

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board Agenda Package

**January 9, 2018**

BOARD OF DIRECTORS

AGENDA  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, January 9, 2018**

**7:00 p.m.**

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

**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, Kahlert, DeMarco, Nitikman  
President Maynard
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS:
  - a. President Maynard (2017) State of the District Address
  - b. Orange County Sheriff's Department Re: Drug Awareness for Parents
  - c. Orange County Fire Authority, Division Chief 1, Robert Acosta Re: Paramedic Response Time
5. ELECTION OF OFFICERS

**B. ADDITIONS TO AGENDA – None**

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

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

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

**C. PUBLIC FORUM**

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

**D. REPORTS TO THE BOARD-None**

**E. CONSENT CALENDAR**

1. MINUTES.

a. Regular Board Meeting of December 12, 2017.

2. NOVEMBER 2017 REVENUE AND EXPENDITURE REPORT.

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

**F. PUBLIC HEARING-None.**

**G. RESOLUTIONS**

1. RESOLUTION NO. 18-01-09-01 LIST OF OFFICIALS AUTHORIZED TO TRANSACT BUSINESS WITH THE DISTRICT'S BANKS AND OTHER FINANCIAL INSTITUTIONS.

**ORDINANCES**-None

**H. REGULAR CALENDAR**

1. SECOND READING OF PROPOSED REVISIONS TO BOARD POLICY NO. 3025 ANNUAL FINANCIAL AUDIT

**1. 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 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. CLOSED SESSION-None**

**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.*

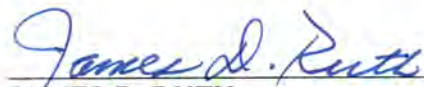
*Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the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

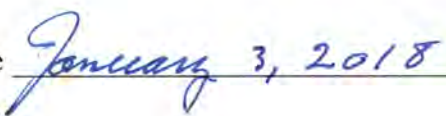
*Any such writing will be available for public inspection at the District offices located at [3001 Blume Drive, Rossmoor, CA 90720](#). In addition, any such writing may also be posted on the District's web site at [www.rossmoor-csd.org](http://www.rossmoor-csd.org).*

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the January 9, 2018, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:

  
\_\_\_\_\_  
JAMES D. RUTH  
General Manager

Date   
\_\_\_\_\_

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4a**

**Date:** January 9, 2018  
**To:** Honorable Board of Directors  
**From:** Board President Michael Maynard  
**Via:** General Manager  
**SUBJECT:** 2017 STATE OF THE DISTRICT ADDRESS

**RECOMMENDATION:**

Receive presentation.

**BACKGROUND:**

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

**ATTACHMENTS:**

1. 2017 State of the District Address



**STATE OF THE DISTRICT  
2017**

**PRESENTED BY:**

**Michael Maynard, Board President  
Rossmoor Community Services District**

*I* am very proud to report that the Rossmoor Community Services District has had a very exciting and successful year achieving and maintaining a very solid fiscal position and implementation of numerous efficiencies while accomplishing several facility improvements during calendar year 2017.

Our Board of Directors have been very proactive in initiating and implementing the following actions in an effort to maintain and enhance the excellent quality of life our citizens enjoy. This past year we focused on maintaining a strong fiscal position, reducing our operation costs, increasing our reserves, and updating our five-year fiscal plan. Current projections estimate that we will close out our current FY 2016–2017 budget with our strongest cash position in years. We have the good fortune of transferring \$93,500 of savings to our budget into our reserve account. This raises our reserve level to an astounding \$833,116.

In November our Board of Directors received an unmodified audit report from our auditors with no management findings. This is the highest independent audit result that a Community Services District can achieve. This was the fourth consecutive year we have achieved these outstanding results.

This past year, our Board was active in opposing the LA Fitness Club Proposal to build a 37,000 square-foot fitness center in the Shops at Rossmoor parking lot. With tremendous community support the project was defeated by the Seal Beach City Council. Our board has also opposed, by resolution, the removal of the Foster Road Bike Route parking restrictions, which is under consideration by the County Public Works Department Traffic Division. The safety of our community, especially our children is our top priority for the district.

Rossmoor continues to have a low crime rate and takes great pride in having a safe community; thanks to the Orange County Sheriff's Department who provides public safety for our citizens. We are also fortunate to have an excellent working relationship with the Los Alamitos Unified School District, one of the finest educational institutions in the state, in which four of their elementary schools are within the community of Rossmoor.

The District has continued to pursue the enhancement of quality-of-life opportunities for our residents by offering additional tennis lessons at Rossmoor Park by adding another tennis instructor and expanding the instructional opportunities for children and teenagers. We also have experienced an increase in fitness training groups, with three new groups added this past year for a total of four, thus creating additional opportunities for residents to engage in physical activities by professional trainers. It is our aim to get more of our community out of their homes and into active lifestyles.

We continue to provide the Concert/Movie in the Park and Shakespeare in the Park during the summer with each event attracting approximately 1,500 residents per event. We also have continued contracting with The Los Alamitos Youth Center to provide a full range of activities for hundreds of youth during summer months and after school hours. It brings a great of pride to see our parks used in such productive ways.

The Third Annual Rossmoor Winter Festival held at Rush Park was a colossal success with over 3,500 residents enjoying an evening of outstanding music, entertainment, food, snow, petting zoo, trolley rides, reindeer, and of course, Santa. We want to thank our wonderful sponsors, especially our Title Sponsor Chamberlain Real Estate. Also, a very large shout out to all of our volunteers and staff, for helping to make this outstanding holiday event a success.

The District continues to invest in the maintenance and upkeep of its parks and facilities with the installation of the Rush Park Playground Area Canopy. Thanks to the Rossmoor Homeowners Association (RHA) and local Eagle Scout Owen Pierce for the completion of the Kempton Mini-Park demonstration garden. This demonstration garden has greatly enhanced the park with beautification elements and an educational component on drought resistant planting for the community.

During the past year the district has installed 26 LED streetlights on Montecito Road, replacing incandescent units to improve safety and security along that corridor. We also replaced six walkway security light poles at Rossmoor Park, which had experienced major corrosion damage. Our maintenance division also completed 16 additional projects that were attributed to long-term wear and use of our facilities.

Rossmoor continues to take great pride in its urban forest, receiving the Tree City USA designation for the sixth consecutive year. This past year a number of trees were lost due to age, disease and extreme weather conditions; 158 trees have been replaced with an additional significant number to be replaced in 2017 – 2018.

The District has made great strides in the technology arena this year as well. Our BreaIT Services contract was renewed with only a modest increase in expense. We have enjoyed a very successful and cooperative relationship with BreaIT. They worked with us to upgrade the District Website to a more modern and responsive design. The site is in full compliance with the latest government agency transparency requirements. The Rossmoor Winter Festival Website was also updated to reflect the latest branding and design elements for the 2017 event to include a special Rossmoor 60<sup>th</sup> Anniversary Celebration Design. Website traffic continues to increase each year.

The Community Portal Upgrade to the RecDesk Registration system has been completed. The redesign coordinates with the District's main website and allowed for expansion of online tennis and picnic site reservations and online payments programs. In cooperation with BreaIT and U.S. Bank we have successfully upgraded our Point of Sale (POS) for processing in-house credit card payments and other point of sale services, while maintaining our PCI Compliance.



The District also completed a District email upgrade to Microsoft Office 365. The MS Office 365 platform offers many new streamlined features, cloud-based accessibility and a vast array of office suite and file sharing capabilities. Online Tennis and Picnic Area Reservation and Payment Infrastructure are in place and scheduled to launch this January 2018. E-blasts have been sent out with instructions on how to create an online account. We look forward to offering this convenience to the public.

We continue to achieve results with innovative, cost effective and successful event marketing and promotions. Creative multi-level marketing campaigns and strategies have been utilized to promote District events and services. The record-breaking attendance at this year's Winter Festival is evidence that our outreach to the community is working.

As we conclude the 2017 calendar year and launch into 2018, I'd like to express my appreciation to the entire Rossmoor Community Services District Board of Directors for their support and active participation in guiding us through a very challenging and exciting year. Our fiscal position is strong, our community's low crime and high quality of life continues to increase Rossmoor's desirability and property values. Lastly, big thanks to our General Manager James Ruth and our excellent District Team that constantly puts our community first in all they do both now and in the future,

Thank you for the privilege of serving as your Board President this past year.



**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4b.**

**Date:** January 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATION BY OCSD RE: DRUG AWARENESS FOR PARENTS

**RECOMMENDATION:**

Receive presentation.

**BACKGROUND:**

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

b. PRESENTATION BY OCSD RE: DRUG AWARENESS FOR PARENTS

**ATTACHMENTS: None**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4c.**

**Date:** December 12, 2017  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATION BY ORANGE COUNTY FIRE AUTHORITY  
(OCFA) DIVISION CHIEF 1 ROBERT ACOSTA RE: PARAMEDIC  
RESPONSE TIME

**RECOMMENDATION:**

Receive presentation.

**BACKGROUND:**

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

**c.** PRESENTATION BY ORANGE COUNTY FIRE AUTHORITY  
(OCFA) DIVISION CHIEF 1 ROBERT ACOSTA RE: PARAMEDIC  
RESPONSE TIME

**ATTACHMENTS:** None

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-5**

**Date:** January 9, 2018

**To:** Honorable Board of Directors

**From:** General Manager

**Subject:** ELECTION OF OFFICERS: PRESIDENT, FIRST VICE PRESIDENT  
AND SECOND VICE PRESIDENT.

**RECOMMENDATION:**

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

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

**BACKGROUND:**

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

The current officers are as follows:

Michael Maynard, President  
Ron Casey, 1<sup>st</sup> Vice President  
Mark Nitikman, 2<sup>nd</sup> Vice President

**ATTACHMENTS:**

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

## Rossmoor Community Services District

Policy

No. 4040

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### TERMS OF OFFICE FOR BOARD OFFICERS AND DIRECTORS

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

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

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

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

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

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

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**Date:** January 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** MINUTES: REGULAR MEETING OF DECEMBER 12, 2017

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of December 12, 2017 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their meeting of December 12, 2017 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of December 12, 2017 Prepared by the Board's Secretary/General Manager.



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

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, December 12, 2017**

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**A. ORGANIZATION**

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

**2. ROLL CALL:** Directors Casey, DeMarco, Nitikman, Kahlert  
President Maynard had and excused absence

**3. PLEDGE OF ALLEGIANCE**

**4. PRESENTATIONS:**

**FOR SCHEDULING PURPOSES, ACTING PRESIDENT RON CASEY MOVED ITEM A4-b, AWARDING OF PROCLAMATION TO EAGLE SCOUT OWEN PEARCE, AHEAD OF ITEM A-4a AT THIS TIME**

**b. Presentation of Proclamation by 1<sup>st</sup> Vice President Ron Casey Re: Outstanding Achievement, Rossmoor Troop 658 Eagle Scout, Owen Pearce**

Acting President Ron Casey presented a proclamation to Troop 658 Eagle Scout Owen Pearce for outstanding achievement. Photos were taken. Applause ensued.

**a. Orange County Fire Authority, Division 1 Chief, Robert Acosta & Public Education Officer, Randy Harper- Re: Paramedic Response Time and Holiday Fire Safety.**

Public Information Officer Randy Harper announced that due to the many wildfires raging in the state of California, Chief Robert Acosta was unable to present tonight. His portion of the presentation regarding Paramedic Response Time, would be postponed until the January 9, 2018 regular board meeting. Mr. Harper gave a timely PowerPoint presentation on Holiday Fire Safety. Brief discussion ensued. The presentation was received and filed.

**B. ADDITIONS TO AGENDA—None**

**C. PUBLIC FORUM—None**

**D. REPORTS TO THE BOARD—None**

**E. CONSENT CALENDAR:**

**DIRECTOR KAHLERT REQUESTED THAT ITEM E-1a. MINUTES OF THE SPECIAL MEETING OF NOVEMBER 27, 2017 BE PULLED FROM THE CONSENT CALENDAR AND VOTED ON SEPARATELY, AS HE WAS ABSENT FROM THAT MEETING.**

**1a. MINUTES REGULAR BOARD MEETING—November 14, 2017**

**2. REVENUE AND EXPENDITURE REPORT—September 2017**

Motion by Director Nitikman seconded by Director DeMarco to approve Items E-1a and E-2 on the Consent Calendar as submitted. Motion passed 4-0.

**1b. MINUTES SPECIAL BOARD MEETING—November 27, 2017**

Director Kahlert noted a typo in the roll call which mistakenly indicated his presence at the meeting. Motion by Director Nitikman seconded by Director DeMarco to approve the Items on the Consent Calendar with the correction requested by Director Kahlert. Motion passed 3-1, with Director Kahlert abstaining.

**F. PUBLIC HEARING—None**

**G. RESOLUTIONS—None**

**ORDINANCES—None**

**H. REGULAR CALENDAR:**

**1. FIRST READING OF REVISIONS TO DISTRICT POLICY NO. 3025 ANNUAL FINANCIAL AUDIT**

Staff recommendation to give first reading to proposed revisions of Policy No. 3025 Annual Financial Audit.

The General Manager reported that the provisions for engaging an audit firm to conduct an audit are provided in Section 12410.6 of the State of California Government Code. At the request of the Board at their regular meeting of November 14, 2017 Policy No. 3025 has been revised to include more specific guidance to the District regarding engagement of an auditing firm.

In the General Manager's discussion with CSDA Legislative Analyst Mustafa Hessabi, Esq. he stated that in addition to the provisions outlined in Government Code 12410.06 that agencies who reach the six year threshold—commencing in the 2013-14 Fiscal Year—would have required their auditing firm to conduct a peer review after three years by another qualified accounting firm and to remove the lead audit partner or coordinating partner having primary responsibility for the audit from the audit process.

Discussion ensued relative to contrasting and interpreting the language in the Government Code to the proposed District Policy. Director Nitikman had questions relative to Section 12410.6 (b) "A local agency shall not employ a public accounting firm to provide audit services if the lead audit partner, or coordinating audit partner having primary responsibility, or the audit partner responsible for reviewing the audit has performed audit services for that local agency for six consecutive years."



Director Nitikman had questions regarding the last sentence of proposed Policy No. 3025.02 as to whether the word after the last comma should be “and” rather than “or”. General Counsel Tarquin Preziosi asked him if adding “and/or” after the final comma would be satisfactory. Director Nitikman agreed. Director Nitikman also requested a correction in a typographical error in the third line of Section 3025.02 which reads: “Any California licensed public accounting firm engaged by the District to perform an audit shall comply with the peer review requirements set *for...*” but should be “set *forth*”. General Counsel agreed to make the correction.

Motion by Director Nitikman seconded by Director DeMarco to waive full reading of revised Policy No. 3025 and introduce revised Policy No. 3025, the Annual Financial Audit by title only and give first reading thereto, with the amendments suggested by Director Nitikman; bring back for second reading at the January 9, 2018 regular meeting of the Board. Motion passed 4-0.

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

The General Manager reported that OCTA Representative Christina Byrne has been meeting with Rossmoor residents and responding to their specific noise, safety and traffic congestion concerns surrounding the I-405 Freeway Project. She had responded to approximately half the residents and provided the District with a public link to the complete I-405 Project EIR, which was shared with the Board. Once Ms. Byrne completes the responses the General Manager will share them with the Board as well. He further reported that District Staff, in cooperation with the District Auditor was in the process of working on the Quarterly Cash Flow Report as requested by the Board. The General Manager stated that RHA Neighborhood Watch Organizer, Dorothy Fitzgerald had notified him about a new committee she had formed to improve the Neighborhood Watch signage in the community. She was working with the County Traffic Division regarding logistics and funding. She wanted to be sure the committee had the support of the District prior to proceeding. He opined that it was a worthwhile project that benefitted everyone and helped to raise awareness and deter crime. He agreed to keep the Board informed as to the project’s status. On December 18<sup>th</sup>, long-term renters Calvary Church were scheduled to paint the interior of the auditorium building at Rush Park at no cost to the District. The General Manager concluded with comments on the status of the LED Lighting Improvement Project and the OBF Program, stating that he would be scheduling a Budget Committee meeting soon in order to analyze the cost benefits prior to proceeding.

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

Director Nitikman had questions relative to the I-405 Project. He had received inquiries from those wanting to see the previous EIR; the 22 Fwy EIR/EIS to see the original noise projections and get answers about the current noise mitigation efforts to address those noise levels that had been exceeded. Director Nitikman went on to praise the success of this year’s Rossmoor Winter Festival. He remarked that the event was great, it was a bigger festival than the previous year with snow, and a petting zoo and as a result enjoyed even better attendance than last year. He congratulated Director Kahlert, District Staff and everyone who made the event possible. He hoped for even more success next year. Finally, Director Nitikman acknowledged that tonight marked the first night of Hanukkah and wished everyone Happy Hanukkah, a Merry Christmas and Happy New Year. He encouraged all to drive safely.

Director Kahlert thanked fellow Board Members, District Staff, volunteers and all the unsung heroes who helped make this year's winter festival such an enormous success. He was extremely pleased with the selection of food trucks, vendors, entertainment, activities and the outstanding attendance of more than 3500 people; more than double last year's attendance. He gave special thanks to the event's Title Sponsor, Chamberlain Realty for their contributions and remarked that he looked forward to their sponsorship next year as well. He wished everyone a Merry Christmas and Happy New Year and encouraged them to drive safe and sober.

Director DeMarco echoed Director Nitikman's comments relative to the I-405 Project EIR, stating that he would like to see the documentation addressing the freeway noise mitigation for this new project; he would like to get some feedback from Caltrans regarding decibel readings being exceeded and mitigation strategies going forward. He had questions relative to the LED Lighting status. General Manager Ruth replied that they were still in the financial analysis stage in order to verify the savings from the OBF program. Director DeMarco praised District Staff and volunteers for their dedication and outstanding work on the Rossmoor Winter Festival. He remarked that the event was incredible and still had a capacity for even more growth. The amount of people who attended and the variety of things to do was impressive. He received many compliments and positive feedback. He hoped more businesses in the area could see the benefits of sponsoring the event and contributing to its future growth. He added that the snow was fantastic.

Director Casey had comments related to the I-405 freeway and related noise. He stated that he had done some additional research on the matter. He had also spoken to District Representative Tim Whitacre, who understands the community's concerns, as does Supervisor Michelle Steel. He would be following up with them both in the coming months. He also shared his research regarding traditional asphalt versus rubberized asphalt, the latter of which was successfully used by the Minnesota Department of Transportation to mitigate freeway noise; lowering the decibel readings by about eight decibels when traveling at approximately 60 mph. It was also purported to be more effective to noise reduction than sound walls. Whether this is fact or not remained to be seen, however it was food for thought and he would be sharing the research with the County. He encouraged the residents to share their concerns with the County as well. Director Casey thanked OCTA for their response to resident's questions related to the EIR. Director Casey echoed his fellow Board Member's pleasure regarding the huge success of the Rossmoor Winter Festival. The snow kept the children engaged all evening long. He praised Recreation Superintendent and District Staff and Rossmoor Winter Festival founder, Director Bill Kahlert for their hard work in putting the event together and stated that each year gets even bigger and better than the last. He also wished everyone a Merry Christmas, Happy New Year and Happy Hanukkah.

**K. CLOSED SESSION—None**

**L. ADJOURNMENT:**

Motion by Director DeMarco, seconded by Director Kahlert to adjourn the regular meeting at 8:35 p.m. Motion passed 4-0.

**SUBMITTED BY:**

**James D. Ruth**  
**General Manager**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2.**

**Date** January 10, 2017  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** REVENUE & EXPENDITURE REPORT - NOVEMBER, 2017

**RECOMMENDATION:**

Receive and file the Revenue and Expenditure Report for November, 2017.

**BACKGROUND:**

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

**ATTACHMENTS:**

1. Revenue & Expenditure Report for the month of November, 2017.

REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 November 2017 @ 41.67%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
PROPERTY TAXES	908,835.00	908,835.00	191,292.44	163,698.68	717,542.56	21.0
STREET LIGHT ASSESSMENTS	314,600.00	314,600.00	66,635.31	57,007.87	247,964.69	21.2
USE OF MONEY AND PROPERTY	3,000.00	3,000.00	0.10	0.00	2,999.90	0.0
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	60,400.00	0.0
FEES AND SERVICES	158,700.00	158,700.00	71,487.25	15,951.00	87,212.75	45.0
OTHER REVENUE	22,000.00	22,000.00	212.19	25.00	21,787.81	1.0
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
<b>Total Revenues</b>	<b>1,467,535.00</b>	<b>1,467,535.00</b>	<b>329,627.29</b>	<b>236,682.55</b>	<b>1,137,907.71</b>	<b>22.5</b>
<b>Expenditures</b>						
ADMINISTRATION	420,275.00	420,275.00	181,549.49	38,059.38	238,725.51	43.2
RECREATION	138,628.00	138,628.00	58,548.38	6,243.73	80,079.62	42.2
ROSSMOOR PARK	196,335.00	196,335.00	70,640.81	12,251.56	125,694.19	36.0
MONTECITO CENTER	84,950.00	84,950.00	34,652.17	6,186.49	50,297.83	40.8
RUSH PARK	219,750.00	219,750.00	93,586.05	15,610.33	126,163.95	42.6
STREET LIGHTING	107,715.00	107,715.00	38,183.92	8,542.40	69,531.08	35.4
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	100.00	95.2
STREET SWEEPING	53,650.00	53,650.00	18,417.13	4,607.01	35,232.87	34.3
PARKWAY TREES	133,737.00	133,737.00	16,590.03	1,662.53	117,146.97	12.4
MINI-PARKS, MEDIANS & TRIANGLE	14,562.00	14,562.00	5,987.46	424.22	8,574.54	41.1
<b>Total Expenditures</b>	<b>1,371,702.00</b>	<b>1,371,702.00</b>	<b>520,155.44</b>	<b>93,587.65</b>	<b>851,546.56</b>	<b>37.9</b>

**Audited Fund Balance  
 at June 30, 2016**

**\$ 739,612.00**

Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Revenues							
Dept: 00							
PROPERTY TAXES	908,835.00	908,835.00	191,292.44	163,698.68	0.00	717,542.56	21.0
ASSESSMENTS	314,600.00	314,600.00	66,635.31	57,007.87	0.00	247,964.69	21.2
USE OF MONEY AND PROPERTY	3,000.00	3,000.00	0.10	0.00	0.00	2,999.90	0.0
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	0.00	60,400.00	0.0
FEES AND SERVICES	158,700.00	158,700.00	71,487.25	15,951.00	0.00	87,212.75	45.0
OTHER REVENUE	22,000.00	22,000.00	212.19	25.00	0.00	21,787.81	1.0
Dept: 00	1,467,535.00	1,467,535.00	329,627.29	236,682.55	0.00	1,137,907.71	22.5
Revenues	1,467,535.00	1,467,535.00	329,627.29	236,682.55	0.00	1,137,907.71	22.5
Grand Total Net Effect:	1,467,535.00	1,467,535.00	329,627.29	236,682.55	0.00	1,137,907.71	

Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Expenditures							
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS	283,205.00	283,205.00	119,624.51	28,596.49	0.00	163,580.49	42.2
OPERATIONS AND MAINTENANCE	75,350.00	75,350.00	35,364.74	4,711.79	0.00	39,985.26	46.9
CONTRACT SERVICES	57,720.00	57,720.00	26,560.24	4,751.10	0.00	31,159.76	46.0
CAPITAL EXPENDITURES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
ADMINISTRATION	420,275.00	420,275.00	181,549.49	38,059.38	0.00	238,725.51	43.2
Dept: 20 RECREATION							
SALARIES AND BENEFITS	95,408.00	95,408.00	40,745.70	6,166.51	0.00	54,662.30	42.7
OPERATIONS AND MAINTENANCE	41,220.00	41,220.00	17,503.96	40.57	0.00	23,716.04	42.5
CONTRACT SERVICES	1,000.00	1,000.00	298.72	36.65	0.00	701.28	29.9
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
RECREATION	138,628.00	138,628.00	58,548.38	6,243.73	0.00	80,079.62	42.2
Dept: 30 ROSSMOOR PARK							
SALARIES AND BENEFITS	83,120.00	83,120.00	32,794.81	7,328.90	0.00	50,325.19	39.5
OPERATIONS AND MAINTENANCE	75,115.00	75,115.00	23,684.29	2,133.14	0.00	51,430.71	31.5
CONTRACT SERVICES	38,100.00	38,100.00	14,161.71	2,789.52	0.00	23,938.29	37.2
ROSSMOOR PARK	196,335.00	196,335.00	70,640.81	12,251.56	0.00	125,694.19	36.0
Dept: 40 MONTECITO CENTER							
SALARIES AND BENEFITS	61,530.00	61,530.00	24,122.32	5,259.28	0.00	37,407.68	39.2
OPERATIONS AND MAINTENANCE	17,220.00	17,220.00	8,640.14	592.09	0.00	8,579.86	50.2
CONTRACT SERVICES	5,700.00	5,700.00	1,889.71	335.12	0.00	3,810.29	33.2
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	84,950.00	84,950.00	34,652.17	6,186.49	0.00	50,297.83	40.8
Dept: 50 RUSH PARK							
SALARIES AND BENEFITS	86,770.00	86,770.00	34,236.58	7,692.33	0.00	52,533.42	39.5
OPERATIONS AND MAINTENANCE	94,880.00	94,880.00	45,187.76	5,128.48	0.00	49,692.24	47.6
CONTRACT SERVICES	38,100.00	38,100.00	14,161.71	2,789.52	0.00	23,938.29	37.2
RUSH PARK	219,750.00	219,750.00	93,586.05	15,610.33	0.00	126,163.95	42.6
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	715.00	715.00	298.61	35.04	0.00	416.39	41.8

Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Expenditures							
Dept: 60 STREET LIGHTING							
CONTRACT SERVICES	107,000.00	107,000.00	37,885.31	8,507.36	0.00	69,114.69	35.4
STREET LIGHTING	107,715.00	107,715.00	38,183.92	8,542.40	0.00	69,531.08	35.4
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING							
OPERATIONS AND MAINTENANCE	650.00	650.00	283.67	35.04	0.00	366.33	43.6
CONTRACT SERVICES	53,000.00	53,000.00	18,133.46	4,571.97	0.00	34,866.54	34.2
STREET SWEEPING	53,650.00	53,650.00	18,417.13	4,607.01	0.00	35,232.87	34.3
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS	23,562.00	23,562.00	9,261.31	1,912.87	0.00	14,300.69	39.3
OPERATIONS AND MAINTENANCE	1,675.00	1,675.00	627.19	83.91	0.00	1,047.81	37.4
CONTRACT SERVICES	83,500.00	83,500.00	7,961.53	205.75	0.00	75,538.47	9.5
CAPITAL EXPENDITURES	25,000.00	25,000.00	-1,260.00	-540.00	0.00	26,260.00	-5.0
PARKWAY TREES	133,737.00	133,737.00	16,590.03	1,662.53	0.00	117,146.97	12.4
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS	1,122.00	1,122.00	360.66	79.02	0.00	761.34	32.1
OPERATIONS AND MAINTENANCE	9,290.00	9,290.00	4,040.34	35.06	0.00	5,249.66	43.5
CONTRACT SERVICES	4,050.00	4,050.00	1,586.46	310.14	0.00	2,463.54	39.2
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	14,562.00	14,562.00	5,987.46	424.22	0.00	8,574.54	41.1
Expenditures	1,371,702.00	1,371,702.00	520,155.44	93,587.65	0.00	851,546.56	37.9
Grand Total Net Effect:	-1,371,702.00	-1,371,702.00	-520,155.44	-93,587.65	0.00	-851,546.56	

Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
3000	842,400.00	842,400.00	161,121.93	161,121.93	0.00	681,278.07	19.1
3001	26,000.00	26,000.00	20,008.23	0.00	0.00	5,991.77	77.0
3002	7,100.00	7,100.00	3,342.85	422.03	0.00	3,757.15	47.1
3003	535.00	535.00	0.00	0.00	0.00	535.00	0.0
3004	800.00	800.00	0.00	0.00	0.00	800.00	0.0
3010	18,000.00	18,000.00	6,819.43	2,154.72	0.00	11,180.57	37.9
3020	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
PROPERTY TAXES							
	908,835.00	908,835.00	191,292.44	163,698.68	0.00	717,542.56	21.0
Acct Class: 31 ASSESSMENTS							
3105	314,600.00	314,600.00	66,635.31	57,007.87	0.00	247,964.69	21.2
ASSESSMENTS							
	314,600.00	314,600.00	66,635.31	57,007.87	0.00	247,964.69	21.2
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200	3,000.00	3,000.00	0.10	0.00	0.00	2,999.90	0.0
USE OF MONEY AND PROPERTY							
	3,000.00	3,000.00	0.10	0.00	0.00	2,999.90	0.0
Acct Class: 33 OTHER GOVERNMENT AGENCIES							
3301	5,400.00	5,400.00	0.00	0.00	0.00	5,400.00	0.0
3305	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	0.0
OTHER GOVERNMENT AGENCIES							
	60,400.00	60,400.00	0.00	0.00	0.00	60,400.00	0.0
Acct Class: 34 FEES AND SERVICES							
3404	12,500.00	12,500.00	6,581.25	2,727.00	0.00	5,918.75	52.7
3405	500.00	500.00	240.00	40.00	0.00	260.00	48.0
3406	23,000.00	23,000.00	8,146.50	1,018.00	0.00	14,853.50	35.4
3410	16,500.00	16,500.00	4,309.00	1,983.00	0.00	12,191.00	26.1
3412	25,200.00	25,200.00	13,969.00	1,482.00	0.00	11,231.00	55.4
3414	81,000.00	81,000.00	38,241.50	8,701.00	0.00	42,758.50	47.2
FEES AND SERVICES							
	158,700.00	158,700.00	71,487.25	15,951.00	0.00	87,212.75	45.0
Acct Class: 35 OTHER REVENUE							
3500	2,000.00	2,000.00	212.19	25.00	0.00	1,787.81	10.6
3502	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER REVENUE							
	22,000.00	22,000.00	212.19	25.00	0.00	21,787.81	1.0
Dept: 00							
	1,467,535.00	1,467,535.00	329,627.29	236,682.55	0.00	1,137,907.71	22.5

Revenues	1,467,535.00	1,467,535.00	329,627.29	236,682.55	0.00	1,137,907.71	22.5
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Expenditures							
Dept: 10 ADMINISTRATION							
Acct Class: 40 SALARIES AND BENEFITS							
4000	10,000.00	10,000.00	4,300.00	800.00	0.00	5,700.00	43.0
4001	200,175.00	200,175.00	81,013.50	16,309.28	0.00	119,161.50	40.5
4002	0.00	0.00	1,275.00	1,275.00	0.00	-1,275.00	0.0
4003	5,300.00	5,300.00	3,037.77	550.02	0.00	2,262.23	57.3
4007	450.00	450.00	92.01	0.00	0.00	357.99	20.4
4010	5,500.00	5,500.00	5,102.04	4,600.67	0.00	397.96	92.8
4011	44,000.00	44,000.00	17,856.60	3,571.32	0.00	26,143.40	40.6
4015	17,000.00	17,000.00	6,830.71	1,443.32	0.00	10,169.29	40.2
4018	780.00	780.00	116.88	46.88	0.00	663.12	15.0
SALARIES AND BENEFITS							
	283,205.00	283,205.00	119,624.51	28,596.49	0.00	163,580.49	42.2
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5002	15,900.00	15,900.00	15,892.04	0.00	0.00	7.96	99.9
5004	6,400.00	6,400.00	2,294.99	174.99	0.00	4,105.01	35.9
5006	1,000.00	1,000.00	483.54	332.97	0.00	516.46	48.4



REVENUE/EXPENDITURE REPORT

November 2017 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Expenditures</b>							
Dept: 10 ADMINISTRATION							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5007 Televised Meeting Costs	21,000.00	21,000.00	8,636.25	1,727.25	0.00	12,363.75	41.1
5010 Publications & Legal Notices	7,200.00	7,200.00	2,069.68	741.60	0.00	5,130.32	28.7
5012 Printing	1,000.00	1,000.00	441.29	0.00	0.00	558.71	44.1
5014 Postage	1,800.00	1,800.00	698.20	698.20	0.00	1,101.80	38.8
5016 Office Supplies	7,200.00	7,200.00	2,063.25	428.67	0.00	5,136.75	28.7
5020 Telephone	1,950.00	1,950.00	895.87	105.13	0.00	1,054.13	45.9
5021 Computer Costs	3,700.00	3,700.00	852.14	237.49	0.00	2,847.86	23.0
5045 Miscellaneous Expenditures	6,500.00	6,500.00	130.92	18.01	0.00	6,369.08	2.0
5046 Bank Service Charge	1,700.00	1,700.00	906.57	247.48	0.00	793.43	53.3
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OPERATIONS AND MAINTENANCE	75,350.00	75,350.00	35,364.74	4,711.79	0.00	39,985.26	46.9
Acct Class: 56 CONTRACT SERVICES							
5610 Legal Counsel	21,000.00	21,000.00	8,560.00	4,000.00	0.00	12,440.00	40.8
5615 Financial Audit-Consulting	10,720.00	10,720.00	7,500.00	0.00	0.00	3,220.00	70.0
5670 Other Professional Services	26,000.00	26,000.00	10,500.24	751.10	0.00	15,499.76	40.4
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CONTRACT SERVICES	57,720.00	57,720.00	26,560.24	4,751.10	0.00	31,159.76	46.0
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
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CAPITAL EXPENDITURES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
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ADMINISTRATION	420,275.00	420,275.00	181,549.49	38,059.38	0.00	238,725.51	43.2
Dept: 20 RECREATION							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	50,500.00	50,500.00	19,508.90	2,547.75	0.00	30,991.10	38.6
4002 Salaries - Part-time	18,600.00	18,600.00	12,134.04	2,131.49	0.00	6,465.96	65.2
4003 Salaries - Overtime	5,200.00	5,200.00	1,367.34	145.82	0.00	3,832.66	26.3
4005 Salaries - Event Attendant	1,000.00	1,000.00	341.25	60.00	0.00	658.75	34.1
4007 Vehicle Allowance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
4010 Workers Compensation Insurance	2,350.00	2,350.00	202.68	0.00	0.00	2,147.32	8.6
4011 Medical Insurance	11,270.00	11,270.00	4,539.55	907.91	0.00	6,730.45	40.3
4015 Federal Payroll Tax -FICA	5,988.00	5,988.00	2,550.61	373.54	0.00	3,437.39	42.6
4018 State Payroll Taxes	400.00	400.00	101.33	0.00	0.00	298.67	25.3
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SALARIES AND BENEFITS	95,408.00	95,408.00	40,745.70	6,166.51	0.00	54,662.30	42.7
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5006 Travel & Meetings	200.00	200.00	166.64	166.64	0.00	33.36	83.3
5010 Publications & Legal Notices	420.00	420.00	241.83	85.28	0.00	178.17	57.6
5012 Printing	100.00	100.00	75.65	0.00	0.00	24.35	75.7
5014 Postage	150.00	150.00	52.89	52.89	0.00	97.11	35.3
5016 Office Supplies	1,000.00	1,000.00	459.46	124.96	0.00	540.54	45.9
5017 Community Events	28,000.00	28,000.00	6,911.62	-494.33	0.00	21,088.38	24.7
5019 Fireworks	8,700.00	8,700.00	8,700.00	0.00	0.00	0.00	100.0
5020 Telephone	1,900.00	1,900.00	895.87	105.13	0.00	1,004.13	47.2
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
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OPERATIONS AND MAINTENANCE	41,220.00	41,220.00	17,503.96	40.57	0.00	23,716.04	42.5
Acct Class: 56 CONTRACT SERVICES							
5670 Other Professional Services	1,000.00	1,000.00	298.72	36.65	0.00	701.28	29.9
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CONTRACT SERVICES	1,000.00	1,000.00	298.72	36.65	0.00	701.28	29.9
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
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CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0

REVENUE/EXPENDITURE REPORT

November 2017 @ 41.67%

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Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
<b>Expenditures</b>							
RECREATION	138,628.00	138,628.00	58,548.38	6,243.73	0.00	80,079.62	42.2
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,000.00	38,000.00	15,864.83	3,493.79	0.00	22,135.17	41.7
4002 Salaries - Part-time	19,000.00	19,000.00	7,975.46	2,090.57	0.00	11,024.54	42.0
4003 Salaries - Overtime	2,500.00	2,500.00	930.81	182.15	0.00	1,569.19	37.2
4010 Workers Compensation Insurance	5,500.00	5,500.00	501.37	0.00	0.00	4,998.63	9.1
4011 Medical Insurance	13,500.00	13,500.00	5,607.65	1,121.53	0.00	7,892.35	41.5
4015 Federal Payroll Tax -FICA	4,370.00	4,370.00	1,893.51	440.86	0.00	2,476.49	43.3
4018 State Payroll Taxes	250.00	250.00	21.18	0.00	0.00	228.82	8.5
<b>SALARIES AND BENEFITS</b>	<b>83,120.00</b>	<b>83,120.00</b>	<b>32,794.81</b>	<b>7,328.90</b>	<b>0.00</b>	<b>50,325.19</b>	<b>39.5</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	241.83	85.28	0.00	258.17	48.4
5012 Printing	50.00	50.00	37.82	0.00	0.00	12.18	75.6
5014 Postage	50.00	50.00	17.90	17.90	0.00	32.10	35.8
5016 Office Supplies	700.00	700.00	226.42	62.48	0.00	473.58	32.3
5018 Janitorial Supplies	4,500.00	4,500.00	2,393.04	0.00	0.00	2,106.96	53.2
5020 Telephone	2,300.00	2,300.00	895.87	105.13	0.00	1,404.13	39.0
5022 Utilities	12,000.00	12,000.00	5,041.86	0.00	0.00	6,958.14	42.0
5023 Water	25,000.00	25,000.00	6,304.09	1,148.95	0.00	18,695.91	25.2
5025 SECURED PROP TAX	915.00	915.00	458.29	0.00	0.00	456.71	50.1
5030 Vehicle Maintenance	600.00	600.00	356.67	49.85	0.00	243.33	59.4
5032 Building & Grounds-Maintenance	27,000.00	27,000.00	7,270.14	534.74	0.00	19,729.86	26.9
5034 Alarm Systems	750.00	750.00	296.69	128.81	0.00	453.31	39.6
5045 Miscellaneous Expenditures	250.00	250.00	143.67	0.00	0.00	106.33	57.5
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
<b>OPERATIONS AND MAINTENANCE</b>	<b>75,115.00</b>	<b>75,115.00</b>	<b>23,684.29</b>	<b>2,133.14</b>	<b>0.00</b>	<b>51,430.71</b>	<b>31.5</b>
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	36,000.00	36,000.00	13,806.00	2,761.20	0.00	22,194.00	38.4
5656 Tree Trimming	1,100.00	1,100.00	102.66	0.00	0.00	997.34	9.3
5670 Other Professional Services	1,000.00	1,000.00	253.05	28.32	0.00	746.95	25.3
<b>CONTRACT SERVICES</b>	<b>38,100.00</b>	<b>38,100.00</b>	<b>14,161.71</b>	<b>2,789.52</b>	<b>0.00</b>	<b>23,938.29</b>	<b>37.2</b>
<b>ROSSMOOR PARK</b>	<b>196,335.00</b>	<b>196,335.00</b>	<b>70,640.81</b>	<b>12,251.56</b>	<b>0.00</b>	<b>125,694.19</b>	<b>36.0</b>
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	32,520.00	32,520.00	13,071.83	2,846.67	0.00	19,448.17	40.2
4002 Salaries - Part-time	8,500.00	8,500.00	3,987.75	1,045.30	0.00	4,512.25	46.9
4003 Salaries - Overtime	2,150.00	2,150.00	751.88	151.13	0.00	1,398.12	35.0
4010 Workers Compensation Insurance	4,200.00	4,200.00	403.23	0.00	0.00	3,796.77	9.6
4011 Medical Insurance	11,000.00	11,000.00	4,535.95	907.19	0.00	6,464.05	41.2
4015 Federal Payroll Tax -FICA	3,000.00	3,000.00	1,361.10	308.99	0.00	1,638.90	45.4
4018 State Payroll Taxes	160.00	160.00	10.58	0.00	0.00	149.42	6.6
<b>SALARIES AND BENEFITS</b>	<b>61,530.00</b>	<b>61,530.00</b>	<b>24,122.32</b>	<b>5,259.28</b>	<b>0.00</b>	<b>37,407.68</b>	<b>39.2</b>
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	400.00	400.00	241.83	85.28	0.00	158.17	60.5
5012 Printing	50.00	50.00	37.82	0.00	0.00	12.18	75.6
5014 Postage	50.00	50.00	17.90	17.90	0.00	32.10	35.8
5016 Office Supplies	700.00	700.00	226.42	62.48	0.00	473.58	32.3
5018 Janitorial Supplies	4,000.00	4,000.00	2,393.04	0.00	0.00	1,606.96	59.8
5020 Telephone	2,000.00	2,000.00	895.87	105.13	0.00	1,104.13	44.8
5022 Utilities	1,700.00	1,700.00	693.55	0.00	0.00	1,006.45	40.8
5023 Water	2,200.00	2,200.00	1,361.70	0.00	0.00	838.30	61.9
5025 SECURED PROP TAX	770.00	770.00	384.87	0.00	0.00	385.13	50.0
5030 Vehicle Maintenance	600.00	600.00	356.67	49.85	0.00	243.33	59.4

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Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5032 Building & Grounds-Maintenance	3,800.00	3,800.00	1,843.97	254.16	0.00	1,956.03	48.5
5034 Alarm Systems	400.00	400.00	186.50	17.29	0.00	213.50	46.6
5045 Miscellaneous Expenditures	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	17,220.00	17,220.00	8,640.14	592.09	0.00	8,579.86	50.2
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	1,534.00	306.80	0.00	2,066.00	42.6
5656 Tree Trimming	1,100.00	1,100.00	102.66	0.00	0.00	997.34	9.3
5670 Other Professional Services	1,000.00	1,000.00	253.05	28.32	0.00	746.95	25.3
CONTRACT SERVICES	5,700.00	5,700.00	1,889.71	335.12	0.00	3,810.29	33.2
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	84,950.00	84,950.00	34,652.17	6,186.49	0.00	50,297.83	40.8
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	38,000.00	38,000.00	15,864.83	3,493.79	0.00	22,135.17	41.7
4002 Salaries - Part-time	17,400.00	17,400.00	7,975.46	2,090.57	0.00	9,424.54	45.8
4003 Salaries - Overtime	2,800.00	2,800.00	930.82	182.16	0.00	1,869.18	33.2
4005 Salaries - Event Attendant	4,800.00	4,800.00	1,320.00	330.00	0.00	3,480.00	27.5
4010 Workers Compensation Insurance	5,500.00	5,500.00	501.37	0.00	0.00	4,998.63	9.1
4011 Medical Insurance	13,500.00	13,500.00	5,607.70	1,121.54	0.00	7,892.30	41.5
4015 Federal Payroll Tax -FICA	4,370.00	4,370.00	1,994.19	466.01	0.00	2,375.81	45.6
4018 State Payroll Taxes	400.00	400.00	42.21	8.26	0.00	357.79	10.6
SALARIES AND BENEFITS	86,770.00	86,770.00	34,236.58	7,692.33	0.00	52,533.42	39.5
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	241.83	85.28	0.00	258.17	48.4
5012 Printing	50.00	50.00	37.83	0.00	0.00	12.17	75.7
5014 Postage	100.00	100.00	17.90	17.90	0.00	82.10	17.9
5016 Office Supplies	700.00	700.00	226.42	62.48	0.00	473.58	32.3
5018 Janitorial Supplies	4,500.00	4,500.00	2,400.23	0.00	0.00	2,099.77	53.3
5020 Telephone	2,300.00	2,300.00	895.87	105.13	0.00	1,404.13	39.0
5022 Utilities	22,000.00	22,000.00	12,020.54	0.00	0.00	9,979.46	54.6
5023 Water	34,000.00	34,000.00	19,131.86	4,181.31	0.00	14,868.14	56.3
5025 SECURED PROP TAX	3,630.00	3,630.00	1,753.91	0.00	0.00	1,876.09	48.3
5030 Vehicle Maintenance	600.00	600.00	356.80	50.00	0.00	243.20	59.5
5032 Building & Grounds-Maintenance	25,000.00	25,000.00	7,660.43	609.09	0.00	17,339.57	30.6
5034 Alarm Systems	750.00	750.00	300.47	17.29	0.00	449.53	40.1
5045 Miscellaneous Expenditures	250.00	250.00	143.67	0.00	0.00	106.33	57.5
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	94,880.00	94,880.00	45,187.76	5,128.48	0.00	49,692.24	47.6
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	36,000.00	36,000.00	13,806.00	2,761.20	0.00	22,194.00	38.4
5656 Tree Trimming	1,100.00	1,100.00	102.66	0.00	0.00	997.34	9.3
5670 Other Professional Services	1,000.00	1,000.00	253.05	28.32	0.00	746.95	25.3
CONTRACT SERVICES	38,100.00	38,100.00	14,161.71	2,789.52	0.00	23,938.29	37.2
RUSH PARK	219,750.00	219,750.00	93,586.05	15,610.33	0.00	126,163.95	42.6
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							

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For the Period: 7/1/2017 to 11/30/2017		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 60 STREET LIGHTING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	715.00	715.00	298.61	35.04	0.00	416.39	41.8
OPERATIONS AND MAINTENANCE		715.00	715.00	298.61	35.04	0.00	416.39	41.8
Acct Class: 56 CONTRACT SERVICES								
5650	Lighting and Maintenance	107,000.00	107,000.00	37,885.31	8,507.36	0.00	69,114.69	35.4
CONTRACT SERVICES		107,000.00	107,000.00	37,885.31	8,507.36	0.00	69,114.69	35.4
STREET LIGHTING		107,715.00	107,715.00	38,183.92	8,542.40	0.00	69,531.08	35.4
Dept: 65 ROSSMOOR WALL								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00	100.0
5032	Building & Grounds-Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
ROSSMOOR WALL		2,100.00	2,100.00	2,000.00	0.00	0.00	100.00	95.2
Dept: 70 STREET SWEEPING								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5020	Telephone	650.00	650.00	283.67	35.04	0.00	366.33	43.6
OPERATIONS AND MAINTENANCE		650.00	650.00	283.67	35.04	0.00	366.33	43.6
Acct Class: 56 CONTRACT SERVICES								
5642	Street Sweeping	53,000.00	53,000.00	18,133.46	4,571.97	0.00	34,866.54	34.2
CONTRACT SERVICES		53,000.00	53,000.00	18,133.46	4,571.97	0.00	34,866.54	34.2
STREET SWEEPING		53,650.00	53,650.00	18,417.13	4,607.01	0.00	35,232.87	34.3
Dept: 80 PARKWAY TREES								
Acct Class: 40 SALARIES AND BENEFITS								
4002	Salaries - Part-time	21,012.00	21,012.00	8,284.62	1,736.01	0.00	12,727.38	39.4
4003	Salaries - Overtime	100.00	100.00	14.47	0.00	0.00	85.53	14.5
4007	Vehicle Allowance	750.00	750.00	327.30	44.05	0.00	422.70	43.6
4015	Federal Payroll Tax -FICA	1,525.00	1,525.00	634.92	132.81	0.00	890.08	41.6
4018	State Payroll Taxes	175.00	175.00	0.00	0.00	0.00	175.00	0.0
SALARIES AND BENEFITS		23,562.00	23,562.00	9,261.31	1,912.87	0.00	14,300.69	39.3
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5012	Printing	25.00	25.00	0.00	0.00	0.00	25.00	0.0
5014	Postage	100.00	100.00	8.95	8.95	0.00	91.05	9.0
5016	Office Supplies	150.00	150.00	21.47	4.88	0.00	128.53	14.3
5020	Telephone	1,300.00	1,300.00	596.77	70.08	0.00	703.23	45.9
5030	Vehicle Maintenance	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051	Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
OPERATIONS AND MAINTENANCE		1,675.00	1,675.00	627.19	83.91	0.00	1,047.81	37.4
Acct Class: 56 CONTRACT SERVICES								
5656	Tree Trimming	73,000.00	73,000.00	6,501.61	0.00	0.00	66,498.39	8.9
5657	Tree Care/Treatments	5,000.00	5,000.00	234.00	0.00	0.00	4,766.00	4.7
5660	TREE REMOVAL	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
5670	Other Professional Services	3,000.00	3,000.00	1,225.92	205.75	0.00	1,774.08	40.9
CONTRACT SERVICES		83,500.00	83,500.00	7,961.53	205.75	0.00	75,538.47	9.5
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	25,000.00	25,000.00	-1,260.00	-540.00	0.00	26,260.00	-5.0
CAPITAL EXPENDITURES		25,000.00	25,000.00	-1,260.00	-540.00	0.00	26,260.00	-5.0

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For the Period: 7/1/2017 to 11/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Expenditures							
PARKWAY TREES	133,737.00	133,737.00	16,590.03	1,662.53	0.00	117,146.97	12.4
Dept: 90 MINI-PARKS AND MEDIANS							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	685.00	685.00	300.35	71.14	0.00	384.65	43.8
4003 Salaries - Overtime	64.00	64.00	12.84	2.22	0.00	51.16	20.1
4010 Workers Compensation Insurance	300.00	300.00	23.46	0.00	0.00	276.54	7.8
4015 Federal Payroll Tax -FICA	58.00	58.00	24.01	5.66	0.00	33.99	41.4
4018 State Payroll Taxes	15.00	15.00	0.00	0.00	0.00	15.00	0.0
SALARIES AND BENEFITS	1,122.00	1,122.00	360.66	79.02	0.00	761.34	32.1
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	640.00	640.00	298.65	35.06	0.00	341.35	46.7
5022 Utilities	1,150.00	1,150.00	271.12	0.00	0.00	878.88	23.6
5023 Water	6,400.00	6,400.00	3,211.17	0.00	0.00	3,188.83	50.2
5032 Building & Grounds-Maintenance	800.00	800.00	259.40	0.00	0.00	540.60	32.4
5045 Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	9,290.00	9,290.00	4,040.34	35.06	0.00	5,249.66	43.5
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	1,534.00	306.80	0.00	2,066.00	42.6
5656 Tree Trimming	400.00	400.00	34.21	0.00	0.00	365.79	8.6
5670 Other Professional Services	50.00	50.00	18.25	3.34	0.00	31.75	36.5
CONTRACT SERVICES	4,050.00	4,050.00	1,586.46	310.14	0.00	2,463.54	39.2
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	14,562.00	14,562.00	5,987.46	424.22	0.00	8,574.54	41.1
Expenditures	1,371,702.00	1,371,702.00	520,155.44	93,587.65	0.00	851,546.56	37.9
Net Effect for GENERAL FUND	95,833.00	95,833.00	-190,528.15	143,094.90	0.00	286,361.15	-198.8
Change in Fund Balance:			-190,528.15				

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Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	380,000.00	380,000.00	96,871.20	94,699.20	0.00	283,128.80	25.5
3101	Property assessments-prior yr	3,400.00	3,400.00	1,114.56	54.30	0.00	2,285.44	32.8
ASSESSMENTS		383,400.00	383,400.00	97,985.76	94,753.50	0.00	285,414.24	25.6
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	0.00	0.00	1,057.76	0.00	0.00	-1,057.76	0.0
USE OF MONEY AND PROPERTY		0.00	0.00	1,057.76	0.00	0.00	-1,057.76	0.0
Dept: 00								
Revenues		383,400.00	383,400.00	99,043.52	94,753.50	0.00	284,356.48	25.8
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5617	Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5619	Bond Trustee	3,048.00	3,048.00	3,047.50	0.00	0.00	0.50	100.0
CONTRACT SERVICES		23,048.00	23,048.00	3,047.50	0.00	0.00	20,000.50	13.2
Acct Class: 58 DEBT SERVICE								
5800	Principal	260,000.00	260,000.00	280,000.00	0.00	0.00	-20,000.00	107.7
5801	Interest	80,600.00	80,600.00	41,385.00	0.00	0.00	39,215.00	51.3
DEBT SERVICE		340,600.00	340,600.00	321,385.00	0.00	0.00	19,215.00	94.4
RUSH PARK		363,648.00	363,648.00	324,432.50	0.00	0.00	39,215.50	89.2
Expenditures		363,648.00	363,648.00	324,432.50	0.00	0.00	39,215.50	89.2
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		19,752.00	19,752.00	-225,388.98	94,753.50	0.00	245,140.98-1,141.1	
Change in Fund Balance:				-225,388.98				

Rossmoor Community

For the Period: 7/1/2017 to 11/30/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS							
Revenues							
Dept: 00							
Acct Class: 30 PROPERTY TAXES							
2999 FY Begin Fund Balance	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
PROPERTY TAXES	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
Dept: 00	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
Revenues	32,450.00	32,450.00	0.00	0.00	0.00	32,450.00	0.0
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 60 CAPITAL EXPENDITURES							
6005 Buildings and Improvements	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.0
CAPITAL EXPENDITURES	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.0
RUSH PARK	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.0
Dept: 75 CAPITAL PROJECTS							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5045 Miscellaneous Expenditures	6,500.00	6,500.00	2,690.55	538.25	0.00	3,809.45	41.4
OPERATIONS AND MAINTENANCE	6,500.00	6,500.00	2,690.55	538.25	0.00	3,809.45	41.4
CAPITAL PROJECTS	6,500.00	6,500.00	2,690.55	538.25	0.00	3,809.45	41.4
Expenditures	19,500.00	19,500.00	2,690.55	538.25	0.00	16,809.45	13.8
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS	12,950.00	12,950.00	-2,690.55	-538.25	0.00	15,640.55	-20.8
Change in Fund Balance:			-2,690.55				
Grand Total Net Effect:	128,535.00	128,535.00	-418,530.55	237,310.15	0.00	547,065.55	

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM G-1**

**Date:** January 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**SUBJECT:** RESOLUTION NO. 18-01-09-01-LIST OF OFFICIALS  
AUTHORIZED TO TRANSACT BUSINESS WITH THE  
DISTRICT'S BANKS AND OTHER FINANCIAL INSTITUTIONS

**RECOMMENDATION:**

Approve by roll call vote, Resolution No. 18-01-09-01 by reading the title only and waiving further reading as follows:

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

**BACKGROUND:**

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

**ATTACHMENTS:**

1. Resolution No. 18-01-09-01
2. List of Officials Authorized to Transact Business with the District's Banks and other Financial Institutions.
3. Policy No. 4055 District Bank and Investment Accounts.



**RESOLUTION NO. 18-01-09-01**

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

**WHEREAS**, the Rossmoor Community Services District did hold elections for new Board officers at its Regular Meeting on January 9, 2018.

**WHEREAS**, those Board officers assumed their elective duties at its Regular Meeting on January 9, 2018.

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

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

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

AYES:

NOES:

ABSENT:

ABSTAIN:

PASSED, SIGNED, AND ADOPTED this 9th day of January 2018.

By: \_\_\_\_\_  
President  
Rossmoor Community Services District

ATTEST:

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

## EXHIBIT A

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

- PRESIDENT
- 1<sup>ST</sup> VICE PRESIDENT
- 2<sup>ND</sup> VICE PRESIDENT
- GENERAL MANAGER JAMES D. RUTH
- ACCOUNTANT/BOOKKEEPER KATHLEEN BELL (Access only)

## Rossmoor Community Services District

**Policy**

**No. 4055**

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### **DISTRICT BANK AND INVESTMENT ACCOUNTS**

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

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

**4055.12** Payment Signing Approvals: Two signatures from official signatories shall be required on all payments issued by the District, either on actual checks or other documentation supporting the amount paid out.

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

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

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

Adopted: Resolution 87-5, January 28, 1987  
Approved renumbering & format: October 8, 2002  
Reaffirmed: June 10, 2003  
Amended: July 12, 2005  
Amended: July 13, 2010  
Amended: July 13, 2010  
Amended: November 11, 2014

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** December 12, 2017  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** SECOND READING OF PROPOSED REVISIONS TO BOARD POLICY 3025  
FINANCIAL AUDIT

**RECOMMENDATION:**

Give second reading proposed revisions of Policy No. 3025 Annual Financial Audit.

**BACKGROUND:**

At its regular meeting of December 12, 2017 the RCSD Board of Directors gave first reading to proposed revisions to Board Policy No. 3025 Financial Audit. Additional revisions were requested by the Board prior to the policy being brought back for second reading and possible adoption. The attached policy changes have been reviewed by General Counsel with no recommended changes.

The provisions for engaging an audit firm to conduct an audit are provided in Section 12410.6 of the State of California Government Code. At the request of the Board at their regular meeting of November 14, 2017 Policy No. 3025 has been revised to include more specific guidance to the District with regarding engagement of an auditing firm.

In the General Manager's discussion with CSDA Legislative Analyst Mustafa Hessabi, Esq. he stated that in addition to the provisions outlined in Government Code 12410.06 that agencies who reach the six year threshold—commencing in the 2013-14 Fiscal Year—would have required their auditing firm to conduct a peer review after three years by another qualified accounting firm and to remove the lead audit partner or coordinating partner having primary responsibility for the audit from the audit process.

These safeguards are common practices by Government Agencies to assure fresh and objective oversight of the auditing process. If these practices are in place, an audit agreement could be extended beyond the six year threshold if a public agency desires to retain their auditing firm without going out to a new competitive bid. In our discussion with our Lead Auditor, Brad Welebir, these practices are an integral part of their audit policies and procedures, as well as an annual internal staff review. The proposed policy is attached for your consideration.

**ATTACHMENTS:**

1. Email from CSDA Legislative Analyst, Mustafa Hessabi and attached authenticated copy of California Government Code 12410.6.
2. Copy of page 3, Item H-1 extracted from RCSD Minutes of August 8, 2017.
3. Current Policy No. 3025 Annual Financial Audit.
4. Redline Policy No. 3025 Annual Financial Audit.

## Liz Deering

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**From:** Mustafa Hessabi [mustafah@cdda.net]  
**Sent:** Tuesday, October 31, 2017 12:41 PM  
**To:** Liz Deering  
**Subject:** Audit Requirements

Good Afternoon Elizabeth,

Please provide the following reference to Jim Ruth, per his request.

The statute concerning the change of auditor every six years can be found at [Government Code section 12410.6](#).

I hope this information is helpful. Please let me know if you have any questions.

Best Regards,  
Mustafa

**Mustafa Hessabi, Esq.**

*Legislative Analyst*  
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California Special Districts Association  
Special District Risk Management Authority  
CDDA Finance Corporation



**State of California**

**GOVERNMENT CODE**

**Section 12410.6**

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12410.6. (a) An audit for any local agency, including those submitted to the Controller pursuant to subdivision (a) of Section 12410.5, shall be made by a certified public accountant or public accountant, licensed by, and in good standing with, the California Board of Accountancy.

(b) Commencing with the 2013–14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the 2013–14 fiscal year. The Controller may waive this requirement if he or she finds that another eligible public accounting firm is not available to perform the audit.

(Added by Stats. 2012, Ch. 231, Sec. 2. (AB 1345) Effective January 1, 2013.)

**1. DISCUSSION AND POSSIBLE ACTION RE: EXTENSION OF AGREEMENT TO PROVIDE AUDITING SERVICE WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP**

Staff recommendation to extend the current agreement with Rogers, Anderson, Malody & Scott, LLP (RAMS) for provision of auditing services for the District for at least one year in order to schedule a timely audit for year ending June 2017. Additional recommendation to approve attached proposal from Rogers, Anderson, Malody & Scott, LLP for an additional three-year engagement for a nominal increase in fees.

The General Manager reported that the current vendor has provided a highly responsive level of service since 2005. It is deemed prudent to maintain continuity with the auditing function since the current vendor has a thorough working familiarity with the fiscal functions of the District. Moreover, the District would have to extend the agreement for at least one year in order to schedule a timely audit for year ending June 2017.

Discussion ensued relative to the proposal. Director Nitikman opined that the current auditor had been with the District for 12 years and perhaps it would be prudent to solicit bids from other firms. President Maynard stated that he was not sure what the best practice was for similar agencies and the Board had not directed staff to solicit bids. The General Manager agreed to research best practice at similar agencies.

Motion by Director DeMarco seconded by Director Casey to approve the extended agreement with Rogers, Anderson, Malody and Scott, LLP for provision of auditing services for the District; direct the Audit Committee to research agency best practice with regard to the retention of Auditing Firms and bring their recommendation back to the Board along with General Counsel's opinion at the next board meeting for consideration. Motion passed 3-1, with Director Nitikman voting No.

**2. DISCUSSION AND POSSIBLE ACTION RE: RENEWAL OF PROFESSIONAL SERVICES AGREEMENT TO PROVIDE TENNIS INSTRUCTION AT ROSSMOOR PARK-FERNANDO MOLINA**

Recommendation to authorize General Manager to execute a new Professional Service Agreement to provide tennis instruction by Mr. Fernando Molina.

The General Manager reported that for the past several years the District has had a Professional Services Agreement with Mr. Fernando Molina for the provision of tennis instruction at Rossmoor Park. At your June 9, 2015 Board meeting, the Board approved a new one-year agreement with two one-year Extended Terms with Mr. Molina. Mr. Molina has been in full compliance with the terms of his initial one-year agreement and he is requesting a renewal of his agreement for the first of two one-year Extended Terms. However, Mr. Molina did not timely request a renewal pursuant to the terms of the initial one-year agreement, which requires 60 days written request by Mr. Molina prior to the expiration of the Agreement. Such a timely request would have allowed the Board to simply extend this Agreement by one year. Accordingly, General Counsel has prepared a new Professional Services Agreement which is attached for your consideration. This new Professional Services Agreement contains the identical provisions as in the previous Agreement, and should be executed by all parties prior to Mr. Molina assuming duties under the Agreement.

Discussion ensued relative to the reason behind what appeared to be a reduction in the number of hours Mr. Molina was providing instruction. Mr. Molina stated that he had been dealing

Rossmoor Community Services District**Policy****No. 3025**

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**ANNUAL FINANCIAL AUDIT**

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**3025.00** Policy: The integrity of the financial records of the Rossmoor Community Services District constitutes a non-delegable duty of its elected Board of Directors. To assure accuracy of these records and to insure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract at least once every three years.

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

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

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

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