

ROSSMOOR

*COMMUNITY SERVICES
DISTRICT*



APPROVED BUDGET
FISCAL YEAR 2014-2015



ROSSMOOR COMMUNITY SERVICES DISTRICT

3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710

December 9, 2014

President Michael Maynard and
Members of the Board of Directors:

I am pleased to present the published Rossmoor Community Services District Fiscal Year 2014-2015 Final Budget. This document contains the revisions made by the Board of Directors to the Preliminary Budget and also incorporates audited Fiscal Year 2013-2014 year-end fund balances. The document also includes those projects approved by the Board, but not fully implemented.

As in previous years, the Budget calendar did not allow for Final Budget approval by the Board with audited numbers. The Final Audit is now complete and this document reflects adjustments made as a result of the audit. The District once again received an unqualified audit, the highest possible rating. The changes from estimates-to-close and audited actuals are insignificant from a budgeting perspective.

The year's Annual Audit's Management Letter pointed out one recommendation which does not have any adverse affect on an audit. This recommendation deals with the issue of the District's reserves in Fund 30, the Rossmoor Wall. The Auditor initially made a recommendation that excess reserve funds be used to pay down debt. Management responded by recommending that these funds instead be used, as required, for maintenance of the wall. The District's Auditor opined that the bond documents for the Fund stated that the District could utilize the funds for any legitimate purpose. Therefore, the Board adopted the Management Letter with that provision.

As a final note, I wish to express my sincere appreciation to the Board and our staff for all of their hard work in the production of this document. I also want to recognize the work of the CIP/Public Works Committee in reviewing and commenting on the proposed Capital Program and the Budget Committee in reviewing and commenting on the Preliminary Budget. The work of the Audit Committee must also be commended without which this document could not have been completed.

It has always been my intention to continue to improve upon the budgetary process for the next fiscal year. My overall objective for the development of an operational budget is that it serve as a blueprint for moving forward with the Board's goals, initiatives and direction. I look forward to working with the Board and its committees in the development of the Fiscal Year 2015-2016 Preliminary Budget.

Cordially,

A handwritten signature in blue ink that reads "James D. Ruth".

James D. Ruth
General Manager



ROSSMOOR COMMUNITY SERVICES DISTRICT
Rossmoor, California

ADOPTED FINAL BUDGET

FISCAL YEAR 2014–2015

BOARD OF DIRECTORS

MICHAEL MAYNARD, PRESIDENT

BILL KAHLERT, 1ST VICE PRESIDENT

RON CASEY, 2ND VICE PRESIDENT

ALFRED COLETTA, DIRECTOR

TONY DEMARCO, DIRECTOR

CHIEF ADMINISTRATIVE OFFICER

JAMES D. RUTH
GENERAL MANAGER

FINANCE ASSISTANT

KATHLEEN BELL
ACCOUNTANT/BOOKKEEPER

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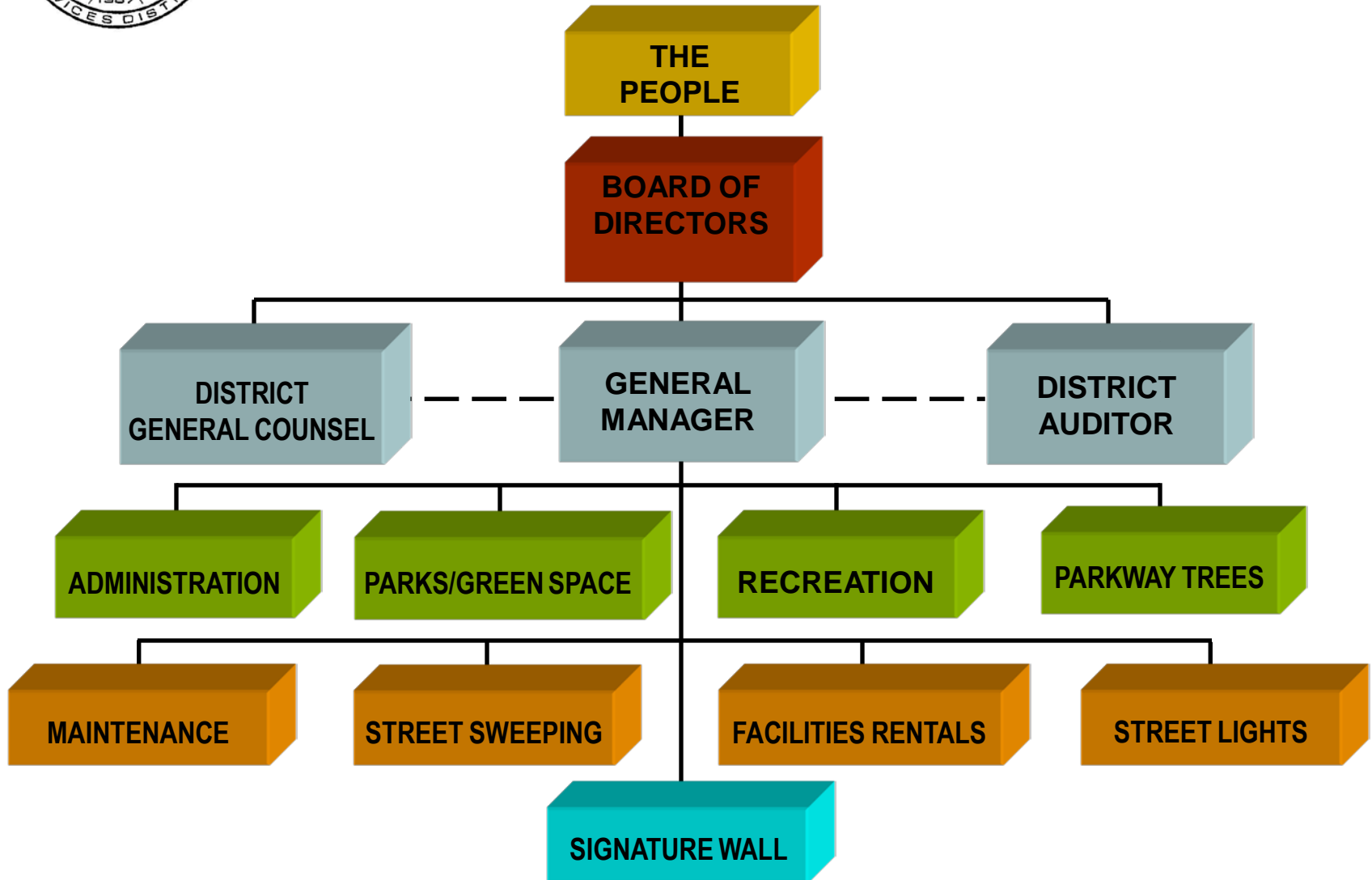
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Rossmoor Community Services District

Organization Chart





ROSSMOOR COMMUNITY SERVICES DISTRICT

MISSION STATEMENT, GOALS AND OBJECTIVES

MISSION STATEMENT: The mission of the Rossmoor Community Services District is to provide parks and recreation services, plant parkway trees and oversee median landscaping, provide for street lighting and street sweeping, act as an intermediary for certain County functions and perform other services consistent with its role as a limited government for residents of Rossmoor and to do so in the most responsive and cost-effective manner.

GOAL I. Provide for a variety of active and passive recreational opportunities at its facilities in a cost-effective manner, and maintain those facilities in good order.

Objective: Conduct an annual citizen survey in the fourth quarter to determine community desires and suggestions.

Objective: Based on survey responses and ongoing citizen input, revise existing programs and develop new programs as appropriate to meet the needs of the community.

Objective: Conduct a monthly inspection of all facilities and promptly take corrective action to ensure that they remain safe, sanitary and in good working order.

Objective: Oversee private rental of facilities and parks as appropriate and enforce rules so as to minimize cleaning and repair costs imposed on the District and impacts on nearby residents.

Objective: Co-sponsor the annual Rossmoor picnic and the July 4 fireworks at JFTB, and conduct three Movies in the Park at Rush Park during the summer.

Objective: Regularly monitor maintenance contractor to assure that lawn, trees and plants at all parks are properly watered, trimmed and maintained in a healthy condition and walkways are cleaned.

Objective: Monitor all construction and renovation contracts and projects and report status quarterly to the Board.

GOAL II:



Promote a healthy urban forest in Rossmoor

- Objective:** Plant a diverse population of trees in all locations that are currently vacant and replace trees within sixty days after removal except for removals due to construction.
- Objective:** Manage the current inventory of parkway trees in Rossmoor to keep them properly trimmed so as to be aesthetically pleasing and not hazardous to people or other property.
- Objective:** Promptly report to County all injured or damaged trees and other trees in need of safety trimming and request the County to submit safety trimming lists on a quarterly basis.
- Objective:** Submit aesthetic tree trimming list promptly to contractor monthly and monitor to assess compliance.
- Objective:** Prepare and distribute a quarterly tree report to the Board in accordance with Policy 3080.
- Objective:** Keep computerized tree inventory updated.

GOAL III:



Manage street lighting and street sweeping operations in accordance with Policy 3085 and Southern California Edison requirements.

- Objective:** Immediately report citizen complaints about street sweeping to the street sweeping contractor and about street lights to SCE.
- Objective:** Regularly obtain data from the Sheriff's Dept. and street sweeping contractor concerning citations issued and vehicles left on the streets on sweeping days and report to the Board quarterly.

GOAL IV:



Respond promptly to County requests for information and act as official conduit to and for the community regarding County services.

- Objective:** Work with the Orange County Sheriff's Department for the provision of law enforcement services tailored to the needs of the community by meeting with the responsible commander monthly and maintain an office for the Sheriff's deputy at Rush Park to aid in the provision of services in the most responsive manner.
- Objective:** Meet with the Orange County Fire officials semi-annually to promote the dissemination of fire safety information to the community.
- Objective:** Coordinate with the County and CR&R to immediately report resident complaints.

GOAL V:



Maximize the District's available resources and ensure financial stability by maintaining a balanced budget and adhering to all applicable financial policies.

- Objective:** Manage and staff District facilities so as to provide the most cost-effective services possible for the community.
- Objective:** Collect user fees and charges for use of the Montecito Center and Rossmoor and Rush Parks in accordance with the latest fee schedule approved by the Board.
- Objective:** Review user fees annually during the first quarter and recommend adjustments to the Board in May according to Policy 6015.
- Objective:** Pursue available grant funds whenever appropriate as a means of preserving its resources for other needed priorities.
- Objective:** Invest available funds in accordance with the District's investment policy and state law so as to safeguard District funds, meet District liquidity needs and achieve the highest prudent return on investment and report to the Board quarterly in January, April, July and October.
- Objective:** Prepare Revenue and Expenditures report and submit to the Board monthly.

GOAL VI:



Communicate important information to the community in a timely and effective manner.

- Objective:** Update the District's website at least monthly to inform the community about current District activities including Board meetings and completed projects.
- Objective:** Publish and distribute a newsletter each quarter to each household in the community to disseminate information about District programs, projects, District-sponsored events, and matters affecting the community.
- Objective:** Regularly submit press releases to the print media on items of interest to the public and the community and respond to local newspapers, County representatives, community organizations and residents promptly after their request is received.

MEMORANDUM

TO: BOARD OF DIRECTORS

**FROM: JAMES RUTH
GENERAL MANAGER**

DATE: December 9, 2014

SUBJECT: FY 2014-2015 FINAL BUDGET MESSAGE

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

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

In keeping with the state of the current economy, the District continues to receive greater than anticipated revenues. Once again, future revenue forecasts suggest stable to slightly higher revenue flow. Therefore, this year's estimated expenses continue to reflect modest enhancements to services, while still projecting a modest carryover of fund balance for next fiscal year.

With regard to Fund 40, the Board approved a transfer of \$100,000 during this year's budget approval process from Fund 10 Fund Balance as a hedge against the possible costs of pending capital projects. As these projects are vetted by the Public Works Committee and the Board, a true budget picture will emerge during the mid-year budget adjustment cycle.

Fortunately, this year's State Budget process was once again a more rational process and not a repeat of recent years which began and ended in disarray. The Governor's May Revised budget numbers and the State Controller's cash flow analysis indicated that most anticipated revenues would be higher than projections and those projections have been actualized. With the approval of the electorate, the Governor now has a mandated rainy day fund which is intended to balance out the ebb and flow of revenues versus expenses in lean years. Hopefully, there may even be a tendency to avoid exhausting one-time windfalls to fund ongoing expenses. The full budget impact for the future, however, still remains uncertain.

With regard to the County, it has developed its budget and has balanced it now knowing the full impact of contract negotiations. Previous budget adjustments based on one-time revenues, employee layoffs and retirement plan reductions have helped to stem the budget shortfall but much more remains to be done. Due to a huge unfunded pension liability, continuing attention needs to be paid to additional pension reform.

The District remains relatively unscathed by the fiscal issues of the State and County and has developed a balanced budget with no reductions in services. The District's capital improvement plan continues the upgrading of parks and buildings. Fees and charges for the rental of District facilities now include modest adjustments for the first time in three years. These increases were based on the recently concluded fee study and adjusted fee schedule. When added to a growing revenue base, these monies will be used to maintain or improve service levels for the community.

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

Another important element of a sound budgeting process is a well developed mission statement with corresponding goals and objectives. Each fiscal year the Board has readopted its current mission statement and a comprehensive set of goals which mirror the District's primary areas of responsibility.

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

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

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

Another evolving budget element is the District's Capital Improvement Program (CIP) budget. This year's budget for CIP projects includes a transfer of \$100,000 from Fund 10 Fund Balance for the District's capital project program. \$20,000 from Fund 20, based on the administrative repayment provision in the bond covenants, is transferred to Fund 10.

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

In summary, the District's finances are in good order and there is the capacity for modest growth while maintaining a prudent reserve. The District has been able to manage its expenses and pay all regular bills. Unanticipated expenses were carefully balanced with regular ongoing expenses. This is only mentioned to provide context to the approved budget and to report that based on current finances, cash flow availability is back to normal and the use of reserves remains a viable option for unanticipated reductions in revenue and/or increases in expenses

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

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

ROSSMOOR COMMUNITY SERVICES DISTRICT DESCRIPTION OF FUNDS



GENERAL INFORMATION

The District's financial structure is organized like other governments with the use of funds. Funds are the control structure that ensures that public monies are spent only for those purposes authorized and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of money and the budgeting, accounting and auditing associated with this financial structure are governed by State of California statutes and Generally Accepted Accounting Principles, as determined by the Governmental Accounting standards Board.

The Rossmoor Community Services District uses the following funds to control its financial activities: General Fund, Special Revenue Funds, and Capital Improvement and Special Purpose Funds.

GENERAL FUND 10

The **GENERAL FUND** is used to account for most of the day-to day operations of the District, which are financed through property tax, assessments, interest on investments, and other governmental agency reimbursements. Specific activities financed through this Fund include recreation, parks and facility maintenance, street lighting, street sweeping, mini-parks and medians, and District administration.

The District's General Fund does not presently contain subfunds which could be used to account for designated purposes, but this structure should be considered in the future to account for expenditures for such activities as the use of street lighting assessment funds or bond Improvement Funds.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues the District receives for a special purpose such as restricted assessment revenues and grant funding. The District currently utilizes one category of Special Revenue Funds, and that is to account for its Grant Funds if and when received.

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

The **CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND 40** is used for acquisition or construction of capital assets.

The **CAPITAL PROJECTS CONTRIBUTIONS CAPITAL PROJECTS FUND 40** is used for the financing and construction of the District's public facilities.

FIDUCIARY FUND

The **AGENCY FUND 50** is used to account for cash and investments and assets held by the District as an agent for other parties and agencies.

SPECIAL PURPOSE FUNDS

ROSSMOOR WALL DEBT SERVICE FUND 20 is used to account for revenues, and the payment of principal and interest related to the 1998 certificates of participation.

PUBLIC IMPROVEMENT FINANCING CORPORATION (PIFC) DEBT SERVICE FUND 45 is used to account for the **RESERVE FUND** for the 1998 certificates of participation.



**The Statement of Revenues, Expenses
and Changes in Fund Balances
Is included to illustrate changes in Fund Balances
within a fiscal year and year to year**

Rossmoor Community Services District
Statement of Revenues, Expenditures and Changes in Fund Balance
Government Funds
June 30, 2014

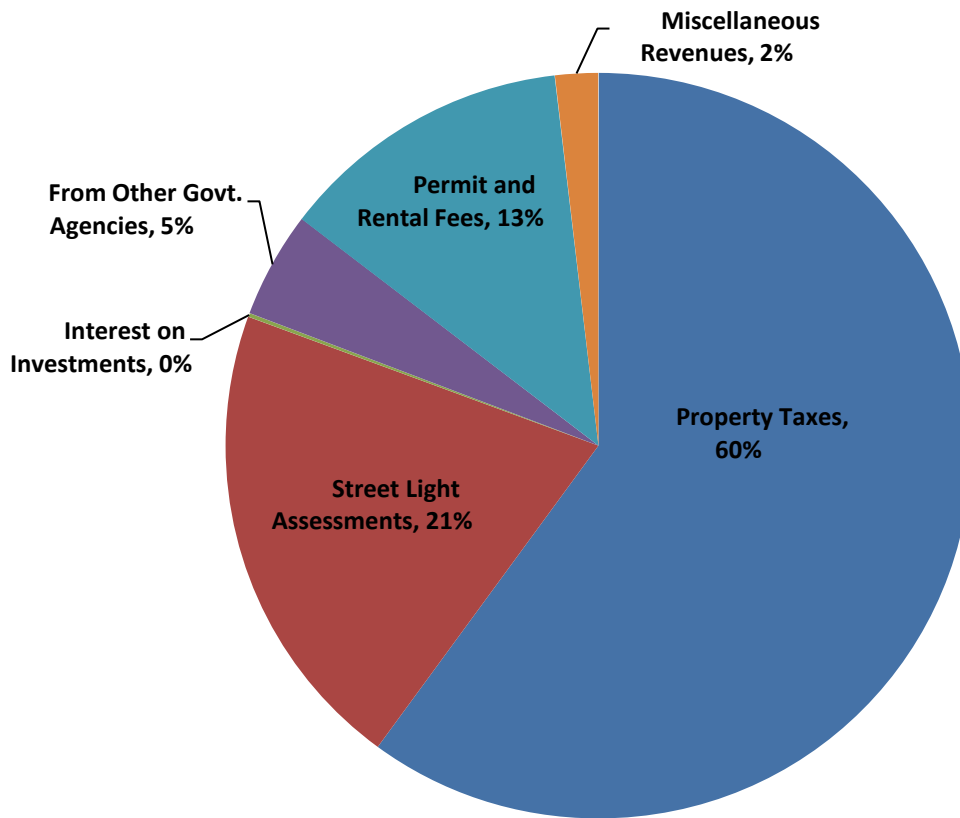
	Debt Service			Capital Projects	Total Governmental Funds
	General	Rossmoor	PIFC	Capital	
	Fund 10	Wall Fund 30	Rossmoor Wall Reserve Fund 45	Projects Contributions Fund 40	
REVENUES					
Taxes	\$ 747,441	\$ -	\$ -	\$ -	\$ 747,441
Special Assessments	260,345	86,181	-	-	346,526
Intergovernmental	52,000	-	-	-	52,000
Charges for services	149,663	-	-	-	149,663
Investment Income	2,072	-	-	-	2,072
Other	28,364	-	-	-	28,364
	<u>1,239,885</u>	<u>86,181</u>	<u>-</u>	<u>-</u>	<u>1,326,066</u>
Total revenues	1,239,885	86,181	-	-	1,326,066
EXPENDITURES					
Current:					
General government	410,108	-	-	-	410,108
Public services	248,858	-	-	-	248,858
Parks and recreation	607,784	-	-	17,210	624,994
Capital outlay	14,931	-	-	163,925	178,856
Debt Service:					
Principal retirement	-	65,000	-	-	65,000
Interest and fiscal charges	-	21,235	-	-	21,235
	<u>1,281,681</u>	<u>86,235</u>	<u>-</u>	<u>181,135</u>	<u>1,549,051</u>
Total expenditures	1,281,681	86,235	-	181,135	1,549,051
Excess of revenues over (under) expenditures	(41,796)	(54)	-	(181,135)	(222,985)
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	17,500	(70,000)	-	52,500	-
Net change in fund balances	(24,296)	(70,054)	-	(128,635)	(222,985)
Fund balances (deficit), beginning of year	827,014	175,257	47,000	226,319	1,275,590
Fund balances, end of year	<u>\$ 802,718</u>	<u>\$ 105,203</u>	<u>\$ 47,000</u>	<u>\$ 97,684</u>	<u>\$ 1,052,605</u>

**The Balance Sheets
are included to illustrate the District's
Cash and Investments
year to year**

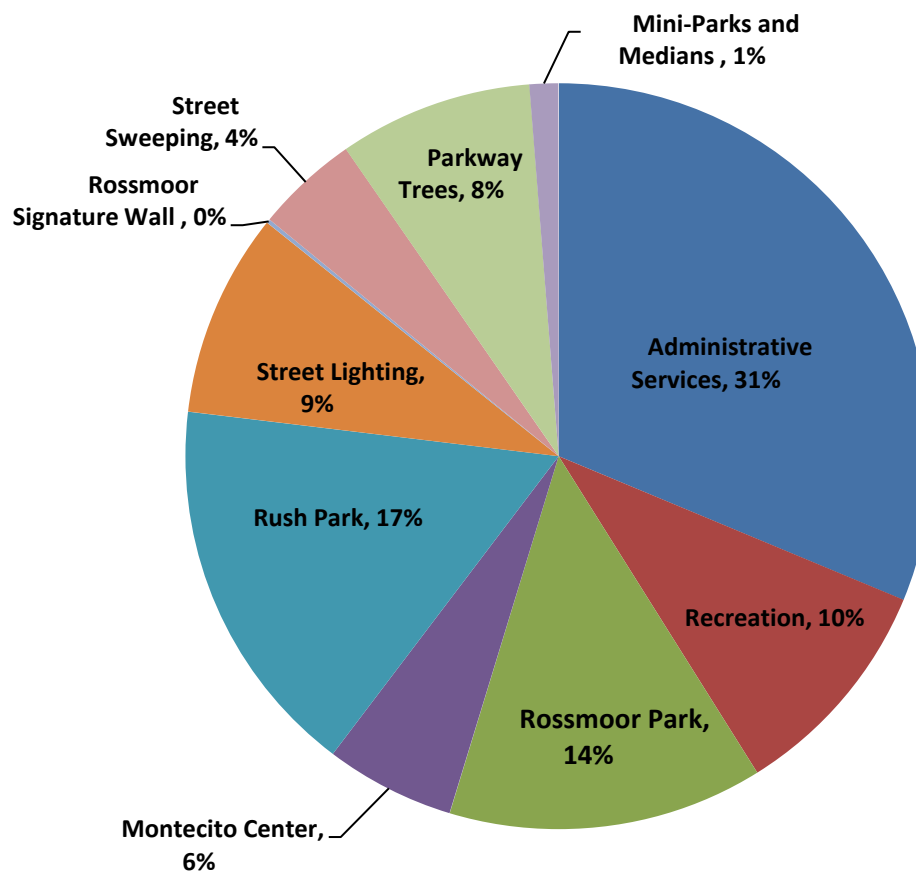
**Rossmoor Community Services District
Balance Sheet
Government Funds
June 30, 2014**

	Debt Service			Capital Projects	Total Governmental Funds
	General Fund 10	Rossmoor Wall Fund 30	PIFC Fund 45	Capital Projects Contributions Fund 40	
ASSETS					
Cash and investments	\$ 795,978	\$ 104,216	\$ -	\$ 103,675	\$ 1,003,869
Investments held by fiscal agents	-	-	47,000	-	47,000
Receivables:					
Taxes	11,569	987	-	-	12,556
Accounts	52,000	-	-	-	52,000
Interest	537	-	-	-	537
Total assets	\$ 860,084	\$ 105,203	\$ 47,000	\$ 103,675	\$ 1,115,962
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 50,077	\$ -	\$ -	\$ 5,991	\$ 56,068
Deposits	7,289	-	-	-	7,289
Total liabilities	57,366	-	-	5,991	63,357
Fund balances					
Restricted for:					
Debt service reserve	-	105,203	47,000	-	152,203
Assigned to:					-
Capital projects	-	-	-	97,684	97,684
Unassigned	802,718	-	-	-	802,718
Total fund balances	802,718	105,203	47,000	97,684	1,052,605
Total liabilities and fund balances	\$ 860,084	\$ 105,203	\$ 47,000	\$ 103,675	\$ 1,115,962

**FUND 10
WHERE DOES THE MONEY COME FROM?
2014 - 2015 BUDGET REVENUES (\$1,254,813)**



**WHERE DOES THE MONEY GO?
2014- 2015 BUDGET EXPENDITURES (\$1,250,457)**



**FY 2014-2015 Proposed Final Budget
TOTAL FUND SUMMARY**

	Fund 10	Fund 20	Fund 30	Fund 40
Fund Balance End FY 2013-2014	802,718	-	105,202	97,685
Transfer from Fund 10 to Fund 40	(100,000)			
Fund Balance, Beginning FY 2014-2015	702,718	-	105,202	97,685
General Fund Revenues				
Transfer In from other funds	-	-	-	100,000
Property Taxes	753,613	383,400	88,480	-
Street Light Assessments	258,000	-		-
Interest on Investments	2,000	-	1,000	-
From Other Govt. Agencies	57,800	-	-	-
Permit and Rental Fees	159,900	-		-
Miscellaneous Revenues	23,500			-
Total General Fund Revenues	1,254,813	383,400	89,480	100,000
Total General Fund Expenditures	1,250,457	374,085	82,465	94,000
Revenues Less Expenditures	4,356	9,315	7,015	6,000
Fund Balance, End Fiscal Year	707,075	9,315	112,217	103,685

GENERAL FUND SUMMARY - FUND 10

	2012-13 ACTUAL	2013-14 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 PROPOSED FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Fund Balance End FY 2013-2014	691,498	827,014	827,014	802,718		
Transfer from Fund 10 to Fund 40	0	0	0	100,000		
Fund Balance FY 2014-2015	691,498	827,014	827,014	702,718		
<u>General Fund Revenues</u>						
Property Taxes	703,412	742,013	729,540	753,613	24,073	3.30%
Street Light Assessments	247,550	260,345	253,500	258,000	4,500	1.78%
Interest on Investments	10,660	2,413	2,100	2,000	(100)	(4.76%)
From Other Govt. Agencies	57,560	57,429	57,800	57,800	0	0.00%
Permit and Rental Fees	132,761	149,663	150,500	159,900	9,400	6.25%
Miscellaneous Revenues	184,421	45,864	47,000	23,500	(23,500)	(50.00%)
Total General Fund Revenues	1,336,365	1,257,727	1,240,440	1,254,813	14,373	1.16%
<u>General Fund Expenditures</u>						
Administrative Services	340,225	409,155	388,600	391,200	2,600	0.67%
Recreation	112,407	116,660	114,250	122,553	8,303	7.27%
Rossmoor Park	173,952	193,762	179,553	170,513	(9,040)	(5.03%)
Montecito Center	71,074	73,638	70,166	70,012	(154)	(0.22%)
Rush Park	197,768	210,554	201,696	207,430	5,734	2.84%
Street Lighting	115,338	96,530	107,580	110,580	3,000	2.79%
Rossmoor Signature Wall	2,509	2,000	2,100	2,100	0	0.00%
Street Sweeping	54,239	54,729	52,580	55,580	3,000	5.71%
Parkway Trees	116,699	107,474	105,000	104,775	(225)	(0.21%)
Mini-Parks and Medians	16,637	17,521	17,010	15,714	(1,296)	(7.62%)
Total General Fund Expenditures	1,200,849	1,282,023	1,238,535	1,250,457	11,922	0.96%
Revenues Less Expenditures	135,516	(24,296)	1,905	4,356		
Fund Balance, End of Year	827,014	802,718	828,919	707,075		

GENERAL FUND REVENUES BY ACCOUNT NUMBER - FUND 10

ACCOUNT NO.		2012-13 ACTUAL	2013-14 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
General Fund Revenues							
Property Taxes							
10-00-3000	Current Secured	645,694	677,831	667,500	689,313	21,812	3.42%
10-00-3001	Current Unsecured	24,306	21,146	25,500	26,010	510	1.90%
10-00-3002	Prior Secured	12,170	9,217	10,000	10,200	200	1.54%
10-00-3003	Prior Unsecured	344	4,577	440	449	9	2.07%
10-00-3004	Delinquent Property Taxes	772	357	500	510	10	1.09%
10-00-3010	Current Supplemental Assmnt.	9,021	16,954	14,000	15,300	1,300	25.49%
10-00-3020	Public Utility	11,105	11,931	11,600	11,832	232	2.04%
Total Property Taxes		703,412	742,013	729,540	753,613	24,073	3.30%
Street Light Assessments							
10-00-3105	Assessments	247,550	260,345	253,500	258,000	4,500	1.78%
Interest on Investments							
10-00-3200	Interest	10,660	2,413	2,100	2,000	(100)	(4.76%)
From Other Governmental Agencies							
10-00-1010	Taxes Receivable (Prop 1A Suspend)	70,800	0	0	0	0	0.00%
10-00-3301	State-Homeowners Prop. Tax Relief	5,560	5,429	5,800	5,800	0	0.00%
10-00-3305	County-Street Sweep Reimburse.	52,000	52,000	52,000	52,000	0	0.00%
Total From Other Governmental Agencies		57,560	57,429	57,800	57,800	0	0.00%
Permit and Rental Fees							
10-00-3404	Tree Permits	0	0	0	0	0	N/A
10-00-3404	Tennis Reservations	12,026	13,235	13,000	14,040	1,040	8.32%
10-00-3405	Wall Rental	500	540	500	520	20	4.00%
10-00-3406	Volleyball & Ball Field Reservations	22,821	27,529	27,500	28,600	1,100	5.00%
10-00-3410	Rossmoor Building Rental	3,752	4,430	4,000	4,680	680	11.33%
10-00-3412	Montecito Building Rental	23,364	23,937	23,000	25,220	2,220	9.87%
10-00-3414	Rush Building Rental	66,298	79,992	82,500	86,840	4,340	7.23%
10-00-3415	Tot Lot Tile	4,001	0	0	0	0	N/A
Total Fees		132,761	149,663	150,500	159,900	9,400	6.25%
Miscellaneous Revenues							
10-00-3500	Miscellaneous	3,412	2,364	3,500	3,500	0	0.00%
10-00-3501	Funding/Miscellaneous Studies	41,009	6,000	6,000	0	(6,000)	(24.00%)
10-00-3502	Admin Fees	140,000	20,000	20,000	20,000	0	0.00%
10-00-3600	Transfer In	0	17,500	17,500	0	0	0.00%
Total Miscellaneous Revenues		184,421	45,864	47,000	23,500	(23,500)	(50.00%)
Total General Fund Revenues		1,336,365	1,257,727	1,240,440	1,254,813	14,373	1.16%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 10

ACCOUNT NO.		2012-2013 ACTUAL	2013-2014 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Department 10 Administrative Services							
Salaries and Benefits							
10-10-4000	Board of Directors' Compensation	7,420	11,650	14,900	14,000	(900)	(6.04%)
10-10-4001	Full Time	109,057	148,305	139,000	156,000	17,000	12.23%
10-10-4003	Overtime	1,561	3,571	3,300	3,300	0	0.00%
10-10-4007	Vehicle Allowance	570	396	500	500	0	0.00%
10-10-4010	Workers' Comp. Insurance	4,244	1,607	3,000	3,600	600	20.00%
10-10-4011	Medical Insurance	30,181	30,572	27,500	27,500	0	0.00%
10-10-4015	Federal Payroll Taxes	8,286	9,589	8,000	8,800	800	10.00%
10-10-4018	State Payroll Taxes	1,577	399	1,000	1,100	100	10.00%
Total Salaries and Benefits		162,896	206,090	197,200	214,800	17,600	8.92%
Operations and Maintenance							
10-10-5002	Insurance - Liability	13,509	12,389	12,500	12,500	0	0.00%
10-10-5004	Membership & Dues	6,618	6,506	6,400	6,400	0	0.00%
10-10-5006	Travel & Meetings	1,957	402	1,500	1,500	0	0.00%
10-10-5007	Board Meetings Televised Exp	0	17,566	17,200	17,200	0	0.00%
10-10-5010	Publications & Legal Notices	18,857	6,589	6,800	7,200	400	5.88%
10-10-5012	Printing	832	748	800	400	(400)	(50.00%)
10-10-5014	Postage	3,776	1,346	2,500	2,000	(500)	(20.00%)
10-10-5016	Office & Meeting Supplies	7,317	9,892	7,200	7,200	0	0.00%
10-10-5020	Telephone	2,439	1,177	1,500	1,000	(500)	(33.33%)
10-10-5045	Miscellaneous Expenditures	7,658	14,585	5,500	5,500	0	0.00%
10-10-5046	Bank Service Charges	1,050	796	1,000	1,000	0	0.00%
10-10-5050	Elections	0	0	0	12,000	12,000	N/A
10-10-5051	Equipment Rental	0	0	0	0	0	N/A
Total Operations and Maintenance		64,013	71,996	62,900	73,900	11,000	17.49%
Contract Services							
10-10-5610	Legal Services	23,126	52,228	40,000	38,000	(2,000)	(5.00%)
10-10-5615	Financial Services	8,300	8,500	8,500	8,500	0	0.00%
10-10-5620	Miscellaneous Studies	20,633	1,591	6,000	0	(6,000)	(100.00%)
10-10-5670	Other Professional Services	55,658	66,022	60,000	50,000	(10,000)	(16.67%)
Total Contract Services		107,717	128,340	114,500	96,500	(18,000)	(15.72%)
Capital Expenditures							
10-10-6010		5,599	2,729	14,000	6,000	(8,000)	(57.14%)
Total Administrative Services		340,225	409,155	388,600	391,200	2,600	0.67%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 20

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Department 20 Recreation						
Salaries and Benefits						
10-20-4001 Full Time	44,513	51,620	44,800	51,229	6,429	12.55%
10-20-4002 Part Time	20,214	20,267	22,000	22,104	104	0.47%
10-20-4003 Overtime	1,634	3,666	3,000	3,640	640	17.58%
10-20-4005 Event Attendant	170	16	200	200	0	0.00%
10-20-4007 Vehicle Allowance	597	193	500	500	0	0.00%
10-20-4010 Workers' Comp. Insurance	1,716	809	900	1,080	180	16.67%
10-20-4011 Medical Insurance	7,674	7,773	7,000	7,000	0	0.00%
10-20-4015 Federal Payroll Tax	5,102	5,632	5,000	5,500	500	9.09%
10-20-4018 State Payroll Taxes	1,185	491	1,000	1,100	100	9.09%
Total Salaries and Benefits	82,805	90,467	84,400	92,353	7,953	8.61%
Operations and Maintenance						
10-20-5006 Travel & Meetings	538	130	250	250	0	0.00%
10-20-5010 Publications & Legal Notices	171	150	200	200	0	0.00%
10-20-5012 Printing	453	29	250	100	(150)	(150.00%)
10-20-5014 Postage	279	66	150	150	0	0.00%
10-20-5016 Office & Meeting Supplies	1,103	1,574	1,000	1,000	0	0.00%
10-20-5017 Community Events	12,431	12,288	14,000	14,000	0	0.00%
10-20-5019 Fireworks	6,200	6,200	6,200	6,200	0	0.00%
10-20-5020 Telephone	1,756	1,860	1,800	1,800	0	0.00%
10-20-5045 Miscellaneous Expenditures	405	165	500	500	0	0.00%
10-20-5051 Equipment Rental	-	-	500	500	0	0.00%
Total Operations and Maintenance	23,336	22,461	24,850	24,700	(150)	(0.61%)
Contract Services						
10-20-5670 Other Professional Services	3,848	3,705	3,000	3,500	500	14.29%
Total Contract Services	3,848	3,705	3,000	3,500	500	14.29%
Capital Expenditures						
10-20-6010 Equipment	2,418	27	2,000	2,000	0	0.00%
Total Capital Expenditures	2,418	27	2,000	2,000	0	0.00%
Total Recreation	112,407	116,660	114,250	122,553	8,303	6.78%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10
Department 30

<u>ACCOUNT NO.</u>	<u>2012-13 ACTUAL</u>	<u>2013-2014 ACTUAL</u>	<u>2013-2014 AMENDED BUDGET</u>	<u>2014-2015 FINAL BUDGET</u>	<u>14-15 FINAL VS. 13-14 AMENDED</u>	<u>% INCREASE (DECREASE)</u>
Department 30 Rossmoor Park						
Salaries and Benefits						
10-30-4001 Full Time	31,828	35,350	33,500	31,252	(2,248)	(6.71%)
10-30-4002 Part Time	9,961	10,425	10,300	6,851	(3,449)	(33.49%)
10-30-4003 Overtime	1,207	1,938	1,650	1,900	250	15.15%
10-30-4005 Event Attendant	375	164	500	250	(250)	(50.00%)
10-30-4010 Workers' Comp. Insurance	4,244	1,923	3,200	3,800	600	18.75%
10-30-4011 Medical Insurance	9,480	9,602	8,700	8,700	0	0.00%
10-30-4015 Federal Payroll Taxes	3,324	3,395	3,300	3,600	300	9.09%
10-30-4018 State Payroll Taxes	726	178	600	660	60	10.00%
Total Salaries and Benefits	61,146	62,975	61,750	57,013	(4,737)	(7.67%)
Operations and Maintenance						
10-30-5010 Publications & Legal Notices	342	150	300	300	0	0.00%
10-30-5012 Printing	74	14	150	50	(100)	(66.67%)
10-30-5014 Postage	94	22	50	50	0	0.00%
10-30-5016 Office & Meeting Supplies	611	1,180	900	900	0	0.00%
10-30-5018 Janitorial Supplies	3,214	4,688	4,000	4,500	500	12.50%
10-30-5020 Telephone	1,547	1,872	1,600	1,600	0	0.00%
10-30-5022 Utilities	52,761	65,795	53,000	48,000	(5,000)	(9.43%)
10-30-5025 Sewer Tax	1,010	853	853	900	47	5.52%
10-30-5030 Vehicle Maintenance	1,481	860	1,000	1,000	0	0.00%
10-30-5032 Buildings & Grounds-Maintenance.	14,600	17,722	16,000	16,000	0	0.00%
10-30-5034 Alarm Systems/Security	562	742	750	750	0	0.00%
10-30-5045 Miscellaneous/Expenditures	0	135	500	500	0	0.00%
10-30-5051 Equipment Rental	0	0	500	500	0	0.00%
10-30-5052 Minor Facility Repairs/Tools	0	0	500	500	0	0.00%
Total Operations and Maintenance	76,297	94,035	80,103	75,550	(4,553)	(5.68%)
Contact Services						
10-30-5655 Landscape Maintenance	31,860	31,860	33,000	33,000	0	0.00%
10-30-5656 Park Tree Trimming	1,061	1,053	1,200	1,200	0	0.00%
10-30-5670 Other Professional Services	3,422	3,804	3,000	3,500	500	16.67%
Total Contract Services	36,343	36,716	37,200	37,700	500	1.34%
Capital Expenditures						
10-30-6010 Equipment	166	35	500	250	(250)	(50.00%)
Total Capital Expenditures	166	35	500	250	(250)	(50.00%)
Total Rossmoor Park	173,952	193,762	179,553	170,513	(9,040)	(5.03%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 40 Montecito Center

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Department 40 Montecito Center						
Salaries and Benefits						
10-40-4001 Full Time	26,823	30,174	27,800	26,137	(1,663)	(5.98%)
10-40-4002 Part Time	2,916	3,798	4,000	3,425	(575)	(14.38%)
10-40-4003 Overtime	829	1,162	1,000	1,000	0	0.00%
10-40-4005 Event Attendant	1,432	0	0	0	0	N/A
10-40-4010 Workers' Comp. Insurance	3,413	1,486	2,500	3,000	500	20.00%
10-40-4011 Medical Insurance	7,674	7,771	7,100	7,100	0	0.00%
10-40-4015 Federal Payroll Taxes	2,398	2,597	2,250	2,500	250	11.11%
10-40-4018 State Payroll Taxes	452	115	550	600	50	9.09%
Total Salaries and Benefits	45,937	47,103	45,200	43,762	(1,438)	(3.18%)
Operations and Maintenance						
10-40-5010 Publications & Legal Notices	471	100	200	200	0	0.00%
10-40-5012 Printing	74	14	150	50	(100)	(66.67%)
10-40-5014 Postage	94	22	150	50	(100)	(66.67%)
10-40-5016 Office & Meeting Supplies	711	2,062	900	900	0	0.00%
10-40-5018 Janitorial Supplies	3,214	3,606	3,800	3,000	(800)	(21.05%)
10-40-5020 Telephone	1,744	1,872	1,650	1,650	0	0.00%
10-40-5022 Utilities	4,064	3,903	4,000	4,000	0	0.00%
10-40-5025 Sewer Tax	684	716	716	750	34	4.71%
10-40-5030 Vehicle Maintenance	1,133	840	1,000	1,000	0	0.00%
10-40-5032 Buildings & Grounds-Maintenance.	4,086	4,188	3,500	3,000	(500)	(14.29%)
10-40-5034 Alarm Systems/Security	479	379	500	500	0	0.00%
10-40-5045 Miscellaneous/Expenditures	0	135	250	50	(200)	(80.00%)
10-40-5051 Equipment Rental	0	0	250	250	0	0.00%
10-40-5052 Minor Facility Repairs/Tools	0	0	100	3,000	2,900	2900.00%
Total Operations and Maintenance	16,752	17,839	17,166	18,400	1,234	7.19%
Contract Services						
10-40-5655 Landscape Maintenance	3,540	3,540	3,300	3,300	0	0.00%
10-40-5656 Tree Trimming	1,086	1,053	1,200	1,000	(200)	(16.67%)
10-40-5670 Other Professional Services	3,758	3,804	3,000	3,500	500	16.67%
Total Contract Services	8,384	8,396	7,500	7,800	300	4.00%
Capital Expenditures						
10-40-6010 Equipment	0	300	300	50	(250)	(83.33%)
Total Capital Expenditures	0	300	300	50	(250)	(83.33%)
Total Montecito Center	71,074	73,638	70,166	70,012	(154)	(0.22%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 50

ACCOUNT NO.		2012-13 ACTUAL	2013-2014 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL	%
						VS. 13-14 AMENDED	INCREASE (DECREASE)
Department 50 Rush Park							
Salaries and Benefits							
10-50-4001	Full Time	31,828	35,350	33,500	34,034	534	1.59%
10-50-4002	Part Time	8,940	8,915	8,200	8,200	0	0.00%
10-50-4003	Overtime	1,211	1,853	1,650	1,650	0	0.00%
10-50-4005	Event Attendant	2,092	3,953	3,000	2,000	(1,000)	(33.33%)
10-50-4010	Workers' Comp. Insurance	4,244	1,923	3,200	3,500	300	9.38%
10-50-4011	Medical Insurance	9,480	9,602	8,700	8,700	0	0.00%
10-50-4015	Federal Payroll Taxes	3,454	3,644	3,400	3,800	400	11.76%
10-50-4018	State Payroll Taxes	794	281	775	775	0	0.00%
Total Salaries and Benefits		62,042	65,522	62,425	62,659	234	0.37%
Operations and Maintenance							
10-50-5010	Publications & Legal Notices	428	412	500	500	0	0.00%
10-50-5012	Printing	174	14	500	500	0	0.00%
10-50-5014	Postage	94	22	100	100	0	0.00%
10-50-5016	Office & Meeting Supplies	741	1,180	900	900	0	0.00%
10-50-5018	Janitorial Supplies	3,224	4,299	3,600	4,500	900	25.00%
10-50-5020	Telephone	1,700	1,872	1,800	1,800	0	0.00%
10-50-5022	Utilities	61,176	70,782	64,000	67,771	3,771	5.89%
10-50-5025	Sewer Tax	3,116	3,421	3,421	3,500	79	2.31%
10-50-5030	Vehicle Maintenance	1,524	860	1,000	1,000	0	0.00%
10-50-5032	Buildings & Grounds-Maintenance	25,497	24,414	23,500	23,500	0	0.00%
10-50-5034	Alarm Systems/Security	488	649	750	750	0	0.00%
10-50-5045	Miscellaneous/Expenditures	0	355	500	250	(250)	(50.00%)
10-50-5051	Equipment Rental	139	0	500	250	(250)	(50.00%)
10-50-5052	Minor Facility Repairs/Tools	0	0	500	1,500	1,000	200.00%
Total Operations and Maintenance		98,301	108,281	101,571	106,821	5,250	5.17%
10-50-5655	Landscape Maintenance	32,776	31,860	33,000	33,000	0	0.00%
10-50-5656	Tree Trimming	1,061	1,053	1,200	1,200	0	0.00%
10-50-5670	Other Professional Services	3,422	3,804	3,000	3,500	500	16.67%
Total Contract Services		37,259	36,716	37,200	37,700	500	1.34%
Capital Expenditures							
10-50-6010	Equipment	166	35	500	250	(250)	(50.00%)
Total Capital Expenditures		166	35	500	250	(250)	(50.00%)
Total Rush Park		197,768	210,554	201,696	207,430	5,734	2.84%

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

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Department 60 Street Lighting						
Operations and Maintenance						
10-60-5020 Telephone	567	638	580	580	0	0.00%
Contract Services						
10-60-5650 Lighting & Maintenance	114,771	95,892	107,000	110,000	3,000	2.80%
Total Street Lighting	115,338	96,530	107,580	110,580	3,000	2.79%
Department 65 Rossmoor Signature Wall						
Operations and Maintenance						
10-65-5002 Insurance - Liability	2,500	2,000	2,000	2,000	0	0.00%
10-65-5032 Buildings & Grounds-Maintenance	9	0	100	100	0	0.00%
Total Rossmoor Signature Wall	2,509	2,000	2,100	2,100	0	0.00%
Department 70 Street Sweeping						
Operations and Maintenance						
10-70-5020 Telephone	567	638	580	580	0	0.00%
Total Operations and Maintenance	567	638	580	580	0	0.00%
Contract Services						
10-70-5642 Street Sweeping	53,671	54,091	52,000	55,000	3,000	5.77%
Total Street Sweeping	54,239	54,729	52,580	55,580	3,000	5.71%

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 80

ACCOUNT NO.	2012-13	2013-2014	2013-2014	2014-2015	14-15 FINAL	% INCREASE
	ACTUAL	ACTUAL	AMENDED BUDGET	FINAL BUDGET	VS. 13-14 AMENDED	(DECREASE)
Department 80 Parkway Trees						
Salaries and Benefits						
10-80-4002	13,515	15,777	15,500	15,800	300	1.94%
10-80-4007	124	335	500	400	(100)	(20.00%)
10-80-4010	-	-	0	0	0	N/A
10-80-4015	1,041	1,207	1,100	1,000	(100)	(9.09%)
10-80-4018	296	175	300	200	(100)	(33.33%)
Total Salaries and Benefits	14,976	17,494	17,400	17,400	0	0.00%
Operations and Maintenance						
10-80-5012	6	1	50	25	(25)	(50.00%)
10-80-5014	215	9	300	300	0	0.00%
10-80-5016	164	241	200	200	0	0.00%
10-80-5020	1,436	974	900	1,000	100	11.11%
10-80-5030	199	230	300	200	(100)	(33.33%)
10-80-5051	-	-	250	50	(200)	(80.00%)
Total Operations and Maintenance	2,020	1,455	2,000	1,775	(225)	(11.25%)
Contract Services						
10-80-5656	70,123	68,330	67,000	67,000	0	0.00%
10-80-5660	3,327	1,582	700	700	0	0.00%
10-80-5656	1,271	348	400	400	0	0.00%
10-80-5670	7,896	6,432	5,500	5,500	0	0.00%
Total Contract Services	82,617	76,691	73,600	73,600	0	0.00%
Capital Expenditures						
10-80-6015	17,087	11,833	12,000	12,000	0	0.00%
Total Parkway Trees	116,699	107,474	105,000	104,775	(225)	(0.21%)

GENERAL FUND EXPENDITURES BY ACCOUNT NUMBER - FUND 10

Department 90 Mini-Parks & Medians

ACCOUNT NO.	2012-13 ACTUAL	2013-2014 ACTUAL	2013-2014 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Department 90 Mini-Parks & Medians						
Salaries and Benefits						
10-90-4001 Full Time	711	680	700	639	(61)	(8.71%)
10-90-4002 Part Time	265	0	265	0	(265)	(100.00%)
10-90-4003 Overtime	32	40	60	60	0	0.00%
10-90-4010 Workers' Comp. Insurance	199	81	150	180	30	20.00%
10-90-4015 Federal Payroll Taxes	58	55	70	70	0	0.00%
10-90-4018 State Payroll Taxes	11	2	15	15	0	0.00%
Total Salaries and Benefits	1,276	858	1,260	964	(296)	(23.49%)
Operations and Maintenance						
10-90-5020 Telephone	572	633	500	500	0	0.00%
10-90-5022 Utilities	9,718	10,720	9,000	8,500	(500)	(5.56%)
10-90-5030 Vehicle Maintenance	0	0	100	100	0	0.00%
10-90-5032 Building & Grounds Maintenance.	1,102	1,360	1,500	1,000	(500)	(33.33%)
10-90-5045 Miscellaneous/Expenditures	0	0	100	100	0	0.00%
10-90-5051 Equipment Rental	0	0	100	100	0	0.00%
10-90-5052 Minor Facility Repairs/Tools	0	0	200	200	0	0.00%
Total Operations and Maintenance	11,393	12,713	11,500	10,500	(1,000)	(8.70%)
Contract Services						
10-90-5655 Landscape Maintenance	3,540	3,540	3,600	3,600	0	0.00%
10-90-5656 Tree Trimming	362	351	500	500	0	0.00%
10-90-5670 Other Professional Services	67	59	50	50	0	0.00%
Total Contract Services	3,969	3,950	4,150	4,150	0	0.00%
Capital Expenditures						
10-90-6010 Equipment	0	0	100	100	0	0.00%
Total Capital Expenditures	0	0	100	100	0	0.00%
Total Mini-Parks & Medians	16,637	17,521	17,010	15,714	(1,296)	(7.62%)
TOTAL GENERAL FUND EXPENDITURES	1,200,849	1,282,023	1,238,535	1,250,457	11,922	0.96%

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

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-14 ACTUAL	2013-14 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Assigned Fund Balance, Beginning		203,129	0	0	0		
Rush Park AD Revenues							
Assessments							
20-00-3100	Current Year Secured	378,617	378,856	380,000	380,000	0	0.00%
20-00-3101	Prior Year Secured	3,696	3,747	3,400	3,400	0	0.00%
20-00-3500	Transfer in other funds						
20-00-3500	Other Misc. Rev.				-		
Total Rush Park AD Revenues		382,312	382,602	383,400	383,400	0	0.00%
Rush Park AD Expenditures							
20-50-5619	Bond Trustee	2,875	2,875	2,875	2,875	0	0.00%
20-50-5617	Admin Fee	240,000	20,000	20,000	20,000	0	0.00%
Total Contract Services		242,875	22,875	22,875	22,875	0	0.00%
Annual Debt Service							
20-50-5800	Principal	-	220,000	220,000	230,000	10,000	4.55%
20-50-5801	Interest	141,980	131,089	131,089	121,210	(9,879)	(7.54%)
Total Annual Debt Service		141,980	351,089	351,089	351,210	121	0.03%
Total Rush Park AD Expenditures		384,855	373,964	373,964	374,085	121	0.03%
Revenues Less Expenditures		(2,543)	8,638	9,436	9,315		
Transfers Out				0	0		
(1) Transfer Out - (To Fund 50 as directed by auditor)		200,586	8,638	9,436	9,315		
Fund Balance, End of Year		0	0	0	0	N/A	N/A

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

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-14 ACTUAL	2013-14 AMENDED BUDGET	2014-2015 FINAL BUDGET	14-15 FINAL VS. 13-14 AMENDED	% INCREASE (DECREASE)
Restricted Fund Balance, Beginning		173,145	175,257	175,257	105,202		
Rossmoor Wall Revenues							
30-00-3100	Current Year Secured	85,995	85,131	87,700	87,700	0	0.00%
30-00-3101	Prior Year Secured	977	1,049	780	780	0	0.00%
30-00-3200	Interest	0	0	1,000	1,000	0	0.00%
30-00-3500	Other Misc. Rev.						
Total Rossmoor Wall Revenues		86,972	86,180	89,480	89,480	0	0.00%
Rossmoor Wall Expenditures							
30-65-5619	Bond Trustee	2,530	2,530	2,530	2,530	0	0.00%
Annual Debt Service							
30-65-5800	Principal	60,000	65,000	65,000	65,000	0	0.00%
30-65-5801	Interest	22,330	18,705	18,705	14,935	(3,770)	(20.16%)
30-65-6005	Buildings and Improvements	0	0	1,450	0	0	0.00%
Total Annual Debt Service		82,330	83,705	85,155	79,935	(3,770)	(4.50%)
30-65-6622	Transfer Out/Fund 40 for wall repair	0	70,000	70,000	0	(70,000)	(100.00%)
Total Rossmoor Wall Expenditures		84,860	156,235	157,685	82,465	(73,770)	(47.22%)
Revenues Less Expenditures		2,112	-70,055	-68,205	7,015	77,070	(110.01%)
Fund Balance, End of Year		175,257	105,202	107,052	112,217	7,015	6.67%

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

ACCOUNT NO.	TITLE	2012-13 ACTUAL	2013-14 ACTUAL	2013-14 AMENDED BUDGET	2014-2015 FINAL BUDGET
<u>Assigned Fund Balance, Beginning</u>		189,789	226,319	226,319	97,685
<u>Revenues</u>					
	40-00-3600 Transfer In Fund 10	0	0	0	100,000
	40-00-3600 Transfer In Fund 20	100,000	0	0	0
	40-00-3600 Transfer In Fund 30	0	70,000	70,000	0
<u>Total Capital Improvement Program Revenues</u>		100,000	70,000	70,000	197,685
<u>Expenditures</u>					
	Dept.				
	Rossmoor Park	9,276	0	0	0
	Montecito Center	8,150	3,759	0	0
	Rush Park	30,145	153,570	165,773	67,000
	Rossmoor Wall (\$70,000 trans in Fund 30)	0	6,595	70,000	20,000
	General	15,899	17,210	16,050	7,000
	Transfer Out	0	17,500	17,500	0
<u>Total Expenditures</u>		63,470	198,634	269,323	94,000
<u>Revenues Less Expenditures</u>		36,530	(128,634)	(199,323)	103,685
<u>Fund Balance, End of Year</u>		226,319	97,685	26,996	103,685

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

PROJECT TITLE	ACTUAL 2013-2014	AMENDED BUDGET 2013-2014	FY 2014-2015 FINAL BUDGET	Information Only FY 2015-2016	Information Only FY 2016-2017
REVENUES					
Beginning Fund Balance	\$226,319	\$226,319	\$97,685	\$103,685	\$63,685
Transfer from Fund 10 Reserve			\$100,000		
Transfer from Fund 20 (thru Fund 10)	0	0	0	0	0
Transfer from Fund 30	70,000	\$70,000	0	0	0
TOTAL REVENUES	\$296,319	\$296,319	\$197,685	\$103,685	\$63,685
EXPENSES					
ROSSMOOR PARK					
ROSSMOOR PARK SUBTOTAL	\$0	\$0	\$0	\$0	\$0
MONTECITO					
Montecito Remodel	\$3,759	\$0			
MONTECITO SUBTOTAL	\$3,759	\$0	\$0	\$0	\$0
RUSH PARK					
Tot Lot Equipment - Swing Set and Hooded Slides (2) to be consistent with safety regulations.	151,319	150,000			
Parking Lot Repair	\$0	\$25,000	\$25,000		
Upgrade Auditorium Lamp Fixtures and Install Emergency Lighting	\$2,251	\$19,950			
Baseball Field - Replace Dustless dirt.				\$40,000	
Rehabilitate and Upgrade Outdoor Men's Restrooms (including waterless urinals) (\$667 spent on design in FY 2011-12)			\$14,000		
Replace temporary shade canopy w/permanent canopy and slab foundation			\$28,000		
Outlet and Circuit Breaker for Movies and Concerts in the Park. TBD in which FY= \$10,500					
RUSH PARK SUBTOTAL	\$153,570	\$165,773	\$67,000	\$40,000	\$0
ROSSMOOR WALL					
Trans from Fund 30/Evaluate and Repair Damaged Bricks	\$6,595	\$70,000	\$20,000		
ROSSMOOR WALL SUBTOTAL	\$6,595	\$70,000	\$20,000		
GENERAL					
Rossmoor Shopping Village Signage/ 2014-2015 Last sign at Car Wash	\$17,210	\$16,050	\$2,000		
Re-landscape Rossmoor Triangle w/drought resistance plants and drip system			\$5,000		
Transfer to Fund 10 for Computer Upgrade	\$17,500	\$17,500			
GENERAL SUBTOTAL	\$34,710	\$33,550	\$7,000	\$0	\$0
TOTAL EXPENSES	\$198,634	\$269,323	\$94,000	\$40,000	\$0
ENDING FUND BALANCE	\$97,685	\$26,996	\$103,685	\$63,685	\$63,685

RESOLUTION NO. 14-07-08-01

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

WHEREAS, on November 6, 1979, the voters of California added Article XIII B to the State Constitution placing limitations on the appropriations of State and local government; and

WHEREAS, Article XIII B was amended by voters in November 1990 through the passage of Proposition 111; and

WHEREAS, Article XIII B now requires the District Board to select population and inflation factors for the year's appropriations limit calculation.

NOW, THEREFORE, the Board of Directors of the Rossmoor Community Services District does hereby resolve as follows:

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

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

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

PASSED AND ADOPTED this 8th day of July 2014.

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: 
Michael Maynard, President

ATTEST:



James Ruth, Secretary
Rossmoor Community Services District

EXHIBIT A

2014– 2015 APPROPRIATIONS LIMITATION

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

RESOLUTION 14-07-08-02

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

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

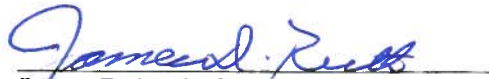
NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Rossmoor Community Services District that it hereby establishes the Annual Budget Revenue and Expenditure totals by Fund in the amounts specified in Attachment A for the Fiscal Year 2014-2015.

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

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: 
Michael Maynard, President

ATTEST:


James D. Ruth, Secretary
Rossmoor Community Services District

ATTACHMENT A

**ANNUAL FISCAL YEAR 2014-2015 ANNUAL BUDGET REVENUE
AND EXPENDITURE TOTALS AMOUNT SUMMARY**

TOTAL FUND REVENUES

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

TOTAL ALL FUNDS **\$1,827,693**

TOTAL FUND EXPENDITURES

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

TOTAL ALL FUNDS **\$1,801,248**

2014/2015 PERSONNEL SUMMARY

HOURLY

- General Counsel: Consultant
- District Auditor: Consultant

FULL TIME

- General Manager
- Administrative Assistant
- Accountant/Bookkeeper
- General Clerk
- Park Superintendent
- Recreation Superintendent

PART TIME

- Maintenance Assistant
- Recreation Leader
- Recreation Assistant
- Tree Consultant
- Event Attendants

VOLUNTEERS

- Various Projects



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

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

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



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September 24, 2014

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To the Management and Board of Directors
Rossmoor Community Services District

In planning and performing our audit of the financial statements of Rossmoor Community Services District (the District) for the year ended June 30, 2014, we considered the District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Last year, we noted a certain matter that was presented for your consideration, which continues to be relevant for reporting again during this audit cycle. This letter does not affect our report dated September 24, 2014 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, or assist you in implementing the recommendations. Our comments are summarized as follows:

(1)

Transfer of Accumulated Special Assessment Revenue
to the Trustee in Anticipation of Debt Payoff Related
to the 1998 Certificates of Participation

Background – The District receives special assessments collected by the County as approved by the voters for the payment of the 1998 Certificates of Participation (1998 Rossmoor Wall Project). The funds collected from these special assessments are used to make annual debt service payments for the Certificates of Participation (COPs). Any funds collected in excess of the annual debt service requirements have been appropriately accounted for as restricted in the District's financial statements.

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Based on the remaining annual debt service requirements, the projected special assessment revenue, and the accumulated special assessments including the reserve fund, we anticipate that the District will be in a position to retire the COPs during fiscal year 2016, which is 2 years before the scheduled maturity date in fiscal year 2018. Although these funds are appropriately segregated and restricted in the District's accounting records, only the reserve fund is held by the Trustee. The accumulated special assessments are in the custody of the District, and included in its pooled cash and investment accounts.

Recommendation – We recommend that the District either (1) plan to remit the accumulated special assessments as reported in the Debt Service Fund PIFC Rossmoor Wall (Fund 30) of the District's financial statements, to the Trustee (U.S. Bank) to be deposited in the Installment Payment Fund maintained by the Trustee before or early in fiscal year ending June 30, 2015 in accordance with Section 4.06(b) of the Installment Sale Agreement, or (2) use the accumulated special assessments for repairs and maintenance of the Rossmoor Wall in accordance with Section 4.06(c) of the Installment Sale Agreement. The District should also plan to consult its attorney regarding the appropriate actions related to the continuation or cessation of the special assessments related to the COPs in accordance with applicable laws and regulations.

Management's Response – Management continues to concur with the Auditor's recommendations. A more pressing need for the accumulated special assessments is a need for repairs to the Rossmoor Wall. Due to weathering, there are a substantial number of bricks which are deteriorating and/or crumbling. Section 4.06(c) Release from Lien of the Installment Sale Agreement states that once, "Special Tax Revenues in excess of amounts required for the payment of Installation Payments and for the replenishment of the Reserve Fund, in that Certificate Year shall be released from the lien of this Installation Sale Agreement and shall be available for any lawful purpose of the District." It is therefore the position of management that accumulated special assessments above the required reserve funds continue to be accumulated until such time as sufficient funds are available for the necessary repairs to the Rossmoor Wall.

ROGERS, ANDERSON, MALODY & SCOTT, LLP

Rogers Anderson Malody & Scott, LLP