-2022, the District has submitted a request for reimbursement for Proposition 68 grant funding in the amount of \$113,053 for work that was completed at Rossmoor and Rush Parks. This portion of the funding should be received within the first part of 2023. The balance of approximately \$70,000 will be utilized for future projects.

The Audit Committee received the Draft Audit Report, audited by RAMS, the District Auditor. The Committee reviewed the report in detail and voted to recommend RCSD Board approval of the FY 2021-2022 Audit Report at the regular RCSD Board of Directors meeting on October 11, 2022. Attachment 2 is the Final Audit Report.

The District's Auditor, Brad Welebir of RAMS, will present an overview of the Final Audit Report and answer any questions the Board may have.

**ATTACHMENTS**

1. Audit Committee Agenda and Staff Report for their October 5, 2022 meeting
2. Final Audit Report
3. Independent Auditor's Report Letter
4. Audit Information Letter
5. Policy No. 3025 - Annual Financial Audit

**AGENDA**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AUDIT COMMITTEE MEETING**

**IN PERSON**

RUSH PARK  
Auditorium  
3021 Blume Drive  
Rossmoor, California 90720

**Wednesday, October 5, 2022**

**1 p.m.**

---

**A. ORGANIZATION**

1. CALL TO ORDER: 1 p.m.
2. ROLL CALL: Directors Barke, Searles
3. PLEDGE OF ALLEGIANCE: Director Searles
4. PRESENTATIONS: None

**B. PUBLIC FORUM**

*Any person may address the members of the Audit Committee at this time upon any subject within the jurisdiction of the Audit Committee of the Rossmoor Community Services District.*

**C. REGULAR CALENDAR**

1. DISCUSSION WITH GENERAL MANAGER/DISTRICT AUDITOR REGARDING THE FY 2021-2022 ANNUAL AUDIT REPORT

**D. ADJOURNMENT**



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM C-1**

**Date:** October 5, 2022

**To:** Audit Committee  
Director Jeffrey Barke  
Director Nathan Searles

**From:** General Manager Joe Mendoza

**Subject:** DISCUSSION WITH GENERAL MANAGER/DISTRICT AUDITOR RE: FY 2021-2022 ANNUAL AUDIT REPORT

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Audit Committee review and approve the FY 2021-2022 Annual Audit Report and forward the document to the RCSD Board of Directors for approval at their October 11, 2022 regular meeting.

**INFORMATION**

Your agenda package for this meeting includes the DRAFT *Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2022* (Attachment 1), audited by Rogers, Anderson, Malody & Scott LLP (RAMS), the District Auditor. Also included for your information is the FINAL *Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2021* (Attachment 2) for reference.

**Financial Highlights**

- For the FY 2021-2022 the combined fund balance increased \$133,611 from \$1,283,900 (refer to page 8) to \$1,417,511.
- Total Revenues recognized was \$2,025,495 for FY 2021-2022 and \$1,702,583 for FY 2020-2021, an increase of \$322,912 compared to FY 2020-2021.
- Total Expenditures incurred was \$1,891,884 for FY 2021-2022 and \$1,545,638 for FY 2020-2021, an increase of \$346,246 compared to FY 2020-2021 and was under the adopted budget by \$59,516.
- During the FY 2021-2022, the District redacted a 20% furlough for the employees.
- During FY 2021-2022, the District has submitted a request for reimbursement for Proposition 68 grant funding in the amount of \$113,053 for work that was completed at Rossmoor and Rush Parks. This portion of the funding should be received within the first part of 2023. The balance of approximately \$70,000 will be utilized for future projects.

**ATTACHMENTS**

1. DRAFT - Rossmoor Community Services District Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2022
2. FINAL - Rossmoor Community Services District Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2021

**Rossmoor Community Services District**

**Financial Statements  
and  
Independent Auditor's Report**

**For the Year Ended**

**June 30, 2022**

**Rossmoor Community Services District**

**Financial Statements with Independent Auditor's Report  
June 30, 2022**

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

*Independent Auditor's Report*

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

Board of Directors  
 Rossmoor Community Services District  
 Rossmoor, California

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the financial statements of the governmental activities and the major fund information of Rossmoor Community Services District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *State Controller's Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**PARTNERS**

Terry P. Shea, CPA  
 Scott W. Manno, CPA, CGMA  
 Leena Shanbhag, CPA, MST, CGMA  
 Bradford A. Welebir, CPA, MBA, CGMA  
 Jenny W. Liu, CPA, MST  
 Brenda L. Odle, CPA, MST (Partner Emeritus)

**MANAGERS / STAFF**

Gardenya Duran, CPA, CGMA  
 Brianna Schultz, CPA, CGMA  
 Seong-Hyea Lee, CPA, MBA  
 Evelyn Morentin-Barcena, CPA  
 Veronica Hernandez, CPA  
 Laura Arvizu, CPA  
 Xinlu Zoe Zhang, CPA, MSA  
 John Maldonado, CPA, MSA  
 Thao Le, CPA, MBA  
 Julia Rodriguez Fuentes, CPA, MSA  
 Demi Hite, CPA

**MEMBERS**

American Institute of  
 Certified Public Accountants

*PCPS The AICPA Alliance  
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*Governmental Audit  
 Quality Center*

*Employee Benefit Plan  
 Audit Quality Center*

California Society of  
 Certified Public Accountants



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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Management has omitted the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 5, 2022

**Rossmoor Community Services District**

**Government-Wide Financial Statements  
Statement of Net Position  
June 30, 2022**

---

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <b>ASSETS</b>                                    |                                    |
| Cash and investments                             | \$ 1,338,959                       |
| Receivables:                                     |                                    |
| Accounts   | 148,521                            |
| Taxes  | 23,165                             |
| Interest   | 2,461                              |
| Capital assets not being depreciated             | 2,866,408                          |
| Capital assets being depreciated, net            | <u>1,274,243</u>                   |
| <br>Total assets                                 | <br><u>5,653,757</u>               |
| <b>LIABILITIES</b>                               |                                    |
| Accounts payable                                 | 18,220                             |
| Deposits   | 2,375                              |
| Compensated absences - due within one year       | 27,938                             |
| Compensated absences - due in more than one year | <u>8,345</u>                       |
| <br>Total liabilities                            | <br><u>56,878</u>                  |
| <b>NET POSITION</b>                              |                                    |
| Investment in capital assets                     | 4,140,651                          |
| Unrestricted                                     | <u>1,456,228</u>                   |
| <br>Total net position                           | <br><u>\$ 5,596,879</u>            |

The accompanying notes are an integral part of these financial statements.



**Rossmoor Community Services District**

**Government-Wide Financial Statements  
Statement of Activities  
For the Year Ended June 30, 2022**

| Functions/Programs            | Expenses            | Program Revenues     |                                    | Net Governmental Activities |
|-------------------------------|---------------------|----------------------|------------------------------------|-----------------------------|
|                               |                     | Charges for Services | Operating Grants and Contributions |                             |
| Governmental activities:      |                     |                      |                                    |                             |
| General government            | \$ 1,039,845        | \$ -                 | \$ 118,578                         | \$ -                        |
| Public services               | 332,453             | 73,521               | -                                  | -                           |
| Parks and recreation          | 626,946             | 206,086              | -                                  | 75,000                      |
| Total governmental activities | <u>\$ 1,999,244</u> | <u>\$ 279,607</u>    | <u>\$ 118,578</u>                  | <u>\$ 75,000</u>            |
| General revenues:             |                     |                      |                                    |                             |
| Taxes:                        |                     |                      |                                    |                             |
| Property                      |                     |                      |                                    | 1,150,515                   |
| Special assessments           |                     |                      |                                    | 391,510                     |
| Investment income             |                     |                      |                                    | 4,662                       |
| Other                         |                     |                      |                                    | 80,623                      |
| Total general revenues        |                     |                      |                                    | <u>1,627,310</u>            |
| Change in net position        |                     |                      |                                    | 101,251                     |
| Net Position:                 |                     |                      |                                    |                             |
| Beginning of year             |                     |                      |                                    | <u>5,495,628</u>            |
| End of year                   |                     |                      |                                    | <u>\$ 5,596,879</u>         |

The accompanying notes are an integral part of these financial statements.

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Balance Sheet  
June 30, 2022**

---

|                                     | <u>General</u>      |
|-------------------------------------|---------------------|
| <b>ASSETS</b>                       |                     |
| Cash and investments                | \$ 1,338,959        |
| Receivables:                        |                     |
| Accounts                            | 148,521             |
| Taxes                               | 23,165              |
| Interest                            | <u>2,461</u>        |
| Total assets                        | <u>\$ 1,513,106</u> |
| <b>LIABILITIES AND FUND BALANCE</b> |                     |
| Liabilities:                        |                     |
| Accounts payable                    | \$ 18,220           |
| Deposits                            | <u>2,375</u>        |
| Total liabilities                   | <u>20,595</u>       |
| Deferred inflows of resources:      |                     |
| Unavailable revenue                 | <u>75,000</u>       |
| Total deferred inflows of resources | <u>75,000</u>       |
| Fund balance:                       |                     |
| Unassigned                          | <u>1,417,511</u>    |
| Total fund balance                  | <u>1,417,511</u>    |
| Total liabilities and fund balance  | <u>\$ 1,513,106</u> |

The accompanying notes are an integral part of these financial statements.

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Government-Wide Statement of Net Position  
June 30, 2022**

---

|   |                                   |
|---|-----------------------------------|
| <b>Fund balance of governmental fund</b>  | <b>\$ 1,417,511</b>               |
| Amounts reported for governmental activities in the statement of net position are different because:  |                                   |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.   | 4,140,651                         |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.  |                                   |
| Compensated absences  | (36,283)                          |
| Revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria. However, they are classified as revenues in the Government-Wide Financial Statements. | <u>75,000</u>                     |
| <b>Net position of governmental activities</b>  | <b><u><u>\$ 5,596,879</u></u></b> |

The accompanying notes are an integral part of these financial statements.

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2022**

---

|                            | <u>General</u>             |
|----------------------------|----------------------------|
| <b>REVENUES</b>            |                            |
| Taxes                      | \$ 1,150,515               |
| Special assessments        | 391,510                    |
| Intergovernmental          | 192,099                    |
| Charges for services       | 206,086                    |
| Investment income          | 4,662                      |
| Other                      | <u>80,623</u>              |
| Total revenues             | <u>2,025,495</u>           |
| <b>EXPENDITURES</b>        |                            |
| General government         | 1,035,577                  |
| Public services            | 332,453                    |
| Parks and recreation       | 380,519                    |
| Capital outlay             | <u>143,335</u>             |
| Total expenditures         | <u>1,891,884</u>           |
| Net change in fund balance | 133,611                    |
| <b>FUND BALANCE</b>        |                            |
| Beginning of year          | <u>1,283,900</u>           |
| End of year                | <u><u>\$ 1,417,511</u></u> |

The accompanying notes are an integral part of these financial statements.

**Rossmoor Community Services District**

**Governmental Funds Financial Statements  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund  
Balance of Governmental Fund to the Government-Wide Statement of Activities  
For the Year Ended June 30, 2022**

---

**Net change in fund balance - total governmental funds** \$ 133,611

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This is the amount by which depreciation expense (\$163,016) exceeded capitalized capital outlay (\$54,531) in the current period. (108,485)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Decrease in compensated absences 1,125

Certain revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria of availability. However, they are included as revenue in the Governmental-Wide Statement of Activities. 75,000

**Change in net position of governmental activities** \$ 101,251

The accompanying notes are an integral part of these financial statements.

## **Rossmoor Community Services District**

### **Notes to Basic Financial Statements For the Year Ended June 30, 2022**

---

#### **Note 1 – Summary of Significant Accounting Policies**

##### **A. Reporting Entity**

On November 4, 1986, the territory of the unincorporated Rossmoor Community approved the order adopted on June 25, 1986, by the Board of Supervisors of the County of Orange ordering a reorganization resulting in the formation of the Rossmoor Community Services District (the District). The District was formed to acquire, provide and maintain public recreation facilities and services, street lighting, and, subject to the consent of the County of Orange, installation and maintenance of median landscaping, aesthetic trimming of parkway trees, and street sweeping.

Upon formation on January 1, 1987, the District assumed responsibility for the various services formerly provided by Community Service Area Number 21 and assumed all assets and liabilities, including real property, from Community Service Area Number 21.

The District is governed by a five member Board of Directors elected by the registered voters within the District boundaries.

##### **B. Basis of Presentation**

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board ("GASB") commonly referred to as accounting principles generally accepted in the United States of America ("GAAP"). GASB is the accepted standards-setting body for establishing governmental accounting and financial reporting standards.

##### **C. Measurement Focus and Basis of Accounting**

###### **Government-wide Financial Statements**

The government-wide financial statements include a statement of net position and a statement of activities. These statements report information of all nonfiduciary activities of the primary government.

The government-wide financial statements are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, including capital assets and long-term liabilities, are included in the accompany statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned (i.e. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.). Expenses are recognized in the period when the liability is incurred, regardless of the timing of the related cash flows.

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2022

---

#### Note 1 – Summary of Significant Accounting Policies (Continued)

##### C. Measurement Focus and Basis of Accounting (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

##### Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Fund Balance as presented in these statements to the Net Position presented in the Government-wide Financial Statements. The District presented all funds as major funds.

Governmental fund financial statements are reported using the "current financial resources" measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Property taxes, special assessments, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund:

The **General Fund** is the general operating fund of the District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. The general operating expenses are paid from this fund.

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2022

---

#### Note 1 – Summary of Significant Accounting Policies (Continued)

##### D. Property Taxes

Property taxes and special assessments associated with the current fiscal year are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal year. Property taxes attach as an enforceable lien on property. Secured and unsecured property taxes are levied on July 1<sup>st</sup>. The unsecured and secured property tax lien date is January 1<sup>st</sup>. Unsecured property taxes become delinquent on August 31<sup>st</sup>. Secured property taxes are payable in two installments, on November 1<sup>st</sup> and February 1<sup>st</sup> of each year, become delinquent on December 10<sup>th</sup> and April 10<sup>th</sup>, respectively. The County of Orange bills and collects the property taxes and remits them to the District according to a payment schedule established by the County. Property tax revenues are recognized when received in cash except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The County is permitted by State law to levy property taxes at 1% of full market value (at the time of purchase) and can increase property assessed value no more than 2% per year.

##### E. Cash, Cash Equivalents, and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District is a voluntary participant in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Assets-Backed Securities. LAIF's investments are subject to credit risk with full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

Certain disclosures requirements for deposits and investment risks were made in the following area:

- Interest rate risk
- Credit risk
  - Overall
  - Custodial credit risk
  - Concentration of credit risk

##### F. Receivables

All receivables are shown net of an allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022.



**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2022**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**G. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the acquisition value of the assets on the date on which they were contributed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The District utilizes a capitalization threshold of \$5,000 and an estimated useful life in excess of two years.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

|                          |              |
|--------------------------|--------------|
| Buildings and structures | 7 – 40 years |
| Computer equipment       | 3 – 7 years  |
| Motorized vehicles       | 5 – 10 years |

**H. Long-term liabilities**

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities statement of net position. Issuance costs are expensed when incurred.

**I. Compensated Absences**

Full-time District employees earn twelve sick leave days per year and ten to twenty vacation days per year depending on years of service. Part-time employees earn sick and vacation days at a pro-rated amount. Vacation days can only be used after one year of employment. Upon termination, the District is obligated to compensate employees for 100% of the accrued vacation time, and up to 80 hours of unused sick leave. Compensated absences are recorded in the long-term liabilities in the statement of net position.

**J. Net Position**

In government-wide financial statements, net position is classified in the following categories:

**Investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation

**Restricted** – This component of net position consists of restricted assets reduced by liabilities related to those assets

**Unrestricted** – This component of net position is the amount of the assets, liabilities that are not included in the determination of investment in capital assets or the restricted component of net position

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2022**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**K. Fund Balance**

**Nonspendable** – amounts that are not in a spendable form (such as prepaids and deposits) or are required to be maintained intact.

**Restricted** – amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions or by enabling legislation.

**Committed** – amounts constrained to specific purposes by a government itself, using the highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**Assigned** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

**Unassigned** – amounts that are for any purpose; positive amounts are reported only in a general fund.

**L. Spending Policy**

For government-wide financial statements, when an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

For governmental fund financial statements, when expenditures are incurred for purposes where only unrestricted fund balances are available, the District's policy is to apply the unrestricted resources in the following order: committed, assigned, and unassigned.

**M. Revenues**

Property taxes and special assessments are collected by the County of Orange on behalf of the District and remitted to the District at various times during the year. Reimbursements from the State and the County are presented as intergovernmental revenues. Charges for services revenues represent fees collected for the use of District facilities. Investment income is derived from interest earnings and fair market value adjustments of the District's financial assets that are maintained in various investment types. Revenues not classified in one of the categories above are presented as other revenues.

Intergovernmental revenue for the year ended June 30, 2022 consists of County street sweeping reimbursements of \$73,521 and County grants of \$118,578. These intergovernmental revenues are presented as program revenues under the public services and general government functions/programs in the statement of activities.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements**

**For the Year Ended June 30, 2022**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**N. Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 2 – Stewardship, Compliance and Accountability**

**A. Budgetary Data**

Budgets for the General Fund and the Capital Projects Fund are prepared, approved and adopted in accordance with Section 61110 of the government code. Budgetary control is maintained at the total expenditure level of each fund. Unexpended and unencumbered appropriations of the governmental funds automatically lapse at the end of the fiscal year for noncapital projects. Any deficiency of budgeted revenues compared to budgeted expenditures is financed from beginning unrestricted fund balance. During the fiscal year, several nominal supplementary appropriations were necessary.

**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2022, expenditures in excess of appropriations (legally adopted annually budget) are as follows.

| <u>Fund</u>  | <u>Appropriations</u> | <u>Expenditures</u> | <u>Excess</u> |
|--------------|-----------------------|---------------------|---------------|
| General Fund | \$ 1,951,400          | \$ 1,891,884        | \$ -          |

**Note 3 – Cash and Investments**

Cash and investments as of June 30, 2022 consist of the following.

|                              |                     |
|------------------------------|---------------------|
| Cash on hand                 | \$ 400              |
| Demand deposits              | 86,844              |
| Local Agency Investment Fund | <u>1,251,715</u>    |
| Total cash and investments   | <u>\$ 1,338,959</u> |

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2022**

---

**Note 3 – Cash and Investments (Continued)**

**Investments Authorized by the California Government Code and the District's Investment Policy**

The following table identifies the investment types that are authorized by the District's investment policy. The table also identifies certain provisions of the District's investment policy that address interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

| <u>Authorized Investment Type</u>                   | <u>Maximum Maturity</u> | <u>Maximum Percentage of Portfolio</u> | <u>Maximum Investment in One Issuer</u> |
|---|-------------------------|--|---|
| U.S. Treasury Securities, Notes and Bonds           | 5 Years                 | 25%                                    | \$250,000                               |
| Federal Agency or U.S. Government Securities        | 5 Years                 | 25%                                    | \$250,000                               |
| California State Bonds, Warrants and Treasury Notes | 5 Years                 | 25%                                    | \$250,000                               |
| California Local Agency Investment Fund             | N/A                     | 100%                                   | \$75 Million                            |
| Orange County Treasury                              | N/A                     | 25%                                    | None                                    |
| Medium-Term U.S. Corporate Bonds or Notes           | 5 Years                 | 25%                                    | \$250,000                               |
| Bankers Acceptances                                 | 6 Months                | 25%                                    | \$250,000                               |
| Certificates of Deposit                             | 2 Years                 | 25%                                    | \$250,000                               |

**Local Agency Investment Fund**

The District is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District's investments in LAIF at June 30, 2022 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

**Structured Notes** are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

**Asset-Backed Securities**, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2022

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#### Note 3 – Cash and Investments (Continued)

##### Local Agency Investment Fund (Continued)

As of June 30, 2022, the District had \$1,251,715 invested in LAIF, which had invested 1.14% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines market value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The District's investment in LAIF is reported at amortized cost at June 30, 2022. All investments with LAIF are secured by the full faith and credit of the State of California. Separate LAIF financial statements are available from the California State Treasurer's Office on the Internet at <http://www.treasurer.ca.gov>.

##### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

| <u>Investment Type</u>       | <u>Total</u> | <u>12 months<br/>or less</u> | <u>12 months<br/>or more</u> |
|------------------------------|--------------|------------------------------|------------------------------|
| Local Agency Investment Fund | \$ 1,251,715 | \$ 1,251,715                 | \$ -                         |

##### Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the District's investment policy or debt agreements, and the actual rating as of year-end for each investment type.

| <u>Investment Type</u>       | <u>Total</u> | <u>Minimum<br/>Legal Rating</u> | <u>Rating as<br/>of Year End</u> |
|------------------------------|--------------|---------------------------------|----------------------------------|
| Local Agency Investment Fund | \$ 1,251,715 | N/A                             | Not rated                        |

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2022

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#### Note 3 – Cash and Investments (Continued)

##### Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy limits investments in certificates of deposit and corporate notes from one issuer to \$250,000. All other authorized deposits are subject to the following provision: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure governmental agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, the District did not have deposits with financial institutions in excess of federal depository insurance limits.

##### Fair Value of Investments

GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the statement of net position/balance sheet, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level of inputs are as follows:

- Level 1 – Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date
- Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liability at the measurement date.

Investments in the Local Agency Investment Fund (LAIF) are not subject to classification in the fair value hierarchy.

**Rossmoor Community Services District**

**Notes to Basic Financial Statements  
For the Year Ended June 30, 2022**

**Note 4 – Capital Assets**

A summary of changes in capital assets activity for the District's governmental activities for the year ended June 30, 2022 is as follows.

|   | Balance at<br>June 30, 2021 | Increases           | Decreases   | Balance at<br>June 30, 2022 |
|---|-----------------------------|---------------------|-------------|-----------------------------|
| Governmental activities:                            |                             |                     |             |                             |
| Capital assets, not being depreciated:              |                             |                     |             |                             |
| Land  | \$ 2,861,158                | \$ -                | \$ -        | \$ 2,861,158                |
| Construction in progress                            | 5,250                       | -                   | -           | 5,250                       |
| <b>Total capital assets, not being depreciated</b>  | <b>2,866,408</b>            | <b>-</b>            | <b>-</b>    | <b>2,866,408</b>            |
| Capital assets, being depreciated:                  |                             |                     |             |                             |
| Buildings and structures                            | 4,496,623                   | 15,650              | -           | 4,512,273                   |
| Equipment   | 5,353                       | 38,881              | -           | 44,234                      |
| Motorized vehicles                                  | 59,703                      | -                   | -           | 59,703                      |
| <b>Total capital assets, being depreciated</b>      | <b>4,561,679</b>            | <b>54,531</b>       | <b>-</b>    | <b>4,616,210</b>            |
| Less accumulated depreciation for:                  |                             |                     |             |                             |
| Buildings and structures                            | (3,142,012)                 | (153,114)           | -           | (3,295,126)                 |
| Equipment   | (1,084)                     | (5,393)             | -           | (6,477)                     |
| Motorized vehicles                                  | (35,855)                    | (4,509)             | -           | (40,364)                    |
| <b>Total accumulated depreciation</b>               | <b>(3,178,951)</b>          | <b>(163,016)</b>    | <b>-</b>    | <b>(3,341,967)</b>          |
| <b>Total capital assets, being depreciated, net</b> | <b>1,382,728</b>            | <b>(108,485)</b>    | <b>-</b>    | <b>1,274,243</b>            |
| <b>Governmental activities capital assets, net</b>  | <b>\$ 4,249,136</b>         | <b>\$ (108,485)</b> | <b>\$ -</b> | <b>\$ 4,140,651</b>         |

Depreciation expense was charged to the following functions/programs in the statement of activities.

|                      |                   |
|----------------------|-------------------|
| General government   | \$ 5,393          |
| Parks and recreation | 157,623           |
|                      | <u>\$ 163,016</u> |

## Rossmoor Community Services District

### Notes to Basic Financial Statements For the Year Ended June 30, 2022

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#### Note 5 – Long-Term Liabilities

A summary of changes in long-term liabilities for the District's governmental activities for the year ended June 30, 2022 is as follows.

|                         | Balance<br>June 30, 2021 | Additions | Deletions   | Balance<br>June 30, 2022 | Due Within<br>One Year |
|-------------------------|--------------------------|-----------|-------------|--------------------------|------------------------|
| Compensated<br>absences | \$ 37,408                | \$ 58,237 | \$ (59,362) | \$ 36,283                | \$ 27,938              |

#### Note 6 – Risk Management

Liability coverage for the District is provided through the California Joint Powers Insurance Authority (California JPIA). In addition to liability coverage, the California JPIA offers other coverage programs. The various coverage programs shown below apply to the District. Pollution legal liability insurance, all risk property insurance, and crime insurance are purchased from commercial insurance companies on behalf of the District. Claims administration for the liability program is provided by Carl Warren & Company. Workers' Compensation liability is covered through State Fund Insurance.

##### Comprehensive General and Automobile Liability Coverage

Period: July 1, 2021 to July 1, 2022

Limit: \$50 million combined single limit per occurrence

##### Workers' Compensation Coverage

Period: July 1, 2021 to July 1, 2022

Limit: Statutory benefits, and \$10 million employer's liability

##### Pollution Legal Liability Insurance

Period: July 1, 2021 to July 1, 2022

Limit: \$5 million per member, \$250,000 per occurrence self-insured retention

##### All Risk Property Insurance

Period: July 1, 2021 to July 1, 2022

Deductibles: (a) \$10,000 for Building and Contents, (b) 5% for optional Earthquake and Flood, and (c) \$5,000 for optional Mechanical Breakdown

##### Crime Insurance

Period: July 1, 2021 to July 1, 2022

Deductible: \$5,000 Faithful Performance, Depositor's Forgery, Theft, and Computer Fraud



## **Rossmoor Community Services District**

### **Notes to Basic Financial Statements For the Year Ended June 30, 2022**

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#### **Note 6 – Risk Management (Continued)**

##### **Adequacy of Protection**

All claims are investigated, valued, reserved, defended and/or settled in accordance with generally accepted insurance industry practices. There are no existing claims known to the District which would exceed its applicable coverage. For the past three years, no claim has exceeded coverage limits for any of the programs indicated above. Contributions made for pooled self-insurance programs include amounts for claims which may have been incurred but not reported. Management believes the coverage as stated above is adequate and reasonable for the District.

#### **Note 7 – Commitment and Contingencies**

##### **Grants and Contracts**

The District has grants and contracts with government agencies which are subject to audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits would not be material.

##### **Claims and Contingencies**

The District is subject to claims and contingencies related to lawsuits and other matters arising out of the normal course of business. Management believes the ultimate liabilities associated with such claims and contingencies, if any, is not likely to have material adverse effect on the financial position or results of the District.

**Rossmoor Community Services District**

**Required Supplementary Information  
General Fund – Budgetary Comparison Schedule  
For the Year Ended June 30, 2022**

|                            | Budgeted Amounts  |                   | Actual<br>Amounts   | Variance with<br>Final Budget |
|----------------------------|-------------------|-------------------|---------------------|-------------------------------|
|                            | Original          | Final             |                     |                               |
| <b>REVENUES</b>            |                   |                   |                     |                               |
| Taxes                      | \$ 1,100,000      | \$ 1,100,000      | \$ 1,150,515        | \$ 50,515                     |
| Special assessments        | 372,000           | 372,000           | 391,510             | 19,510                        |
| Intergovernmental          | 258,000           | 356,000           | 192,099             | (163,901)                     |
| Charges for services       | 137,300           | 179,300           | 206,086             | 26,786                        |
| Investment income          | 9,600             | 2,500             | 4,662               | 2,162                         |
| Other                      | 19,000            | 59,000            | 80,623              | 21,623                        |
| Total revenues             | <u>1,895,900</u>  | <u>2,068,800</u>  | <u>2,025,495</u>    | <u>(43,305)</u>               |
| <b>EXPENDITURES</b>        |                   |                   |                     |                               |
| General government         | 940,700           | 1,027,000         | 1,035,577           | (8,577)                       |
| Public services            | 290,000           | 325,000           | 332,453             | (7,453)                       |
| Parks and recreation       | 330,200           | 382,400           | 380,519             | 1,881                         |
| Capital outlay             | 217,000           | 217,000           | 143,335             | 73,665                        |
| Total expenditures         | <u>1,777,900</u>  | <u>1,951,400</u>  | <u>1,891,884</u>    | <u>59,516</u>                 |
| Net change in fund balance | <u>\$ 118,000</u> | <u>\$ 117,400</u> | 133,611             | <u>\$ 16,211</u>              |
| <b>FUND BALANCE</b>        |                   |                   |                     |                               |
| Beginning of year          |                   |                   | <u>1,283,900</u>    |                               |
| End of year                |                   |                   | <u>\$ 1,417,511</u> |                               |



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

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

**REPORT ON INTERNAL CONTROLS OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**PARTNERS**

Terry P. Shea, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradferd A. Welebir, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST  
Brenda L. Odle, CPA, MST (Partner Emeritus)

**MANAGERS / STAFF**

Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA, CGMA  
Seong-Hyea Lee, CPA, MBA  
Evelyn Morentin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
Xintu Zoe Zhang, CPA, MSA  
John Maldonado, CPA, MSA  
Thao Le, CPA, MBA  
Julia Rodriguez Fuentes, CPA, MSA  
Demi Hite, CPA

*Independent Auditor's Report*

Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Rossmoor Community Services District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 5, 2022.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **District's Response to Finding**

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 5, 2022

**Rossmoor Community Services District**

**Schedule of Findings and Responses  
For the Year Ended June 30, 2022**

---

**Finding 2022-001**

Significant Deficiency in Internal Control Over Financial Reporting – Bank Reconciliation and Review of Bank Reconciliation

*Criteria:* The reconciliation of bank accounts is an important control activity necessary to adequately protect the District's assets and ensure accurate financial reporting.

*Condition:* During our audit, we noted that the bank reconciliation process and results were inconsistent and not easy to perform in the current accounting system. The current accounting system does not have a bank reconciliation feature, and therefore the reconciliation process is performed manually, which increases the effort involved in performing the bank reconciliation and is more likely to yield variances requiring follow-up.

*Effect or Potential Effect:* Without an effective reconciliation system, the risk significantly increases that errors and fraud related to cash activities, including misappropriation of assets, could occur and not be detected within a timely basis.

*Cause:* The District's antiquated accounting system does not include a bank reconciliation feature, and the reconciliation process is performed manually, which is challenging to make work with the accounting system due to the unusual way certain transactions are posted, leading to multiple timing variances.

This is a similar finding from prior year identified as finding 2021-001.

*Recommendation:* We recommend that management design and implement a more effective system for performing bank reconciliations.

*Views of Responsible Officials and Planned Corrective Actions:* We concur with the auditor's recommendation and have implemented a new accounting software system with an integrated bank reconciliation feature. We will implement a bank reconciliation process to address any variances in a timely manner.

**Rossmoor Community Services District**

**Schedule of Findings and Responses  
For the Year Ended June 30, 2022**

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**Finding 2022-002**

**Significant Deficiency in Internal Control Over Financial Reporting – Refundable Deposits Reconciliation**

*Criteria:* The reconciliation of refundable deposits is an important control activity necessary to adequately protect the District's assets and ensure accurate financial reporting.

*Condition:* During our audit, we noted that the refundable deposits reconciliation process and results were inconsistent. Rental deposits were often posted as revenue and refunded from the liability account. We did not observe a periodic reconciliation of the refundable deposits liability account until yearend.

*Effect or Potential Effect:* Without an effective reconciliation system, the risk significantly increases that errors and fraud related to cash activities, including misappropriation of assets, could occur and not be detected within a timely basis.

*Cause:* The District's accounting system does not include a function for reconciling refundable deposits, and the reservation system RecDesk does not integrate with the accounting system. The reconciliation function must therefore be performed manually, which appears to only occur at yearend.

*Recommendation:* We recommend that management design and implement a more frequent and effective system for performing reconciliations of the refundable deposits liability account.

*Views of Responsible Officials and Planned Corrective Actions:* We concur with the auditor's recommendation and have implemented a new accounting software system. We will design and implement a timely reconciliation process for refundable deposits.



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

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

October 5, 2022

#### PARTNERS

Terry P. Shea, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradford A. Welebir, CPA, MBA, CGMA  
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To the Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

We have audited the financial statements of Rossmoor Community Services District (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated October 5, 2022. Professional standards require that we advise you of the following matters relating to our audit.

#### Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 8, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated October 5, 2022.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

### **Significant Risks Identified**

We have identified the possibility of the following significant risks:

*Management's override of internal controls over financial reporting:* Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

*Revenue recognition:* Management's failure to recognize revenue in accordance with generally accepted accounting principles.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

### **Qualitative Aspects of the District's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the fiscal year 2021-22. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of the depreciation expense and accumulated depreciation which are based on the estimated useful lives of the depreciable capital assets.



Board of Directors  
Rossmoor Community Services District

Management's estimate of the depreciation expense and accumulated depreciation are based on the estimated useful lives of the depreciable capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

*Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of fair value of investments in Note 3 to the financial statements represents amounts susceptible to market fluctuations.

The disclosure of accumulated depreciation in Note 4 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

**Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

**Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 5, 2022.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were consultations with other accountants, the Pun Group, regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

**Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have applied certain limited procedures to the General Fund – Budgetary Comparison Schedule. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the Required Supplementary Information (RSI) and do not express an opinion or provide any assurance on the RSI.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 5, 2022

Rossmoor Community Services District

**Policy**

**No. 3025**

**ANNUAL FINANCIAL AUDIT**

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

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

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

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

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

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

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

Converted from Resolutions 93-2 & 95-1

Amended: February 11, 2003

Amended: September 14, 2004

Amended: October 9, 2007

Amended: January 13, 2009

Amended: February 13, 2018

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-2**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** FEE WAIVER REQUEST: MEET YOUR CANDIDATES NIGHT TOWN HALL  
PRESENTED BY THE ROSSMOOR HOMEOWNERS ASSOCIATION

**RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive the report and make a determination regarding whether or not to grant a fee waiver request for the Meet Your Candidates Night Town Hall that was presented by the Rossmoor Homeowners Association.

**INFORMATION**

On Thursday, September 29, 2022, the Rossmoor Homeowners Association presented a Meet Your Candidates Night Town Hall at the Rush Park Auditorium. This was an in-person and Zoom event. Candidates Congress, Senate, Assembly, Los Alamitos Unified School District, and the RCSD Board of Directors were invited to participate in a question and answer forum moderated by RHA representatives. The program was recorded and is available on the RHA website to view.

This program has been provided in previous election years by the RHA. Traditionally, fees and charges have been assessed to RHA and paid by them. While this is a worthwhile opportunity for the surrounding communities to meet candidates and potential representatives, this is not a program that RCSD would organize or present. It should also be noted that an incumbent from the RCSD Board of Directors and a member of the RHA Board of Directors are candidates for the RCSD vacant seats, thus creating a possible conflict of interest.

The facility rental fee incurred by RHA was \$420 (\$80/hr. for five hours, \$20 processing fee). A deposit was not required. RHA paid the fees. In addition, RHA paid for audiovisual technicians to provide the town hall to the community.

The RCSD policy No. 6021 and Policy No. 6015 outline guidelines, fees and charges for non-profit use of facilities. General Counsel Preziosi suggested that waiving of fees could be construed as a gift of public funds. If the RCSD Board of Directors determines the facility rental fee should be waived, then staff will process a refund of the \$420 paid by RHA for this event.

**ATTACHMENTS**

1. Policy No. 6021 – Non Profit Use of District Property
2. Policy No. 6015 – Establishment of Fees and Charges for Use of District Property

Rossmoor Community Services District

Policy

No. 6021

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**NON PROFIT USE OF DISTRICT PROPERTY**

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

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

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

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

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

Adopted: November 11, 2014

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

**ROSSMOOR COMMUNITY SERVICES DISTRICT****Policy****No. 6015**

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**ESTABLISHMENT OF FEES AND CHARGES FOR USE OF DISTRICT PROPERTY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **ROSSMOOR COMMUNITY SERVICES DISTRICT**

### **AGENDA ITEM I**

**Date:** October 11, 2022  
**To:** Honorable Board of Directors  
**From:** General Manager Joe Mendoza  
**Subject:** GENERAL MANAGER ITEMS

### **RECOMMENDATION**

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file this report.

### **INFORMATION**

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

1. 2022 Heroes Appreciation Luncheon: The Los Alamitos Area Chamber of Commerce presented the 2022 Heroes Luncheon on Thursday, September 22, 2022 in the Rush Park Auditorium. RCSD co-hosted this event that honored medical frontline workers and those in uniform for their bravery and courage. Director Searles provided the welcome to start the program. There were approximately 200 in attendance for this memorable event.
2. Coyote Sighting: Residents are reminded to be on the alert for coyotes and to immediately call Orange County Animal Control weekdays from 8 a.m. to 5 p.m. at (714) 935-6848. For after-hours calls use (714) 259-1122.
3. Walk/Bike to School Day: RCSD is working in conjunction with LAUSD in promoting Walk/Bike to School Day for Lee and Weaver Schools on Wednesday, October 12, 2022; and Rossmoor and Hopkinson will be on Wednesday October 19, 2022. The events are planned to encourage parents and students to walk or bike to school.
4. Meet Supervisor Do: RCSD is hosting a Meet Supervisor Do event on Thursday, October 13, 2022 from 6 p.m. to 7 p.m. at Rush Park Auditorium. This is a great opportunity for the community to come out and meet Supervisor Do, ask questions, and/or express concerns related to services.
5. Family Day: RCSD is working in partnership with The Youth Center and OC Health to encourage parents and their children to come out and enjoy a pizza dinner together to create a bond with your child in celebration of Family Day. This event is being held on Monday, October 17, 2022 from 6 p.m. to 7:30 p.m. at the Rush Park Auditorium. This event is free. Reservations may be made by calling (714) 834-4058.



6. Spook-Tacular Kids Night Out: On Friday, October 21, 2022, RCSD and The Youth Center have collaborated to host a fun night for kids 5-12 years old to enjoy crafts, dinner costume contests, prizes and more. The event will be held from 6 p.m. to 10:30 p.m. Youth can register at [TheYouthCenter.org](http://TheYouthCenter.org) for a fee of \$25 per child.

## **ATTACHMENTS**

None