

ROSSMOOR

COMMUNITY SERVICES DISTRICT



Regular Meeting of the Board Agenda Package

August 8, 2017

BOARD OF DIRECTORS

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

RUSH PARK
3021 Blume Drive
Rossmoor, California

Tuesday, August 8, 2017

7:00 p.m.

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

A. ORGANIZATION

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, DeMarco, Kahlert, Nitikman,
President Maynard
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS
 - a. Orange County Sheriff Lt. Jeff Puckett re: Quarterly Crime Statistics.

B. ADDITIONS TO AGENDA – None

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

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

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

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD

1. RECEIVE AND FILE: QUARTERLY STATUS REPORT
2. RECEIVE AND FILE: QUARTERLY RECREATION REPORT
3. RECEIVE AND FILE: QUARTERLY TREE REPORT
4. RECEIVE AND FILE: GENERAL MANAGER’S ANNUAL REPORT TO THE BOARD

E. CONSENT CALENDAR

1. MINUTES

- a. Regular Board Meeting of July 11, 2017.

2. JUNE 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. DISCUSSION AND POSSIBLE ACTION RE: EXTENSION OF AGREEMENT TO PROVIDE AUDITING SERVICE WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP
2. DISCUSSION AND POSSIBLE ACTION RE: RENEWAL OF PROFESSIONAL SERVICES AGREEMENT TO PROVIDE TENNIS INSTRUCTION AT ROSSMOOR PARK-FERNANDO MOLINA
3. DISCUSSION AND POSSIBLE ACTION RE: APPROVE EXTENDED HOURS REQUEST FOR USE OF RUSH PARK FOR ANNUAL SCHOOL GHOUL 5K RUN: GUS QUINONEZ
4. CHURCH OF CHRIST EXTENDED HOURS FACILITY REQUEST FOR USE OF RUSH PARK AUDITORIUM AND KITCHEN ON THANKSGIVING DAY HOLIDAY
5. DISCUSSION AND POSSIBLE ACTION RE: RUSH PARK BOND REINVESTMENT.

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, announcement, reports on 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 that are not on the Agenda.

K. CLOSED SESSION: None

L. ADJOURNMENT

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

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


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

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

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for the August 8, 2017, 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 August 2, 2017

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a.

Date: August 8, 2017
To: Honorable Board of Directors
From: General Manager
Subject: OCSD QUARTERLY CRIME STATISTICS

RECOMMENDATION:

Receive presentation.

BACKGROUND:

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

- a. O.C. Sheriff's Department Lt. Jeff Puckett Re: Quarterly Crime Statistics.

ATTACHMENTS

1. Quarterly Crime Statistics

ORANGE COUNTY SHERIFF'S DEPARTMENT

Rossmoor Crime Report

2nd Quarter

April—May—June 2017



Monthly Summary of Crimes

April 2017

Petty Theft (PC 488)

1. 04/10/17: 11000 block of Loch Lomond, a purse, registration and key was taken from an **unlocked vehicle.**
2. 04/10/17: 12000 block of Montecito, an **unsecured** tool box was taken from the back of a truck while victim was inside the residence overnight.

ORANGE COUNTY SHERIFF'S DEPARTMENT

Rossmoor Crime Report

2nd Quarter

April—May—June 2017



Monthly Summary of Crimes

May 2017

Residential Burglary (PC 459):

- 05/26/17: 12000 block of Montecito, two bikes were taken from an **unlocked garage**.
- 05/07/17: 3000 block of Yellowtail, suspect pried open a back window to gain entry, loss of jewelry.
- 05/05/17: 12000 block of Christy, forced entry through the front door, loss of jewelry and a wallet.

Petty theft (PC 488):

- 05/30/17: 12000 block of Argyle, suspect removed sunglasses, ID, keys and a charging cable from an **unlocked vehicle**.
- 05/23/17: 12000 block of Wallingford, a keyboard, watch and other items were taken from a vehicle, **victim unsure if the vehicle was locked**.

Grand theft (PC 487):

- 05/23/17: 12000 block of Montecito, a laptop, a bag and other items were taken from an **unlocked vehicle**.
- 05/08/17: 3000 block of Tucker, a catalytic converter was taken from a vehicle.
- 05/03/17: 2119 hours—2000 block of Yellowtail, a catalytic converter was taken from a vehicle.
- 05/03/17: 1659 hours—3000 block of Orangewood, a tailgate was taken from a vehicle.
- 05/03/17: 1142 hours—12000 block of Martha Ann, a catalytic converter was taken from a vehicle.
- 05/03/17: 0713 hours—2000 block of St. Albans, a catalytic converter was taken from a vehicle.

ORANGE COUNTY SHERIFF'S DEPARTMENT

Rossmoor Crime Report
2nd Quarter
April—May—June 2017



Monthly Summary of Crimes

June 2017

Residential Burglary (PC 459R)

1. 06/26/17: 11000 block of Argyle, tools were taken from an unlocked garage.
2. 06/21/17: 3000 block of Tucker, suspects entered through back windows, unknown loss, victims were on vacation.
3. 06/14/17: 12000 block of Montecito, a snowboard was taken from an unlocked garage.
4. 06/13/17: 12000 block of Montecito, various power tools were taken from an unlocked garage.

Vehicle Burglary (PC 459V)

1. 06/20/17: 3000 block of Rowena, a laptop bag and laptop which were on the back seat in plain sight, were taken from a vehicle.
2. 06/13/17: 11000 block of Wallingsford Road, cash and a gas card were taken from a vehicle.

Grand Theft (PC 487)

1. 06/07/17: 3000 block of Druid Lane, numerous items were taken from an unlocked vehicle.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-1

Date: August 8, 2017
To: Honorable Board of Directors
From: General Manager
Subject: QUARTERLY STATUS REPORT

RECOMMENDATION:

Receive and file.

BACKGROUND:

The Quarterly Status Report is formatted to keep the Board informed of the current status of District goals and objectives. It is also intended that these reports convey status, priority and milestones in order to assist the Board in its decision making process and to better direct staff and resources.

ATTACHMENTS:

1. Second Quarter FY 2016-17 Status Report.



SECOND QUARTER FY 2017-2018 STATUS REPORT



MISSION STATEMENT: The mission of the Rossmoor Community Services District is to provide superior, cost-effective, services that enhance the quality of life for the residents of Rossmoor.

GOAL I—SAFETY: The District will use all possible means to ensure the safety of the community through the utilization of its public safety resources.

Objective 1: Meetings with County Sheriff The General Manager has met or discussed with members of the Orange County Sheriffs Department on several occasions during the quarter to discuss issues of public safety. The RHA has informed us that they are researching the replacement of Rossmoor’s aging Neighborhood Watch signs and recruiting for new Block Captains.

Objective 2: Meetings with OCFA No reportable issues.

Objective 3: Street Lighting The General Manager continued to work with the County of Orange and Southern California Edison Co. to explore additional street lighting on Montecito Rd. All groups involved are working together on resolving these issues for the safety of our residents.

GOAL II—FINANCIAL STABILITY: The District will maximize its available resources and ensure financial stability by maintaining a balanced budget and adhering to all applicable financial policies.

Objective 1: Grant Funds Staff is anticipating Grant Funds to become available and is collecting bids for the Rush Park parking lot, Rossmoor Park Playground, etc. to apply for Grants as soon as they are listed.

Objective 2: Investments As a result of the low interest rates currently available, all of the District’s idle funds are invested in LAIF. When the investment environment improves, recommendations for other investment opportunities will be presented to the Investment Committee. Approximately half of the Rush Park Bond Reserve has matured. The reinvestment is being presented to the Board for a decision.

Objective 3: Community Volunteers There are currently no District needs which have been identified as opportunities for volunteers. As these opportunities may arise, an effort will be made to seek out volunteer assistance.

Objective 4: User Fees Staff has reviewed the District's User Fees and comparing nearby cities' User Fees to determine if they should be adjusted. Staff will submit their findings at the next Parks/Facilities Committee meeting in August.

Objective 5: Fiscal Status A CIP Committee Meeting was held on June 1, 2017 to review the Estimates to Close, CIP Budget, Preliminary Budget and Project List. A Budget Committee Meeting was held in May to review the 2016-2017 Estimates to Close, the Five Year Fiscal Plan, and the 2017-2018 Preliminary Budget, which was approved by the Board at the June 13, 2017 Board Meeting.

GOAL III—URBAN FOREST: The District will promote, protect and maintain a healthy urban forest in Rossmoor.

Objective 1: Diversity of Parkway and Park Trees The District continues to plant a variety of parkway trees that are diverse in species and consistent with like species on a particular block or street. As certain species become susceptible to pest or disease problems, they are removed from the list. Species that are determined to be suitable for street trees are added to the list as they become available through nurseries and the District's contract arborist. Trees are planted in parks on a continuous basis, to replace trees that have been removed.

Objective 2: Trimming of Parkway Trees District trees are pruned on a four-year grid cycle. Rossmoor is divided into four districts or grids, with one district being trimmed each year. The annual 'Grid Trim' for District 3 will begin in fall of 2017. Off-grid trims were completed as needed, for crown thinning and young tree structural pruning. The District continues to work with Orange County Public Works toward the completion of safety and clearance trims.

Objective 3: Condition of Park and Parkway Trees Rossmoor trees continue to be monitored regularly for health, maintenance and safety issues. The urban forest of Rossmoor has been greatly affected by drought and disease. Mature trees that were planted when the neighborhood was built continue to decline due to age and stress from environmental and biological issues such as drought, pests and disease. The District continues to water young trees that are not being watered by residents and mature trees which have been affected by the drought and are not watered by residents. White Alder and Crape Myrtle trees in the District continue to be killed off by a root rot disease. Bacterial Scorch continues to infect Liquidambar, Magnolia trees and other species of trees in Rossmoor. Rossmoor Sycamore trees continue to be monitored for a devastating pest/disease complex caused by the Polyphagous Shot Hole Borer.

Objective 4: Educating the Public on Benefits and Care of the Urban Forest Inquiries and concerns from residents are addressed by the RCSD Tree Consultant. Informational brochures and flyers are continually provided to residents, Realtors and contractors. Arboriculture related articles continue to be published in RCSD newsletter and website. Rossmoor Community Festival/Rossmoor Arbor Day Celebration for Tree City USA Qualification: Urban Forest display with a poster and brochures. Rush Park tree planting of 3 new trees took place in May.

GOAL IV—PROPERTY MAINTENANCE: The District will endeavor to ensure that all of its properties are maintained in a safe and proper working order.

Objective 1: Inspection of the District Properties: The District is in the process of updating all the interior and exterior lighting in all District facilities and parks. Staff is in the process of replacing some of the broken components from the playground equipment at Rossmoor Park.

Objective 2: Maintenance of District Properties: District staff continues watering newly planted trees throughout the district once per week. Electrician is working on a quote for the installation of the electrical connection for the Winter Festival lights. Air conditioning units were serviced in all facilities, BrightView aerated all the turf areas, roto-tiled sand pits at Rossmoor and Rush park playgrounds to be ADA compliant. BrightView also applied weed control to all the turf areas to control the weeds and washed tennis and basketball courts as part of the maintenance contract.

Objective 3: Maintenance Record Keeping: Bright View is in full compliance with the landscaping maintenance contract.

Objective 4: Water Conservation: The District is in full compliance with the Golden State Water Department.

Objective 5: Best Practices for Conservation of Resources The District will continue implementing ways and solutions for best practice to save water and maintain parks safe and looking good.

GOAL V—RECREATION: The District will endeavor to create a livable community and promote healthy lifestyles aimed at enhancing the quality of life through use of recreational activities

Objective 1: Special Events Recreation staff recently offered promotional materials at the 4th of July Fireworks Spectacular event in collaboration with the City of Los Alamitos. The Recreation Department is also midway through the summer special event offerings such as Movies, Concerts and Shakespeare in the Park. Planning is underway for another winter special event as well.

Objective 2: Recreation/Athletic Facilities Playgrounds are being checked for any needed replacement/repair parts and will be ordered and installed upon arrival as needed. The Rossmoor Park Community Center is being utilized by the Youth Center’s Summer Day Camp program as well as the Children’s Garden Preschool. Storage container at Rossmoor Park is helping with any previous issues with storing items.

Objective 3: Accessibility of Recreation/Athletic Facilities Recreation staff continues to research ideas for revenue sharing programs and class offerings to the community.

Objective 4: User Fees-Recreation/Athletic Facilities Recreation staff is currently in the process of analyzing and comparing user fees from the surrounding areas as well as continued monitoring of Contract Services Agreements (CSA’s) for commercial use of District Property.

GOAL VI—COMMUNICATION: The District will expand upon the availability of information to Rossmoor residents by communicating important and timely information.

Objective 1: District Website/Social Media Phase 1 of the District website redesign was completed last quarter. The site has seen a lot of web traffic due to its engaging content and responsive design which easily adapts across a variety of platforms and mobile devices. The website is in full compliance with the latest government agency transparency requirements.

Phase 2-RecDesk Community Portal Upgrade has also been completed. The redesign coordinates with the District’s main website and allows for Phase 3 expansion of programs, online tennis and picnic site reservations and online payments. Website additions include Summer Events (*Movies, Concerts, Shakespeare*), All New Youth Center Summer Day Camp Program, Quick Links for Community Traffic, Community Activism, County Links, Vacation Home Checks, Ready OC, Urban Forest, etc. and the latest board meeting agendas and video links. Website traffic continues to increase.

We have worked with U.S. Bank to upgrade our Point of Sale (POS) while maintaining our PCI Compliance for processing in-house credit card payments and other point of sale services. The new device has been implemented and is working very well allowing staff to accept credit card payments with ease. We have received positive feedback from patrons.

The upgrade of the District’s email exchange service to Microsoft Office 365 has proven to be very successful. All District iPads have been reconfigured to work with the new email service. We are pleased with the many new features, accessibility and capabilities of the MS Office 365 platform. District Staff really likes the modern, streamlined, cloud-based email and office suite.

The Winter Festival Committee will begin planning the design, branding and advertising strategies for this year’s 3rd Annual Rossmoor Winter Festival and the 60th Anniversary of the Community of Rossmoor. The Rossmoor Winter Festival will be upgraded to reflect the changes. Promotion will include advertising via the website, e-blasts, press releases, banners and social media.

Objective 2: Quarterly Newsletter The summer edition of the newsletter was sent and emailed in July. The publication covered several timely and popular topics, featuring the District’s street lighting LED upgrades on Montecito Road. Articles addressed the County’s launch of the myOCgov mobile app, the schedule of summer events, new website features and more. The newsletter continues to receive positive feedback and new e-subscribers. It also drives significant web traffic to the District website.

Objective 3: Community Input Several E-blasts and bulletins were sent out encouraging the public’s attendance at the RCSD Board Meetings to discuss and receive input on issues of community concern such as the LA Fitness Project in the Shops at Rossmoor and the Proposed Foster Road Bike Route Parking Restrictions Removal. A *Community Activism Page* was added to the District website to provide an informational resource for these issues. Social Media Campaigns and post sharing have generated reciprocity as well as positive community feedback. We continue to receive inquiries and communications from the public via our website contact form.

Objective 4: Promotion of District Programs The District's newsletter, e-blasts, flyers, brochures, signs, banners, website posts, and social media continue to be successfully utilized in the promotion of District programs and events and have proven to be budget-friendly and effective.

GOAL VII—COOPERATIVE RELATIONSHIPS: The District will endeavor to work closely with other local, state and federal agencies.

Objective 1: Los Alamitos School District The General Manager has met on several occasions with LAUSD during the quarter to discuss matters of general interest.

Objective 2: Neighboring Jurisdictions The General Manager has met with/had discussions with officials from the City of Los Alamitos and the City of Seal Beach on several occasions to discuss matters of general interest.

Objective 3: County of Orange The General Manager has had discussions with the County Supervisor's office and LAFCO Board members and staff on several occasions to discuss matters of general interest.

GOAL VIII—NEW INITIATIVES: The District will evaluate new initiatives as they come to the attention of the Board.

Objective 1: Community Concerns The General Manager has met with residents on various issues including parking, traffic, and street sweeping issues which did not rise to a level requiring Board action. Other, more complex requests related to the LA Fitness Project and Foster Road Bike Lane Issue, and outside the RCSD's jurisdiction, were dealt with through a combination of public forum opportunities, public outreach and meetings with the appropriate community leaders.

Objective 2: Report to the Community The community is kept apprised of community issues through Reports to the Board as a part of the District's monthly Board meetings, the District's website and through dissemination of the Quarterly Newsletter, email blasts and social media.

GOAL IX—CLEAN STREETS: The District will effectively manage street sweeping operations in the community.

Objective 1: Regular Street Sweeping The street sweeping contract with the R.F. Dickson Co. remains in place with no reportable issues.

Objective 2: Street Sweeping Enforcement No reportable action.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-2

Date: August 8, 2017
To: Honorable Board of Directors
From: General Manager
Subject: QUARTERLY RECREATION REPORT

RECOMMENDATION:

Receive report.

BACKGROUND:

Attached is the Quarterly Recreation Report for the 2nd Quarter of the 2016-2017 Fiscal Year. This report is intended to provide the Board with the status of the activities and programs being performed in the furtherance of the District's recreation program. The report was prepared by the District's Recreation Superintendent, Chris Argueta.

ATTACHMENTS:

1. Second Quarter Recreation Report.

RCSD RECREATION DEPARTMENT

QUARTERLY REPORT TO THE BOARD

April, May, June 2017

SUMMARY

Summer events are in full swing and the District's Recreation Department continues to offer a variety of programs and activities for Rossmoor residents and the supportive community that is here. The Recreation Department continues to partner with the Los Alamitos Youth Center to provide Rossmoor Park's After School program—R.A.S.C.A.L.S. which continues to improve and grow. The Recreation Department will also again be offering a combination of the summer series events with Concert and Movies in the Park as well as Shakespeare in the park.

Recreation staff has recently completed the following:

- Collaborated with Los Alamitos Youth Center's after school program
- Providing youth activities at the RCSD festival booth
- Offering Instructional Tennis lessons
- Assisted in coordination of the annual Rossmoor Community Festival
- Coordinating the Youth Center's Annual Summer Day Camp Training
- Securing Sheriff presence at special events
- Coordination of pre-movie event offerings
- Monitoring the recent conclusion of LAGSL's spring season

The District's Recreation Department continues to partner with the Los Alamitos Youth Center to offer an afterschool program for up to 25 participants on weekdays after school. The program has been creatively named R.A.S.C.A.L.S. which stands for Rossmoor After School Club and Academic Learning Services. The program is staffed by two (2) counselors and they offer a variety of activities for youth ages 5-12. The program is fully funded by the Youth Center.

For the eighth consecutive year, Recreation staff attended pre-festival committee meetings and assisted with event setup and takedown for the Annual Rossmoor Community Festival. In recent years' the festival committee has done a wonderful job in event organization, marketing, live stage performances and event offerings. The RCSD booth was once again a popular destination for youth participating in free arts and crafts activities. The addition of movie and concert posters that allowed patrons to vote on this summer's last movie seemed to be well received. Mary Kingman, the District's Tree Consultant provided some educational material about the tree located throughout Rossmoor and also provided tree activities for the children to meet Rossmoor's requirements to celebrate Arbor Day as part of the District's Tree City USA designation.

For the 2017 Festival, the weather looked like it could possibly dampen the event but the sun eventually shined through and it turned out to be a fun filled day overall. The Festival Committee also again requested attendants for rides and attractions to ensure the highest quality of service for festival attendees which helps make everything seem to run smoother. A lower stage was brought in for this year's festivities due to the County of Orange permit regulations for special events changing recently that also came with an increased cost for a higher stage. The final event stage was just fine and the festival continued to bring out many of the Rossmoor residents that came out and enjoyed a great event with great weather.

The District's Tennis Instructor Fernando Molina continues to offer private and group lessons throughout the summer months that will focus on fundamentals, proper technique, footwork, and match play strategy. Fernando is a USTPA Certified Tennis Professional who has been teaching the fundamentals of tennis for over 35 years.

The Youth Center recently welcomed new and returning Day Camp Staff to their annual staff training and orientation. New and returning staff competed in ice breakers, games and team building activities as motivators for the summer program coordinated by the Youth Center summer camp staff and district staff.

Due to the overwhelming popularity of the District's summer special event offerings, the Sheriff's Department will continue to be placing a deputy at each of the District's concerts and movies. Additionally, district staff will be offering children's activities at each of the Movies of the Park events.

The Rossmoor Women's Club recently conducted a small vendor fair and lunch following their annual Garden Tour event. District's Recreation staff was present to monitor this event as well. Fortunately, the County and OCFA informed the District that neither event would require permits from their agencies. However, some staff coordination with the OC Health Care Agency was required for food truck licensing requirements.

Pre-movie activities will continue to be coordinated and offered for the duration of the summer events including arts and crafts activities and bounce houses for the showing of Sing, Lego Batman, and Moana. The concerts prior to the movies this summer include Elm Street Band, King Salmon and Smokin' Cobras.

The LAGSL recently wrapped up their 2017 spring season. It was another successful season and the LAGSL was again in full compliance of the MOU. Due to the increasing amount of tournaments being played again this year, LAGSL decided not to have their annual tournament at Rush Park in order to focus more on other tournaments that they are a part of. This year the LAGSL 8 and under Red All Star Team went on to win the Central District Championship where they went undefeated in the tournament and will allow them to go play in Lancaster as 1 of the 27 teams competing for the State Championship.

The District's Recreation Department continues to work on the following:

- Completion of the District's summer special event offerings
- Meeting for Rossmoor Winter Festival—2017
- Coordination with the Youth Center for their summer day camp and after school programs
- Ongoing training of District staff on new and current software programs

The District's Recreation Department will continue the coordination of the winter event to the District's community offerings. Currently, quotes are being gathered for staging, lighting and event offerings.

With the completion of the Rossmoor Park Summer Day Camp around the corner, the District's Recreation Department will soon begin monthly activity collaboration with the after school program coordinator. The Cooperative Programming Agreement (CPA) spells out that program evaluations will be conducted monthly to ensure a quality program is being offered within District Property.

As the competitive housing market continues, Rossmoor continues to see an increase of young families being added to the neighborhood. There is no time like the present to provide expanded services to these folks and the seniors that continue to make Rossmoor their forever home. As summer ends and fall begins, the District's Recreation Department will be exploring ways to add to the District's offerings for all ages of residents.

Respectfully Submitted By

Chris Arqueta,

RCSD Recreation Superintendent

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-3

Date: August 8, 2017
To: Honorable Board of Directors
From: General Manager
Subject: QUARTERLY TREE REPORT

RECOMMENDATION:

Receive report.

BACKGROUND:

Attached is the Quarterly Tree Report for the 2nd Quarter of the 2016-2017 Fiscal Year. This report is intended to provide the Board with the status of the work being performed in the maintenance and preservation of the community's urban forest. The report was prepared by the District's Tree Consultant, Mary Kingman.

ATTACHMENTS:

1. Second Quarter Tree Report.

2016/ 2017 Tree Trimming, Planting, Removals, Failures and Service Requests

Month	Safety Trim OCPW	Small Trim WCA	Medium Trim WCA	Large Trim WCA	24" Box Plant	Sp 24" or 36" Box Plant	Small Tree Removal	Tree Failures - Weather	Tree Removals - Parkways	Tree Removals Parks	Resident Service Request
July-16			21	12			3		36		65
August-16	34						1				83
September-16		6	29	24			5			5	48
1st Quarter Totals	34		50	36			9		36		196
October-16			101	59					43		41
November-16		11	297	179	10			2	35		72
December-16			291	184	38						20
2nd Quarter Totals		11	689	422	48			2	78		133
January-17				1				2			45
February-17	25				39	3		12	28	3	42
March-17							2				47
3rd Quarter Totals	25			1	39	3	2	14	28	3	134
April-17				5							26
May-17			5	28	29						28
June-17					27	1	2				21
4th Quarter Totals			5	33	56	1	2				75
FY 2016/2017 Totals	118	28	1488	984	286	8	26	32	284	11	1076

CURRENT ACTIVITIES

Key: C=Complete I/P=In Progress On/G=Ongoing P=Pending		STATUS
WCA		
Replacement Plantings		On/G
Vacant Site Planting		P
Off-Grid Maintenance Trims		On/G
OCPW		
Tree Removals		On/G
County Safety Trims		On/G
RCSD		
Tree Watering		On/G
Small Branch Pruning - Sucker Growth, etc.		On/G

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM D-4

Date: August 8, 2017
To: Honorable Board of Directors
From: General Manager
Subject: GENERAL MANAGER ANNUAL REPORT

RECOMMENDATION:

Receive and file report.

BACKGROUND:

The General Manager is pleased to present the 2016-2017 Annual Progress Report to the Rossmoor Community Services District Board of Directors highlighting the many accomplishments of District Board and Staff over the past year. We have assembled a great team of people who work hard for the Rossmoor Community and have created many noteworthy programs, achievements, technological advancements and innovations to continue to improve our services to the Rossmoor Community and are outlined in the attached report.

ATTACHMENTS:

1. General Manager's Annual Report to the Board



General Manager's Annual Report to the Board

I am pleased to present the 2016-2017 Annual Progress Report to the Rossmoor Community Services District Board of Directors highlighting the many accomplishments of District Board and Staff over the past year. We have assembled a great team of people who work hard for the Rossmoor Community and have created many noteworthy programs, achievements, technological advancements and innovations to continue to improve our services to the Rossmoor Community. These are outlined as follows:

Administrative

- ◆ **Montecito Road Street Lighting LED Conversion:** Upgraded 26 incandescent lamps to LED to improve safety and security for a cost of \$9,500 offset by reduced energy costs with a payback period of 4 years.
- ◆ **Rossmoor Park Light Pole & Fixture Replacement:** The District replaced 6 deteriorated light poles and converted light fixtures from incandescent to LED.
- ◆ **Operational & Maintenance Improvements:** See attached list of operational and maintenance improvements accomplished in 2016-2017.
- ◆ **Rossmoor Park Storage Unit:** District installed needed storage unit at Rossmoor Park.
- ◆ **File Management and Shredding:** The District has contracted with Bob Marsh with The File Depot to systemize, reorganize store and archive the District's Files. Approximately 50 boxes were shredded or disposed of, with an additional 20 boxes stored offsite with File Depot who will maintain them in accordance with the District's Records Retention Policy.
- ◆ **General Manager Contract Renewal:**
- ◆ **Additional Fitness Instruction Contracts Implemented:** In addition to the initial Happy Hour Fit Club Contract, the District has acquired 3 additional instructors and currently manages a total of 4 Fitness Instruction Contracts.
- ◆ **HTGroup Contract Renewal:** The HTGroup Contract was renewed by our Board for one year at a substantially reduced cost.
- ◆ **Rush Park Parking Lot Repair & Tree Removal Project:** Deferred by Board to as yet undetermined time in the future. Focus on building up reserves to address short and long term capital needs.

Finance

- ◆ **Budget Adoption:** The Fiscal Year 2016-2017 will be closing with approximately \$30,000 to be added to the reserves. The FY 2017-2018 Budget has been approved by the Board. If no unanticipated expenses for repairs or replacements are required, the Budget is currently showing approximately \$95,000 that will be available to add to the reserves at the end of the 2017-2018 Fiscal Year.
- ◆ **2017 Audit:** The FY 2016-2017 Audit has been scheduled for August 15. In the past years we have passed the audit with no discrepancies or recommendations and expect this year will have the same outcome.
- ◆ **5-Year Fiscal Plan:** The Five-Year Fiscal Plan was updated to include FY 2015-2016 and approved by the Board in accordance with Board Policy.
- ◆ **3-Year CIP Plan:** Was updated and approved by the Budget Committee.
- ◆ **Unbudgeted Maintenance Items:** List of items requiring immediate attention in FY 2016-2017 and successfully completed. See attached list.

Park Operations & Maintenance

- ◆ **Valleycrest Merger with Brightview:** Transition has been smooth once new staff was trained in our contract requirements and standards. Monthly reports have been timely and confirm compliance.
- ◆ **Rush Park Playground Area Canopy Installation:** New canopy is being enjoyed by many park patrons on a daily basis.
- ◆ **Kempton Park Educational Demonstration Garden Project:** Was designed and installed at Kempton Park in cooperation with the RHA and Eagle Scout Owen Pearce and spearheaded by the Kevin Pearce family. The California Native Plants, Drought Tolerant Demonstration Garden and memorial bench additions have been completed. At the request of the community a new tetherball has been installed. A new security light pole and fixture installation is planned with system wide LED upgrades.
- ◆ **New 2016 Ford Maintenance Truck:** Maintenance Division purchased a new 2016 Ford pickup truck.
- ◆ **Drought Watering Restrictions Removal:** After 3 years of drought, the Governor removed all drought restrictions and our agency is back to the normal watering schedule. The irrigation system has been upgraded with new technology and sprinkler heads have been converted to more efficient models.

Recreation

- ◆ **Annual 4th of July Fireworks Spectacular Celebration:** Co-sponsorship/Budget Increase. Rossmoor was once again a co-sponsor at the Joint Forces Training Base event. There was an increase in the event's budget due to a loss of sponsors, vendors, and more restrictions for use of the training base. In response, all co-sponsors were asked to contribute an additional \$2,500 to help with the increased cost of the event. Other possible locations are being researched for future events.
- ◆ **Rossmoor Winter Festival /60th Anniversary Celebration:** Another successful Winter Festival has come and gone and we are already getting ready for this year's upcoming event on Dec. 8th. The last event was a great success and there was a great showing by the community who came out and joined us for the festivities. We are looking into possibly incorporating the 60th anniversary of Rossmoor into the event as well this year.
- ◆ **Fees and Charges Revisions 2017-2018:** Facility fees and charges have been updated with several adjustments proposed for the parks and facilities committee and board consideration at the September Board Meeting. Staff is still researching the possibility of hosting weddings and is in the process of seeking professional advice on this matter to explore the possibilities of such a venture before further review by the Parks and Facilities Committee and ultimately the Board.
- ◆ **Summer Programming & Attendance—Concerts/Movies/Shakespeare:** Rossmoor summer events have steadily become more and more popular, increasing in size and attendance over the past couple of years. This summer the crowds have been bigger at all events, close to 1,100 people were on hand to check out some live music and a movie, and about 500 in attendance for each of the two Shakespeare performances. With the increasing cost of each performance for the Shakespeare productions and minimal donations collected from those in attendance, next year we might have to reduce it to only one Shakespeare performance.
- ◆ **Los Alamitos Youth Center Co-sponsorship Contract Renewal:** Youth Center Summer Camp contract is up for renewal after this summer. With a new camp director and lots of new staff, the summer camp seems to have better overall leadership and direction. The number of kids signed up for summer camp this year seems to be about the same as previous years. The current agreement with the Youth Center does need to be updated and revised to have a better agreement that will benefit both parties. After the current summer program is over, staff will be reanalyzing and making assessments to provide suggestions for a revised contract.

Urban Forest

- ◆ **Tree Loss & Replanting Schedule:** In Fiscal Year 2016-2017 a number of trees were lost due to age and weather. A total of 148 trees were replaced in this time period with a considerable amount scheduled to be replaced in FY 2017-2018. The tree sapling watering program has been successful in helping to establish the newly planted trees.
- ◆ **Tree City USA Designation:** The District celebrated its 6th year as a Tree City USA Designee. Qualifying tree related educational activities were incorporated into the District's Booth at the Rossmoor Community Festival in May.
- ◆ **Website and Community Education Strategies:** The Tree Consultant has worked with the Administrative Assistant to educate residents on the District tree policies, tree care and community pride, via brochures, the District newsletter and website content upgrades.

Technology

- ◆ **RecDesk Registration Community Portal Upgrade:** Has been completed. The redesign coordinates with the District's main website and allows for Phase 3 expansion of programs, online tennis and picnic site reservations and online payments. Website traffic continues to increase. 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.
- ◆ **Upgrade of District Email to Microsoft Office 365:** All District iPads have been reconfigured to work with the new email service. 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 in place. Scheduled to launch in the near future, once alternative tennis instruction program proposals and time blocking requirements have been reviewed by the District.
- ◆ **Event Marketing and Promotions:** Many successful multi-level and cost-efficient marketing campaigns and strategies have been utilized to promote District events and services.
- ◆ **District Website Upgrades:** The District Website has been upgraded with a modern and responsive design. The site is in full compliance with the latest government agency transparency requirements. Rossmoor Winter Festival Website will be updated to reflect the latest branding and design elements for the 2017 event to include a special Rossmoor 60th Anniversary Celebration.
- ◆ **BreaIT Contract Renewal:** Our BreaIT Services contract was renewed with a modest increase. We have enjoyed a very successful and cooperative relationship.

Community Advocacy

- ◆ **Foster Road/Hedwig Road Bike Route Parking Restrictions:** The General Manager attended the Orange County Traffic Committee Hearing on Thursday, July 20, 2017 representing the RCSD Board regarding the Foster/Hedwig Road Bike Route Parking Restriction Removal issue. Orange County Public Works Staff recommended removal of the parking restrictions due to their findings of limited use of the bike route and impact on local residents living along the bike route. Ultimately the Traffic Committee voted 2-2 on the staff's recommendation to forward their recommendation to the Board of Supervisors for final resolution on this issue. A hearing before the Board of Supervisors will be held within eight weeks to determine whether to leave the parking restrictions on the bike route or remove them. Our Board, along with the PTA and community support have been active in retaining the restrictions and will continue to work with our Supervisor's office on this important safety issue.
- ◆ **RCSD Board Action to Retain Bike Route Parking Restrictions:** The Board adopted Resolution No. 17-03-14-01 in support of maintaining the current parking restrictions on Foster/Hedwig Road and opposing the other alternatives presented in the 2016 Rossmoor Traffic Study.
- ◆ **LA Fitness Center Proposal at The Shops at Rossmoor:** The proposed LA Fitness Center has received tremendous community opposition to this proposal to build a 37,000 sq. ft. fitness center in the parking lot adjacent to significant residential property. Our Board has actively opposed this development and has worked with a community group of local citizens in opposition to this development project. The Seal Beach Planning Commission recently rejected the Conditional Use Permit (CUP), however, the developer appealed the decision. The City of Seal Beach will hold a Public Hearing on Thursday, August 17th at 6 p.m. in the City Council Chambers, to discuss parking permits, parking enforcement and more. The Seal Beach City Council will make a final decision regarding the appeal after another public hearing to be held on Monday, September 11, 2017.
- ◆ **Homeless Issue:** The Homeless Issue has been an increasing challenge throughout our Country and Rossmoor has been no exception. With great leadership from our Orange County Sheriff's Department, and the support from adjoining city police departments from Los Alamitos, Seal Beach and Long Beach, this issue has been dealt with in a very positive and coordinated way with significant encouraging results. Through community education and cooperation between agencies involved and long term plans and initiatives are in progress.
- ◆ **So Cal Gas Company Data Collection Tower Issue:** The Southern California Gas Company Data Collection Tower issue was finally resolved with the additional needed tower located outside of Rossmoor.

Date: July 27, 2017
To: Michael Maynard, Ron Casey, Mark Nitikman, Bill Kahlert, Tony DeMarco
From: James D, Ruth
Subject: FY 2016-2017 Unanticipated Expenses/FY 2017-2018 Budget

In calculating the 2017-2018 budget, the Current Secured Taxes and the Assessments (street lights) amounts were conservatively increased by 2%. However, the following are the actual increases:

- FY 12-13 to FY 13-14 increase was 4.98%
- FY 13-14 to FY 14-15 increase was 5.63%
- FY 14-15 to FY 15-16 increase was 7.10%
- FY 15-16 to FY 16-17 increase was 5.66%

While still conservative, but more realistic we revised the budget and used 4% as the increase. The revenues less expenditures now show a balance of \$95,833. That would cover the \$20,000 loss of the Admin fee from Fund 20 and the additional \$20,000 from Fund 10 that could be used in Fund 40's CIP projects. There would be no reduction in services to the community.

In FY 16-17, the following are additional projects or items the District incurred requiring immediate attention for safety or public service action:

1. Administration:
 - a. Board Meeting Televised additional \$3,200
 - b. Elections were an additional \$1,251
 - c. OC Sheriff's Department was refunded \$6,000
2. Rossmoor Park:
 - a. Additional Entrance door was added \$4,000
 - b. Storage Container and cement slab were constructed \$4,900
 - c. Hand Dryers were installed \$2,500
 - d. Ice machine had to be repaired \$1,276
3. Montecito:
 - a. AED was installed \$1,400
 - b. Vents were adjusted to enhance performance of air conditioning \$3,000
4. Rush Park:
 - a. Restroom Partitions replaced \$3,949
 - b. Heater was repaired \$1,800
 - c. Ice Maker replaced \$3,500

5. Trees:
 - a. Additional tree trimming \$8,000
6. Fund 40 CIP
 - a. 6 Poles and LED Lights repaired and replaced at Rossmoor Park \$14,373
 - b. Montecito lights upgraded to LED lighting \$9,507

This was a \$58,456 increase in Fund 10 and a \$23,880 increase in Fund 40 in unanticipated and added projects over the Approved FY 2016-2017 Budget. While we originally planned on having more money to transfer to Reserves, the District still ended up with a balanced budget and approximately \$35,000 to transfer to Reserves.

Also, Workers Comp insurance was up 35% and other increases which are incorporated in the FY 17-18's Preliminary Budget. All known increases have been included in the FY 17-18 Budget.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1a.

Date: August 8, 2017
To: Honorable Board of Directors
From: General Manager
Subject: MINUTES: REGULAR MEETING OF JULY 11, 2017

RECOMMENDATION:

Approve the Minutes of the Regular Meeting of July 11, 2017 as prepared by the Board's Secretary/General Manager.

BACKGROUND:

The report reflects the actions of the Board at their meeting of July 11, 2017 Meeting of the Board as recorded by the Board's Secretary/General Manager.

ATTACHMENTS:

1. Minutes-Regular Meeting of July 11, 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, July 11, 2017

A. ORGANIZATION

1. CALL TO ORDER: 7:01 P.M.

2. ROLL CALL: Directors Casey, Kahlert, DeMarco, Nitikman
President Maynard

3. PLEDGE OF ALLEGIANCE

4. PRESENTATIONS—None

B. ADDITIONS TO AGENDA—None

C. PUBLIC FORUM:

RHA President Beverly Houghton announced that the RHA had hired a vendor to complete the community curb number painting renovation project. The RHA had funded the project for many years through funds generated by the monthly paper drive at no cost to the community, however, paper donations had decreased significantly. The RHA was still going forward with the curb painting at no cost to the residents, however, they would gratefully accept any donations offered which could be submitted via the RHA website.

Director Kahlert asked for the curb painting vendor's contact information so they could provide it to the residents should they have any questions. Bev Houghton replied that Tim Major was the name of the contractor. He was the same contractor used in previous years and she would be happy to provide his contact information.

D. REPORTS TO THE BOARD:

1. RECEIVE AND FILE THE REPORT OF THE TREE COMMITTEE

The General Manager reported that the Tree Committee, CIP Committee and Budget Committee had previously met and discussed the following items: On April 17, 2017 Rossmoor Tree Consultant Mary Kingman was contacted by Orange County Public Works Construction Inspector Dean Capalety, regarding the tree located in the parkway at 3212 Ruth Elaine Drive. Mr. Capalety was at the location performing an inspection related to a home remodel construction project when

he noticed the curb and gutter cracked and separating and the drive approach had lifted about two inches. After subsequent inspections by Orange County Public Works inspectors, that agency recommended and requested removal of the tree. RCSD Tree Consultant Mary Kingman inspected the tree and concluded that due to the high value that is placed on this tree by the Community, and the homeowner's wish to have the tree remain it should not be removed. At the Board's direction the District sent a letter to Orange County Public Works requesting that the tree not be removed.

OCPW responded with a meeting request which took place at the tree site on July 10, 2017. County Staff assured the RCSD Staff that it would not take any immediate action without first notifying the District. It was decided that the County would repair the curb and possibly shave the tree roots if needed. The General Manager also stated that the County was very receptive to working with the District.

Discussion ensued relative to the breakdown in communication on the part of the County. The General Manager stated that the County was in the process of drafting a new tree preservation ordinance so now would be an excellent time to work with County Staff to incorporate District suggestions and improvements for the benefit of both agencies. The Board requested that District Staff work with the County to incorporate clearer language into the ordinance pertaining to tree removal jurisdiction and procedures. The General Manager agreed.

The General Manager further reported that the committees had also discussed the proposed Rush Park Parking Lot and Ficus Tree Removal project. The committee opined that the project did not warrant any immediate action and was therefore postponed for at least a couple of years. The report was received and filed.

E. CONSENT CALENDAR:

1a. MINUTES REGULAR BOARD MEETING—June 13, 2017

1b. MINUTES REGULAR BOARD MEETING—July 5, 2017

2. REVENUE AND EXPENDITURE REPORT—May 2017

Motion by Director Nitikman seconded by Director DeMarco to approve the items on the Consent Calendar as submitted. Motion passed unanimously 5-0.

F. PUBLIC HEARING:

1. ADOPTION OF FY 2017-2018 PROPOSED FINAL BUDGET

Open hearing, receive presentation from General Manager, take public testimony, close hearing, deliberate and approve Fiscal Year 2017-2018 Proposed Final Budget.

AT 7:20 P.M. PRESIDENT MAYNARD OPENED THE PUBLIC HEARING ON THE FY 2017-2018 PROPOSED FINAL BUDGET

There were no public speakers

AT 7:21 P.M. PRESIDENT MAYNARD CLOSED THE PUBLIC HEARING

The General Manager reported that the Fiscal Year 2017-2018 Preliminary Budget was presented to the Board at your June 13, 2017 regular board meeting and a Budget Workshop was held on July 5, 2017. After deliberation of the Preliminary Budget, the General Manager was directed to publish a Notice of Public Hearing. SB 135 requires that the hearing be noticed and a hearing be held prior to adoption of the Final Budget. The Notice was published as required and copy of that Notice of Public Hearing is attached. Upon the Board's approval of the Proposed Final Budget, the Board will be asked to adopt Annual Budget Revenues and Expenditures Total Amounts by resolution.

Discussion ensued relative to the July 5, 2017 Special Meeting and Budget Workshop, philosophies and interpretations regarding Capital Expenditures and Reserves. Motion by Director Nitikman seconded by Director Casey to approve Fiscal Year 2017-2018 Proposed Final Budget. Motion passed 5-0.

G. RESOLUTIONS:

1. RESOLUTION NO. 17-07-11-01 APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2017-2018

Approved by roll call vote Resolution No. 17-06-13-01 by reading the title only and waiving further reading as follows:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT ESTABLISHING THE ANNUAL REVENUE AND EXPENDITURE TOTAL AMOUNTS FOR FISCAL YEAR 2017-2018 FOR THE ROSSMOOR COMMUNITY SERVICES DISTRICT.

Motion by Director Nitikman seconded by Director Casey to approve Resolution No.17-07-11-01 by reading the title only and waiving further reading. Motion passed by roll call vote 5-0.

ORDINANCES—None

H. REGULAR CALENDAR:

1. ELECTION OF CANDIDATE FOR THE CALIFORNIAL SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS.

Recommendation to proposed slate of five (5) candidates and give direction to General Manager to submit its vote for one candidate for Seat C on the Board of the California Special District Association (CSDA).

The General Manager reported that as a member in good standing of California Special Districts Association, the District is entitled to vote on representatives for in its Network for Seat C. Attached is a communication from CSDA requesting that the District submit its vote for Seat C, one of three seats for Region 6. Also included are statements from the five candidates for the position. Ballots must be received at the CSDA office in Sacramento, CA by 5:00 p.m. on Friday, August 4, 2017.

Discussion ensued relative to the candidates and their qualifications. Motion by Director Casey seconded by Director DeMarco to direct the General Manager to submit the RCSD Board's vote

for candidate Arlene Schafer for Seat C on the Board of the California Special District Association (CSDA). Motion passed 5-0.

I. GENERAL MANAGER ITEMS—None

J. BOARD MEMBER ITEMS:

Director Nitikman reported that at the July 5, 2017 Special Meeting, there was discussion regarding the 60th Anniversary of the Rossmoor Community and incorporating a special celebration into the Rossmoor Winter Festival. He stated that he looked forward to seeing the creative ideas that were yet to be generated and was excited to be celebrating this major milestone with the community.

Director DeMarco expressed his pleasure regarding the Board's decision at its Special Meeting on July 5, 2017 to upgrade the remaining District facilities and community street lights to the brighter and more energy efficient LED fixtures. He requested that staff develop some informational and promotional announcements for the community detailing the cost savings, lighting adjustment point of contact and maintenance request and reporting procedures. Director DeMarco reported that he had attended and spoke at the last Seal Beach Planning Commission Meeting on the approval of the developer's Environmental Impact Report (EIR) and Conditional Use Permit (CUP). The Planning Commission approved the EIR but denied the CUP. Now the matter was going to be brought back to the Planning Commission and formalized by resolution. He opined that the resolution appeared to be a delay tactic on the part of Seal Beach staff. He praised the efforts of *The Coalition Against LA Fitness* Organizer, Kevin Pearce and his group for their extremely well planned, educated and efficient activism. He encouraged everyone to attend the next Seal Beach Planning Commission Meeting on July 20th to opine. Finally, Director DeMarco addressed some misconceptions by citizens on Nextdoor who were under the impression that the RCSD and the RHA had control and jurisdiction over the street signs in the community. The responsibility for street signage fell under the Orange County Department of Public Works.

Director Casey provided the Board with a recap of the latest ISDOC Quarterly Meeting he had attended. He stated that the law firm Best, Best and Krieger had given a very informative presentation on clean air and water activities and the Placentia Library District provided an enlightening presentation of all the modernized resources the library had available; including the ability to check out drones.

President Maynard requested that staff develop fee study recommendations for presentation at the next Parks and Facilities Committee Meeting scheduled for Thursday, July 20, 2017 at 4:00 p.m. at the Rush Park Administrative Building.

K. CLOSED SESSION—None

L. ADJOURNMENT:

Motion by Director Casey, seconded by Director DeMarco to adjourn the regular meeting at 8:00 p.m. Motion passed 5-0.

SUBMITTED BY:

James D. Ruth
General Manager

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date August 9, 2017
To: Honorable Board of Directors
From: General Manager
Subject: REVENUE & EXPENDITURE REPORT - JUNE, 2017

RECOMMENDATION:

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

REVENUE / EXPENDITURE SUMMARY REPORT
 FUND 10 - GENERAL FUND
 June 2017 @ 100.0%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
Revenues						
PROPERTY TAXES	842,112.00	848,000.00	872,509.93	6,141.83	-24,509.93	102.9
STREET LIGHT ASSESSMENTS	298,934.00	298,934.00	306,127.54	2,416.25	-7,193.54	102.4
USE OF MONEY AND PROPERTY	2,100.00	3,000.00	3,225.46	574.91	-225.46	107.5
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	5,256.74	788.52	55,143.26	8.7
FEES AND SERVICES	173,500.00	167,700.00	157,298.75	8,611.00	10,401.25	93.8
OTHER REVENUE	24,500.00	23,000.00	22,492.96	575.32	507.04	97.8
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
Total Revenues	1,401,546.00	1,401,034.00	1,366,911.38	19,107.83	34,122.62	97.6
Expenditures						
ADMINISTRATION *, 1, 2	412,980.00	428,750.00	408,258.32	31,275.79	20,491.68	95.2
RECREATION *	135,065.00	129,852.00	128,678.51	10,936.19	1,173.49	99.1
ROSSMOOR PARK *	185,850.00	200,456.00	191,542.80	13,620.76	8,913.20	95.6
MONTECITO CENTER *, 3	78,239.00	84,998.00	86,688.02	10,299.43	-1,690.02	102.0
RUSH PARK *	203,537.00	218,687.00	218,290.76	18,102.94	396.24	99.8
STREET LIGHTING	107,580.00	107,715.00	93,826.20	8,577.94	13,888.80	87.1
ROSSMOOR WALL	2,100.00	2,100.00	2,000.00	0.00	100.00	95.2
STREET SWEEPING	55,580.00	55,650.00	50,376.13	4,622.40	5,273.87	90.5
PARKWAY TREES *	115,977.00	137,677.00	131,212.40	16,906.91	6,464.60	95.3
MINI-PARKS, MEDIANS & TRIANGLE	12,968.00	14,008.00	13,954.76	1,878.77	53.24	99.6
Total Expenditures	1,309,876.00	1,379,893.00	1,324,827.90	116,221.13	55,065.10	96.0

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

\$ 739,612.00

REVENUE REPORT
June 2017 @ 100%

Page: 2
7/27/2017
4:41 pm

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

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

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Revenues							
Dept: 00							
PROPERTY TAXES	842,112.00	848,000.00	872,509.93	6,141.83	0.00	-24,509.93	102.9
ASSESSMENTS	298,934.00	298,934.00	306,127.54	2,416.25	0.00	-7,193.54	102.4
USE OF MONEY AND PROPERTY	2,100.00	3,000.00	3,225.46	574.91	0.00	-225.46	107.5
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	5,256.74	788.52	0.00	55,143.26	8.7
FEES AND SERVICES	173,500.00	167,700.00	157,298.75	8,611.00	0.00	10,401.25	93.8
OTHER REVENUE	24,500.00	23,000.00	22,492.96	575.32	0.00	507.04	97.8
Dept: 00	1,401,546.00	1,401,034.00	1,366,911.38	19,107.83	0.00	34,122.62	97.6
Revenues	1,401,546.00	1,401,034.00	1,366,911.38	19,107.83	0.00	34,122.62	97.6
Grand Total Net Effect:	1,401,546.00	1,401,034.00	1,366,911.38	19,107.83	0.00	34,122.62	

EXPENDITURE REPORT
June 2017 @ 100%

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS *	269,880.00	271,914.00	274,930.85	22,448.20	0.00	-3,016.85	101.1
OPERATIONS AND MAINTENANCE * 1, 2	69,000.00	69,700.00	72,291.11	6,183.26	0.00	-2,591.11	103.7
CONTRACT SERVICES	76,536.00	83,136.00	59,674.34	2,854.04	0.00	23,461.66	71.8
CAPITAL EXPENDITURES	4,000.00	4,000.00	1,362.02	-209.71	0.00	2,637.98	34.1
ADMINISTRATION	419,416.00	428,750.00	408,258.32	31,275.79	0.00	20,491.68	95.2
Dept: 20 RECREATION							
SALARIES AND BENEFITS *	95,912.00	88,632.00	90,751.35	8,442.80	0.00	-2,119.35	102.4
OPERATIONS AND MAINTENANCE	35,853.00	37,920.00	36,833.27	2,750.00	0.00	1,086.73	97.1
CONTRACT SERVICES	2,300.00	2,300.00	1,093.89	101.18	0.00	1,206.11	47.6
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00	-357.79	0.00	1,000.00	0.0
RECREATION	135,065.00	129,852.00	128,678.51	10,936.19	0.00	1,173.49	99.1
Dept: 30 ROSSMOOR PARK							
SALARIES AND BENEFITS *	74,090.00	78,750.00	82,647.80	6,948.27	0.00	-3,897.80	104.9
OPERATIONS AND MAINTENANCE	72,360.00	82,306.00	73,710.50	3,809.03	0.00	8,595.50	89.6
CONTRACT SERVICES	39,400.00	39,400.00	35,184.50	2,863.46	0.00	4,215.50	89.3
ROSSMOOR PARK	185,850.00	200,456.00	191,542.80	13,620.76	0.00	8,913.20	95.6
Dept: 40 MONTECITO CENTER							
SALARIES AND BENEFITS *	54,676.00	57,056.00	59,926.92	5,176.64	0.00	-2,870.92	105.0
OPERATIONS AND MAINTENANCE 3	16,995.00	19,842.00	19,670.40	4,713.73	0.00	171.60	99.1
CONTRACT SERVICES	6,700.00	6,700.00	5,731.70	409.06	0.00	968.30	85.5
CAPITAL EXPENDITURES	50.00	1,400.00	1,359.00	0.00	0.00	41.00	97.1
MONTECITO CENTER	78,421.00	84,998.00	86,688.02	10,299.43	0.00	-1,690.02	102.0
Dept: 50 RUSH PARK							
SALARIES AND BENEFITS *	79,367.00	83,517.00	85,740.31	7,179.67	0.00	-2,223.31	102.7
OPERATIONS AND MAINTENANCE *	84,520.00	95,520.00	97,378.20	8,072.06	0.00	-1,858.20	101.9
CONTRACT SERVICES	39,400.00	39,400.00	35,172.25	2,851.21	0.00	4,227.75	89.3
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0
RUSH PARK	203,537.00	218,687.00	218,290.76	18,102.94	0.00	396.24	99.8
Dept: 60 STREET LIGHTING							

EXPENDITURE REPORT
June 2017 @ 100%

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Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 60 STREET LIGHTING							
OPERATIONS AND MAINTENANCE	580.00	715.00	683.85	36.69	0.00	31.15	95.6
CONTRACT SERVICES	107,000.00	107,000.00	93,142.35	8,541.25	0.00	13,857.65	87.0
STREET LIGHTING	107,580.00	107,715.00	93,826.20	8,577.94	0.00	13,888.80	87.1
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	580.00	650.00	654.00	6.81	0.00	-4.00	100.6
CONTRACT SERVICES	55,000.00	55,000.00	49,722.13	4,615.59	0.00	5,277.87	90.4
STREET SWEEPING	55,580.00	55,650.00	50,376.13	4,622.40	0.00	5,273.87	90.5
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS	23,052.00	23,452.00	22,290.63	1,569.97	0.00	1,161.37	95.0
OPERATIONS AND MAINTENANCE	1,625.00	1,925.00	1,466.49	63.76	0.00	458.51	76.2
CONTRACT SERVICES	72,800.00	80,800.00	81,973.08	3,635.98	0.00	-1,173.08	101.5
CAPITAL EXPENDITURES	18,500.00	31,500.00	25,482.20	11,637.20	0.00	6,017.80	80.9
PARKWAY TREES	115,977.00	137,677.00	131,212.40	16,906.91	0.00	6,464.60	95.3
Dept: 90 MINI-PARKS AND MEDIANS							
SALARIES AND BENEFITS	918.00	918.00	1,052.81	98.58	0.00	-134.81	114.7
OPERATIONS AND MAINTENANCE	7,800.00	8,840.00	8,685.00	1,318.92	0.00	155.00	98.2
CONTRACT SERVICES	4,150.00	4,150.00	4,216.95	461.27	0.00	-66.95	101.6
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	12,968.00	14,008.00	13,954.76	1,878.77	0.00	53.24	99.6
Expenditures	1,316,494.00	1,379,893.00	1,324,827.90	116,221.13	0.00	55,065.10	96.0
Grand Total Net Effect:	-1,316,494.00	-1,379,893.00	-1,324,827.90	-116,221.13	0.00	-55,065.10	

REVENUE/EXPENDITURE REPORT

June 2017 @ 100%

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

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 Current Secured Property Taxes	775,200.00	780,000.00	807,125.46	0.00	0.00	-27,125.46	103.5
3001 Current unsecured prop tax	22,000.00	26,500.00	25,773.06	4,163.98	0.00	726.94	97.3
3002 Prior secured property taxes	7,500.00	7,500.00	6,753.95	328.20	0.00	746.05	90.1
3003 Prior unsecured prop taxes	4,500.00	1,000.00	354.35	354.35	0.00	645.65	35.4
3004 Delinquent property taxes	1,080.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
3010 Current supplemental assessmnt	20,000.00	18,000.00	19,823.13	1,295.30	0.00	-1,823.13	110.1
3020 Public utility tax	11,832.00	14,000.00	12,679.98	0.00	0.00	1,320.02	90.6

PROPERTY TAXES	842,112.00	848,000.00	872,509.93	6,141.83	0.00	-24,509.93	102.9
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Acct Class: 31 ASSESSMENTS

3105 Street light assessments	298,934.00	298,934.00	306,127.54	2,416.25	0.00	-7,193.54	102.4
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ASSESSMENTS	298,934.00	298,934.00	306,127.54	2,416.25	0.00	-7,193.54	102.4
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Acct Class: 32 USE OF MONEY AND PROPERTY

3200 Interest on investments	2,100.00	3,000.00	3,225.46	574.91	0.00	-225.46	107.5
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USE OF MONEY AND PROPERTY	2,100.00	3,000.00	3,225.46	574.91	0.00	-225.46	107.5
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Acct Class: 33 OTHER GOVERNMENT AGENCIES

3301 State homeowner proptax relief	5,400.00	5,400.00	5,256.74	788.52	0.00	143.26	97.3
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3305 County street sweep reimburse	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	0.0
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OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	5,256.74	788.52	0.00	55,143.26	8.7
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Acct Class: 34 FEES AND SERVICES

3404 Court reservations	14,500.00	13,500.00	10,217.75	742.00	0.00	3,282.25	75.7
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3405 Wall Rental	600.00	500.00	280.00	0.00	0.00	220.00	56.0
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3406 Ball field reservations	29,000.00	24,000.00	23,956.50	1,428.00	0.00	43.50	99.8
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3410 Rossmoor building rental	18,200.00	17,500.00	17,843.50	359.00	0.00	-343.50	102.0
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3412 Montecito building rental	25,200.00	25,200.00	22,947.00	1,134.00	0.00	2,253.00	91.1
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3414 Rush Park Building Rental	86,000.00	87,000.00	82,054.00	4,948.00	0.00	4,946.00	94.3
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FEES AND SERVICES	173,500.00	167,700.00	157,298.75	8,611.00	0.00	10,401.25	93.8
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Acct Class: 35 OTHER REVENUE

3500 Other miscellaneous revenue	4,500.00	3,000.00	2,492.96	575.32	0.00	507.04	83.1
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3502 Administrative Fee	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	100.0
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OTHER REVENUE	24,500.00	23,000.00	22,492.96	575.32	0.00	507.04	97.8
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Dept: 00	1,401,546.00	1,401,034.00	1,366,911.38	19,107.83	0.00	34,122.62	97.6
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Revenues	1,401,546.00	1,401,034.00	1,366,911.38	19,107.83	0.00	34,122.62	97.6
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Expenditures

Dept: 10 ADMINISTRATION

Acct Class: 40 SALARIES AND BENEFITS

4000 Board of Directors Compensatn	10,000.00	10,000.00	7,500.00	600.00	0.00	2,500.00	75.0
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4001 Salaries - Full-time	193,800.00	193,800.00	195,041.10	16,049.93	0.00	-1,241.10	100.6
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4003 Salaries - Overtime	5,100.00	5,100.00	4,391.89	538.44	0.00	708.11	86.1
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4007 Vehicle Allowance	500.00	500.00	222.13	0.00	0.00	277.87	44.4
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4010 Workers Compensation Insurance	2,300.00	4,334.00	5,571.06	361.22	0.00	-1,237.06	128.5
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4011 Medical Insurance	39,000.00	39,000.00	45,793.41	3,57.32	0.00	-6,793.41	117.4
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4015 Federal Payroll Tax -FICA	18,400.00	18,400.00	15,753.71	1,301.79	0.00	2,646.29	85.6
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4018 State Payroll Taxes	780.00	780.00	657.55	1.50	0.00	122.45	84.3
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SALARIES AND BENEFITS	269,880.00	271,914.00	274,930.85	22,441.20	0.00	-3,016.85	101.1
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Acct Class: 50 OPERATIONS AND MAINTENANCE

5002 Insurance - Liability	12,500.00	13,000.00	12,983.10	0.00	0.00	16.90	99.9
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5004 Memberships and Dues	6,400.00	6,400.00	5,798.00	0.00	0.00	602.00	90.6
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5006 Travel & Meetings	1,000.00	1,000.00	1,077.48	3.00	0.00	-77.48	107.7
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5007 Televised Meeting Costs	17,000.00	17,000.00	20,217.45	1,721.25	0.00	-3,217.45	118.9
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REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

Fund: 10 - GENERAL FUND

	Original Bud.	Amended Bud	YTD Actual	CURR	H	Encumb. YTD	UnencBal	% Bud
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5010 Publications & Legal Notices	7,200.00	7,200.00	6,367.78		0	0.00	832.22	88.4
5012 Printing	700.00	700.00	601.17		0	0.00	98.83	85.9
5014 Postage	2,000.00	2,000.00	1,051.39		7	0.00	948.61	52.6
5016 Office Supplies	7,200.00	7,200.00	6,011.62		9	0.00	1,188.38	83.5
5020 Telephone	1,500.00	1,700.00	2,305.04		5	0.00	-605.04	135.6
5045 Miscellaneous Expenditures	5,500.00	5,500.00	7,572.65		9	0.00	-2,072.65	137.7
5046 Bank Service Charge	2,000.00	2,000.00	1,054.23		1	0.00	945.77	52.7
5050 Elections	6,000.00	6,000.00	7,251.20		3	0.00	-1,251.20	120.9
OPERATIONS AND MAINTENANCE	69,000.00	69,700.00	72,291.11		6	0.00	-2,591.11	103.7
Acct Class: 56 CONTRACT SERVICES								
5610 Legal Counsel	28,000.00	28,000.00	18,620.00		0	0.00	9,380.00	66.5
5615 Financial Audit-Consulting	10,100.00	10,700.00	10,400.00		0	0.00	300.00	97.2
5620 Misc Studies	0.00	6,000.00	6,000.00		0	0.00	0.00	100.0
5670 Other Professional Services	38,436.00	38,436.00	24,654.34		1	0.00	13,781.66	64.1
CONTRACT SERVICES	76,536.00	83,136.00	59,674.34		1	0.00	23,461.66	71.8
Acct Class: 60 CAPITAL EXPENDITURES								
6010 Equipment	4,000.00	4,000.00	1,362.02		1	0.00	2,637.98	34.1
CAPITAL EXPENDITURES	4,000.00	4,000.00	1,362.02		1	0.00	2,637.98	34.1
ADMINISTRATION	419,416.00	428,750.00	408,258.32		3	0.00	20,491.68	95.2
Dept: 20 RECREATION								
Acct Class: 40 SALARIES AND BENEFITS								
4001 Salaries - Full-time	48,960.00	48,960.00	49,566.29		8	0.00	-606.29	101.2
4002 Salaries - Part-time	22,950.00	15,000.00	17,341.54		0	0.00	-2,341.54	115.6
4003 Salaries - Overtime	5,100.00	5,100.00	3,401.38		4	0.00	1,698.62	66.7
4005 Salaries - Event Attendant	1,058.00	1,058.00	757.50		0	0.00	300.50	71.6
4007 Vehicle Allowance	350.00	350.00	0.00		0	0.00	350.00	0.0
4010 Workers Compensation Insurance	1,080.00	1,750.00	2,252.13		5	0.00	-502.13	128.7
4011 Medical Insurance	10,000.00	10,000.00	11,642.41		1	0.00	-1,642.41	116.4
4015 Federal Payroll Tax - FICA	5,814.00	5,814.00	5,434.73		9	0.00	379.27	93.5
4018 State Payroll Taxes	600.00	600.00	355.37		3	0.00	244.63	59.2
SALARIES AND BENEFITS	95,912.00	88,632.00	90,751.35		8	0.00	-2,119.35	102.4
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006 Travel & Meetings	400.00	400.00	125.00		0	0.00	275.00	31.3
5010 Publications & Legal Notices	200.00	420.00	468.00		0	0.00	-48.00	111.4
5012 Printing	100.00	100.00	44.46		0	0.00	55.54	44.5
5014 Postage	150.00	150.00	40.65		8	0.00	109.35	27.1
5016 Office Supplies	1,000.00	1,000.00	1,061.51		3	0.00	-61.51	106.2
5017 Community Events	25,253.00	27,000.00	26,963.20		7	0.00	36.80	99.9
5019 Fireworks	6,200.00	6,200.00	6,200.00		0	0.00	0.00	100.0
5020 Telephone	1,800.00	1,900.00	1,930.45		3	0.00	-30.45	101.6
5045 Miscellaneous Expenditures	500.00	500.00	0.00		0	0.00	500.00	0.0
5051 Equipment Rental	250.00	250.00	0.00		0	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	35,853.00	37,920.00	36,833.27		7	0.00	1,086.73	97.1
Acct Class: 56 CONTRACT SERVICES								
5670 Other Professional Services	2,300.00	2,300.00	1,093.89		8	0.00	1,206.11	47.6
CONTRACT SERVICES	2,300.00	2,300.00	1,093.89		8	0.00	1,206.11	47.6
Acct Class: 60 CAPITAL EXPENDITURES								
6010 Equipment	1,000.00	1,000.00	0.00		0	0.00	1,000.00	0.0
CAPITAL EXPENDITURES	1,000.00	1,000.00	0.00		0	0.00	1,000.00	0.0

REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb YTD	UnencBal	% Bud
RECREATION	135,065.00	129,852.00	128,678.51	10,936.19	0.00	1,173.49	99.1
Dept: 30 ROSSMOOR PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	39,535.00	39,535.00	36,622.54	3,399.54	0.00	2,912.46	92.6
4002 Salaries - Part-time	12,240.00	15,000.00	18,842.41	1,363.49	0.00	-3,842.41	125.6
4003 Salaries - Overtime	2,805.00	2,805.00	2,562.48	309.77	0.00	242.52	91.4
4010 Workers Compensation Insurance	2,400.00	4,300.00	5,571.06	366.22	0.00	-1,271.06	129.6
4011 Medical Insurance	13,000.00	13,000.00	14,381.76	1,121.53	0.00	-1,381.76	110.6
4015 Federal Payroll Tax -FICA	3,800.00	3,800.00	4,435.14	387.72	0.00	-635.14	116.7
4018 State Payroll Taxes	310.00	310.00	232.41	0.00	0.00	77.59	75.0
SALARIES AND BENEFITS	74,090.00	78,750.00	82,647.80	6,948.27	0.00	-3,897.80	104.9
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	300.00	600.00	567.96	0.00	0.00	32.04	94.7
5012 Printing	50.00	50.00	22.22	0.00	0.00	27.78	44.4
5014 Postage	50.00	50.00	9.37	4.42	0.00	40.63	18.7
5016 Office Supplies	900.00	900.00	620.04	87.15	0.00	279.96	68.9
5018 Janitorial Supplies	4,500.00	4,500.00	3,318.52	0.00	0.00	1,181.48	73.7
5020 Telephone	1,650.00	2,300.00	2,260.78	65.26	0.00	39.22	98.3
5022 Utilities	12,000.00	12,000.00	12,526.05	1,082.69	0.00	-526.05	104.4
5023 Water	25,000.00	25,000.00	22,065.70	1,276.20	0.00	2,934.30	88.3
5025 SECURED PROP TAX	910.00	906.00	905.51	0.00	0.00	0.49	99.9
5030 Vehicle Maintenance	1,000.00	1,000.00	702.92	77.06	0.00	297.08	70.3
5032 Building & Grounds-Maintenance	24,000.00	33,000.00	29,420.32	1,216.25	0.00	3,579.68	89.2
5034 Alarm Systems	750.00	750.00	841.11	0.00	0.00	-91.11	112.1
5045 Miscellaneous Expenditures	500.00	500.00	450.00	0.00	0.00	50.00	90.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	72,360.00	82,306.00	73,710.50	3,809.03	0.00	8,595.50	89.6
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	36,000.00	36,000.00	33,134.40	2,761.20	0.00	2,865.60	92.0
5656 Tree Trimming	1,100.00	1,100.00	1,012.85	12.25	0.00	87.15	92.1
5670 Other Professional Services	2,300.00	2,300.00	1,037.25	90.01	0.00	1,262.75	45.1
CONTRACT SERVICES	39,400.00	39,400.00	35,184.50	2,863.46	0.00	4,215.50	89.3
ROSSMOOR PARK	185,850.00	200,456.00	191,542.80	13,620.76	0.00	8,913.20	95.6
Dept: 40 MONTECITO CENTER							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	31,620.00	31,620.00	30,202.81	2,769.00	0.00	1,417.19	95.5
4002 Salaries - Part-time	6,120.00	6,500.00	8,448.23	681.74	0.00	-1,948.23	130.0
4003 Salaries - Overtime	2,040.00	2,040.00	1,957.52	242.02	0.00	82.48	96.0
4010 Workers Compensation Insurance	2,000.00	4,000.00	4,430.52	294.53	0.00	-430.52	110.8
4011 Medical Insurance	9,900.00	9,900.00	11,635.93	907.19	0.00	-1,735.93	117.5
4015 Federal Payroll Tax -FICA	2,856.00	2,856.00	3,102.51	282.16	0.00	-246.51	108.6
4018 State Payroll Taxes	140.00	140.00	149.40	0.00	0.00	-9.40	106.7
SALARIES AND BENEFITS	54,676.00	57,056.00	59,926.92	5,176.64	0.00	-2,870.92	105.0
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	582.00	582.00	354.68	0.00	0.00	227.32	60.9
5012 Printing	50.00	50.00	22.22	0.00	0.00	27.78	44.4
5014 Postage	50.00	50.00	9.37	12.00	0.00	40.63	18.7
5016 Office Supplies	900.00	900.00	576.63	115.00	0.00	323.37	64.1
5018 Janitorial Supplies	3,500.00	4,000.00	3,318.52	0.00	0.00	681.48	83.0
5020 Telephone	1,650.00	2,000.00	1,930.45	116.00	0.00	69.55	96.5
5022 Utilities	2,000.00	2,000.00	1,634.70	119.00	0.00	365.30	81.7
5023 Water	1,600.00	1,600.00	1,626.12	0.00	0.00	-26.12	101.6
5025 SECURED PROP TAX	763.00	760.00	760.44	0.00	0.00	-0.44	100.1
5030 Vehicle Maintenance	1,000.00	1,000.00	859.38	116.00	0.00	140.62	85.9

REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

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Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5032 Building & Grounds-Maintenance	3,700.00	5,700.00	8,214.39	4,358.45	0.00	-2,514.39	144.1
5034 Alarm Systems	400.00	400.00	363.50	0.00	0.00	36.50	90.9
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	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	16,995.00	19,842.00	19,670.40	4,713.73	0.00	171.60	99.1
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	3,681.60	306.80	0.00	-81.60	102.3
5656 Tree Trimming	1,100.00	1,100.00	1,012.85	12.25	0.00	87.15	92.1
5670 Other Professional Services	2,000.00	2,000.00	1,037.25	90.01	0.00	962.75	51.9
CONTRACT SERVICES	6,700.00	6,700.00	5,731.70	409.06	0.00	968.30	85.5
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	50.00	1,400.00	1,359.00	0.00	0.00	41.00	97.1
CAPITAL EXPENDITURES	50.00	1,400.00	1,359.00	0.00	0.00	41.00	97.1
MONTECITO CENTER							
Dept: 50 RUSH PARK							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	37,740.00	37,740.00	36,622.54	3,399.54	0.00	1,117.46	97.0
4002 Salaries - Part-time	12,750.00	15,000.00	17,196.45	1,363.49	0.00	-2,196.45	114.6
4003 Salaries - Overtime	2,907.00	2,907.00	2,551.87	309.77	0.00	355.13	87.8
4005 Salaries - Event Attendant	5,800.00	5,800.00	4,440.00	210.00	0.00	1,360.00	76.6
4010 Workers Compensation Insurance	2,400.00	4,300.00	5,571.06	366.22	0.00	-1,271.06	129.6
4011 Medical Insurance	13,000.00	13,000.00	14,381.84	1,121.54	0.00	-1,381.84	110.6
4015 Federal Payroll Tax -FICA	4,370.00	4,370.00	4,648.61	403.86	0.00	-278.61	106.4
4018 State Payroll Taxes	400.00	400.00	327.94	5.25	0.00	72.06	82.0
SALARIES AND BENEFITS	79,367.00	83,517.00	85,740.31	7,179.67	0.00	-2,223.31	102.7
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5010 Publications & Legal Notices	500.00	500.00	490.35	0.00	0.00	9.65	98.1
5012 Printing	250.00	250.00	122.23	0.00	0.00	127.77	48.9
5014 Postage	100.00	100.00	9.37	4.42	0.00	90.63	9.4
5016 Office Supplies	900.00	900.00	576.63	87.15	0.00	323.37	64.1
5018 Janitorial Supplies	4,500.00	4,500.00	3,328.51	0.00	0.00	1,171.49	74.0
5020 Telephone	2,000.00	2,000.00	1,930.43	65.26	0.00	69.57	96.5
5022 Utilities	26,000.00	26,000.00	21,765.12	2,940.18	0.00	4,234.88	83.7
5023 Water	20,000.00	30,000.00	33,801.13	4,376.50	0.00	-3,801.13	112.7
5025 SECURED PROP TAX	3,520.00	3,520.00	3,465.44	0.00	0.00	54.56	98.5
5030 Vehicle Maintenance	1,000.00	1,000.00	702.62	77.06	0.00	297.38	70.3
5032 Building & Grounds-Maintenance	24,000.00	25,000.00	30,326.04	328.49	0.00	-5,326.04	121.3
5034 Alarm Systems	750.00	750.00	656.21	193.00	0.00	93.79	87.5
5045 Miscellaneous Expenditures	250.00	250.00	204.12	0.00	0.00	45.88	81.6
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	500.00	500.00	0.00	0.00	0.00	500.00	0.0
OPERATIONS AND MAINTENANCE	84,520.00	95,520.00	97,378.20	8,072.06	0.00	-1,858.20	101.9
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	36,000.00	36,000.00	33,134.40	2,761.20	0.00	2,865.60	92.0
5656 Tree Trimming	1,100.00	1,100.00	1,000.60	0.00	0.00	99.40	91.0
5670 Other Professional Services	2,300.00	2,300.00	1,037.25	90.01	0.00	1,262.75	45.1
CONTRACT SERVICES	39,400.00	39,400.00	35,172.25	2,851.21	0.00	4,227.75	89.3
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	250.00	250.00	0.00	0.00	0.00	250.00	0.0
CAPITAL EXPENDITURES	250.00	250.00	0.00	0.00	0.00	250.00	0.0

REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

Fund: 10 - GENERAL FUND

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
RUSH PARK	203,537.00	218,687.00	218,290.76	18,102.94	0.00	396.24	99.8
Dept: 60 STREET LIGHTING							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	580.00	715.00	683.85	36.69	0.00	31.15	95.6
OPERATIONS AND MAINTENANCE	580.00	715.00	683.85	36.69	0.00	31.15	95.6
Acct Class: 56 CONTRACT SERVICES							
5650 Lighting and Maintenance	107,000.00	107,000.00	93,142.35	8,541.25	0.00	13,857.65	87.0
CONTRACT SERVICES	107,000.00	107,000.00	93,142.35	8,541.25	0.00	13,857.65	87.0
STREET LIGHTING	107,580.00	107,715.00	93,826.20	8,577.94	0.00	13,888.80	87.1
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	580.00	650.00	654.00	6.81	0.00	-4.00	100.6
OPERATIONS AND MAINTENANCE	580.00	650.00	654.00	6.81	0.00	-4.00	100.6
Acct Class: 56 CONTRACT SERVICES							
5642 Street Sweeping	55,000.00	55,000.00	49,722.13	4,615.59	0.00	5,277.87	90.4
CONTRACT SERVICES	55,000.00	55,000.00	49,722.13	4,615.59	0.00	5,277.87	90.4
STREET SWEEPING	55,580.00	55,650.00	50,376.13	4,622.40	0.00	5,273.87	90.5
Dept: 80 PARKWAY TREES							
Acct Class: 40 SALARIES AND BENEFITS							
4002 Salaries - Part-time	20,400.00	20,400.00	19,850.81	1,385.82	0.00	549.19	97.3
4003 Salaries - Overtime	500.00	500.00	28.09	0.00	0.00	471.91	5.6
4007 Vehicle Allowance	500.00	900.00	716.05	78.14	0.00	183.95	79.6
4015 Federal Payroll Tax -FICA	1,377.00	1,377.00	1,520.67	106.01	0.00	-143.67	110.4
4018 State Payroll Taxes	275.00	275.00	175.01	0.00	0.00	99.99	63.6
SALARIES AND BENEFITS	23,052.00	23,452.00	22,290.63	1,569.97	0.00	1,161.37	95.0
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5012 Printing	25.00	25.00	0.48	0.00	0.00	24.52	1.9
5014 Postage	300.00	300.00	6.67	4.42	0.00	293.33	2.2
5016 Office Supplies	200.00	200.00	121.97	15.84	0.00	78.03	61.0
5020 Telephone	1,000.00	1,300.00	1,337.37	40.50	0.00	-37.37	102.9
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	1,625.00	1,925.00	1,466.49	60.76	0.00	458.51	76.2
Acct Class: 56 CONTRACT SERVICES							
5656 Tree Trimming	65,000.00	73,000.00	75,800.89	3,300.00	0.00	-2,800.89	103.8
5660 TREE REMOVAL	3,500.00	3,500.00	2,368.60	0.00	0.00	1,131.40	67.7
5670 Other Professional Services	4,300.00	4,300.00	3,803.59	300.00	0.00	496.41	88.5
CONTRACT SERVICES	72,800.00	80,800.00	81,973.08	3,600.00	0.00	-1,173.08	101.5
Acct Class: 60 CAPITAL EXPENDITURES							
6015 Trees	18,500.00	31,500.00	25,482.20	11,600.00	0.00	6,017.80	80.9
CAPITAL EXPENDITURES	18,500.00	31,500.00	25,482.20	11,600.00	0.00	6,017.80	80.9

REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

Fund: 10 - GENERAL FUND

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

Expenditures

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
PARKWAY TREES	115,977.00	137,677.00	131,212.40	16,906.91	0.00	6,464.60	95.3
Dept: 90 MINI-PARKS AND MEDIANS							
Acct Class: 40 SALARIES AND BENEFITS							
4001 Salaries - Full-time	665.00	665.00	679.87	69.07	0.00	-14.87	102.2
4003 Salaries - Overtime	62.00	62.00	53.99	6.56	0.00	8.01	87.1
4010 Workers Compensation Insurance	120.00	120.00	260.57	17.14	0.00	-140.57	217.1
4015 Federal Payroll Tax -FICA	56.00	56.00	56.15	5.81	0.00	-0.15	100.3
4018 State Payroll Taxes	15.00	15.00	2.23	0.00	0.00	12.77	14.9
SALARIES AND BENEFITS	918.00	918.00	1,052.81	98.58	0.00	-134.81	114.7
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5020 Telephone	500.00	640.00	668.84	21.76	0.00	-28.84	104.5
5022 Utilities	800.00	800.00	867.28	75.74	0.00	-67.28	108.4
5023 Water	5,000.00	5,900.00	5,904.29	781.64	0.00	-4.29	100.1
5030 Vehicle Maintenance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5032 Building & Grounds-Maintenance	1,000.00	1,000.00	1,211.39	439.78	0.00	-211.39	121.1
5045 Miscellaneous Expenditures	100.00	100.00	33.20	0.00	0.00	66.80	33.2
5051 Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052 Minor Facility Repairs	200.00	200.00	0.00	0.00	0.00	200.00	0.0
OPERATIONS AND MAINTENANCE	7,800.00	8,840.00	8,685.00	1,318.92	0.00	155.00	98.2
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	3,600.00	3,600.00	3,681.60	306.80	0.00	-81.60	102.3
5656 Tree Trimming	500.00	500.00	483.46	150.00	0.00	16.54	96.7
5670 Other Professional Services	50.00	50.00	51.89	4.47	0.00	-1.89	103.8
CONTRACT SERVICES	4,150.00	4,150.00	4,216.95	461.27	0.00	-66.95	101.6
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	12,968.00	14,008.00	13,954.76	1,878.77	0.00	53.24	99.6
Expenditures	1,316,494.00	1,379,893.00	1,324,827.90	116,221.13	0.00	55,065.10	96.0

REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

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Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

	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	380,264.75	0.00	0.00	-264.75	100.1
3101 Property assessments-prior yr	3,400.00	3,400.00	2,198.30	0.00	0.00	1,201.70	64.7
ASSESSMENTS	383,400.00	383,400.00	382,463.05	0.00	0.00	936.95	99.8
Acct Class: 32 USE OF MONEY AND PROPERTY							
3200 Interest on investments	0.00	0.00	1,908.66	0.00	0.00	-1,908.66	0.0
USE OF MONEY AND PROPERTY	0.00	0.00	1,908.66	0.00	0.00	-1,908.66	0.0
Dept: 00	383,400.00	383,400.00	384,371.71	0.00	0.00	-971.71	100.3
Revenues	383,400.00	383,400.00	384,371.71	0.00	0.00	-971.71	100.3
Expenditures							
Dept: 50 RUSH PARK							
Acct Class: 56 CONTRACT SERVICES							
5617 Administrative Fees	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	100.0
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	23,047.50	0.00	0.00	0.50	100.0
Acct Class: 58 DEBT SERVICE							
5800 Principal	250,000.00	250,000.00	260,000.00	0.00	0.00	-10,000.00	104.0
5801 Interest	90,830.00	90,830.00	90,156.07	0.00	0.00	673.93	99.3
DEBT SERVICE	340,830.00	340,830.00	350,156.07	0.00	0.00	-9,326.07	102.7
RUSH PARK	363,878.00	363,878.00	373,203.57	0.00	0.00	-9,325.57	102.6
Expenditures	363,878.00	363,878.00	373,203.57	0.00	0.00	-9,325.57	102.6

REVENUE/EXPENDITURE REPORT
June 2017 @ 100%

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Rossmoor Community

For the Period: 7/1/2016 to 6/30/2017

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

105,109.00 105,109.00 0.00 0.00 0.00 105,109.00 0.0

PROPERTY TAXES

105,109.00 105,109.00 0.00 0.00 0.00 105,109.00 0.0

Dept: 00

105,109.00 105,109.00 0.00 0.00 0.00 105,109.00 0.0

Revenues 105,109.00 105,109.00 0.00 0.00 0.00 105,109.00 0.0

Expenditures

Dept: 30 ROSSMOOR PARK

Acct Class: 60 CAPITAL EXPENDITURES

6005 Buildings and Improvements

18,000.00 10,688.00 25,060.18 0.00 0.00 -14,372.18 234.5

CAPITAL EXPENDITURES

18,000.00 10,688.00 25,060.18 0.00 0.00 -14,372.18 234.5

ROSSMOOR PARK

18,000.00 10,688.00 25,060.18 0.00 0.00 -14,372.18 234.5

Dept: 50 RUSH PARK

Acct Class: 60 CAPITAL EXPENDITURES

6005 Buildings and Improvements

23,000.00 28,606.00 28,606.19 0.00 0.00 -0.19 100.0

CAPITAL EXPENDITURES

23,000.00 28,606.00 28,606.19 0.00 0.00 -0.19 100.0

RUSH PARK

23,000.00 28,606.00 28,606.19 0.00 0.00 -0.19 100.0

Dept: 75 CAPITAL PROJECTS

Acct Class: 50 OPERATIONS AND MAINTENANCE

5045 Miscellaneous Expenditures

5,000.00 9,451.00 18,746.73 538.25 0.00 -9,295.73 198.4

OPERATIONS AND MAINTENANCE

5,000.00 9,451.00 18,746.73 538.25 0.00 -9,295.73 198.4

CAPITAL PROJECTS

5,000.00 9,451.00 18,746.73 538.25 0.00 -9,295.73 198.4

Expenditures 46,000.00 48,745.00 72,413.10 538.25 0.00 -23,668.10 148.6

Grand Total Net Effect:

163,683.00 97,027.00 -18,192.80 -97,651.55 0.00 115,219.80

**ROSSMOOR COMMUNITY SERVICES DISTRICT
FOOTNOTES - FINANCIAL REPORT
JUNE 2017
EXPENDITURES**

* Miscellaneous	Please see Estimates to Close. These items were increased in that budget.
#1 Miscellaneous Expenditures 10-10-5045	Items will be deducted from this account when year is closed.
* #2 Elections 10-10-5050	Actual billing higher than estimate based on last election costs.
#3 Building Maintenance 10-40-5032	Drinking fountain repaired at Montecito

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-1

Date: August 8, 2017
To: Honorable Board of Directors
From: RCSD, General Manager
Subject: EXTENSION OF AGREEMENT TO PROVIDE AUDITING SERVICE WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP

RECOMMENDATION:

Discuss and take action on an extension of the current Agreement with Rogers, Anderson, Malody & Scott, LLP for provision of auditing services for the District.

BACKGROUND:

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

Attached is a proposal from Rogers, Anderson, Malody & Scott, LLP for an additional three-year engagement for a nominal increase in fees.

ATTACHMENTS:

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



Special District of
Rossmoor California

***Proposal for Professional
Auditing Services***

For the fiscal years ending June 30, 2017, 2018 and 2019

Submitted by:

ROGERS, ANDERSON, MALODY & SCOTT, LLP

Certified Public Accountants

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

July 5, 2017

CONTACT: BRAD A. WELEBIR, PARTNER

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ALTERNATE CONTACT: SCOTT W. MANNO, PARTNER

smanno@ramscpa.net



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

ROSSMOOR COMMUNITY SERVICES DISTRICT
PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

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Attachment B: Cost Proposal	



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San Bernardino, CA 92408
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July 5, 2017

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Brittany Schultz, CPA
and a number of other staff

MEMBERS

Raymond J. Anderson, CPA
Michael J. Anderson, CPA
Gregory J. Anderson, CPA
John J. Anderson, CPA
William J. Anderson, CPA
and a number of other members

Dear Mr. Ruth,

On behalf of Rogers, Anderson, Malody & Scott, LLP (RAMS), we appreciate the opportunity to have served the Rossmoor Community Services District (the District) as its most recent independent auditors. Our goal for the past 69 years has been to provide honest, accurate, objective results to all of our clients, including local governments such as yours. Our success in this effort is witnessed by both the growth of our firm and the list of long-term clients who trust us.

We would like to continue our professional relationship with the District as its independent auditors, and are pleased to submit this proposal for services to the District. At RAMS, we are committed to achieving the highest quality audit possible. We understand the complexity of performing governmental audits and that's why we have a dedicated team of auditors that possess the specialized knowledge and experience to help ensure compliance with changes in regulations that may impact your District. We plan and execute our audits in a way that maximizes audit efficiency and effectiveness and provides you the highest quality services.

For any new board members unfamiliar with our firm, I have included some summary highlights below. Additional details are included in this proposal. Our firm:

- Has an established reputation in the governmental and not-for-profit accounting and auditing community for providing excellent, timely service and high-quality reporting to our clients.
- Performs a risk based audit which enables us to focus on key audit areas allowing us to become more efficient resulting in lower audit fees.
- Provides auditing services to over 70 governmental entities and not-for-profit organizations, including over 50 special districts.
- Understands the audit process, as a whole, can be a stressful experience for you and your staff; we understand that you will have other commitments and your regular workloads during the audit period. We make every effort to ensure the audit process, from the interim fieldwork to the preparation of the required financial reports, will be as trouble-free as possible for you and your staff. We accomplish this through comprehensive planning of the audit and utilizing our staff in the most efficient and effective manner while keeping disruptions and miscommunications to a minimum.

- Has audit team members that are personable and easy to work with. Through open and responsive communication with all parties involved in the audit process, we work to have the most efficient audit possible by minimizing operational distractions of your staff, while maximizing quality service and products.
- Provides extensive training and continuing education to all of our audit staff through a combined use of in-house instruction and third-party providers.
- Is committed to helping you meet all reporting/auditing deadlines, resolving any issues encountered during your audit (e.g., accounting or auditing, new pronouncements, etc.), and providing you with quality audit services.
- Has an extensive internal quality control review process to ensure your financial reports meet the highest standards.
- Has assisted many of our clients with the preparation of their Comprehensive Annual Financial Reports, and all of our clients that have submitted their reports for the Government Finance Officers Association (GFOA) or California Society of Municipal Finance Officers (CSMFO) awards have received the awards. Our participation as a GFOA reviewer also indirectly benefits our clients in the quality review process.
- Is a full service firm, with specialists in auditing, reviews and compilations, tax planning and preparation, as well as business consulting. The diverse experience and accessibility of the professionals in these areas help us to provide a comprehensive approach to a wide variety of needs.
- Believes that our cost estimate and arrangement provides a fair and reasonable cost, commensurate with the experience of the audit team members, to perform the annual audit services for the District.

Our client driven focus, continued commitment to quality and client service and industry expertise has made RAMS among the most sought after firms in Southern California.

Mr. Welebir and Mr. Manno are authorized to represent the firm, are empowered to submit the bid and authorized to sign a contract with Rossmoor Community Services District. We understand the work to be done as listed in the section of this proposal titled *Services to be provided*. This proposal is a firm and irrevocable offer for fiscal years 2016-2017, 2017-2018, and 2018-2019. In addition, we will be committed to meeting any agreed upon time frames.

We can be reached at: 735 E. Carnegie Drive, Suite 100, San Bernardino, CA 92408, (909) 889-0871, bwelebir@ramscpa.net or smanno@ramscpa.net.

Thank you for the opportunity to present our proposal qualifications and to serve as independent auditors to the District. We are committed to exceeding your expectations of an auditor. We look forward to continuing a long and mutually beneficial relationship with the District. Please contact us if you have any questions regarding this proposal.

Respectfully yours,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Brad A. Welebir, CPA, CGMA, MBA
Partner

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Independence

Rogers, Anderson, Malody & Scott, LLP (RAMS) is independent of Rossmoor Community Services District (the District), and any component units, as defined by general standard number two of the generally accepted auditing standards. We are also independent of the District, and any component units, as defined by the second general standard for government auditing in the U.S. Government Accountability Office's *Government Auditing Standards* (2011).

In addition, our firm has implemented the requirements of Assembly Bill 1345 requiring partner rotation after six consecutive years as lead partner.

We have not had the pleasure of working for the District or any of its component units in the preceding five years. We have no conflict of interest with regard to any proposed services.

License to practice in California

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

Firm qualifications and experience

About our firm



RAMS was founded in 1948 and is located at 735 E. Carnegie Drive, Suite 100, San Bernardino, California and offers the full range of services expected of a full service accounting firm. We are one of the oldest and most trusted and respected CPA firms in Southern California, with over 69 years of public practice experience, specializing in governmental agency and not-for-profit organization auditing, accounting and management advisory services. Over *twenty thousand hours per year* are devoted to this area of our practice, which includes cities, water districts, other special districts, not-for-profit corporations and joint power authorities. We do not use our government

accounting and auditing practice as "fill work" for the firm, it is a primary focus of it.

We understand that organizations desire that its auditors have a thorough understanding of the complex accounting and compliance issues confronting entities such as yours. Our firm has a long history of governmental accounting and auditing. Over the years, we have gained valuable experience, acquired in-depth knowledge, and obtained the technical expertise needed for governmental accounting and auditing. This expertise has enabled us to provide exceptional, high quality service and to provide solutions at fees we feel represent our value to our clients. In addition, we use our participation in various industry associations to continuously update our knowledge with respect to issues relating to governmental accounting, auditing and operations. Any insight we gain is immediately passed on to our clients if we feel they will benefit from it.

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Firm qualifications and experience (continued)

About our firm (continued)

Our firm is committed to providing our clients with the highest quality service at the most reasonable fee. The professionals assigned to the District's financial audit have each made providing quality service their priority.

Single audit experience

Many of our governmental clients, and some of our other not-for-profit clients, have been subject to an audit in accordance with OMB Uniform Guidance. We recently performed single audits for the following entities:

City of Capitola	City of La Mesa
City of Chino	City of Redondo Beach
City of Hawthorne	City of Twentynine Palms
City of West Covina	City of El Cajon
City of Fillmore	City of San Marcos
City of Rosemead	University Enterprises Corporation at CSUSB
City of La Verne	Western Municipal Water District

CAFR preparation

We have extensive experience in the preparation of Comprehensive Annual Financial Reports (CAFR). For the fiscal year ended June 30, 2015, our staff prepared over 20 CAFR's, and each entity received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA. For the fiscal year ended June 30, 2016, our staff prepared over 20 CAFR's for our clients for their submittal to the GFOA. In addition, we have helped many cities and special districts develop their first year's report for submittal. The audit partners on the engagement are also technical reviewers for the GFOA CAFR award program, and are very familiar with the requirements to obtain the CAFR award.

Governmental Audit Quality Center

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

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Firm qualifications and experience (continued)

Range of services

Our firm provides various other services in addition to auditing services to governmental and not-for-profit entities, including:



- Finance director and accounting support services
- Study and evaluation of financial condition and fiscal policies
- Transient occupancy tax agreed upon procedures
- Franchise (refuse, cable) agreed upon procedures
- Accounting policies and procedures
- Capital improvement program procedures and policies
- Cash management studies
- Financing and public bond offering assistance
- Franchise agreement assistance (ambulance, cable, television, refuse, etc.)

In addition, the firm provides accounting, auditing, attest and consulting services to for profit and not-for-profit entities. We also provide tax preparation and tax consulting services to individuals, corporations and partnerships.

Engagement quality control

We have an extensive internal quality control review process to ensure your audit meets the highest standards. In addition to the preparation of financial reports by the senior member of the engagement team, each report is reviewed by the engagement manager, is examined by the engagement partner and the technical review partner, and is proofread by two professional staff. All audit workpapers are reviewed by the in-charge auditor and the partner in-charge of the engagement.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Firm qualifications and experience (continued)

External quality control review

As a member of the AICPA Private Companies Practice Section, our firm has participated in "Peer Review" since 1993 and has been examined every three years since that date. Participation in this program ensures that all of our engagements meet the standards of the AICPA, the Yellow Book and the California State Board of Accountancy. Throughout our participation in this program, the firm has received pass ratings from the peer reviewers. The latest review below included reviews of specific governmental entities.

During the current review, an independent firm reviewed our policies and procedures and then inspected a representative sample engagement workpapers and reports, including governmental entities and engagements subject to OMB A-133. For the year ended November 30, 2014, our firm received a "pass" rating which indicates our auditing practice is suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable standards. The results provided confirmation that the custom audit approach and procedures we use are technically sound and in compliance with applicable standards.

In addition to the external quality control review, our firm performs in-house peer reviews over our audit and attest engagements annually.

Disciplinary action

The firm **has never** had any disciplinary action taken or pending against it with state regulatory bodies or professional organizations, nor has it ever had any pending or settled litigation, civil or criminal investigations.

Our firm does not have a record of substandard work.

The firm is not aware of any federal or state desk reviews or field reviews of its audits during the last three years.

Equal Opportunity Employer

Our firm is an equal opportunity employer and is committed to providing employment opportunities to all qualified persons regardless of race, color, sex, religion, national origin or handicap. Our staff represents a wide range of cultures and ethnic backgrounds. We provide opportunities for advancement for all staff based on ability, skill and desire to advance.

Grant Bennett Associates

A PROFESSIONAL CORPORATION



SYSTEM REVIEW REPORT

June 30, 2015

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

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rogers, Anderson, Malody & Scott, LLP received a peer review rating of *pass*.

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

Grant Bennett Associates



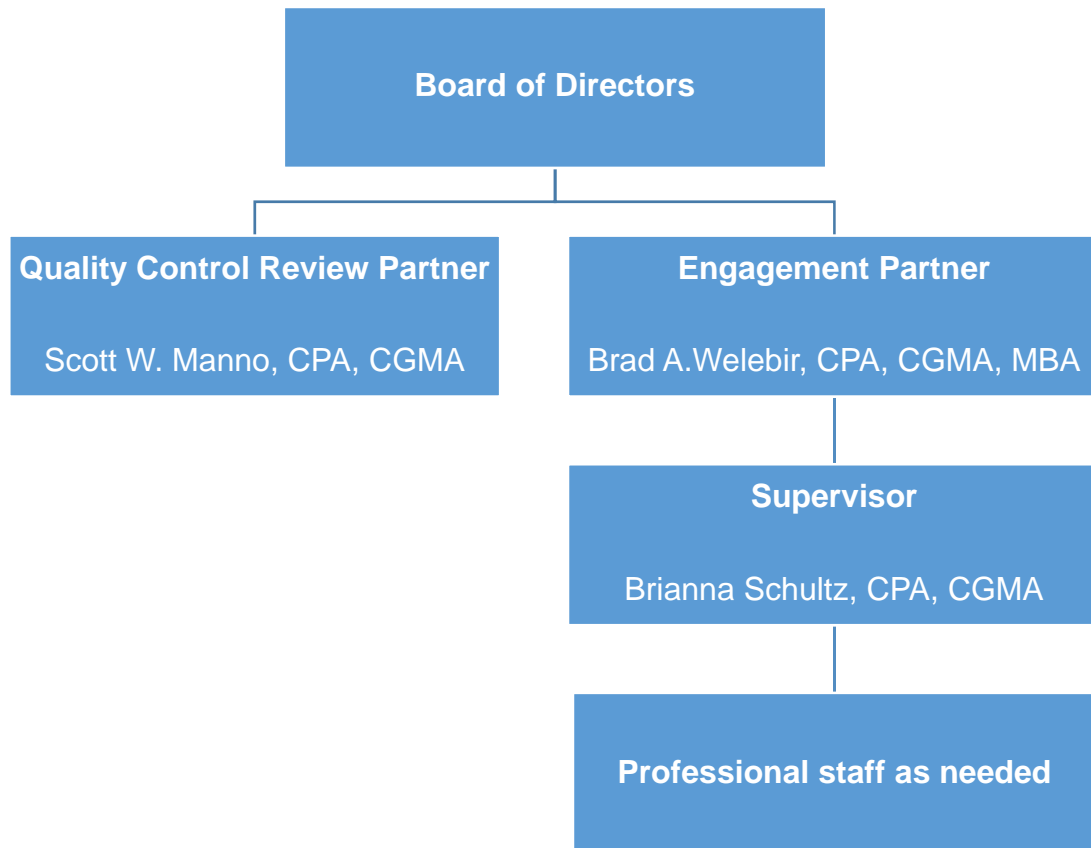
1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princetonville, HI 96722
888/769-7323

Partner, supervisory and staff qualifications

The quality of service you receive is dependent on the capabilities of the individuals assigned to the engagement, and the manner in which those personnel resources are organized to efficiently focus their abilities on providing you with the requested audit services. These professionals are highly trained and knowledgeable and have a thorough understanding of the environment in which governmental and not-for-profit entities operate. This experience is a critical component in providing the District with an effective and efficient audit.

Our engagement team will provide significant experience coupled with an extensive, practical understanding of governmental and not-for-profit accounting and auditing along with a broad business perspective. Each member will have access to a wide range of technical resources and knowledge bases which will enable them to provide the District with practical observations and effective solutions.



ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications (continued)

Partner and supervisory staff involvement

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

All professionals on this engagement have worked on audits similar in nature to the District's, therefore, the District will not have to train our engagement team.

Staff continuity

Continuity of audit staff is a principal concern with our firm. In order to retain our staff, we offer extremely competitive wages, opportunities for advancement, generous medical packages, a retirement plan, bonus opportunities, as well as educational benefits. Even with the benefits we provide, we realize we may lose staff at any given time. Knowing this, we plan to provide staff continuity from year to year, which is in the best interest of the District and our firm. Continuity ensures an orderly, efficient, and less disruptive audit experience. Since we cannot guarantee staff will remain with us, principal supervisory and management staff, including engagement partners, managers, other supervisory staff, and specialists, may be changed if those personnel leave the firm or are promoted. However, the District reserves the right to accept or reject replacements.

We believe that due to the significant involvement of the partners on all of our engagements, any staff transition would have a minimal effect on the audit efficiency and effectiveness of subsequent years.

Continuing professional education

Our team of auditor specialists stays current in this highly technical practice area by adhering to the continuing professional education requirements of *Government Auditing Standards* as well as the State Board of Accountancy guidelines. All professionals at our firm participate in continuing professional education (CPE) programs, which are sponsored by various organizations including the Government Finance Officers Association, the American Institute of Certified Public Accountants, the California State Society of Certified Public Accountants, the California Society of Municipal Finance Officers and the Association of Government Accountants. Participation in these programs helps us to ensure that our clients are serviced with the best trained and most proficient government and not-for-profit auditors and accountants available. In addition, we provide in-house training taught by our partners and senior level staff using published resources. All staff are required to attend fraud and ethics training. It is our goal to provide our professional staff continuing education which exceeds the minimum standard of 80 hours over two years.

In accordance with our firm's Quality Control document and *Government Auditing Standards (GAS)*, all staff members who work on audits subject to GAS are required to complete CPE in accordance with GAS standards which require 24 hours directly related to governmental accounting and auditing.

In addition to the required CPE, we also use the following to increase our technical knowledge: view the Governmental Audit Quality Center Annual Webcast Update and other relevant seminars and review monthly publications from the AICPA, the GFOA, and various other resources. We also attend conferences and seminars sponsored by the GFOA, California Society of Municipal Finance Officers and the California Special District Association.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications (continued)

Assigned personnel

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

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

Brad A. Welebir, CPA, CGMA, MBA – Partner, Engagement Partner

Brad is a partner with the firm and will serve as the engagement partner. He is licensed to practice as a certified public accountant in the State of California. Brad has over 13 years of public accounting experience and has provided accounting, auditing, and consulting services for municipalities, special districts, water agencies, and various nonprofit organizations. As the engagement partner, he will be responsible for overall engagement quality, as well as ensuring that the engagement is performed in the most effective and efficient manner. Brad will directly oversee all engagement staff while assisting in planning and performing the engagement as well as reviewing all work-papers prepared during the engagement, in addition to all required reports.

Scott W. Manno, CPA, CGMA – Partner, Quality Control Review Partner

Scott is a partner with the firm and will serve as the quality control review partner. He is licensed to practice as a certified public accountant in the State of California. Scott has over 20 years of public accounting experience and has provided accounting, auditing, and consulting services for municipalities, special districts, water agencies, and various nonprofit organizations. As the quality control review partner, Scott will be responsible for the final quality control review of all released reports, and will provide additional technical consultation and support to the engagement team, and will serve as an alternate contact to the engagement partner as necessary.

Brianna Schultz, CPA, CGMA – Audit Supervisor

Brianna is an Audit Supervisor with the firm. She has over 7 years of public accounting experience in providing accounting and auditing services for municipalities, special districts and various nonprofit organizations. As an audit supervisor, she will work closely with the engagement partner and be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all work-papers prepared for the engagement. In addition, she will also be responsible for the preparation of any required reports.

Senior and staff level accountants

All staff employed by us and working on governmental audits are qualified to perform governmental audits. Each staff member is encouraged to take on increased responsibility for engagements previously worked on. This enables our staff to grow on each engagement and allows them to continue to gain the skills and knowledge required to perform the audits.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications (continued)

Assigned personnel (continued)

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

Full engagement team resumes are provided as follows.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications (continued)

Engagement Team Resumes



Brad A. Welebir, CPA, CGMA, MBA
Engagement Partner

Professional experience

Mr. Welebir joined Rogers, Anderson, Malody & Scott, LLP in January 2004. He works primarily on audits of governmental agencies, small to mid-sized businesses, and nonprofit organizations. Mr. Welebir serves as a technical reviewer for the GFOA CAFR Award program.

Education/licenses

Masters of Business Administration – Accounting Emphasis from California State University, Fullerton
Bachelor of Arts in Business Administration from La Sierra University
Certified Public Accountant – State of California
Chartered Global Management Accountant – American Institute of Certified Public Accountants

Related professional experience

Partial listing of governmental entities recently served (*includes enterprise fund accounting):

Western Municipal Water District	Helendale Community Services District
Crestline Village Water District	Crestline-Lake Arrowhead Water Agency
Helix Water District	San Bernardino Valley Municipal Water District
Big Bear Area Regional Wastewater Agency	Riverside County Parks District
Vista Irrigation District	Crestline Sanitation District
Inland Empire Resource Conservation District	City of Redondo Beach*
City of San Marcos*	City of Claremont*
City of La Verne*	City of Mission Viejo*

Continuing professional education

Mr. Welebir has completed over 120 hours of continuing professional education courses in the past three years of which the following select courses are relevant to this engagement:

- ◆ California Society of CPAs Education Foundation, *Governmental Accounting and Auditing Update*
- ◆ American Institute of Certified Public Accountants, *Single Audit Update*
- ◆ California Society of Municipal Finance Officers, *Annual Conference Sessions*
- ◆ Government Finance Officers Association, *GAAP Update*

Professional affiliations

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

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications (continued)

Engagement Team Resumes (continued)



Scott W. Manno, CPA, CGMA
Quality Control Partner

Professional experience

Mr. Manno began his career with Thomas, Bigbie and Smith in 1995. He spent six years with the firm primarily working on audits of municipalities, special districts and redevelopment agencies as well as various nonprofit organizations. He joined Rogers, Anderson, Malody & Scott, LLP in July 2001. Currently, Mr. Manno serves as a technical reviewer for the GFOA CAFR Award program. Since 2010, Mr. Manno has been serving as a technical volunteer on the California Special Districts Association Audit Committee and is now a member of the Association's fiscal committee providing accounting and fiscal program guidance. Mr. Manno recently did a presentation on fraud at a state conference.

In addition, he is part of the California State Society of Certified Public Accountants Governmental Accounting and Auditing Committee which meets periodically to discuss current events, pronouncements, etc.

Education/licenses

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

Related professional experience

Partial listing of governmental agencies recently served:

Western Municipal Water District	Vallecitos Water District	Runnings Springs Water District	Crestline Village Water District
San Bernardino Valley Municipal Water District	San Geronio Pass Water Agency	Rincon del Diablo Water District	Twentynine Palms Water District
Pine Cove Water District	Helix Water District	East Valley Water District	Vista Irrigation District
Elsinore Valley WD	Valley Sanitary District	Saticoy Sanitary District	Helendale CSD

Continuing professional education

Mr. Manno has completed approximately 132 hours of continuing professional education courses over the past three years of which the following select courses are relevant to this engagement:

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

Professional affiliations

Mr. Manno is a member of the following organizations:

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Partner, supervisory and staff qualifications (continued)

Engagement Team Resumes (continued)



Brianna Schultz, CPA, CGMA
Audit Supervisor

Professional Experience

Ms. Schultz began her career with Rogers, Anderson, Malody & Scott, LLP in July 2014, and had over three years' experience with another public accounting firm serving the same industry. During her time with the firm, she has worked primarily on audits of municipalities, special districts and redevelopment agencies, as well as various non-profit organizations.

Education

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

Related Professional Experience

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

City of Claremont*	Rubidoux Community Services District*
City of Aliso Viejo	Vallecitos Water District*
City of La Mesa*	Vista Irrigation District*
City of San Jacinto*	First 5 San Bernardino
San Bernardino Valley Municipal Water District*	Vista Irrigation District*
Rosamond Community Services District*	Riverside County Parks and Open-Space District

Continuing Professional Education

Ms. Schultz has completed over 100 hours of continuing professional education courses over the past two years of which the following select courses are relevant to this engagement:

- ◆ Government Finance Officers Association, *GAAP Update*
- ◆ California Society of Municipal Finance Officers, *GASB Update*
- ◆ California Society of Municipal Finance Officers, *Lessons Learned from GASB 68 Implementation*

Professional Affiliations

Ms. Schultz is a member of the following organizations:

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Similar engagements with other governmental entities and references

Entity: **City of La Verne**
Scope of Work: Financial Audit/CAFR*/RDA/Successor Agency
Date: Years ending June 30, 2012 - present
Contact Person: Mr. Richard Martinez, Finance Officer, (909) 596-8726, rmartinez@ci.la-verne.ca.us
Address: 3660 "D" St, La Verne, CA 91750

Entity: **City of Claremont**
Scope of Work: Financial Audit/CAFR*/RDA/Successor Agency
Date: Years ending June 30, 2016 - present
Contact Person: Mr. Adam Pirrie, Finance Director, (909) 399-5444, apirrie@ci.claremont.ca.us
Address: 207 Harvard Ave, Claremont, CA 91711

Entity: **Helendale Community Services District**
Scope of work: Financial Audit
Date: Years ending June 30, 2010 - 2016
Contact person: Ms. Kimberly Cox, General Manager, (760) 951-0006, kcox@helendalecsd.org
Address: P.O. Box 359, Helendale, CA 92342

Entity: **San Bernardino Valley Municipal Water District**
Scope of work: Financial Audit
Date: Years ending June 30, 2004 - present
Contact person: Ms. Cindy Saks, Finance Manager, (909) 387-9224, cindys@sbnmwd.com
Address: 380 East Vanderbilt Way, San Bernardino, CA 92408

Entity: **Big Bear Area Regional Wastewater Agency**
Scope of work: Financial Audit/CAFR*
Date: Years ending June 30, 2012 - present
Contact person: Ms. Jennifer McCullar, Finance Manager, (909) 584-4522, jmccullar@bbarwa.org
Address: 121 Palomino Drive, Big Bear, CA 92314

* = received GFOA award.

See Attachment A for a listing of recent government clients served.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach

Services to be provided

The District desires the auditor to express an opinion on the fair presentation of its financial statements in accordance with generally accepted accounting principles.

In addition, we shall:

- Apply certain limited procedures related to Management's Discussion and Analysis and Required Supplementary Information, if applicable.
- Prepare an independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Prepare a Management Letter that includes significant and less significant (i.e. reportable and non-reportable) recommendations for improvements to internal control, if required.
- Prepare the State Controller's Annual Financial Transactions Report.

Our audit will be in accordance with:

- Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants.
- Government Auditing Standards issued by the Comptroller of the United States of America.
- *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance), if applicable.
- Requirements issued by the State Controller's Office.
- Requirements issued by the State of California.
- Any other requirements as needed.

We will prepare a report to the Audit Committee regarding each of the following:

- The auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues with management prior to retention.
- Difficulties encountered in performing the audit.
- Errors, irregularities, and illegal acts.

All working papers and reports will be retained (at our expense) for a minimum of seven (7) years, unless we are notified by the District of the need to extend that retention period.

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the following:

- District General Manager
- District Attorney

Specific audit approach (continued)

Engagement approach

Our engagement approach for your audit will be developed using established goals which will enable measurement of the audit process by the engagement partner and supervisor. Our approach involves frequent communication between the partner and the engagement team to ensure that all audit objectives are achieved in accordance with the established goals and that any issues which may arise are communicated and dealt with on a timely basis. Our overall knowledge and expertise in governmental accounting and auditing has allowed us to identify key audit and accounting risks in the government environment. More importantly, the approach provides for a complete reassessment of the management and control environment in each year's audit and thus is capable of responding to changes and will ensure that deadlines are met in issuing the annual financial statements.

Our engagement approach has been developed and refined over many years. The backbone of our approach revolves around the following six constants:

- **Knowledge and experience.** We have been auditing governmental entities, both large and small, for over 69 years. This experience has allowed us to gain in-depth knowledge of the governmental environment which in turn allows us to perform a more efficient and effective audit and enables us to perform detailed risk assessment procedures. These risk assessment procedures allow us to identify significant audit risk areas within the District.
- **Oversight.** Professional judgment is not developed overnight. Our partners, managers and supervisors have been deeply involved in governmental audits on a continuous basis for most of their professional careers. By having direct partner and manager oversight, we are able to design audit strategies that result in effective and efficient audits.
- **Timeliness.** Deadlines are not just "dates" to us, they are professional commitments. All required deadlines will be met.
- **Open communication.** Open lines of communication with all parties (the engagement team members and the District Management and staff) throughout the audit process helps to eliminate "surprises." Proper planning and proper use of experienced engagement personnel tend to provide for an effective and efficient audit process. Consequently, inefficiencies, disruptions, and lack of understanding are kept to a minimum.
- **Availability.** All engagement team members are available throughout the year for any questions or additional consultation.
- **Cost effectiveness.** Our customized audit approach and procedures and our experienced auditors help to reduce your overall audit costs.

As indicated in the next section of the proposal, the overall objective of the engagement with the District is to conduct an audit of the financial statements in accordance with required auditing standards and the expression of an opinion on those financial statements. Beyond that initial objective, we believe that our engagement approach provides certain other value added characteristics, at no additional cost, that will benefit the District over the long-term:

- All of our audits are designed to be performed in an efficient and effective way to minimize disruption to the office operations.
- We offer practical observations and recommendations relating to internal control issues, implementation of accounting standards and the policies and procedures regarding both.
- We identify opportunities for operating efficiencies which can be used to decrease operating costs of the entity.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Audit approach and audit segmentation

The following is a summary of the audit team's audit approach for the District's engagement. The audit will be divided into the following segments:

Segment 1 – Interim testing – planning, pre-audit administration and internal control testing

During this phase of the audit, our principal objectives will be to gather information about the District and its environment, including internal control over financial reporting.

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

- Meet with the District's staff in order to determine convenient dates in which we can begin our audit and to discuss the assistance to be provided by the District's staff.
- Hold brainstorming sessions with engagement team members to discuss the susceptibility of the District's financial statements to material misstatement and fraud.
- Review and evaluate the District's accounting and reporting processes by reviewing the prior year's audit work-papers, any the District-prepared documents such as budgets, in-house financial reports, policies and procedures manuals, minutes of board meetings, etc., and by using various analytical procedures. Analytical procedures will enhance our understanding of the District and will help us identify areas that may need further assessment and additional testing.
- Review and retain copies of any pertinent local, state and federal statutes, regulations, or charters that apply to the District.
- Evaluate the design of controls that are relevant to the audit by obtaining a thorough understanding of the District's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiring of the District's personnel, and observing and reviewing key supporting documentation.
- Test controls, if control risk is assessed below the maximum, by selecting a sample of transactions within the audit area being tested and reviewing supporting documentation, and evaluating the completeness of the documentation tested, as well as the adequacy of support and approvals as they appear on the support.
- Document and review with management any findings noted during the testing of internal controls and provide a preliminary management letter that will include our recommendations for improving any weaknesses in operations. The letter will also include suggestions for improving the efficiency of the District's operations, if applicable.

This phase of the engagement for the audit will be performed by the supervising accountant and two staff accountants with direct supervision by the engagement partner.

Specific audit approach (continued)

Segment 2 – Year end testing – substantive testing

During this phase of the audit, our principal objectives will be to assess the risk of material misstatement at the financial statement level and specific assertions, design overall responses to assessed risks and further audit procedures, perform substantive tests, as needed, and complete the audit and evaluate audit findings, if applicable.

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

- Determine whether our testing supports the assessed level of risk initially assigned at the financial statement level and at the assertion level.
- Identify significant risks.
- Develop a detailed audit plan.
- Design substantive tests of account balances, designed and modified specifically for the District's operations and assessed level of risk. Substantive procedures could, depending on our risk assessment, consist of the following (the list below is not all inclusive):
 - Confirmation of cash and investment balances
 - Testing of cash and investment reconciliations
 - Testing GASB 40 disclosures
 - Testing for compliance with the District's investment policy
 - Testing of interest income allocations to the various funds
 - Analytical review and subsequent receipt testing of significant receivables
 - Evaluate if receivables are valued properly and perform tests of balances in conjunction with the testing of revenues
 - Testing of significant inventory and other asset accounts
 - Testing of additions and deletions to capital assets, including CIP accounts
 - Perform a search for unrecorded liabilities
 - Testing of significant liability and accrued liability accounts
 - Evaluate the support for compensated absences
 - Review the valuation of claims and judgments
 - Testing of long-term debt balances and debt covenants
 - Analytical review of interest expense
 - Testing of net position classifications
 - Testing of revenues through either analytical procedures and/or detailed testing
 - Testing of expenses through either analytical procedures and/or detailed testing
 - Payroll testing for compliance with approved salary schedules
 - Review the minutes of the board meetings
 - Review significant contracts, debt issuances, leases and other agreements
 - Review of subsequent events after year end (through the completion of our audit)
 - Testing for significant commitments to be disclosed in the financial statements
 - Confirm with legal counsel any significant legal matters affecting the District's financial position

This phase of the engagement for the audit will be performed by the supervising accountant and two staff accountants with direct supervision by the engagement partner.

ROSSMOOR COMMUNITY SERVICES DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Specific audit approach (continued)

Segment 3 - Reporting – Report preparation/audit conclusion (workpaper review)

During this phase of the audit, our principal objectives will be to evaluate whether the financial statements, taken as a whole, are free from material misstatement and form an opinion and issue our report.

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

- Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. This will provide the basis for our opinion.
- Review of all audit workpapers by the engagement partner and manager/supervisor/senior to ensure that the audit was performed in accordance with the required standards (GAAS, GAGAS, etc.).
- Prepare drafts of all required reports by the agreed-upon dates.
- Conduct an independent review of the financial statement draft by the engagement's quality control partner.
- Issue all reports by the agreed-upon dates.

This phase of the engagement will be performed by the supervisor and one to two staff accountants with direct supervision by the engagement partner. In addition, the engagement's quality control partner will perform a detailed quality control review of the financial statements.

Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with the District staff and decide on adequate timeframes, agreed-upon by both the District and us, for the performance of the audit and the release of the financial statements. *We will dedicate the necessary resources to meet any agreed-upon time frames.*

Specific audit approach (continued)

Understanding of internal control over financial reporting

Our approach to obtaining an understanding of the District's internal control over financial reporting will be performed in accordance with professional standards as promulgated by the American Institute of Certified Public Accountants - our understanding will include the *Control Environment*, *Risk Assessment*, *Control Activities*, *Information and Communication*, and *Monitoring*. We will use customized procedures which we have developed internally to evaluate your internal control systems. By combining our customized procedures and our detailed knowledge of the District and its environment, we will be able to provide constructive feedback in areas we feel need improvement. In addition to our customized procedures, we will also perform the following:

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

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

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

Information and Communication. Through inquiry of the District's personnel, we will identify the major types of transactions engaged in by the District. We will become familiar with the treatment of those transactions, including how the transactions are initiated, the related accounting records, and the manner of processing the transactions. Finally, we will obtain an understanding of the District's financial reporting process used to prepare financial reports, including the approaches used in making accounting estimates and disclosures.

Monitoring. Through the inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the major types of activities the District uses to monitor internal control over financial reporting. We will also determine how those activities are used to initiate corrective actions.

Sample sizes

Our sample sizes will be determined in accordance with the AICPA's *Audit and Accounting Guide, Audit Sampling*, and will be selected using professional judgment as permitted by SAS No. 111: *Amendment to Statement on Auditing Standards No. 39, Audit Sampling*. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, our planned substantive testing and analytical procedures as well as our professional judgement.

Specific audit approach (continued)

Approach in drawing samples for compliance testing

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

Computer technology in the audit

Our firm has adopted a paperless audit approach. Using our engagement software, all audit team members are linked to each other using a local router which enables them to share information at an almost real-time speed. In addition, once your trial balances and financial statements are entered into our software, we are able to observe your statements in the field allowing us to notice any variances and address them at your office. With this in mind, we would prefer all audit information in an electronic format, particularly trial balances and general ledgers. If electronic formatting is not available, all audit teams have portable scanners and printers while on location during fieldwork. In addition, we can access our accounting and auditing resources through either a wireless or wired internet connection. We link the financial statement schedules directly to our audit software trial balances, and as result, we can observe the grouped trial balance in the same reporting detail as provided in the District's prepared financial statements. Where possible, we will request read-only access to the accounting system on-site in order to run account inquiry reports, which will minimize the interruption of your staff's time for routine data requests.

Analytical procedures

In order to properly utilize analytical procedures, industry background and knowledge are needed. With our firm's long history and qualified staff, we believe we have the necessary knowledge and experience to affectively apply analytical procedures. We will utilize analytical review procedures throughout our audit of the District. During the *interim* phase of our audit, we will compare current and prior year unadjusted balances to determine areas that may need additional analysis; we will also compare current year actual amounts to the District's annual budget. During the *final* phase of our audit, we will perform procedures similar to those mentioned above, as well as compare certain financial ratios for current and prior years. We will also conduct certain "reasonableness" tests. Any significant variances are investigated further through inquiry and other substantive testing as deemed necessary until resolved to our satisfaction. Finally, after we have completed our fieldwork, we will compare current and prior year audited balances, keeping in mind expected relationships obtained from our knowledge of the District and various other entities. In addition, we may choose to use various other analytical techniques such as trend analysis, etc.

Unlike many other firms, we use analytical procedures to supplement our substantive testing, not supplant them.

Accounting changes

We encourage our clients to maintain contact with us throughout the year regarding any accounting changes. As we become aware of any accounting changes that may affect the District, our team will promptly contact the District to share the information. For example, we discuss new GASB pronouncements with our clients well in advance of effective implementation dates. Also, all engagement team members are available throughout the year for any questions or additional consultation.

Specific audit approach (continued)

Approach in determining applicable laws and regulations

We understand the importance of laws and regulations in planning an audit of a local government or not-for-profit entity and design all of our audits to ensure we test transactions for compliance. As part of our audit process, our audit team will obtain an understanding of the laws and regulations that will have a direct and material effect on the District's financial statements. In determining which laws and regulations are applicable to the District's financial statement audit, we will consult the following sources:

- AICPA Audit and Accounting Guide, *Audits of State and Local Governments*
- California Government Code (Investments, etc.)
- U.S. Government Accountability Office's *Government Auditing Standards* (The Yellow Book), 2011 Revision
- Applicable contracts/grants of the District
- *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance), if applicable

After consulting the applicable sources, we will design our audit to provide reasonable assurance of detecting material instances of noncompliance while continuing to refer back to the applicable compliance guideline to ensure changes in compliance are not missed.

Evaluation of internal controls and management letter comments

In connection with each audit, a comprehensive review of internal controls over financial reporting will be performed. Our firm uses customized internal control questionnaires, information technology questionnaires and narratives to gain an understanding of the internal control process during the audit process. If we identify any weaknesses and after discussion with the appropriate the District staff, we will submit a management comment letter which will identify weaknesses observed during the audit process. The management comment letter will provide our recommendation for correction and we will also provide management with the opportunity to comment on our findings.

There are three classifications of internal control deficiencies. We will work carefully with your staff to ensure the correct classification of any identified internal control deficiencies. The three classifications are as follows:

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

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

RECENT GOVERNMENT CLIENTS SERVED

<u>Government Client</u>	<u>Years Served</u>		<u>CSMFO/ GFOA Awards</u>	<u>Successor Agency</u>	<u>Housing Authority</u>
City of El Cajon	06/30/07	to 06/30/16	Yes	Yes	Yes
City of Fillmore	06/30/08	to 06/30/16		Yes	Yes
Town of Yucca Valley	06/30/08	to 06/30/16	Yes	Yes	Yes
City of San Juan Capistrano	06/30/11	to 06/30/15	Yes	Yes	Yes
City of La Verne	06/30/11	to 06/30/16	Yes	Yes	Yes
City of San Jacinto	06/30/11	to 06/30/16		Yes	Yes
City of Twentynine Palms	06/30/11	to 06/30/16	Yes	Yes	Yes
City of Chino	06/30/11	to 06/30/16	Yes	Yes	Yes
City of La Mesa	06/30/11	to 06/30/16		Yes	Yes
City of Rosemead	06/30/11	to 06/30/16	Yes	Yes	Yes
City of Moorpark	06/30/12	to 06/30/16	Yes	Yes	Yes
City of Mission Viejo	06/30/12	to 06/30/15	Yes	Yes	Yes
City of Menifee	06/30/14	to 06/30/16	Yes		
City of San Marcos	06/30/14	to 06/30/16	Yes	Yes	Yes
City of Capitola	06/30/12	to 06/30/16	Yes	Yes	Yes
City of Redondo Beach	06/30/12	to 06/30/16	Yes	Yes	Yes
City of Loma Linda	06/30/13	to 06/30/16	Yes	Yes	Yes
City of Poway	06/30/14	to 06/30/16	Yes	Yes	Yes
City of Sierra Madre	06/30/12	to 06/30/16		Yes	Yes
Successor Agency to the County of SB	06/30/14	to 06/30/16			
City of Claremont	06/30/16	to 06/30/16	Yes	Yes	Yes
City of West Covina	06/30/16	to 06/30/16	Yes	Yes	Yes
City of Hawthorne	06/30/16	to 06/30/16	Yes	Yes	Yes
City of Rolling Hills	Accounting support				
City of Rancho Mirage	Accounting support				
City of Baldwin Park	Accounting support				
City of Canyon Lake	Accounting support				
Crestline Village Water District	04/30/96	to 04/30/16			
Crestline-Lake Arrowhead Water	06/30/98	to 06/30/16			
San Bernardino Valley Muni Water District	06/30/04	to 06/30/16			
Elsinore Valley Municipal Water District	06/30/15	to 06/30/16	Yes		
Ventura Regional Sanitation District	06/30/07	to 06/30/16	Yes		
Saticoy Sanitary District	06/30/07	to 06/30/16			
Helendale CSD	06/30/10	to 06/30/16			
Pine Cove Water District	06/30/10	to 06/30/16			
Western Municipal Water District	06/30/11	to 06/30/15	Yes		
Western Riv Co Reg Wastewater Authority	06/30/11	to 06/30/15			
Vista Irrigation District	06/30/11	to 06/30/15	Yes		
Idyllwild Water District	06/30/11	to 06/30/16			
Vallecitos Water District	06/30/15	to 06/30/16			
29 Palms Water District	06/30/12	to 06/30/15			
Big Bear Area Regional Wastewater	06/30/12	to 06/30/16	Yes		
Beaumont Basin Watermaster	06/30/13	to 06/30/16			

RECENT GOVERNMENT CLIENTS SERVED (continued)

<u>Government Client</u>	<u>Years Served</u>	<u>CSMFO/ GFOA Awards</u>	<u>Successor Agency</u>	<u>Housing Authority</u>
Costa Mesa Sanitary District	06/30/15 to 06/30/16	Yes		
Yucca Valley Airport District	06/30/15 to 06/30/16			
Inland Empire Resource Conserv. District	06/30/04 to 06/30/16			
Rosamond Community Services District	06/30/15 to 06/30/16			
Rossmoor Community Services District	06/30/05 to 06/30/16			
Rim of the World Park & Rec District	06/30/06 to 06/30/16			
Ventura County Regional Energy	06/30/07 to 06/30/16			
Heartlands Communications Fac. Authority	06/30/07 to 06/30/16			
Heartlands Fire Training Authority	06/30/07 to 06/30/16			
Consolidated Fire Agencies	06/30/14 to 06/30/16			
Riverside County Habitat Conserv. Agency	06/30/15 to 06/30/16			
Resource Conservation District of the Santa Monica Mountains	06/30/15 to 06/30/16			
Santa Ana Watershed Association	12/31/09 to 12/31/13			
SB Fire Training Authority	06/30/10 to 06/30/16			
Capistrano Bay CSD	06/30/13 to 06/30/16			
Ventura County Public Fin. Authority	06/30/12 to 06/30/16			
CSUSB - Student Union	06/30/05 to 06/30/16			
CSUSB - Associated Students Inc.	06/30/10 to 06/30/16			
CSUSB - Philanthropic Foundation	06/30/11 to 06/30/16			
CSUSB - University Enterprise Corp.	06/30/11 to 06/30/16			
Mojave Water Agency	Accounting support			
Running Springs Water District	Accounting support			
Phelan Pinon Hills CSD	Accounting support			
Crestline Sanitation District	Accounting support			

Cost Proposal

The total all-inclusive maximum price relative to performing the audit engagement and preparing the State Controller's Annual Financial Transactions Report for the fiscal years ended June 30, 2017, 2018, and 2019 are as follows:

Fiscal Year 2016-17	\$11,300
Fiscal Year 2017-18*	\$11,650
Fiscal Year 2018-19*	\$12,000

Indirect costs and out-of-pocket expenses for travel, processing, printing, and postage are included in the all-inclusive maximum price.

**Fee increases in years 2017-18 and 2018-19 include a 3% (rounded) increase over the previous year.*

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

Rossmoor Community Services District

Policy

No. 3025

ANNUAL FINANCIAL AUDIT

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

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

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

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

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

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-2

Date: June 14, 2016
To: Honorable Board of Directors
From: General Manager
Subject: RENEWAL OF PROFESSIONAL SERVICES AGREEMENT TO PROVIDE
TENNIS INSTRUCTION AT ROSSMOOR PARK-FERNANDO MOLINA

RECOMMENDATION:

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

BACKGROUND:

For the past several years the District has had a Professional Services Agreement with Mr. Fernando Molina for the provision of tennis instruction at Rossmoor Park. 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.

ATTACHMENTS:

1. Proposed Extended Term Agreement with Mr. Fernando Molina.
2. Letter dated May 16, 2016 from Mr. Fernando Molina Requesting a One-year Extended Term Agreement.

**ROSSMOOR COMMUNITY SERVICES DISTRICT
PROFESSIONAL SERVICES AGREEMENT**

This Agreement is made and entered into this August 8, 2017 by and between the Rossmoor Community Services District, a public agency (“District”) and Fernando Molina, an individual and tennis professional (“Contractor”). District and Contractor are sometimes individually referred to as “Party” and collectively as “Parties.”

RECITALS

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

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

NOW, THEREFORE, the parties hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) Minimum Limits of Insurance. Contractor shall maintain limits no less than: (1) *General Liability*: \$1,000,000 per occurrence for bodily injury, personal injury and property damage. (2) *Automobile Liability*: Sufficient coverage per accident for bodily injury and property as determined by the General Manager.

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

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

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

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

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

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

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

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

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

9. General Provisions.

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

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

Contractor: Fernando Molina
12082 Paseo Bonita
Los Alamitos, CA

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

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

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

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

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

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

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

**ROSSMOOR COMMUNITY
SERVICES DISTRICT**

FERNANDO MOLINA

By: _____
James D. Ruth
General Manager

By: _____

Dated: _____

Client#: 44407

USPROFES

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 05/22/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: ESP Insurance Brokerage LLC, 306 Main St, Worcester, MA 01608. CONTACT NAME: [Blank], PHONE (A/C, No, Ext): 617 398-5557, FAX (A/C, No): [Blank], E-MAIL ADDRESS: [Blank]. INSURER(S) AFFORDING COVERAGE: INSURER A: Philadelphia Indemnity Insuranc, NAIC #: 18058. INSURED: United States Professional Tennis Association, 3535 Briarpark Dr., Suite 202, Houston, TX 77042. INSURER B: [Blank], INSURER C: [Blank], INSURER D: [Blank], INSURER E: [Blank], INSURER F: [Blank].

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL SUBR INSR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include Commercial General Liability (PHPK1584574), Automobile Liability, Umbrella Liab (PHUB565537), and Workers Compensation and Employers' Liability.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) USPTA Members are insured for General Liability for playing, teaching or officiating in tennis, pickleball and platform tennis or operating a tennis ball machine for practicing or teaching. Fernando Molina #8693 Rossmoor Community Service District is included as additional insured with respect to general liability as required by written contract.

CERTIFICATE HOLDER: Rossmoor Community Service District, 32332 Hedwig Rd, Rossmoor, CA 90720. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: [Signature]

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – DESIGNATED
PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Rossmoor Community Service District
32332 Hedwig Rd.
Rossmoor, CA 90720

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

- 1. In the performance of your ongoing operations; or
- 2. In connection with your premises owned by or rented to you.

However:

- 1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
- 2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

- 1. Required by the contract or agreement; or
 - 2. Available under the applicable Limits of Insurance shown in the Declarations;
- whichever is less.

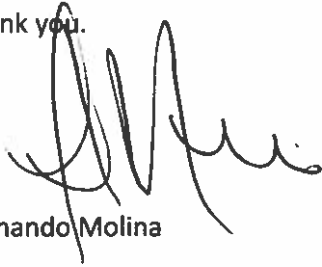
This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

7/31/2017

Rossmoor Community Service District:

I would like to renew my contract for one more year to teach Tennis at Rossmoor Park from August 2017 to 2018.

Thank you.

A handwritten signature in black ink, appearing to read 'Fernando Molina', written in a cursive style.

Fernando Molina

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-3

DATE: August 8, 2017

TO: Honorable Board of Directors

FROM: General Manager

SUBJECT: SPECIAL EVENT REQUEST FOR USE OF RUSH PARK BY GUS QUINONEZ AND LAURIE BEVERAGE FOR THE ANNUAL SCHOOL GHOUL 5K RUN WALK/EVENT

RECOMMENDATION:

Direct the General Manager on how to proceed with event request for use of Rush Park prior to 8:00am for the Annual School Ghoul 5k Run/Walk event scheduled for **for two consecutive days: Event Set Up Date, Saturday, 10/28 at 3 p.m. (*applicant will provide overnight security*) and the School Ghoul Run Event Date, Sunday, 10/29 from 7:00 a.m. to 12:00 p.m.**

BACKGROUND:

In October, 2015, the first School Ghoul 5k Run/Walk event was held at Rush Park and through the streets of Rossmoor. The scope of the event included a starting line at Rush Park, a walk/run through Rossmoor along Foster/Hedwig to Rossmoor Park and back to Rush Park where participants would cross the finish line, enjoy snacks, a vendor fair and costume contest. Event proceeds would benefit all LAUSD schools.

District staff is aware of County permitting requirements for special events conducted within Rossmoor's Parks. Due to the County's jurisdiction of public right-of-ways (*Rossmoor's streets*), the School Ghoul event is required to pull a Road Encroachment permit with required signed approval from one hundred residents residing along the race path. Additionally, the County permitting department also requires on-site building and planning inspections for the use of the generator and stage in the park.

Additionally, the RCSD required a permit for the use of the park and for additional staff to monitor the event. The District was unable to issue a fee waiver due to the fact the event was not a public service.

SUMMARY:

District staff recently received the request for the 3rd Annual School Ghoul 5k Run/Walk to be held on Sunday, October 29, 2017. Due to the request exceeding event limitations with overnight hours and will begin prior to 8:00a.m. (*park's opening hours*), the General Manager is requiring their request to be approved by

the Board. Policy 6010.10 Limitations states that Board approval is required for any event that generates excessive noise prior to 8:00am. **The request is for two consecutive days: Event Set Up Date, Saturday, 10/28 at 3 p.m. (*applicant will provide overnight security*) and the School Ghoul Run Event Date, Sunday, 10/29 from 7:00 a.m. to 12:00 p.m.** This year's event will include 500 participants, several volunteers, carnival-style ghoulish zone, DJ, a pancake breakfast and a vendor fair. The race route will be the same as in 2016. The event end time is 12 noon.

If approved, this event would also be taking place at the same time Calvary Church has use of the Rush Park Auditorium. Due to this conflict, District staff is requiring the permittee to inform participants overflow parking is available at the Shops at Rossmore pending approval from the Shops.

There is an urgency to their event request to utilize Rush Park as the start and finish line as the County is requiring District acknowledgement of the event prior to issuing required County permits to the permittee. The request is only for the use of Rush Park since the District has no jurisdiction over the public right-of-way.

ATTACHMENTS:

1. Policy 6010—REQUESTS FOR USE OF DISTRICT'S PARKS AND FACILITIES
2. Special Event application and scope of event

ROSSMOOR COMMUNITY SERVICES DISTRICT

Policy

No. 6010

REQUESTS FOR USE OF DISTRICT PARKS AND FACILITIES

6010.00 Public Parks and Facilities: Rossmoor Community Services District (District/RCSD) parks and facilities include the Montecito Center, Rossmoor Park, Rush Park, Foster and Kempton Mini-Parks Parks and buildings designated for rent within those parks. These parks and facilities are managed by the District in response to the needs of the residents of Rossmoor and are made available for the use of community-based organizations, non-profit organizations, private individuals and commercial groups. The aim of the District is to provide parks and facilities that are a benefit and source of pride to the entire community.

6010.01 General/Short- Term Use: District parks and facilities may be used by groups, individuals or organizations. Uses include, but are not limited to: classes, events and cultural, educational, health, self-improvement and sports programs.

6010.02 Dedicated Use: Specific space or rooms within the District may be authorized for dedicated use (one to two years) when specifically approved by the Board pursuant to Policy No. 6030 Facilities—Dedicated Use of Specific District Facilities.

6010.03 Long-term Use: A recurring monthly or weekly use of District parks or facilities shall be governed by Policy No. 6020 District Parks and Facilities—Long-Term Use.

6010.04 Non-Profit Use: Use of District parks and facilities by non-profit use shall be governed by Policy No. 6021 Non-Profit Use of District Parks and Facilities.

6010.05 For Profit Use: Commercial persons or groups requesting use of District facilities for the purpose of making a profit shall be governed by Policy No. 6022 Commercial Use of District Property

6010.10 General Manager Authority: The General Manager shall have the authority to limit the hours of use for all events based on the type of activity planned, proximity to homes, the noise level anticipated from the attendees and the availability of parking needed to accommodate the event. Use of a park or facility by any group or individual shall not exceed eight (8) hours including preparation time, on any one day. Unless otherwise approved by the Board, no outdoor events, including preparation time or clean up time, in Rush or Rossmoor Park shall be scheduled to begin before 8:00 a.m. or conclude after dusk on non-lighted parks and facilities or 10.00 p.m. on lighted parks and facilities. Preparation time includes, but is not limited to, any organized activity such as exercising, warming up, practicing, preparation of a field for play, preparation of a facility for the event, or any other activity if it generates excessive noise. The General Manager shall make such determinations, consistent with this or other applicable Board policies. Such determinations may be appealed to the Board as provided in Section 6010.90.

6010.20 Priority of Use: The use of District parks and facilities shall be awarded in the following order of priority: District sponsored activities; Rossmoor community organizations; Rossmoor residents; other organizations or individuals. Also, organizations currently using District facilities will be given the right of first refusal or to renew their current usage in accordance with the latest fee schedule. The General Manager may require documentation to authenticate the addresses and identities of the requester and his/her organization.

6010.30 Sunday Organized Use: User Permits for Sunday organized use of playing fields will require approval of the Board. Organized use is defined as any group which is a member of a league or association whose primary purpose is to participate in a recreational activity which has scheduled



6th annual Rossmoor Run Helps to Raise Funds for The Los Alamitos Unified School District!

October 29. Rush Park, Rossmoor. School Ghoul Los Alamitos 10K, 5K and Kid's Festival of Races is a district-wide event that raises awareness of the importance physical fitness and helps to raise funds for the Los Alamitos Unified School District. The goal is to promote physical fitness and a sense of community while working with local businesses and neighbors to raise funds for the wonderful enrichment programs which benefits every child at every level in the LAUSD. The Kid's Festival of Races event has been a huge success and has become the go-to event for youth in the fall season. The School Ghoul Run is an opportunity for all members of the community to work together to support education of mind, heart, and spirit for local students.

The Run: Flat and fast, out and back, through the scenic tree-lined streets of Rossmoor. Cash prizes and Brooks merchandise will be awarded to top runners. Prizes and trophies will be award to age division winners (including Kid's Festival of Races winners). Every participant receives a t-shirt and every finisher receives a medal. This fun community event also includes a carnival-style Ghoul Zone, costume contest, and Ghoulishly Great Pancake Breakfast. The first 500 registrants receive a free pumpkin!

The Event: Entertainment, community festival and expo, costume contest, pumpkin patch, and Ghoul Zone. Adults and kids can run or walk, enjoy the Halloween festivities, and enjoy a hearty breakfast. The Boy Scouts will be flipping pancakes for the Ghoulishly Great Pancake Breakfast starting at 8:00 AM.

Location: Rush Park, 3021 Blume Drive, Rossmoor, 90720

Registration:

- Online at www.schoolghoulrun.com
- Mail-in form on www.schoolghoulrun.com (Contact tab)
- Day before (10/28) in person - location and time TBD
- Race day (10/29) in person starting at 6:00 AM

Event Website: www.schoolghoulrun.com

Contact: info@runracing or call Bob Seagren at 562.795.8900 x225.



ROSSMOOR COMMUNITY SERVICES DISTRICT
 3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710
 website: www.rossmoor-csd.org email: rcsd@rossmoor-csd.org



APPLICATION FOR PICNIC AREA/ATHLETIC FIELD PERMIT

This application does not guarantee a reservation until approved by the General Manager or his/her designee and if applicable, the Board of Directors of the Rossmoor Community Services District or his/her designee. Please check the appropriate box(es) and indicate the facility requested.

ROSSMOOR RESIDENT: YES NO * Facility and Field Brochures and User Procedures can be viewed on our website

RUSH PARK (Picnic Areas Reservations by Residents Only) Picnic Area A Picnic Area B Athletic Field: 1 2 3

ROSSMOOR PARK (Picnic Areas Reservations by Residents Only) Picnic Area A Picnic Area B Picnic Area C

Athletic Field: 1 2 3 Basketball Court Volleyball Court

Special Use Other (Please Specify) 5k, 10k event (Some picnics may require an attendant)

Are you requesting an **INFLATABLE BOUNCER** at this event? (*Only on designated areas/Requires \$1 million insurance policy*) YES NO
 *Standard-Sized Bouncers Only.

Name of authorized bouncer/moonbounce company (Refer to attached listing): _____ No electricity available. **MUST HAVE GENERATOR!**

All approved applicants are required to sign this application (which includes our District Indemnification form and Park User Procedures Agreement), and the User Permit, **in person**. Permittees will be required to provide a valid CA Drivers License/ID and proof of residency.

Name (Individual/Organization): School Ghoul Los Alamitos/Run Racing		Email: XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
If Organization: 501 (C) (3)		Private for Profit	
Responsible Person/Representative: Gus Quinonez/Leti Abrego		Email: XXXXXXXXXXXXXXXXXXXXXXXXXXXX <input type="checkbox"/>	
Address: XXXXXXXXXXXXXXXX		City: Los Alamitos	Zip: 90720
Telephone: Home: XXXXXXXXXXXX	Cell: XXXXXXXXXXXX	Work: XXXXXXXXXXXX ext 222 Leti	Fax: _____
Date(s) of Event: 10/29/2017 Sunday		Time of Actual Event (Guest Arrival): 7:00am	
Start Time: Saturday 3:00pm Set up	End Time: We will provide overnite security Sunday 12noon	Total Hours Requested: _____	
<i>(Applicant must include set-up/decorating time and clean-up time.)</i>			
Name of Event: 6th Annual School Ghoul Los Alamitos 5k, 10k		Type of Event: Running Fundraiser	
For birthday/graduation party, indicate age of celebrant: _____ (Attendants are assigned as required at the discretion of the District)			
Number of attendees: 300 Adults + Minors(17 and under) 200 = Total 500			

Please answer all questions correctly. Unanswered questions may delay your request.

1. Is the event open or advertised to the public? Yes No
2. Is this a fundraising/revenue producing event? Yes No
3. Will there be soliciting or selling of any kind? Yes No
4. Is this an organized group, such as a club, school or business? Yes No
5. Will this event be having some type of music? **NO AMPLIFIED SOUND ALLOWED IN ANY OF OUR PARKS** Yes No
Please note that teen (13-17) years old parties will be required to have an attendant.
6. Will the event be advertised prior to the event date? How? Yes No
7. Please check: Flyer Newspaper Radio Social Networking
8. Will there be any type of display or advertising at the event? Yes No
9. Will you be displaying or judging any motor vehicles? Yes No
10. Will there be any promotionals or give aways/samples? Yes No
11. Will there be animals during the event? Yes No

Animal shows will require a permit from Animal Control and prior approval from the General Manager

If YES on items 1, 2, 3, or please also complete items 17-30 on pages 3 & 4 (Special Use Information)

(Office Use Only) UP# Date Received: Must be submitted 14 days in advance of requested use date	(Office Use Only) Comments:
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RULES/REGULATIONS/INDEMNIFICATION

1. Please READ CAREFULLY and initial on the following important policies, rules and regulations:

- a. Setup/clean-up/removal of decorations will be the responsibility of the group. Please include this in your requested time. **You will not be given access prior to the time scheduled on your User Permit.** Non compliance of this policy will cause forfeiture of the refundable security deposit. The deposit will be refunded to the applicant if the facility is left clean and free of damage.
- b. If group is an organization, issue refundable deposit check to: Run Racing **Allow at least 14 working days**
- c. **Consumption of alcohol or substance abuse is not allowed on any District properties.** Violation of this regulation will mean forfeiture of the refundable security deposit and cancellation of your event at time of infraction.
- d. Parking will only be allowed in designated areas. No parking on grass or walkways.
- e. Gambling is not allowed on Rossmoor Community Services District properties.
- f. Other permits may be required depending on the type of event (i.e. ABC, Health, Charitable Solicitation.)
- g. **Law Enforcement intervention due to violation of rules and regulations will mean cancellation of event and may incur additional charges, affect future use and forfeiture of any remaining fees and security deposit paid.**
- h. Applications must be received at least 15 working days prior to the date of the event. To avail of the Rossmoor residence fee, please attach a copy of your driver's license and a most recent utility bill. Requests made 15 working days or less prior to the event must be made in person and all fees paid for in full and in cash. All applications are approved on a case by case basis, subject to certain restrictions and availability of facility and staff.
- i. **Submission of the completed form does not guarantee you the site/date.** You will be notified if the site is not available.
- j. Reservations can only be made 6 months in advance. Submit the completed application form along with a \$20 reservation fee if booking a reserveable picnic site/open space and/or ball field. If facility or any other alternative is not available your deposit/reservation fee will be refunded to you within 7-14 business days.
- k. Permittee must sign the user permit and return along with the balance of the payment within the due date indicated on the permit (10 calendar days after the reservation was made or sooner). In the event the signed permit and balance payment are not received by the due date, your reservation will be canceled and you will be refunded the deposit less the applicable service fee.
- l. For teen parties (under 18 years of age), reservations must be made at least 15 working days prior to the event. **One adult shall be present for every 10 minors.** No event will be permitted to start without the attendant.
- m. **Cancellation Policy:** Applicable processing and cancellation fees will be withheld by the District as per Policy 6010.60.
- n. Any request, to extend the time of the original reservation must be made for a minimum of one hour and must be made at least 15 working days prior to the event, subject to availability of facility and staff. Changes made to the dates, times, number of attendees, etc. after the permit has been processed will be assessed a permit change fee of **\$20.00** after the second occurrence. RL (initial)
- o. **District Event Attendants and employees must be obeyed at all times.** Any cost incurred due to damage to the facility/grounds or due to law enforcement intervention arising from the group's event will be billed to the group.
- p. Payments may be in the form of **exact cash or check** only. All deposits and fees for reservations made within **10 working days** or less must be paid in full, and must be made in **cash.** All balances must be paid in full no less than two weeks prior to being issued a valid User Permit.

*If the applicant provides false information such as: purpose of event, names & addresses of event holder(s), number of persons in attendance, etc., the event may be canceled prior or during the event at the discretion of the District Staff and may result in forfeiture of fees and deposits and/or denial of current and future applications for use of Department facilities and may incur additional District charges. I understand Policy 6010 is available at the District Office, during office hours, for my complete review.

*I certify that I have read and understand all the rules and regulations governing the use of the parks and facilities. I, the undersigned, do hereby agree that we will abide by the policies governing the use of the parks and will be responsible for any damages to the parks, facility, furniture, or equipment caused by our occupancy of the property. I understand that any false information provided or violation of any rules and policies will result in immediate cancellation of our event and will cause forfeiture of all fees and deposits. RL (initial)

ROSSMOOR COMMUNITY SERVICES DISTRICT INDEMNIFICATION FOR USE OF FACILITIES & PROPERTY

I hereby certify that I am authorized to issue contracts on my own behalf or that of the organization listed which I represent. I further certify that I have read the rules, regulations, conditions and terms of the Rossmoor Community Service District's ("District") application for a User Permit. In consideration for my or my organization's use of the facilities and/or property owned or operated by the District as listed, I hereby agree on behalf of myself and my organization, if any, as follows:

1. That I and my organization will abide by all rules and regulations of the District and all other directives of the District.
2. That I and my organization will indemnify and hold harmless the District, its officers, agents, representatives and/or liability, including legal costs and attorneys' fees, that may result from any death or injury to persons or damage to property that may result from my or my organization's use of the facilities and/or property, whether such death or injury or damage to property is caused by the passive or active negligent act or omission of the District except that this indemnification shall not apply to any loss arising solely from the intentional or willful misconduct of the District.
3. That neither myself nor any one of my organization shall make any claim against the District, its officers, agents, representatives and/or employees for any injury or liability which I have indemnified the District.
4. That I personally and on behalf of my organization will conduct a reasonable safety inspection of the District facilities and/or property and all grounds, structures or buildings used by me and/or my organization immediately prior to use of the facilities and/or property, and will bring any conditions creating any hazard to the attention of appropriate District representatives. **My signature below signifies my agreement to the rules, regulations, policies and District Indemnification.**

Signature of Applicant:	<u>[Signature]</u>	Date:	<u>7/31/2017</u>
Signature of District Official		Date:	
General Manager Approval (if required)		Date:	



ROSSMOOR COMMUNITY SERVICES DISTRICT
 3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710
 WEBSITE: WWW.ROSSMOOR-CSD.ORG / E-MAIL: RCSD@ROSSMOOR-CSD.ORG

SPECIAL USE INFORMATION (Subject to approval from the District General Manager)

Please answer all the questions and provide additional sheets if necessary.

17. Event Date(s): 10/29/2017 Time: 7:00am-12noon
 _____ Time: _____
 _____ Time: _____

18. Set up Date(s)/Time: Saturday 10/28/2017 3:00pm we will provide overnite security

19. Break Down Date(s)/Time:
 Sunday 10/29/2017 12noon

20. Estimated No. of Attendance: Participants 500 Spectators 100 Staff 50
 Participants _____ Spectators _____ Staff _____

21. How will the event be advertised? (Flyers, newspapers, radio, television, etc.) Please describe.

22. Will monies or donations be collected at the event? Yes No
 If yes, please explain types of fees or charges and amounts. Registration fees for run \$25-\$45

23. How will the funds generated by the event be used?
 They will benefit the LAUSD

24. Will food or merchandise be sold or displayed at the event? Yes No
 If yes, anticipated number of food vendors: 1 Anticipated number of merchandise vendors: _____

25. Will food or merchandise be given away for free? Yes No

Please explain.
 Our annual pancake breakfast hosted by the Boy Scouts for \$5

26. Will you require electricity for any portion of your event? Yes No
 If yes, please explain in detail what the electricity will be used for and how it will be provided. (Electricity is only available in certain areas)
 DJ booth and some exhibitors request electricity

27. Will any temporary structures or equipment be brought to the site for the event? (Stages, fencing, generators, lighting, sound system, seating, bleachers, tents, booths, portable toilets, etc.) Yes No
 If yes, please describe in detail and attach site plan. Tent/Canopies larger than 10 x 10 need special permits and approval.
 trussing, stage and canopies

28. Will the event include music or amplified sound? (P.A. system, live music, recorded music, DJ, etc.) Yes No

29. If yes, describe in detail. (If live performance, please include names of performers.) DJ

30. Please provide any additional information concerning the scope of your event not addressed above. (i.e. carnivals, game booths, animal rides, moonbounces, etc.) 5k, 10k and kids run. Kids play area, exhibitor booths, pancake breakfast

31. If you answered "Yes" to questions 1 through 3, the following are additional permits or approvals required from other County/District

Departments depending on the type of activity:

- a. O.C. Fire Authority -For tent/canopy, open flame or site plans
- b. Health Department -Food Permit from Environmental Health Division
- c. Sheriff's Department -Special Event Coordinator for Security
- d. Public Service -Barricades/cones and "no parking" signs

The proposed event may require additional review, approval, permits, licenses and/or inspections from other City departments. I understand that if I have provided false or inaccurate information on this application, the event may be canceled prior to or during the event at the discretion of the General Manager or his/her designee, and will result in forfeiture of fees paid, deposits and/or denial of current and future applications for use of District facilities and may incur additional District charges.

I am authorized to sign on behalf of the applicant/organization. I hereby certify that to the best of my knowledge and belief the above statements are true. I agree to reimburse the District for any loss or damage caused by this usage and to hold the District safe from any liability arising out of the use of the premises or equipment. I will be present throughout the activity and will be responsible for the adherence to regulations governing use of the facilities.

Name (Please Print) Leti Abrego

Organization: School Ghoul Los Alamitos/Run Racing

Signature: 

Title *event management* Date 7/31/2017

FOR DEPARTMENT USE ONLY

Received by:

Date:

General Manager Approval:

Date:

Processed by:

Date:

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-4

Date: August 8, 2017

To: Honorable Board of Directors

From: General Manager

Subject: CHURCH OF CHRIST EXTENDED HOURS FACILITY REQUEST FOR USE OF RUSH PARK AUDITORIUM AND KITCHEN ON THANKSGIVING DAY HOLIDAY

RECOMMENDATION:

Staff recommendation to approve the extended hours facility request by the Church of Christ for use of Rush Park Auditorium and Kitchen on the Thanksgiving Day holiday.

BACKGROUND:

Policy No. 6010.10 governs the administration of the Facility Usage. Section 6010.10 "General Manager Authority" states:

"Use of a park or facility by any group or individual shall not exceed eight (8) hours including preparation time, on any one day. Unless otherwise approved by the Board, no outdoor events, including preparation time or clean up time, in Rush or Rossmoor Park shall be scheduled to begin before 8:00 a.m. or conclude after dusk on non-lighted parks and facilities or 10.00 p.m. on lighted parks and facilities."

The Church of Christ has submitted a request for use of the Rush Park Auditorium and Rush Park Kitchen for a church meeting on Thanksgiving Day, Thursday, November 23, 2017 from 9 am to 10 pm. There will be approximately 100 people in attendance. A mandatory staff attendant will be present to oversee the event.

The request meets the District's requirements for placement of an agenda item for board approval. District Staff has reviewed the application and does not anticipate any issues with the request. The Church of Christ held the same event last year with no issues. Staff does not anticipate any issues with this year's request so it is therefore recommended that the request be approved.

ATTACHMENTS:

1. Application for facility use permit from Church of Christ. (to be provided)
2. Policy No. 6010.10.

ROSSMOOR COMMUNITY SERVICES DISTRICT

Policy

No. 6010

REQUESTS FOR USE OF DISTRICT PARKS AND FACILITIES

6010.00 Public Parks and Facilities: Rossmoor Community Services District (District/RCSD) parks and facilities include the Montecito Center, Rossmoor Park, Rush Park, Foster and Kempton Mini-Parks Parks and buildings designated for rent within those parks. These parks and facilities are managed by the District in response to the needs of the residents of Rossmoor and are made available for the use of community-based organizations, non-profit organizations, private individuals and commercial groups. The aim of the District is to provide parks and facilities that are a benefit and source of pride to the entire community.

6010.01 General/Short- Term Use: District parks and facilities may be used by groups, individuals or organizations. Uses include, but are not limited to: classes, events and cultural, educational, health, self-improvement and sports programs.

6010.02 Dedicated Use: Specific space or rooms within the District may be authorized for dedicated use (one to two years) when specifically approved by the Board pursuant to Policy No. 6030 Facilities—Dedicated Use of Specific District Facilities.

6010.03 Long-term Use: A recurring monthly or weekly use of District parks or facilities shall be governed by Policy No. 6020 District Parks and Facilities—Long-Term Use.

6010.04 Non-Profit Use: Use of District parks and facilities by non-profit use shall be governed by Policy No. 6021 Non-Profit Use of District Parks and Facilities.

6010.05 For Profit Use: Commercial persons or groups requesting use of District facilities for the purpose of making a profit shall be governed by Policy No. 6022 Commercial Use of District Property

6010.10 General Manager Authority: The General Manager shall have the authority to limit the hours of use for all events based on the type of activity planned, proximity to homes, the noise level anticipated from the attendees and the availability of parking needed to accommodate the event. Use of a park or facility by any group or individual shall not exceed eight (8) hours including preparation time, on any one day. Unless otherwise approved by the Board, no outdoor events, including preparation time or clean up time, in Rush or Rossmoor Park shall be scheduled to begin before 8:00 a.m. or conclude after dusk on non-lighted parks and facilities or 10.00 p.m. on lighted parks and facilities. Preparation time includes, but is not limited to, any organized activity such as exercising, warming up, practicing, preparation of a field for play, preparation of a facility for the event, or any other activity if it generates excessive noise. The General Manager shall make such determinations, consistent with this or other applicable Board policies. Such determinations may be appealed to the Board as provided in Section 6010.90.

6010.20 Priority of Use: The use of District parks and facilities shall be awarded in the following order of priority: District sponsored activities; Rossmoor community organizations; Rossmoor residents; other organizations or individuals. Also, organizations currently using District facilities will be given the right of first refusal or to renew their current usage in accordance with the latest fee schedule. The General Manager may require documentation to authenticate the addresses and identities of the requester and his/her organization.

6010.30 Sunday Organized Use: User Permits for Sunday organized use of playing fields will require approval of the Board. Organized use is defined as any group which is a member of a league or association whose primary purpose is to participate in a recreational activity which has scheduled

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H-5

Date: August 8, 2017
To: Investment Committee
From: General Manager
Subject: REINVESTMENT OF RUSH PARK BOND RESERVES

RECOMMENDATION:

Discussion and possible action on the reinvestment of Rush Park Bond Reserves

BACKGROUND:

The District's bond covenant on the Rush Park Bond requires that the Fund 20 Reserve Account maintain a balance of \$362,000. Per bond covenant, one half of that amount may be invested in a two-year U.S. Agency note, currently valued at \$188,127, (which has matured and was yielding 0.46%) and the other half be invested in a three-year U.S. Agency note, valued at \$175,000 (currently yielding 0.80% ytm and maturing in June 2018).

Mr. Steve Almond, the District's Financial Consultant recommended the District purchase another two-year U.S. Agency note in the amount of \$187,000. The interest rates have increased since 2015 when the last note was purchased from 0.46% to approximately 1.40%.

ATTACHMENTS:

1. Letter Dated June 6, 2017 from Mr. Steve Almond, District Investment Consultant.
2. Email dated July 10, 20107 from Mr. Steve Almond.
3. Policy No. 3035, Investment of District Funds.



ARBITRAGE MANAGEMENT GROUP
Specializing in Investment of Bond Proceeds

June 6, 2017

Mr. James Ruth
General Manager
Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

Dear Mr. Ruth:

Thank you for allowing Arbitrage Management Group (AMG) to be your financial consultant for the past sixteen years. Below is a recommendation for investment of the funds associated with the '93 Bonds Debt Service Reserve Fund.

**Issue: Rossmoor Community Service District, Limited Obligation Improvement Bonds
Rush School Site Acquisition, Series 1993**

Reserve Fund: Portfolio as of 06/10/2017:
 ➤ \$188,127 – Money market funds earning approximately .20%
 ➤ \$175,000 – FHLB Note 1.25% due 06/08/2018 (.96% ytm)

Arbitrage: The average bond yield (arbitrage yield) for the 1993 Bonds is 6.05%. Significant amounts of negative arbitrage have accumulated since the issuance of the Bonds. Negative arbitrage is defined as the difference between the yield of the Bonds (6.05%) and the yield on the investments from proceeds of the Bonds. In other words, negative arbitrage is lost income that if earned today, would be retained by the District.

Permitted Investments: U.S. Treasuries & U.S. Agency Bonds

Maturity restrictions are: ½ of portfolio may be invested only in permitted investments which mature not later than two years from their date of purchase and ½ of the portfolio may be invested only in permitted investments which mature not later than three years from their date of purchase.

Recommendation:
 ➤ \$175,000 – FHLB Note 1.25% due 6/08/2018 (0.96% ytm)
 ➤ \$187,000 – U.S. Agency note due 6/2020 (1.30% ytm)

Rationale: Fed chairman, Janet Yellen, has stated recently that the FOMC expects to raise the Fed Fund rate 2-3 times this year. There have been two rate increases in the last 7 months. The bond market expects another .25% rate increase in June. We recommend waiting for this announcement and proceeding afterwards.

Please feel free to call me with your questions. I look forward to continuing our relationship with the District.

Sincerely,

Steve Almond
Managing Director
Arbitrage Management Group
Prospera Financial Services, Inc.

Please Note: The information contained in this document is considered to be reliable, however Prospera Financial Services, Inc. does not represent that it is accurate or complete and it should not be relied upon as such. Investments decisions by Prospera Financial Services, Inc. are made based on a client's specific investment objective, time horizon and risk tolerance. Information included in this document may not be suitable for all investors. Past performance is not a guarantee of future results and should not be considered a guarantee. Investment products may not be FDIC insured, may lose value, and may not be guaranteed by any federal government agency. Consult your Financial Consultant at AMG for more information.

Kathy Bell

From: Stephen Almond [salmond@arbitragemanagement.com]
Sent: Monday, July 10, 2017 8:41 AM
To: James Ruth; Kathy Bell
Subject: '93 Reserve Fun investment for Board meeting tomorrow

Hello Kathy and Jim,

I hope your weekend was a good one.

Just wanted to offer any last minute assistance with our proposal for your meeting tomorrow night. Is there anything further I help you with?

Also, I wanted to update the return we expect to receive at purchase later this week. On my June 6 letter, I quoted 1.30% on the purchase. The returns have improved slightly since last month to about 1.40%.

Please let me know if there is anything else I can help you with for your meeting. Thanks and talk with you Wednesday.

Steve Almond
Managing Director
Arbitrage Management Group
Prospera Financial Services, Inc.
4208 Lakeway Blvd.
Austin, Texas 78734-5000
salmond@arbitragemanagement.com
Direct: 512-413-3103
Fax: 512-608-6620
Toll Free: 888-297-6320

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Rossmoor Community Services District

Policy**No. 3035**

INVESTMENT OF DISTRICT FUNDS

3035.00 Purpose: The purpose of this policy is to comply with the requirements of California Government Code Sections 53600 et. seq. and to provide clear guidance for the investment of surplus funds under the control but not required for the immediate needs of the Rossmoor Community Services District (RCSD); herein after, the District.

3035.10 Objectives: The objectives of the investment of the funds of the District is primarily to safeguard the principal of the funds under its control, secondarily, to meet the liquidity needs of the District and thirdly, to achieve a market rate of return consistent with California law.

3035.20 Responsibility: When investing public funds, the District is a trustee and therefore a fiduciary subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing including, but not limited to, the general economic conditions and the anticipated needs of the District that a prudent person would exercise in the management of his or her own funds, not for speculation, but for investment, considering the probable safety of his or her capital, as well as the probable income to be derived.

3035.30 Investment Principles:

3035.31 The District shall invest all funds under its control that are not needed for its operations.

3035.32 The District shall have a diversified investment portfolio limited to the following types:

- a. United States Treasury Bills, Notes and Bonds.
- b. Federal Agency or United States Government sponsored enterprise obligations.
- c. Registered California State Bonds, Warrants or Treasury Notes.
- d. California Local Agency Investment Fund (LAIF).
- e. Orange County Treasury.
- f. Bonds or Notes of U.S. corporations rated "A" or better by Moody's or S&P, for terms not to exceed five years.
- g. Bankers Acceptances (Bills of Exchange, or Time Drafts), maturity not to exceed six months.
- h. Certificates of Deposit, maturity not to exceed two years.
- i. Mutual funds that consist solely of one of the following investment types noted above:
a., b.,c., or f.

3035.33 The District shall not invest more than fifty percent (50%) of its investment portfolio in securities that have a maturity of more than one year. No more than twenty-five percent (25%) of its portfolio shall be invested in securities that have a maturity of more than two years. No securities can be purchased with a maturity greater than five years, unless matched to a specific asset acquisition or approved by the Board.

3035.34 The District's investment strategy is to purchase securities with the intent of holding them until maturity. However, the District may sell a security prior to its maturity in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or District needs.

3035.35 The transferring of investment funds will be carried out exclusively by use of telephonic or electronic wire transfers. Each entity with which the District does business shall receive, in writing, a listing which limits transfers of funds to preauthorized bank accounts only.

3035.36 The District shall maintain all funds needed for its operations within one month, together with all funds not then invested in accordance with Section 3035.32 in one or more checking accounts or savings accounts that are fully insured by FDIC in state or national banks, state or federal savings associations, or state or federal credit unions in California. Such funds may be in active deposits, inactive deposits, and/or interest bearing active deposits. The deposits cannot exceed the amount of the bank's, savings and loans', or credit union's paid up capital surplus. The funds may be in an account over \$100,000 if the FDIC limit is raised or if the bank, savings and loan or savings institution has collateralized the account by at least 110% in another bank or financial institution.

3035.37 The District may invest some or all its investment portfolio in the LAIF upon a recommendation of the Investment Committee and approval of the Board. The District shall invest no more than twenty-five percent (25%) of its investment portfolio in any one of the other types of investment as set forth in Section 3035.32 and shall not invest more than the FDIC limit (within the maturity date of the deposit/investment) in any one financial institution (bank, savings and loan, credit union), or U.S. corporation.

3035.38 All security transactions entered into by the District shall be conducted on delivery-versus payment (DVP) basis. All securities purchased or acquired shall be delivered to the District by book entry, physical delivery or by third party custodial agreement.

3035.39 The purchase of any investment shall be made either directly from the issuer or from an institution licensed by the state as a broker-dealer (as defined in Corporations Code Section 25004) or from a member of a federally regulated securities exchange, from a national or state-chartered bank, from a savings association or federal association (as defined in Financial Code Section 5102) or from a brokerage firm designated as a primary government dealer by the Federal Reserve Bank.

3035.40 Investment Committee: The Investment Committee is comprised of two Board members and the General Manager. Members are appointed by the President of the Board and shall meet quarterly (unless there are no new funds to invest or investments maturing during the quarter) to review current data concerning all deposit accounts and investments, to analyze the total balance, yield percentage, interest earned, maturity dates and other relevant information for each account and investment. The Investment Committee shall make recommendations specifying the investments to be made and amounts to be transferred to the appropriate accounts. The Investment Committee may consult with the District's auditor and/or other financial advisors as reasonably necessary to implement the District's investment objectives. Following a review by the Investment Committee, the General Manager shall provide a report to the Board of Directors at its next regular meeting, or at a special meeting, as appropriate, setting forth the

components and performance of the District's current investment portfolio, together with any recommendations made by the Investment Committee.

3035.50 Investment Portfolio: The District's investment portfolio is defined as all monies invested and any reserve funds, designated or undesignated, which are available for long or short term investment, and any operating capital in excess of three months of the District's operational needs.

3035.60 Board of Directors: Upon review of the Investment Committee's report and recommendations, the Board shall make a determination regarding such recommendations. Upon such determination, the officials authorized by Policy No. 4055, shall execute the appropriate documents to transfer funds as necessary and/or to authorize the financial institution to initiate the investment, except for electronic transfers made in accordance with Resolution No.10-06-08-01.

3035.70 Policy Review: This policy shall be reviewed by the Board annually, to determine if any changes are needed and to acknowledge that it has been reviewed.

Approved: Renumbering & Format - October 8, 2002
Adopted: August 12, 2003
Amended: July 11, 2006
Amended: May 8, 2007
Amended: November 11, 2008
Amended: January 13, 2009
Amended: April 14, 2009
Amended: August 10, 2010