ROSSMOOR

COMMUNITY SERVICES DISTRICT

Regular Meeting of the Board

Agenda Package

NOVEMBER 10, 2026

AGENDA
BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, November 10, 2026

7:00 p.m.

PUBLIC PARTICIPATION
Please be advised that the public can observe the meeting live on YouTube using the following link: https://youtu.be/xNrQVDEhnzM The name is **Rossmoor CSD.**

This Board meeting will take place in person. Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the District Secretary at slanders@rossmoor-csd.org. Comments received by 3:00 p.m., on the date of the meeting will be provided to the Board of Directors, made available to the public, and will be a part of the meeting record.

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

A. ORGANIZATION

1.	CALL TO ORDER:	7:00 p.m.
2.	ROLL CALL:	Directors Maynard, Searles, Zinser and DeMarco President Shade
3.	PLEDGE OF ALLEGIANCE	Director Maynard

4. PRESENTATIONS:

    a. PROCLAMATION OF APPRECIATION TO OUTGOING DIRECTOR MICHAEL MAYNARD

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 that 2/3 of members are present, all of the Board members present vote, that there is a need to take immediate action, which arose after the agenda was posted.

C. PUBLIC FORUM

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

D. REPORTS TO THE BOARD

None.

E. CONSENT CALENDAR

1. MINUTES:

    a. Regular RCSD Board Meeting of October 13, 2026

2. SEPTEMBER 2026 REVENUE AND EXPENDITURE REPORT AND OCTOBER 2026 WARRANTS

3. ROUTINE ANNUAL CONTRACT RENEWAL WITH KAISER FOR GROUP MEDICAL INSURANCE: INCLUDES 5.49% INCREASE, NO OTHER CHANGES. COMMITTEE REPORT AND RENEWAL QUOTE INCLUDED IN BOARD PACKAGE.

4. ROUTINE CONTRACT RENEWAL WITH TENNIS INSTRUCTOR BEAU BERGLUND: INCLUDES NEW TWO-YEAR TERM AND FEE INCREASES CONSISTENT WITH APPROVED ANNUAL RENTAL/FACILITY FEES FOR FY 2026-2027. COMMITTEE REPORT AND DRAFT CONTRACT INCLUDED IN BOARD PACKAGE.

5. LONG TERM/NONPROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY

6. APPROVAL OF VACATION BUY-BACK SUBMITTAL FOR RCSD EMPLOYEE REQUESTING PARTICIPATION IN THE DECEMBER 2026 BUY-BACK PROGRAM

7. APPOINTMENT OF DIRECTOR ZINSER AS INTERIM ALTERNATE TO PERSONNEL AND CONTRACT ADMINISTRATION COMMITTEE, CIP COMMITTEE, PARKS AND FACILITIES COMMITTEE AND TREE COMMITTEE

8. APPROVAL OF BACKSTOP REMOVALS FROM RUSH PARK

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. REGULAR CALENDAR

1. REPORT FROM THE AUDIT COMMITTEE (DIRECTORS DEMARCO AND SEARLES) RE: FY 2025-2026 AUDIT:
   a. RECEIVE AND FILE FY 2025-2026 AUDIT

2. RESOLUTION NO. 26-11-10-01 REJECTION OF GOVERNMENT CLAIM.

3. REPORT FROM THE PARKS AND FACILITIES COMMITTEE (DIRECTORS DEMARCO AND MAYNARD) RE: APPROVAL OF FIRST READING OF REVISIONS TO POLICY NO. **6017** RE: MEMORIAL BENCH AND TREE DONATIONS.

4. REPORT FROM THE PERSONNEL AND CONTRACTS ADMINISTRATION COMMITTEE (DIRECTORS SHADE AND MAYNARD) RE: ROSSMOOR COMMUNITY SERVICES DISTRICT COOPERATIVE PROGRAMMING AGREEMENT WITH THE YOUTH CENTER

5. APPROVAL OF THE SECOND READING OF REVISIONS TO POLICY No. **6050** (FACILITIES: TENNIS AND PICKLEBALL COURTS) REGARDING:
   - WALK-ON COURT USE BY NON-RESIDENTS FOR PICKLEBALL AND TENNIS, RESERVATION REQUIREMENTS, AND RESIDENCY VERIFICATION;
   - MAINTAINENCE OF CLEAR BUFFER ZONES AT THE DISTRICT'S TENNIS AND PICKLEBALL COURTS;
   - CLARIFICATION OF UNAUTHORIZED TENNIS AND PICKLEBALL INSTRUCTION ON ROSSMOOR COURTS
   - CLARIFICATION OF SAME-DAY RESERVATION RULES.

H. 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.

I. BOARD MEMBER ITEMS

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

J. CLOSED SESSION

Public Comment: Members of the public are welcome to address the Board of Directors, at this time, only on those items on the Closed Session agenda.

1. *APPOINTMENT, EMPLOYMENT, OR EVALUATION OF PERFORMANCE OF PUBLIC EMPLOYEE PER GOVERNMENT CODE SECTION 54957(b)(1) TITLE: GENERAL MANAGER.*

K. GENERAL COUNSEL ITEMS

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

L. ADJOURNMENT

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

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

Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors. Any such writing will be available for public inspection at the District offices located at 3001 Blume Drive, Rossmoor CA 90720. In addition, any such writing may also be posted on the District's website at www.rossmoor-csd.org.

CERTIFICATION OF POSTING

I hereby certify that the attached Agenda for November 10, 2026, 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:

Date 11/6/2026

SHARON LANDERS
General Manager

PROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM A-4a

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: PROCLAMATION OF APPRECIATION TO OUTGOING DIRECTOR MICHAEL MAYNARD

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors recognize Director Michael Maynard with a Proclamation of Appreciation for his service on the RCSD Board of Directors.

INFORMATION

Director Michael Maynard will be leaving the RCSD Board of Directors. He has served on the Board and been a valuable contributor since June 2011 when he was selected by the RCSD Board and sworn in to fill a vacant seat. Because he chose not to run for re-election in 2026, Director Maynard will leave the Board of Directors and this will be his last meeting.

ATTACHMENTS

1. Proclamation of Appreciation.

CERTIFICATE OF APPRECIATION

Presented to

Michael Maynard

In grateful recognition and deep appreciation for your dedicated service, leadership, and outstanding contributions to the Rossmoor Community.

Through your steadfast commitment while serving multiple terms on the Board of Directors for the Rossmoor Community Services District, you have demonstrated exceptional leadership and a passionate drive to enhance the quality of life for all residents.

Your enduring legacy of civic duty, collaboration, and vision has left an indelible mark on our community. We honor your time, wisdom, and tireless efforts in shaping a brighter future for Rossmoor.

Presented this _____ day of _____, 2026.

_____

Board President
Rossmoor Community Services District

_____

General Manager
Rossmoor Community Services District

ATTACHMENT 1

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-1(a)

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers
Executive Assistant Carolyn Whang

Subject: MINUTES: REGULAR RCSD BOARD MEETING OF OCTOBER 13, 2026

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Minutes of the following meetings as prepared by the Board's Secretary/General Manager.

a. Regular RCSD Board Meeting of October 13, 2026

INFORMATION

The Minutes reflect the actions of the RCSD Board at its Regular meeting of October 13, 2026.

ATTACHMENTS

1. DRAFT Minutes – Regular RCSD Board Meeting of October 13, 2026

MINUTES

BOARD OF DIRECTORS

ROSSMOOR COMMUNITY SERVICES DISTRICT

REGULAR MEETING

RUSH PARK
Auditorium
3021 Blume Drive
Rossmoor, California 90720

Tuesday, October 13, 2026

A. ORGANIZATION

1. CALL TO ORDER: 7:02 p.m.

2. ROLL CALL:

Present: Directors Maynard, Searles, DeMarco, Zinser and President Shade
Absent: None

3. PLEDGE OF ALLEGIANCE: Director DeMarco

4. PRESENTATIONS:

a. California Special District Association (CSDA) Membership Update – Chris Palmer, Senior Public Affairs Field Coordinator

Senior Public Affairs Field Coordinator Chris Palmer provided a presentation regarding CSDA benefits, resources, and legislative advocacy. Palmer highlighted the new SB 827 Fiscal Responsibility training requirement, noting active officials have until January 1, 2028, to complete it, while new board members have six months upon taking office. Palmer reported that the CSDA legislative team monitored over 5,000 bills during the active session, logging key defensive victories such as defeating an investor-owned utility wildfire liability reform proposal that would have minimized structural reimbursement rates for special districts. He noted that Rossmoor received $1,700 in professional development scholarships this year and benefits from

localized cost-saving frameworks through entities like Streamline web services and Amazon Business Prime. Discussion followed regarding annual operating revenue metrics used to determine active district membership dues. General Manager Landers and the Board acknowledged that historic CSDA lobbying previously enabled Rossmoor to recover $48,000 in federal COVID-19 relief allocations.

B. ADDITIONS TO AGENDA

• None

C. PUBLIC FORUM

• Susan Kaplan, a Rossmoor resident, voiced ongoing concerns regarding noise, traffic, and vehicle parking spillover caused by the four pickleball courts at Rossmoor Park. She urged the board to reduce court density, enforce stricter equipment noise criteria, and provide on-site recreational staffing. She also opposed the proposed restrictions on tennis practice tools such as ball hoppers.

• Officer Tyler Yonezawa, California Highway Patrol (Westminster Area), thanked the board for hosting the September Heroes Luncheon. He delivered a localized safety report, noting 94 vehicle screenings during an August speed checkpoint and detailing five recent seasonal collisions (including three hit-and-runs) in Rossmoor. Officer Yonezawa outlined AB 544 continuous flashing red light parameters for youth e-bikes [WHAT IS THIS?] and SB 586 registration requirements for electric off-highway vehicles. He agreed to include Tigertail on the radar trailer deployment rotation and introduced senior volunteers Manny, Judy, Jan, and Wendy.

• Robert Kaplan, read a written statement on behalf of resident Jimmy Ton, expressed concern that proposed updates to Policy 6050 evaluating court training aids would inadvertently penalize family-based park recreation.

• Frank Manis & Derek Chow spoke regarding recreational tennis practice, emphasizing that standard training tools like ball hoppers and baskets are common for uncompensated skill drills and serves.

• Dan Sanger noted that Rossmoor's pickleball setup is uniquely close to residential properties compared to other regional layouts, resulting in constant disruptive noise.

• Terry Price requested an official safety investigation by Orange County Public Works regarding crosswalk dangers at the Hedwig Road and Donnis Avenue park corridor, pointing out reckless morning traffic speeding between 7:15 a.m. and 8:00 a.m.

• Written Correspondence: An email from Mr. Rostogi was read into the record outlining five specific operational parking strategies to minimize vehicle congestion on Hedwig Road by prioritizing interior perimeter lot spaces first.

D. REPORTS TO THE BOARD

1. RECREATION REPORT – RECREATION SUPERINTENDENT CHRIS ARGUETA

Recreation Superintendent Chris Argueta presented details of recent district events and upcoming seasonal programming:

• Movies in the Park: June and July sessions generated a daily average crowd of 175 attendees.

• Shakespeare by the Sea: The July 2 production of Macbeth successfully drew approximately 500 attendees.

• Family Festivals: Monthly summer festivals tracked from June through September generated a total estimated attendance between 3,000 and 3,500 visitors.

• Bulky Item Cleanup & Compost Giveaway: Partnered with CRNR to collect 16.5 tons of large trash items, 2,480 pounds of residential electronic e-waste, and distributed 490 prepackaged bags of free compost to residents.

• Summer Camp: Maintained 160 daily campers under youth center operations from June through August.

• Fall Sports Leagues: Los Alamitos Girls Softball League (practices running through November 14) and Friday Night Lights football (utilizing fields through November 19) have commenced seasonal use.

• Upcoming Programs: Detailed the upcoming Harvest Festival on October 28, the Winter Festival on December 12, and recurring Red Cross blood drives the third Wednesday of each month.

Superintendent Argueta also noted that performance pickleball pro Diana is relocating, which will terminate her district operations use agreement at the end of October.

General Manager Landers added details regarding ongoing negotiations to update sports league use contracts dating back to 2000, noting that staff is analyzing irrigation costs, field maintenance schedules, and youth center operational footprints to ensure accurate cost-recovery parameters.

E. CONSENT CALENDAR

Consisted of approval for regular board minutes, recurring monthly revenue and expenditure statements, and standard warrant processing logs.

• Motion by Director DeMarco, seconded by Director Maynard, to approve the Consent Calendar as presented. The motion carried 5-0 via voice vote.

F. PUBLIC HEARING

None.

G. REGULAR CALENDAR

1. POLICY 6050 AMENDMENTS – COURT USE REGULATIONS

General Manager Landers introduced proposed modifications to Policy 6050 intended to update same-day court software rules, establish designated safety runoff zones, and address unauthorized commercial operations. Landers noted clerical typo fixes and detailed risk management data from the district liability carrier, CJPIA.

Legal Counsel Baron Bettenhausen introduced revised language clarifying that regulatory equipment tracking (such as hoppers, carts, and targets) would be utilized strictly as objective criteria to identify unauthorized instruction for commercial compensation, explicitly exempting uncompensated resident family recreation or unpaid play.

Due to the introduction of substantive material changes to the regulatory text, Counsel Bettenhausen advised that the item must procedurally serve as a new First Reading under Robert's Rules of Order, with the formal Second Reading deferred to November.

Motion by Director DeMarco, seconded by Director Maynard, to approve the amended text of Policy 6050 as a First Reading, incorporating modifications to sections 110 and 140, along with subsequent renumbering edits.

The motion carried 5-0 via roll call vote:

- Ayes: Directors Maynard, Searles, Zinser, DeMarco, and President Shade.
- Noes: None.

2. POLICY 6017 REVIEW – MEMORIAL BENCH AND TREE DONATIONS

General Manager Landers reviewed Policy 6017's history and explained how limiting public plaque inscriptions to standardized wording under the government speech doctrine protects the agency from First Amendment claims. Landers also noted a proposed 10-year limit to address space constraints.

Grieving family members Kim Mendoza, Kevin Ikuta, and Mary Ikuta presented dynamic data and photographs detailing existing historical memorial plaques in Rush Park containing personal roles and terms of endearment like "Coach," "Beloved Papa," or "Friend to all". They requested that the proposed policy be modified to focus on basic decency and non-commercial parameters rather than enforcement of a word list. A lengthy letter from resident Alexa Garcia was read into the record requesting a compassionate administrative approach that honors diverse multi-generational family structures.

Directors DeMarco, Maynard, and Zinser expressed that regulations should remain flexible enough to accommodate standard grieving processes without overly restrictive terminology barriers. Following discussion, an initial motion to deviate from policy on a one-time basis was withdrawn.

Action: By Board consensus, the proposed revisions to Policy 6017 were tabled and referred back to the Parks and Facilities Committee for comprehensive review and text adjustments prior to the November meeting.

3. RENEWAL OF HEARING OFFICER SERVICES AGREEMENT

The Board evaluated a standard contract extension option to retain independent hearing officer Michael Eugene Raneses to preside over administrative resident appeals regarding tree or property citation matters. Terms remain at an unchanged rate of $150 per hour, not to exceed an aggregate total of $5,000.

Motion by Director DeMarco, seconded by Director Maynard, to approve the one-year agreement option extending services with Hearing Officer Michael Eugene Raneses.

The motion carried 5-0 via voice vote.

4. AMERICAN RED CROSS FACILITY FEE WAIVER

The Board reviewed the annual operational fee waiver request submitted by the American Red Cross to host its monthly community blood drive clinics inside the Rush Park Auditorium throughout the upcoming 2027 calendar year.

Motion by Director Maynard, seconded by Director DeMarco, to approve the 2027 calendar year auditorium facility fee waiver for American Red Cross blood drive events.

The motion carried 5-0 via voice vote.

5. RESOLUTION NO. 26-10-13-01: REJECTION OF GOVERNMENT CLAIM

The Board considered a formal trip-and-fall tort claim tracking an incident where a claimant alleged injury within a surface cavity. The claim multi-indexed the County of Orange, adjacent property owners, and the Rossmoor Homeowners Association. In accordance with localized defense advisories issued by insurance pool carrier CJPIA, staff recommended official rejection of the claim.

Motion by Director DeMarco, seconded by Director Maynard, to adopt Resolution No. 26-10-13-01 rejecting the government claim.

The motion carried 5-0 via roll call vote:

- Ayes: Directors DeMarco, Zinser, Searles, Maynard, and President Shade.
- Noes: None.

H. GENERAL MANAGER ITEMS

General Manager Landers reported briefly on the following regional updates:

• E-Bike Buyback Event: Attended the well-populated regional vehicle buyback initiative hosted by District Attorney Todd Spitzer and local sheriff departments, noting that data indicators reflect a constructive drop in illegal motorized e-bike profiles navigating localized park lanes.

• Montecito Center Paving Gift: The Gomez family (Protek Pave) generously volunteered to reseal and restripe the Montecito Center parking lot infrastructure, providing a structural asset gift valued between $4,000 and $5,000. Legal counsel processed a standard liability waiver to finalize scheduling.

• Arson Restitution: Tracking a 2024 park restroom arson fire conviction, the Deputy District Attorney confirmed final court adjudication ordering a $750 juvenile diversion settlement check to be processed to the District by October 23.

I. BOARD COMMENTS

• Director Maynard formally announced that after 14 years of consecutive service on the Rossmoor CSD Board of Directors, he did not seek re-election and the upcoming November regular meeting will represent his final meeting.

The board concluded regular commentary with localized safety reminders for vehicular traffic and neighborhood golf carts during upcoming neighborhood trick-or-treating events.

J. ADJOURNMENT TO CLOSED SESSION / REPORT OUT

President Shade adjourned the regular session at 11:04 p.m. to recess into Closed Session to evaluate personnel matters. Upon reconvening into open public session, President Shade reported out that no final action was taken in closed session and there were no reportable items.

The meeting was officially adjourned at 11:04 p.m.

ATTEST:

Sharon Landers, Secretary
Rossmoor Community Services District

APPROVED:

Jo Shade, President
Rossmoor Community Services District

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-2

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: SEPTEMBER 2026 REVENUE AND EXPENDITURE REPORTS AND OCTOBER 2026 WARRANTS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the Revenue and Expenditure Report for September 2026 and October 2026 Warrants.

INFORMATION

The Revenue and Expenditure Report is submitted monthly and represents the District's unaudited year-to-date revenue and expenses.

ATTACHMENTS

1. Revenue and Expenditure Report for the month of September 2026
2. Explanation of Significant Variances from budgeted amounts
3. October 2026 Warrants and Credit Card Statement

Rossmoor Community Services District

ATTACHMENT 1

Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual

For the month ended September 30, 2026

	Original Budget	Current Month	YTD	YTD Var	YTD % Bud
Revenues:					
Property taxes	$ 1,464,200	$ 26,701	$ 50,229	$ (1,413,971)	3.43%
Street light assessments	512,600	9,279	17,455	(495,145)	3.41%
Interest on investments	35,000	-	21,557	(13,443)	61.59%
From other governmental agencies	88,000	-	-	(88,000)	0.00%
Permit and rental fees	311,700	26,181	88,437	(223,263)	28.37%
Misc./Sponsorships	60,000	10,941	17,652	(42,348)	29.42%
Total Revenues	2,471,500	73,102	195,330	(2,276,170)	7.90%
Expenditures:					
Administration	1,402,100	114,537	395,544	(1,006,556)	28.21%
Recreation	87,500	6,450	32,526	(54,974)	37.17%
Rossmoor park	164,690	35,863	58,322	(106,368)	35.41%
Montecito center	38,200	6,846	9,491	(28,709)	24.85%
Rush park	162,970	16,009	55,757	(107,214)	34.21%
Street lighting	128,100	10,838	32,513	(95,587)	25.38%
Street sweeping	88,000	6,970	20,910	(67,090)	23.76%
Parkway trees	206,530	1,014	22,277	(184,254)	10.79%
Mini-parks and medians	20,940	2,299	6,476	(14,464)	30.93%
Total Expenditures	2,299,030	200,824	633,814	(1,665,216)	27.57%
Changes in fund balance	172,470	$ (127,723)	(438,484)	$ (3,941,386)	
Cash Balances at 09/30/2026					
Checking			69,749		
LAIF			1,935,167		
Total			2,004,915		

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 26

10 General Fund

Account		Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
3000 Property Tax						
3001	Current Secure Property Tax	0.00	14,957.04	1,348,400.00	1,333,442.96	1 %
3002	Current Unsecured Prop Tax	21,943.58	21,943.58	44,400.00	22,456.42	49 %
3003	Prior Secured property Tax	2,266.32	4,073.30	8,500.00	4,426.70	48 %
3004	Prior Unsecured Property Tax	0.00	0.00	500.00	500.00	0 %
3005	Delinquent Propert Taxes	355.42	733.61	2,600.00	1,866.39	28 %
3006	Current Supplemental Assessment	2,135.38	6,423.67	31,400.00	24,976.33	20 %
3007	Prior supplemental assessment	0.00	2,041.86	2,400.00	358.14	85 %
3008	Public Utility Tax	0.00	56.20	20,600.00	20,543.80	0 %
3009	State Homeowners prop. Tax Relief	0.00	0.00	5,400.00	5,400.00	0 %
	Account Group Total:	26,700.70	50,229.26	1,464,200.00	1,413,970.74	3 %
3100						
3101	Street light assessments	9,278.65	17,455.16	512,600.00	495,144.84	3 %
	Account Group Total:	9,278.65	17,455.16	512,600.00	495,144.84	3 %
3200						
3201	Interest on Investments	0.00	21,556.52	35,000.00	13,443.48	62 %
	Account Group Total:	0.00	21,556.52	35,000.00	13,443.48	62 %
3300 INTERGOVERNMENTAL REVENUE						
3304	County street sweep reimbursement	0.00	0.00	88,000.00	88,000.00	0 %
	Account Group Total:	0.00	0.00	88,000.00	88,000.00	0 %
3400 RENTAL & PERMITS						
3401	Tennis Courts Reservations	2,358.75	7,491.75	23,200.00	15,708.25	32 %
3402	Tennis Instructor Private Lessons	1,222.75	3,336.50	19,800.00	16,463.50	17 %
3403	Basketball Court Reservations	479.75	479.75	0.00	-479.75	** %
3405	Rossmoor Park Ball Field Reservations	41.25	3,123.24	14,900.00	11,776.76	21 %
3406	Rush Park Ball field reservations	333.75	1,998.51	13,800.00	11,801.49	14 %
3407	Pickleball Reservation	4,816.00	15,501.50	56,800.00	41,298.50	27 %
3408	Pickleball Instructor Private Lessons	49.50	115.50	1,400.00	1,284.50	8 %
3411	Signature Wall Banner Rental	92.00	180.00	300.00	120.00	60 %
3421	Tree Revenue	300.00	600.00	5,000.00	4,400.00	12 %
3422	Tree Violation Fines	0.00	0.00	300.00	300.00	0 %
3431	Rossmoor Building Rental	289.00	1,180.00	6,000.00	4,820.00	20 %
3432	Rossmoor Park Picinic Site	493.50	1,550.26	4,200.00	2,649.74	37 %
3441	Montecito Building Rental	5,496.00	28,459.53	48,300.00	19,840.47	59 %
3451	Rush Building Rental	9,436.31	22,191.64	108,500.00	86,308.36	20 %
3452	Rush Park Picnic Site	772.50	2,228.67	8,000.00	5,771.33	28 %
3453	Rush Park Kitchen	0.00	0.00	1,200.00	1,200.00	0 %
	Account Group Total:	26,181.06	88,436.85	311,700.00	223,263.15	28 %
3500						
3501	MISC REVENUE	5,691.11	11,402.08	35,000.00	23,597.92	33 %
3502	Sponsorships	5,250.00	6,250.00	25,000.00	18,750.00	25 %
	Account Group Total:	10,941.11	17,652.08	60,000.00	42,347.92	29 %
	Fund Total:	73,101.52	195,329.87	2,471,500.00	2,276,170.13	8 %

Grand Total:	73,101.52	195,329.87	2,471,500.00	2,276,170.13	8 %

10 General Fund

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
5000							
5010	Administration						
4000	Board of Directors Compensatn	500.00	1,900.00	11,000.00	11,000.00	9,100.00	17 %
4003	Overtime	325.62	2,913.69	12,400.00	12,400.00	9,486.31	23 %
4004	Salaries - Recreation	6,380.14	19,140.42	79,500.00	79,500.00	60,359.58	24 %
4005	Salaries - Event Attendant	671.65	1,333.71	3,700.00	3,700.00	2,366.29	36 %
4006	SALARIES - ADMINISTRATION	27,748.26	83,164.31	336,900.00	336,900.00	253,735.69	25 %
4007	VEHICLE ALLOWANCE (MILEAGE	251.79	435.83	3,300.00	3,300.00	2,864.17	13 %
4008	SALARIES - PARK AND RECREATION	19,332.08	57,337.78	232,700.00	232,700.00	175,362.22	25 %
4009	SALARIES - Park /TREE	5,515.84	16,578.87	65,200.00	65,200.00	48,621.13	25 %
4010	Workers Compensation Insurance	0.00	0.00	11,900.00	11,900.00	11,900.00	%
4011	Medical Insurance	18,797.58	29,358.41	110,800.00	110,800.00	81,441.59	26 %
4015	Federal Payroll Tax -FICA	4,611.45	13,903.50	59,200.00	59,200.00	45,296.50	23 %
4019	Deferred Comp - ER Match	1,658.82	5,780.79	22,200.00	22,200.00	16,419.21	26 %
5002	Insurance - Liability	0.00	16,417.00	70,100.00	70,100.00	53,683.00	23 %
5004	Memberships and Dues	0.00	3,854.19	12,900.00	12,900.00	9,045.81	30 %
5006	Travel & Meetings	732.00	762.00	8,400.00	8,400.00	7,638.00	9 %
5007	Televised Meeting Costs	0.00	1,868.75	14,000.00	14,000.00	12,131.25	13 %
5008	Gasoline	614.08	1,440.36	5,900.00	5,900.00	4,459.64	24 %
5010	Publications & Legal Notices	0.00	275.00	8,700.00	8,700.00	8,425.00	3 %
5012	Printing	123.92	1,556.52	4,600.00	4,600.00	3,043.48	34 %
5014	Postage	15.93	171.93	2,300.00	2,300.00	2,128.07	7 %
5016	Office & Meeting Supplies	1,555.41	4,684.24	17,200.00	17,200.00	12,515.76	27 %
5017	Community Events	0.00	0.00	0.00	0.00	0.00	%
5018	Janitorial Supplies	0.00	6,219.99	22,800.00	22,800.00	16,580.01	27 %
5020	Telephone	1,797.51	3,739.56	15,800.00	15,800.00	12,060.44	24 %
5021	Computer/Email/Server Costs	1,337.46	7,030.15	9,800.00	9,800.00	2,769.85	72 %
5030	Vehicle Maintenance	346.44	596.44	8,000.00	8,000.00	7,403.56	7 %
5032	Building & Grounds-Maintenance	1,321.16	20,527.28	37,500.00	37,500.00	16,972.72	55 %
5045	Miscellaneous Expenditures	2,600.24	4,909.83	23,000.00	23,000.00	18,090.17	21 %
5046	Bank Service Charge	112.83	943.48	4,600.00	4,600.00	3,656.52	21 %
5050	Elections	0.00	0.00	15,000.00	15,000.00	15,000.00	%
5610	Legal Services	3,590.50	16,987.00	36,700.00	36,700.00	19,713.00	46 %
5615	Financial Audit-Consulting	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00	50 %
5620	Outsource Financial Consultant	0.00	8,200.00	53,000.00	53,000.00	44,800.00	15 %
5670	Other Professional Services	4,596.05	10,652.84	63,000.00	63,000.00	52,347.16	17 %
6005	Buildings and Improvements	0.00	23,880.00	0.00	0.00	-23,880.00	%
6019	Vehicles	0.00	16,515.90	0.00	0.00	-16,515.90	%
6025	Software	0.00	1,305.45	0.00	0.00	-1,305.45	%
	Account Total:	114,536.76	395,543.70	1,402,100.00	1,402,100.00	1,006,556.30	28 %
5020	Recreation						
5017	Community Events	6,449.57	32,525.97	87,500.00	87,500.00	54,974.03	37 %
	Account Total:	6,449.57	32,525.97	87,500.00	87,500.00	54,974.03	37 %
5030	Rossmoor Park						
5022	Utilities	1,415.30	4,060.22	14,600.00	14,600.00	10,539.78	28 %
5023	Water	11,393.94	27,368.80	75,600.00	75,600.00	48,231.20	36 %
5025	SECURED PROP TAX	0.00	0.00	1,390.00	1,390.00	1,390.00	%
5032	Building & Grounds-Maintenance	20,004.16	20,513.92	32,080.00	32,080.00	11,566.08	64 %
5034	Alarm Systems/Security	0.00	279.00	0.00	0.00	-279.00	%

10 General Fund

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
5051 Equipment Rental	0.00	0.00	620.00	620.00	620.00	%
5052 Minor Facility Repairs /Tools	0.00	0.00	2,200.00	2,200.00	2,200.00	%
5655 Landscape Maintenance /	3,050.00	6,100.00	38,200.00	38,200.00	32,100.00	16 %
Account Total:	35,863.40	58,321.94	164,690.00	164,690.00	106,368.06	35 %
5040 Montecito Center						
5022 Utilities	413.28	576.46	2,300.00	2,300.00	1,723.54	25 %
5023 Water	385.29	1,028.59	5,300.00	5,300.00	4,271.41	19 %
5025 SECURED PROP TAX	0.00	0.00	1,160.00	1,160.00	1,160.00	%
5032 Building & Grounds-Maintenance	5,664.63	6,838.78	20,570.00	20,570.00	13,731.22	33 %
5034 Alarm Systems/Security	0.00	282.00	770.00	770.00	488.00	37 %
5052 Minor Facility Repairs /Tools	0.00	0.00	3,900.00	3,900.00	3,900.00	%
5655 Landscape Maintenance /	382.50	765.00	4,200.00	4,200.00	3,435.00	18 %
Account Total:	6,845.70	9,490.83	38,200.00	38,200.00	28,709.17	25 %
5050 Rush Park						
5022 Utilities	4,702.94	12,067.87	37,000.00	37,000.00	24,932.13	33 %
5023 Water	7,904.85	22,230.62	53,100.00	53,100.00	30,869.38	42 %
5025 SECURED PROP TAX	0.00	0.00	4,800.00	4,800.00	4,800.00	%
5032 Building & Grounds-Maintenance	351.01	1,058.01	25,570.00	25,570.00	24,511.99	4 %
5034 Alarm Systems/Security	0.00	0.00	950.00	950.00	950.00	%
5051 Equipment Rental	0.00	0.00	1,730.00	1,730.00	1,730.00	%
5052 Minor Facility Repairs /Tools	0.00	0.00	1,620.00	1,620.00	1,620.00	%
5655 Landscape Maintenance /	3,050.00	6,100.00	38,200.00	38,200.00	32,100.00	16 %
6005 Buildings and Improvements	0.00	14,300.00	0.00	0.00	-14,300.00	%
Account Total:	16,008.80	55,756.50	162,970.00	162,970.00	107,213.50	34 %
5060 Street Lighting						
5650 Street Lighting and	10,837.60	32,512.80	128,100.00	128,100.00	95,587.20	25 %
Account Total:	10,837.60	32,512.80	128,100.00	128,100.00	95,587.20	25 %
5070 Street Sweeping						
5642 Street Sweeping	6,969.98	20,909.94	88,000.00	88,000.00	67,090.06	24 %
Account Total:	6,969.98	20,909.94	88,000.00	88,000.00	67,090.06	24 %
5080 Parkway Trees						
5017 Community Events	0.00	0.00	1,730.00	1,730.00	1,730.00	%
5656 Tree Trimming	1,013.65	17,065.50	149,700.00	149,700.00	132,634.50	11 %
5660 TREE REMOVAL	0.00	5,211.00	19,900.00	19,900.00	14,689.00	26 %
6015 Trees	0.00	0.00	35,200.00	35,200.00	35,200.00	%
Account Total:	1,013.65	22,276.50	206,530.00	206,530.00	184,253.50	11 %
5090 Mini-Parks and Medians						
5022 Utilities	47.35	127.75	620.00	620.00	492.25	21 %
5023 Water	1,868.79	5,583.26	15,800.00	15,800.00	10,216.74	35 %
5051 Equipment Rental	0.00	0.00	160.00	160.00	160.00	%
5052 Minor Facility Repairs /Tools	0.00	0.00	160.00	160.00	160.00	%
5655 Landscape Maintenance /	382.50	765.00	4,200.00	4,200.00	3,435.00	18 %
Account Total:	2,298.64	6,476.01	20,940.00	20,940.00	14,463.99	31 %
Account Group Total:	200,824.10	633,814.19	2,299,030.00	2,299,030.00	1,665,215.81	28 %

10 General Fund

Account	Object		Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
		Fund Total:	200,824.10	633,814.19	2,299,030.00	2,299,030.00	1,665,215.81	28 %
		Grand Total:	200,824.10					
				0.00				
				633,814.19	2,299,030.00	2,299,030.00	1,665,215.81	28 %

EXPLANATION OF SIGNIFICANT VARIANCES FROM BUDGETED AMOUNTS
SEPTEMBER 2026

Revenue Accounts (Accounts more than 40% and less than 20%)

Account Code	%	Item	Explanation
5010-3411	**60**	Signature Wall Banner Rental	Higher rental of banner space
5010-3441	**59**	Montecito Bulding Rental	Higher rental of Montecito Buliding

Expenditure Accounts (Accounts more than 40% and less than 20%)

Account Code	%	Item	Explanation
5010-5021	**72**	Computer/Email/Server Costs	On track for budget for FY
5010-5032	**55**	Building & Grounds Maintenance	Includes periodic carpet cleaning and purchase of replacement bricks for signature wall
5010-5615	**50**	Financial Audit-Consulting	Paid first installment to Nigro & Nigro
5030-5032	**64**	Rossmoor Park Building & Grounds Maintenance	Paid invoices for mainline repair and concrete work

ROSSMOOR COMMUNITY SERVICES DISTRICT
Claim Details
For the Accounting Period: 10/26

* ... Over spent expenditure

Claim Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
1858	20864S	999999 BRIGETTE NOON	197.25								
Deposit Refund											
1		Deposit Refund	197.25			10	2220				1010
1859	20865S	999999 JOVETTE CURTINDOLPH	231.50								
Deposit Refund											
1		Deposit Refund	231.50			10	2220				1010
1860	20866S	226 HILL'S BROTHERS LOCK & SAFE	362.04								
8 Admin Keys Stamp Admin + DND Keys											
1	96270	10/02/26 8 Admin Keys Stamp Admin +	362.04			10	5010	5045			1010
1862	20868S	1069 LandCare Holdings, Inc.	6,365.00								
Mangement Agreement for July 2026											
1	1022062	07/31/26 Management Agreement July	2,925.00			10	5030	5655			1010
2	1022062	07/31/26 Management Agreement July	257.50			10	5040	5655			1010
3	1022062	07/31/26 Management Agreement July	2,925.00			10	5050	5655			1010
4	1022062	07/31/26 Management Agreement July	257.50			10	5050	5655			1010
1863	20869S	1069 LandCare Holdings, Inc.	2,420.00								
Main Line Repairs											
1	1052807	10/03/26 Main Line Repairs	2,420.00			10	5030	5032			1010
1865	20871S	1090 Platinum Strategies Inc.	4,100.00								
Monthly Services - 09/2026											
1	1393	09/30/26 Monthly Services - 09/2026	4,100.00			10	5010	5620			1010
1866	20872S	594 PRINT MASTERS	284.05								
Harvest Fest 2026 Banner											
1	73350	10/01/26 Harvest Fest 2026 Banner	284.05			10	5010	5012			1010
1867	20873S	899 SCA OF CA, LLC	6,969.98								
October 2026 Monthly Sweeping Services											
1	CA0947161	10/05/26 October 2026 Monthly	6,969.98			10	5070	5642			1010
1871	20876S	999999 CHRISTINE BERMUDEZ	231.50								
Deposit Refund											
1		Deposit Refund	231.50			10	2220				1010

* ... Over spent expenditure

Claim Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
1872	20877S	999999 MARIE LOPEZ	231.50								
Deposit Refund											
1		Deposit Refund	231.50			10		2220			1010
1873	20878S	999999 MAHESH NUKULA	108.00								
Deposit Refund											
1		Deposit Refund	108.00			10		2220			1010
1874	20879S	999999 DANIEL TOURN	231.50								
Deposit Refund											
1		Deposit Refund	231.50			10		2220			1010
1875	20880S	575 ELITE SPECIAL EVENTS, INC.	1,555.00								
Oct. 28th Event set up at Rossmoor											
1	128	Oct. 28th Event set up	1,555.00			10		5020	5017		1010
1876	20881S	614 GDC COMMUNICATIONS & SOUND	250.00								
Services performed for Oct. 28th											
1	2026028	10/26/26 Services performed Oct.	250.00			10		5020	5017		1010
1877	20882S	1069 LandCare Holdings, Inc.	6,865.00								
October 2026 Management Agreement											
1	1053915	10/17/26 Oct. 2026 Services	3,050.00			10		5030	5655		1010
2	1053915	10/17/26 Oct. 2026 Services	382.50			10		5040	5655		1010
3	1053915	10/17/26 Oct. 2026 Services	3,050.00			10		5050	5655		1010
4	1053915	10/17/26 Oct. 2026 Services	382.50			10		5090	5655		1010
1878	20883S	1102 OFFICECORP, INC.	61.29								
CPC-LA Meter Charge											
1	239590	09/30/26 CPC-LA Meter Charge	61.29			10		5010	5012		1010
1879	20884S	1108 PEAC SOLUTIONS	162.79								
Contract Services Oct. 2026											
1	42903752	10/15/26 COntractr Services Oct.	162.79			10		5010	5012		1010
1880	20885S	910 PETE'S PLUMBING	280.00								
Branch Main Line Stoppage											
1	2026005571	10/17/26 Branch Main Line	280.00			10		5040	5032		1010

* ... Over spent expenditure

Claim Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document $/ Line $	Disc $	PO #	Fund	Org	Acct	Object	Proj	Cash Account
1881	20886S	309 TRIPEPI SMITH	575.00								
		September Board Meeting Video Production									
1		18191 09/30/26 September Board Meeting Video	575.00			10	5010	5007			1010
1882	20887S	994 VALLEY ALARM	141.00								
		Quarterly Billing									
1		1420924 10/13/26 Quarterly Billing	141.00			10	5050	5034			1010
1883	20888S	22 WEST COAST ARBORISTS, INC.	47,456.90								
		26-27 Tree Maintenance									
1		250385 09/30/26 26-27 Tree Maintenance	211.50*			10	5080	6015			1010
2		250385 09/30/26 26-27 Tree Maintenance	47,245.40*			10	5080	6015			1010
		# of Claims 21 Total:	79,079.30								

OCTOBER 2026 CREDIT CARD STATEMENT

MERCHANT/DESCRIPTION	TRANSACTION DATE	ACCOUNT CODE	AMOUNT	INVOICE #/NOTES	APPROVAL
United Rentals	9/24/2026	5020-5017	$ 838.96	August Festival Lights Rental	SL
United Rentals	9/24/2026	5020-5017	$ 838.96	September Festival Lights Rental	SL
Ben's Seal Beach	9/25/2026	5010-5030	$ 94.95	F-150 Smog Inspection/Tire Rotation	SL
Amazon	9/25/2026	5010-5016	$ 36.19	Employee Sweatshirt	SL
Amazon	9/27/2026	5010-5045	$ 24.41	Batteries	SL
CFBTEL	9/28/2026	5010-5020	$ 549.46	Monthly Fee	SL
Cart Mart	9/29/2026	5010-5030	$ 48.49	Golf Cart Brake Cable	SL
Vons	9/30/2026	5010-5016	$ 47.94	Water	SL
Staples	10/1/2026	5010-5016	$ 91.47	Printer Ink	SL
Amazon	10/2/2026	5010-5045	$ 56.34	Recycling Can Decals	SL
Microsoft	10/4/2026	5010-5021	$ 341.38	Monthly Fee	SL
Zoom	10/5/2026	5010-5016	$ 33.98	Monthly Fee	SL
USPS	10/5/2026	5010-5014	$ 12.76	Postage	SL
USPS	10/6/2026	5010-5014	$ 6.66	Postage	SL
Ralphs	10/6/2026	5010-5016	$ 11.37	Water	SL
Costco	10/6/2026	5010-5016	$ 130.00	Costco Annual Membership	SL
MVP Promotions	10/7/2026	5010-5016	$ 54.59	Embroidery for Employee Apparel	SL
Amazon	10/15/2026	5020-5017	$ 6.67	Harvest Festival Decorations	SL
Amazon	10/15/2026	5010-5016	$ 31.94	Outgoing President Gavel	SL
Ewing Corp Office	10/16/2026	5030-5032 ($454.79) 5050-5032 ($450.00)	$ 904.79	Sprinkler Parts	SL
Jireh Hawaiian	10/16/2026	5010-5016	$ 105.64	Assistant Exchange Office Luncheon	SL
Amazon	10/16/2026	5020-5017	$ 52.79	Harvest Festival Decorations	SL
Amazon	10/16/2026	5010-5016	$ 67.59	USB Flash Drives	SL
Amazon	10/18/2026	5020-5017	$ 8.61	Harvest Festival Decorations	SL
Amazon	10/18/2026	5020-5017	$ 44.44	Harvest Festival Decorations	SL
Amazon	10/18/2026	5020-5017	$ 41.96	Harvest Festival Decorations	SL
Amazon	10/19/2026	5020-5017	$ 16.15	Harvest Festival Decorations	SL
Constant Contact	10/19/2026	5010-5670	$ 62.00	Monthly Fee	SL
Survey Monkey	10/20/2026	5010-5670	$ 99.00	Monthly Fee	SL
Ralphs	10/20/2026	5010-5016	$ 23.96	Water	SL
USPS	10/21/2026	5010-5014	$ 208.11	Postage	SL

Rain Bird	10/21/2026	5010-5045	$ 1,645.00	Employee Training	SL
Ganahl	10/21/2026	5010-5045	$ 16.56	Construction Adhesive	SL
Makestickers	10/22/2026	5010-5045	$ 21.25	RHA Donation Decals	SL
Staples	10/22/2026	5010-5016	$ 221.73	Copier Ink	SL
Costco	10/23/2026	5020-5017	$ 137.94	Harvest Festival Candy	SL
Dollar Tree	10/24/2026	5020-5017	$ 12.56	Harvest Festival Decorations	SL
Amazon	10/24/2026	5010-5007	$ 80.80	Backup Drive for Televised Meetings	SL
Amazon	10/24/2026	5020-5017	$ 162.74	Harvest Festival Decorations	SL
TOTAL			**$ 7,190.14**		

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-3

Date: November 10, 2026

To: Honorable Board of Directors

From: Personnel and Contract Administration Committee
General Manager Sharon Landers

Subject: REVIEW AND APPROVE KAISER MEDICAL INSURANCE RENEWAL FOR 2027

RECOMMENDATION

It is recommended by the Personnel and Contract Administration Committee that the Rossmoor Community Services District Board of Directors approve the renewal of the Kaiser Permanente Medical Group Plan for 2027.

BACKGROUND

Kaiser Permanente has provided a document outlining the new fee schedule for 2027. Staff utilized brokerage services offered by ADP who presented coverage options that most closely match what is currently offered to employees. It was determined that the existing Kaiser Permanente plan was a competitive option due to the comprehensive coverage and grandfather status of the plan. Per District policy 2150.61 the District's Health Plan provides coverage for medical, dental and vision coverage for a spouse or dependents at the option of the individual employee. The plan is fully paid for by the District for regular employees working 30 or more hours per week. The District will pay one/half of the premiums for regular employees working 20-29 hours per week if the employee elects to pay the remainder. Rossmoor Community Services District currently provides medical and dental benefits to its full-time employees through Kaiser Permanente. The deadline for changes to the 2027 plan is January 15, 2027.

FINDINGS

The renewal rate for the current Kaiser Permanente plan is scheduled to increase by 5.49% effective January 1, 2025 which would increase the monthly premium from $9,306.42. to $9,817.42. The Personnel and Contract Committee reviewed the proposed rate increase from Kaiser Permanente for medical and dental coverage for 2027 and is recommending to continue to offer full time employees excellent coverage.

ATTACHMENTS

1. 2027 Kaiser Renewal Quote

CALIFORNIA

Your 2027 Renewal

A BETTER WAY TO MANAGE RENEWALS

SHARON LANDERS
ROSSMOOR COMMUNITY SERVICE DISTRICT
3001 BLUME DR
ROSSMOOR, CA 90720-4638

Group ID: 113487
Renewal Effective Date: January 01, 2027

Timothy John Attenberger
Automatic Data Processing
Agency, Inc.

Grandfathered Medical Plan
RAF: 0.90

Renewal Monthly Premium: ***$9,817.42***
Current Monthly Premium: ***$9,306.42***
% Change: ***5.49%***
$ Change: ***$511.00***

Important Information about your renewal

- **Premium change** — The Renewal Monthly Premium estimate shown above is based on your group's enrollment approximately 3 months before your renewal month. This amount may change depending on the actual number of enrolled employees and dependents.
- **New KP Plus Plan** — Introducing the **Silver 70 2000/65 PCP KP Plus + Child Dental Alt.** This plan delivers the same trusted Kaiser Permanente quality while giving you the flexibility to access care outside the KP network at a lower monthly premium. It has integrated and versatile coverage designed to fit your budget without compromising on care.
- **Important Information:** — 2027 Change and clarification notices — Learn about plan updates and health benefit changes.

On BUSINESS.KP.ORG

- Explore different renewal options
- Submit plan changes for immediate process
- View and pay your monthly premium
- Easy access to important documents

We value your business and are committed to the health of your employees.

Need help?
Contact your broker who may transact on your behalf or Small Business Account Management Team at 800-790-4661, option 3.

Rates pending regulatory approval

CA_RNWL_3/1/19

KAISER PERMANENTE®

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-4

Date: November 10, 2026

To: Honorable Board of Directors

From: Personnel and Contract Administration Committee
Jo Shade, Chair
Michael Maynard
General Manager Sharon Landers

Subject: DISCUSSION REGARDING CONTRACT RENEWAL FOR BEAU BERGLUND, TENNIS INSTRUCTOR

RECOMMENDATION

The Personnel and Contract Administration Committee is recommending that the Rossmoor Community Services District (RCSD) Board of Directors approve terms for a new two-year Professional Services Agreement (PSA) with tennis instructor Beau Berglund. Term changes include removal of language under schedule changes, an increase in court rental fees and the increase of cancellation fees from $8.00 to $9.00, with 24-hours' notice. Terms and final agreement will also be reviewed by District Counsel.

BACKGROUND

Tennis Instructor Beau Berglund began providing tennis instruction at Rossmoor Park in October 2017. In March 2021, the RCSD Board of Directors approved a Professional Services Agreement (PSA) with Beau Berglund for two years (ending March 8, 2023). On March 11, 2025 the contract was renewed for two (2) years expiring March 10, 2027.

FISCAL IMPACT

The current PSA outlines the compensation paid by Mr. Berglund to the District per lesson court hour based on his contract anniversary dates. Therefore, the following rates are recommended: beginning with the commencement of the new PSA (March 10, 2027) through March 9, 2029: March 10, 2027 the rate of $18.00 per lesson/or court hour will be assessed; beginning March 10, 2028, to March 9, 2029, the fee of $18.50 per lesson/or court hour will be assessed. These fees are competitive with surrounding tennis programs in other agencies.

During the 2025-2027 contract term, Mr. Berglund has paid the District approximately $40,700 for lesson/court hour fees based on $17.00 (2025 rate) and $17.50 (2026 rate) per lesson/court hour fees. At the new PSA rates of $18.00 (effective March 10, 2027) and $18.50 (effective March 10, 2028), the revenue to the District will be approximately $43,800 during the renewal term March 10, 2027-March 9, 2029.

ATTACHMENTS

1. DRAFT Professional Services Agreement with Beau Berglund, March 10, 2027 (Redline)
2. DRAFT Professional Services Agreement with Beau Berglund, March 10, 2027 (Clean)

ROSSMOOR COMMUNITY SERVICES DISTRICT
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into this 11th day of March, ~~2025~~ 2027 ("Effective Date") by and between the Rossmoor Community Services District, a public agency ("District") and Beau Berglund, 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 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 two (2) years from the Effective Date of this Agreement, unless earlier terminated as provided herein.

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, in accordance with the terms 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.

(b) Changes to schedule may only be requested by Contractor ~~Contractor under extraordinary circumstances by~~ by giving District 24-hour notice. Requested changes are subject to approval by the District in its reasonable discretion. Disapproved requests or failure to provide the required notice will result in a cancellation fee paid by the Contractor to the District. For the first effective year of this Agreement, this fee shall be $9.00 per hour for any period less than a 24-hour notice. For the second effective year, this fee shall increase at a percentage rate in-line with the percentage increase in resident rates for that same year, as if the Contractor had utilized the court for the subject period of time.~~Requested changes are subject to approval by the District in its reasonable discretion. Disapproved requests will result in payment by Contractor of an $8.00 per hour fee when less than a 24-hour notice is received by the District, in accordance with this Agreement, as if Contractor 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 of whether or not lessons were actually performed. Should Contractor be observed providing instruction other than at a reserved time and/or court without notifying District, Contractor shall be charged, and shall pay to the District, a double fee for the time used but not reserved.

(d) The Services shall be performed at the 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 Services provided 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.

7.1 Minimum Scope and Limits of Insurance. Consultant shall obtain, maintain, and keep in full force and effect during the life of this Agreement all of the following minimum scope of insurance coverages with an insurance company admitted to do business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by District:

(a) Commercial general liability, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than One Million Dollars ($1,000,000.00) per occurrence, One Million Dollars ($1,000,000.00) general aggregate.

(b) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than One Million Dollars ($1,000,000.00) combined single limit per accident for bodily injury and property damage.

(c) Workers' compensation insurance as required by the State of California. Consultant agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the District, its officers, agents, employees, and volunteers arising from work performed by Consultant for the District and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

7.2. Endorsements. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provisions:

(a) Additional insureds: "The Rossmoor Community Services District and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising out of activities performed by or on behalf of the Consultant pursuant to its contract with the District; products and completed operations of the Consultant; premises owned, occupied or used by the Consultant; automobiles owned, leased, hired, or borrowed by the Consultant."

(b) Notice: "Said policy shall not terminate, be suspended, or voided, nor shall it be cancelled, nor the coverage or limits reduced, until thirty (30) days after written notice is given to District."

(c) Other insurance: "The Consultant's insurance coverage shall be primary insurance as respects the Rossmoor Community Services District, its officers, officials, agents, employees, and volunteers. Any other insurance

maintained by the Rossmoor Community Services District shall be excess and not contributing with the insurance provided by this policy."

(d) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the Rossmoor Community Services District, its officers, officials, agents, employees, and volunteers.

(e) The Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

7.3. Deductible or Self Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by District. No policy of insurance issued as to which the District is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such deductible or self-insured retention.

7.4. Certificates of Insurance. Consultant shall provide to District certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by District, prior to performing any services under this Agreement.

7.5. Non-Limiting. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which Consultant may be held responsible for payments of damages to persons or property.

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. Contactor shall be solely responsible for imposing and collecting all fees charged for the Services in accordance with this Agreement. The fees received shall be Contractor's sole compensation pursuant to this Agreement. Contractor will receive no compensation from the District.

(b) The District will record and reconcile each court reservation within the RecDesk reservation system and impose and collect fees for each lesson monthly. Payment is due no later than the 10th of the next month.

(c) At the time of submission of each written statement as required herein, Contractor shall remit payment to the District in readily available funds, ~~seventeen~~ eighteen dollars and no cents ($~~17~~18.00) per hour from the Effective Date through March 10, ~~2026~~2028, and ~~seventeen~~ eighteen dollars and fifty cents ($~~17~~18.50) per hour commencing March 11, ~~2026~~ 2028 for each individual who receives a tennis lesson and/or each court hour. For group lessons, with times as approved by the District, Contractor shall remit payment to the District a rate of

~~eighteen~~ twenty dollars ($~~18~~20.00) per hour from the Effective Date through March 11, ~~2027~~2029.

(d) 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.

(e) At all times during the term of this Agreement, and for a period of two (2) 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 two (2) years following expiration or termination of this Agreement.

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

(g) 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.

(h) [intentionally omitted]

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. Contractor may not terminate this Agreement except for cause.

(b) DOJ Background Check. Because Contractor will or may provide services to persons under 18 years of age, Contractor must participate in a Department of Justice ("DOJ") Background Check via Live Scan. In compliance with California law, until District receives clearance from the DOJ, Contractor will not be allowed to perform any such services under this Agreement. Contractor is required to contact District to make arrangements with the Orange County Sherriff's Department or such other agency as authorized by District for fingerprinting. Contractor shall be solely responsible for any and all costs associated with these requirements.

(c) 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: Beau Berglund
12100 Montecito Road #141

Rossmoor, CA 90720

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.

(d) 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 attorneys' fees and all other costs of such action.

(e) Indemnification. Contractor shall defend, with counsel of District's choosing, indemnify, and hold District, including its' officers, officials, employees and volunteers, free and harmless from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorney's fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with Contractor's, including any employee, sub-contractor, agent and/or volunteer, 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. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Consultant, its employees, subcontractors, agents and/or volunteers, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, subcontractors, agents and/or volunteers, whenever any claim, action, complaint or suit asserts liability against the District, its elected officials, officers, agents and employees based upon negligence, recklessness, or willful misconduct in the work performed by the Consultant, its employees, subcontractors and/or volunteers under this Agreement, whether or not the Consultant, its employees, subcontractors, agents and/or volunteers are specifically named or otherwise asserted to be liable. 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.

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

(g) 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.

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

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

ROSSMOOR COMMUNITY SERVICES DISTRICT

By: _____
~~Joe Mendoza~~Sharon Landers
General Manager

Dated: _____

BEAU BERGLUND

By: _____
Beau Berglund

Dated: _____

APPROVED AS TO FORM FOR DISTRICT

By: _____ Dated: _____
Tarquin Preziosi
General Counsel

ROSSMOOR COMMUNITY SERVICES DISTRICT
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into this 11th day of March, 2027 ("Effective Date") by and between the Rossmoor Community Services District, a public agency ("District") and Beau Berglund, 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 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 two (2) years from the Effective Date of this Agreement, unless earlier terminated as provided herein.

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, in accordance with the terms 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.

(b) Changes to schedule may only be requested by Contractor by giving District 24-hour notice. Requested changes are subject to approval by the District in its reasonable discretion. Disapproved requests or failure to provide the required notice will result in a cancellation fee paid by the Contractor to the District. For the first effective year of this Agreement, this fee shall be $9.00 per hour for any period less than a 24-hour notice. For the second effective year, this fee shall increase at a percentage rate in-line with the percentage increase in resident rates for that same year, as if the Contractor 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 of whether or not lessons were actually performed. Should Contractor be observed providing instruction other than at a reserved time and/or court without notifying District, Contractor shall be charged, and shall pay to the District, a double fee for the time used but not reserved.

(d) The Services shall be performed at the 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 Services provided 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.

7.1 Minimum Scope and Limits of Insurance. Consultant shall obtain, maintain, and keep in full force and effect during the life of this Agreement all of the following minimum scope of insurance coverages with an insurance company admitted to do business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by District:

(a) Commercial general liability, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than One Million Dollars ($1,000,000.00) per occurrence, One Million Dollars ($1,000,000.00) general aggregate.

(b) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than One Million Dollars ($1,000,000.00) combined single limit per accident for bodily injury and property damage.

(c) Workers' compensation insurance as required by the State of California. Consultant agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the District, its officers, agents, employees, and volunteers arising from work performed by Consultant for the District and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

7.2. Endorsements. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provisions:

(a) Additional insureds: "The Rossmoor Community Services District and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising out of activities performed by or on behalf of the Consultant pursuant to its contract with the District; products and completed operations of the Consultant; premises owned, occupied or used by the Consultant; automobiles owned, leased, hired, or borrowed by the Consultant."

(b) Notice: "Said policy shall not terminate, be suspended, or voided, nor shall it be cancelled, nor the coverage or limits reduced, until thirty (30) days after written notice is given to District."

(c) Other insurance: "The Consultant's insurance coverage shall be primary insurance as respects the Rossmoor Community Services District, its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the Rossmoor Community Services District shall be excess and not contributing with the insurance provided by this policy."

(d) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the Rossmoor Community Services District, its officers, officials, agents, employees, and volunteers.

(e) The Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

7.3. Deductible or Self Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by District. No policy of insurance issued as to which the District is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such deductible or self-insured retention.

7.4. Certificates of Insurance. Consultant shall provide to District certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by District, prior to performing any services under this Agreement.

7.5. Non-Limiting. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which Consultant may be held responsible for payments of damages to persons or property.

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. Contactor shall be solely responsible for imposing and collecting all fees charged for the Services in accordance with this Agreement. The fees received shall be Contractor's sole compensation pursuant to this Agreement. Contractor will receive no compensation from the District.

(b) The District will record and reconcile each court reservation within the RecDesk reservation system and impose and collect fees for each lesson monthly. Payment is due no later than the 10th of the next month.

(c) At the time of submission of each written statement as required herein, Contractor shall remit payment to the District in readily available funds, eighteen dollars and no cents ($18.00) per hour from the Effective Date through March 10, 2028, and eighteen dollars and fifty cents ($18.50) per hour commencing March 11, 2028 for each individual who receives a tennis lesson and/or each court hour. For group lessons, with times as approved by the District, Contractor shall remit payment to the District a rate of twenty dollars ($20.00) per hour from the Effective Date through March 11, 2029.

(d) 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.

(e) At all times during the term of this Agreement, and for a period of two (2) 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 two (2) years following expiration or termination of this Agreement.

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

(g) 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.

(h) [intentionally omitted]

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. Contractor may not terminate this Agreement except for cause.

(b) DOJ Background Check. Because Contractor will or may provide services to persons under 18 years of age, Contractor must participate in a Department of Justice ("DOJ") Background Check via Live Scan. In compliance with California law, until District receives clearance from the DOJ, Contractor will not be allowed to perform any such services under this Agreement. Contractor is required to contact District to make arrangements with the Orange County Sherriff's Department or such other agency as authorized by District for fingerprinting. Contractor shall be solely responsible for any and all costs associated with these requirements.

(c) 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: Beau Berglund
12100 Montecito Road #141
Rossmoor, CA 90720

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.

(d) 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 attorneys' fees and all other costs of such action.

(e) Indemnification. Contractor shall defend, with counsel of District's choosing, indemnify, and hold District, including its' officers, officials, employees and volunteers, free and harmless from and against all liability, loss, damage, expense, cost (including without limitation reasonable attorney's fees, expert fees and all other costs and fees of litigation) of every nature arising out of or in connection with Contractor's, including any employee, sub-contractor, agent and/or volunteer, 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. The defense obligation provided for hereunder shall apply without any advance showing of negligence or wrongdoing by the Consultant, its employees, subcontractors, agents and/or volunteers, but shall be required whenever any claim, action, complaint, or suit asserts as its basis the negligence, errors, omissions or misconduct of the Consultant, its employees, subcontractors, agents and/or volunteers, whenever any claim, action, complaint or suit asserts liability against the District, its elected officials, officers, agents and employees based upon negligence, recklessness, or willful misconduct in the work performed by the Consultant, its employees, subcontractors and/or volunteers under this Agreement, whether or not the Consultant, its employees, subcontractors, agents and/or volunteers are specifically named or otherwise asserted to be liable. 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.

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

(g) 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.

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

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

ROSSMOOR COMMUNITY SERVICES DISTRICT

By: _____
Sharon Landers
General Manager

Dated: _____

BEAU BERGLUND

By: _____
Beau Berglund

Dated: _____

APPROVED AS TO FORM FOR DISTRICT

By: _____ Dated: _____
Tarquin Preziosi
General Counsel

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-5

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: LONG TERM/NONPROFIT USER PERMIT RENEWALS FOR USE OF DISTRICT PROPERTY

RECOMMENDATION

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

INFORMATION

Policy No. 6020 *District Parks and Facilities – Long Term Use* requires that the General Manager inform the Rossmoor Community Services District (RCSD) Board of Directors of annual renewals of long-term User Permits. Attached is a list of pending renewals for January - December 2027. Each applicant is in good standing; therefore, the General Manager will process and approve the applications in accordance with District policy.

ATTACHMENTS

1. List of pending Long Term User Permit Renewals for January – December 2027
2. Policy No. 6020 District Parks and Facilities – Long Term Use

LIST OF PENDING LONG TERM/NON-PROFIT USER PERMIT RENEWALS 2027

Al-Anon – January through December
Rush Park - East Room

Mondays – 6 p.m. to 7 p.m.
Tuesdays –7 p.m. to 8 p.m.
Wednesdays – 10 a.m. to 11 a.m.

Al-Anon has rented our facility since 2010. In 2026, the District received approximately $2,000 in revenue. Attendance is approximately 15-20 at their meetings.

Al-Anon is a consistent user and does not demand much from the facility. We are pleased to have them as facility users.

Anticipated revenue for 2027: $2,100 (per Board approved 5% increase)

Advanced Pragmatics – January through December
Rush Park - East Room

Mondays – 3:30p.m. to 4:30p.m.
Tuesdays –5:30 p.m. to 6:30 p.m.
Wednesdays – 3:30 p.m.to 4:30 p.m.
Thursdays – 5:30 p.m. to 6:30 p.m.

Advanced Pragmatics has rented our facility since 2019. In 2026, the District received approximately $3,500 in revenue. Attendance is approximately 5-7 at their meetings.

Advanced Pragmatics is a consistent user and does not demand much from the facility. We are pleased to have them as facility users.

Anticipated revenue for 2027: $3,675 (per Board approved 5% increase)

Social Vocational Services – January through December
Rush Park - East Room

Mondays – 12:15 p.m. to 2:15p.m.
Tuesdays –12:15 p.m. to 2:15p.m.
Wednesdays – 12:15 p.m. to 2:15p.m.

Social Vocational Services has rented our facility since April 2026. In 2026, the District received approximately $1,700 in revenue. Attendance is approximately 7-10 at their meetings.

Social Vocational Services is a consistent user and does not demand much from the facility. We are pleased to have them as facility users.

Anticipated revenue for 2027: $1,900 (per Board approved 5% increase)

Calvary Chapel Los Alamitos – January through December
Rush Park Auditorium

Wednesdays 5 p.m. to 8 p.m. – Auditorium
Thursdays 10:30 a.m. to 12:30 p.m. – East Room
Sundays 7 a.m. to 12 p.m. – Auditorium, East Room, West Room

Calvary Chapel has rented the facility since 2000. In 2026, the District received approximately $30,000 in rental fees including storage space. Attendance is approximately 100 for Sunday services.

Calvary Church is very helpful in maintaining our facility and keeping it clean and organized.

Anticipated revenue for 2027: $31,500 for facility rental and storage fees (per Board approved 5% increase)

GOND (Go&Disciple) Church – January through December
Rush Park Auditorium

Sundays 12 p.m. to 4 p.m. – Auditorium, East Room, West Room

GOND Church has rented the facility since 2013. In 2026, the District received approximately $15,000 in revenue. Attendance is approximately 125 for Sunday services.

GOND Church has been very cooperative with both Calvary Chapel and RCSD. They are flexible and amenable to working out schedule changes.

Anticipated revenue for 2027: $15,750 (per Board approved 5% increase)

Lil Cottonwood Preschool – September through May
Montecito Center

Monday through Friday - 7 a.m. to 12 p.m.

Lil Cottonwood Preschool has rented the facility since 2005. In the 2025-26 school year, the District received approximately $16,700 in revenue. Their attendance is approximately 30.

Lil Cottonwood Preschool provides an educational and day care component that is well received by the community. They have three storage sheds behind the facility at no cost.

Anticipated revenue for 2027: $17,500 (per Board approved 5% increase)

Gather Church – January through December
Montecito Center

Sundays - 9 a.m. to 1 p.m.

Gather Church has rented the facility on a monthly basis since 2020. In 2026, the District received approximately $4,600 in revenue. Their average attendance is approximately 30.

Gather Church has been an outstanding user. They have one small storage shed behind the facility at no cost.

Anticipated revenue for 2027: $4,850 (per Board approved 5% increase)

Color Kids Art Classes – January through December
Montecito Center

Tuesdays – 4 p.m. to 6 p.m.
Wednesdays – 3 p.m. to 6 p.m.

Color Kidz has rented the facility since 2024. In the 2026, the District received approximately $12,000 in revenue. Their attendance is approximately 7.

Color Kidz provides a fun learning experience that is well received by the community.

Anticipated revenue for 2027: $12,600 (per Board approved 5% increase)

Rossmoor Community Services District

Policy **No. 6020**

DISTRICT PARKS AND FACILITIES – LONG-TERM USE

6020.10 Long-Term Use Defined: Any person or group requesting recurring monthly or weekly use of District parks or facilities for any activity, event, meeting or gathering for a period of six (6) to twelve (12) months.

6020.20 Community Benefit Required: Long-term use of District facilities will be authorized only when there is a benefit to the community as determined by the Board.

6020.30 Use Greater Than 12 Months: The fixed period of time for long-term use shall be no more than twelve calendar months. Use beyond this time period will require the filing of a new application and approval consistent with the original approval criteria. The General Manager shall notify the Board of each renewal of a long term use request after the first year.

6020.40 User Fees and Deposits: See Policy No. 6015 Establishment of Fees and Charges for the Use of District Parks, Buildings and Facilities for the long-term use of District facilities.

6020.50 Non-profit Use: Proof of non-profit tax status is required for applicants requesting long-term use on a non-profit fee basis.

Adopted: September 14, 1994
Approved renumbering & format: October 8, 2002
Reaffirmed: December 10, 2002
Amended: July 13, 2004
Amended: August 12, 2008
Readopted by Ordinance 2014-01: January 14, 2014
Amended: November 11, 2014
Readopted by Ordinance 2014-06: November 11, 2014

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-6

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: APPROVAL OF VACATION BUY-BACK SUBMITTAL FOR RCSD EMPLOYEE REQUESTING PARTICIPATION IN THE DECEMBER 2026 BUY-BACK PROGRAM

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve the vacation buy-back request submitted by RCSD employee Omero Perez in accordance with Policy No. 2021.

BACKGROUND

At the November 10, 2020, RCSD Board meeting, the Board approved Policy No. 2021-*Employee Vacation Buy-Back*. To be eligible for the buy-back program, the policy requires that an employee must take at least one week of vacation in the preceding fiscal year, be employed by the District full-time for a minimum of three years and submit a written request by October 31 for consideration at the November Board meeting. If approved, payment is made the first pay period in December.

INFORMATION

Omero Perez has submitted the required buy-back application to the General Manager. He meets all the criteria outlined in Policy No. 2021. The General Manager recommends that the Board of Directors approve Omero vacation buy-back request for 2026.

FISCAL IMPACT

Fiscal Impact: $2,810

ATTACHMENTS

1. RCSD Employee Vacation Buy-Back Application (Omero Perez)
2. Policy No. 2021 – Employee Vacation Buy-Back

ROSSMOOR COMMUNITY SERVICES DISTRICT

EMPLOYEE VACATION BUY-BACK

TO: All Full-time Employees

FROM: Sharon Landers, General Manager

DATE: 10-30-26

SUBJECT: **EMPLOYEE VACATION BUY-BACK**

Rossmoor Community Services District full-time employees can sell back to the District a maximum of two weeks of their accrued vacation. In order to be eligible you must:

1. Have a minimum of three years of service;
2. Have used at least one week of vacation during the preceding fiscal year (July 1 to June 30); and
3. Submit an Employee Vacation Buy-Back request form to the General Manager from October 15 - 30. Requests will be submitted to the RCSD Board of Directors for approval at their November meeting. If approved by the Board, payment will be made the first pay period in December.

If you are interested in participating in the buy-back program, please fill out the form below and return it to the General Manager for approval.

TO: Sharon Landers, General Manager

DATE: 10-30-26

NAME: Omeda Perez

SIGNATURE: Omeda Perez

SUBJECT: **VACATION BUY-BACK REQUEST**

I would like to sell back to the District 80 hours (maximum of 80 hours) of my accrued vacation time.

NOTE: The IRS requires that taxes be withheld.

Eligibility criteria verified: years of service 33 ; number of vacation hours used in previous fiscal year 80.

District Manager: Sharon Landers Approved
(signature)

Rossmoor Community Services District

Policy **No. 2021**

EMPLOYEE VACATION BUY-BACK

Full-time employees with a minimum of three years of full-time service, who have used at least one week of vacation during the preceding fiscal year, are eligible to apply to sell a maximum of two weeks of accrued vacation leave back to the District at the rate of one-to-one. This opportunity is provided once per year. The approval of the availability of Vacation Buy-Back in any given year is at the sole discretion of the Board of Directors. The employee is required to submit an Employee Vacation Buy-Back request form to the General manager anytime between October 15 to 30. Requests will be submitted to the Board of Directors for approval at their November meeting. If Vacation Buy-Back is approved by the Board for that year, payment will be made the first pay period in December.

Adopted: November 10, 2020

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-7

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers
President Jo Shade

Subject: APPOINTMENT OF INTERIM ALTERNATE TO BOARD COMMITTEES

RECOMMENDATION

It is recommended that the Board of Directors approve the appointment of Drew Zinser as the Interim Alternate to the following committees, effective November 10, 2026:

- Personnel and Contract Administration Committee
- Parks and Facilities Committee
- CIP (Capital Improvement Plan) Committee
- Tree Committee

BACKGROUND

At its September 8, 2026 Board of Directors meeting the Board approved changes to Policies 5010 and 5030 allowing for the designation of alternates to all Committees. Director Maynard will be stepping down from his current assignments on these four specific committees, when the newly elected Board members are certified and sworn in..

To ensure continuous administrative coverage and organizational readiness, this administrative shift establishes an interim backup before Director Maynard departs. While there are currently no meetings scheduled for these committees in the immediate future, appointing an Interim Alternate now ensures that a qualified board representative is fully authorized and prepared to step in should any urgent committee matters arise.

ATTACHMENTS

1. Policy No.5010 – Board/Committee Meetings
2. Policy No. 5030 – Committees of the Board of Directors

Rossmoor Community Services District

Policy **No. 5010**

BOARD/COMMITTEE MEETINGS

5010.10 Presiding Officer: The President shall be the Presiding Officer at all meetings of the Board. In the absence of the President, the First Vice-President shall preside. In the absence of the President and First Vice-President, the Second Vice-President shall preside.

5010.11 Duties of Presiding Officer in Conducting Meetings: All meetings of the Board shall be presided over and chaired by the Presiding Officer. In compliance with the requirements of law, the Presiding Officer may rule a speaker out of order during a Meeting if the subject raised is not within the subject matter jurisdiction of the District, or during a Public Hearing if the speaker is not presenting testimony or evidence relevant to the matter which is the subject of the public hearing.

5010.12 Presiding Officer's Responsibilities: The Presiding Officer shall have the responsibility for the conduct of meetings in an orderly manner and to prevent the obstruction of business, and in carrying out this responsibility shall have the authority to give the floor to any member of the Board or public by recognizing them, to prevent the misuse of legitimate forms of motions or privileges, to take matters up out of order, and to order any persons willfully and persistently disrupting the meeting to be removed from the room after compliance with the requirements of law.

5010.13 Executing Documents: The President (or Vice President, in the absence of the President) shall sign ordinances, resolutions, and contracts adopted by the Board. The Secretary shall attest to the signature of the President or Vice--President.

5010.20 Open Meetings: All Regular Board Meetings, Special Meetings and Committee Meetings of the Board, including ad hoc Committees pursuant to Policy No. 5030.30, are subject to the open meeting requirements of the Ralph M. Brown Act (Act). Whenever a majority of the Board or a Committee meets to conduct business, said meetings shall be noticed in accordance with the Act, including posting on the District's website and in three conspicuous public places in the District stating the purpose time, date and location of those meetings. The notice shall include copy of the Agenda and be posted with a certification signed by the General Manager that the notice was posted in the appropriate timeframe prior to the meeting as required by the Act.

5010.30 Regular Meetings: Regular meetings of the Board shall be established as to the time and place by Resolution.

5010.31 Public Meetings: All meetings of the Board shall be public, except for closed meetings as provided for in the Act.

5010.32 Quorum: Any three members of the Board shall constitute a quorum for the transaction of official business. Except as provided by law, at least three affirmative votes are required to take action by the Board.

5010.33 Cancellation of Meetings: The President or any three members of the Board may cancel a regular meeting of the Board. When feasible, notice of the cancellation shall be posted at least twenty-four (24) hours in advance of such cancellation.

5010.40 Special Meetings: Special meetings of the Board may be called by the President or any three of the Directors at any time deemed advisable, in compliance with the Act.

5010.41 Notification: All Directors and the General Manager shall be notified of the special Board meeting and the purpose for which it is called. Said notification shall be in writing, and received by them at least twenty-four (24) hours prior to the meeting. Written notice may be dispensed with if the conditions set forth in the Brown Act are met.

5010.42 Items of Business: Only those items of business listed in the agenda/call for the special meeting shall be considered by the Board at any special meeting.

5010.50 Special Emergency Meetings: Where prompt action is necessary due to the disruption or threatened disruption of public facilities, special emergency meetings may be held without the 24-hour notice required in 5010.41 above. The meeting may be called by the General Manager, Board President or Vice President in the President's absence. Such meetings shall be called and conducted in compliance with the Act.

5010.60 Committee Meetings of the Board: Committee meetings shall be conducted under the provisions of Policy No. 5030 Committees of the Board of Directors. Committee meeting may be called by any member of the Committee or requested by the General Manager at any time deemed advisable, in compliance with the Act.

5010.61 Quorum: In order for a Committee to conduct business or take formal action, a quorum of the body must be present throughout the course of the meeting. A quorum of a Committee shall be two regular members or one regular and one alternate member present. A Committee may only have two members present and if any additional members of the Board attend, they must only observe and not participate in the Committee meeting or during the public comment portion of the meeting.

5010.62 Committee Agenda Items: Matters referred or under discussion by a Committee shall reside with the Committee until such matters are reported out by the Committee at a Regular or Special meeting of the Board. Once reported our, any member of the Board may raise questions or concerns about the recommendations of a Committee. After discussion, a motion shall be made to adopt, modify, reject or refer the matter back to the Committee for further review.

5010.63 Referrals to Committees: Board members may refer matters to a Committee by requesting such referral during the course of a Board meeting by consent of the Board or by passage of a motion or by making a request to the Board President to request the General Manger to place such matter on the next Agenda of the appropriate Committee. Once the matter is within the jurisdiction of the Committee, a Board member may only pose questions or concerns to the General Manager who shall convey such questions or concerns for discussion at the next meeting of the Committee.

5010.70 Adjourned Meetings: Any meeting of the Board may be adjourned to a later time and place specified in the order of adjournment.

5010.80 Annual Organizational Meeting: The Board shall hold an annual organizational meeting at its regular meeting in January. At this meeting the Board shall elect a President, 1st Vice President, and 2nd Vice President.

5010.90 Order of Agenda Items: The Presiding Officer of the meetings described herein shall conduct the order of agenda items as prescribed in Policy No.5010. Agenda items may be taken out of order at the request of member of the public, the General Manager or a Board member with the consent of the Board.

5010.100 Information for Audience: The General Manager shall provide appropriate information for the audience at meetings of the Board. and ensure that physical facilities for said meetings are functional and appropriate.

5010.110 Public Forum: Anyone in the audience may address the Board about any subject not on the agenda during the Public Forum portion of the meeting, as long as the subject is within the jurisdiction of the District. Time limits are prescribed in Policy No.5020.

5010.120 Agenda Items: Anyone in the audience who wishes to address the Board on any agenda item may do so either at the Public Forum portion of the meeting or when the agenda item comes before the Board, subject to the Board's time limitation. Once the public comments on each agenda item are declared closed and deliberations are returned to the Board, there will be no further input from the audience on that item unless it is reopened by a majority vote of the Board.

5010.130 General Counsel: The District's General Counsel shall attend meetings of the Board at the request of the Board President, a majority of the Board or the General Manager. General Counsel shall render written or oral opinions or advice on mattes of law upon a request from a Board Member at a Board meeting or when General Counsel is not present such request shall require approval by the Board. Requests for legal advice from the General Manager may be made whenever deemed appropriate for the proper administration of the District.

5010.140 General Manager: The General Manager or his/her designee shall attend all meetings of the Board with the right to take part in the discussions, but shall have no vote on any question before the Board.

5010.150 Employee Attendance: An employee of the District, when requested by the General Manager, shall attend a meeting of the Board and if requested by the General Manager, present information relating to matters before the Board.

5010.160 Report to the Board: Under Board Member Items on the Agenda, each Board member shall provide a brief synopsis of any meetings and/or events attended as an elected official, including temporary ad hoc or advisory committees.

Adopted: June 8, 2000
Approved: Renumbering and Format:
October 8, 2002 Amended: January 14, 2003
Amended: July 14, 2004
Amended: August 8, 2006
Amended: June 9, 2009
Amended: December 14, 2010
Amended: September 8, 2026

Rossmoor Community Services District

Policy **No. 5030**

COMMITTEES OF THE BOARD OF DIRECTORS

5030.00 Appointment of Standing Committees: The Board President shall appoint such standing committees as called out in Board policies. The duties of the standing committees shall be outlined in specific Board policies relating to the function of said committees.

5030.10 Appointment of Temporary Ad Hoc Committees: The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

5030.20 Committee Categories: The categories of committees are as follows:

> **5030.21** Standing Committees: Standing committees are those bodies which are called out in other Board policies as having specific and ongoing duties and responsibilities.
>
> **5030.22** Temporary Ad Hoc Committees: Temporary Ad Hoc committees are those bodies which are appointed by the Board President for a specific study or task, which is temporary in nature, and which is disbanded at the conclusion of the stated study or task and a final report has been submitted to the Board.
>
> **5030.23** Advisory Committees: The Board President may appoint any of its members to serve on Board advisory committees or as representatives to other public agencies or organizations. Individuals from the community may be appointed to advisory committees.

5030.30 Committee Meetings: No more than two Board members may be appointed to serve as regular members of any one committee. One additional Board member may be appointed to serve as an alternate to each committee and may attend if a regular member is unavailable. It is the policy of the District that all Board committee meetings be conducted pursuant to the open meeting requirements of the Brown Act, including posting agendas in a manner similar to Board Agendas. All committee appointments shall be made during a noticed meeting of the Board of Directors.

5030.40 Report to the Board: Under Board Member items on the Agenda, each Board member shall provide a brief synopsis of any meetings and/or events attended as an elected official including temporary ad hoc or advisory committees.

5030.50 Committee Code of Conduct and Rules of Order: To the extent practicable, Committee meetings should conform to Board Policy No. 5110 and No. 5120.

5030.60 Scheduling of Committee Meetings: In those instances when a Committee meeting cannot be scheduled to meet the Board Agenda deadline due to the unavailability of a Committee member, the General Manager and/or the President may elect to bring a matter requiring Board action directly to the Board at their next Regular or Special meeting.

Amended: October 17, 2002
Approved renumbering & format: October 8, 2002
Reaffirmed: March 11, 2003
Amended: January 13, 2009

Amended: December 14, 2010
Amended: September 8, 2015
Amended: September 8, 2026

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM E-8

Date: November 10, 2026

To: Honorable Board of Directors

From: Parks & Facilities Committee
Tony DeMarco (Chair)
Michael Maynard
General Manager Sharon Landers

Subject: COMMITTEE RECOMMENDATION TO THE ROSSMOOR COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS REGARDING THE REMOVAL OF BACKSTOPS AT RUSH PARK THAT ARE IN POOR CONDITION

RECOMMENDATION

The Parks & Facilities Committee is recommending to the Rossmoor Community Services District Board of Directors that Backstops #2 and #3 at Rush Park be removed due to extreme rust, disrepair and safety issues.

BACKGROUND

Backstop #1 is largest of three backstops at Rush Park. It is the one that is used more regularly and sits on a concrete slab. Backstops #2 and #3 are the two smaller backstops at Rush Park. They are almost never used and, because they sit directly on the grass, the bottom supporting metal for each is significantly rusted.

DISCUSSION

The quote from a fencing company to repair Backstop #2 is $5K and $7,258 for Backstop #3. The repair for Backstop #3 is higher because the fence is also buckling where balls hit it. The price for a new one of the same size including shipping, handling and tax is $7,789. Staff recommends that Backstops #2 and #3 be taken down and not replaced. Our maintenance staff can take the backstops down, break them into smaller pieces and dispose of them.

FISCAL IMPACT

We don't expect to incur any costs of significance if we demolish and remove Backstops #2 and #3. Repairing the two could cost a total of over $12,000. Replacing one could cost $7,798 or twice that to replace both.

ATTACHMENTS

1. Photos
2. Cost to Purchase New Backstop
3. A-1 Fence Company Quote to Repair Backstops

Outlook

Backstop photos 2

From Sharon Landers <slanders@rossmoor-csd.org>
Date Wed 10/21/2026 5:34 PM
To Sharon Landers <slanders@rossmoor-csd.org>




CAUTION




ILTION

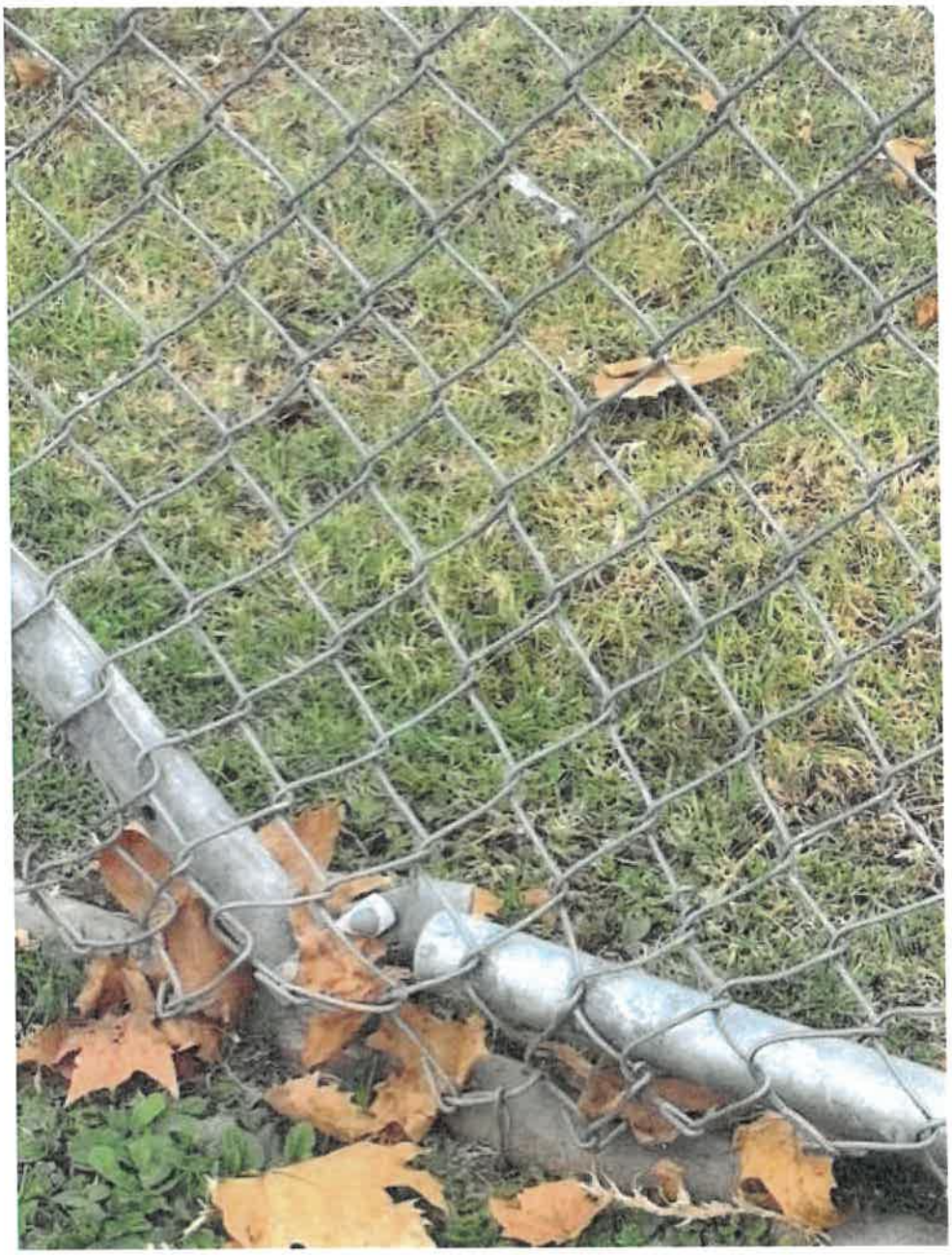

CAUTION
ULINE




ULINE
CAUTION



Sent from my iPhone



Sent from my iPhone

ORDER SUMMARY

ATTACHMENT 2

1 Item in Cart

Cart Subtotal	$6,598.95
Shipping & Handling (Standard Shipping - Ground) 48 contiguous United States	$678.92
Tax	$511.42
Tax Exempt? Click here for instructions	
GRAND TOTAL	**$7,789.29**

A-1 FENCE COMPANY

License #1018354

Office: 714-630-3390
Office - Toll free: 800-439-6014

2831 E. La Cresta Ave.
Anaheim, CA 92806

Fax: 714-630-6013
www.a1fence.com

ESTIMATE and/or CONTRACT

TO:	ROSSMOOR COMMUNITY SERVICES DISTRICT	**JOB:**	3001 BLUME DR
ATTN:	OMERO PEREZ	**LOCATION:**	ROSSMOOR 90720
PHONE:		**DATE:**	7/17/2026
FAX:		**REFERENCES:**	
CELL:	562 381-3137	**ADDENDA:**	
FROM:	FRANK ODDO CELL 714 393-1113 frank@a1fence.com	**E-MAIL ADD:**	OPEREZ@ROSSMOOR-CSD.ORG

The following information outlines the scope of work we intend to bid or provide for this project and our preliminary take-off estimates.
Please advise us if you see any discrepancies, require other items of interest or have additional needs, information or addenda.

Item #	Description				Totals
	FURNISH AND INSTALL :				
1	**FIELD #2 PORTABLE BACK STOP REPAIRS :**				$4,998.00
	REPLACE 38 LF OF 2 3/8" BOTTOM FRAME				
	(3) 2 7/8" SLEEVES				
2	**FIELD #3 PORTABLE BACK STOP REPAIRS :**				$7,258.00
	REPLACE 38 LF OF 2 3/8" BOTTOM FRAME				
	(3) 2 7/8" SLEEVES				
	24 LF OF 10' HIGH 9 GA. CHAIN LINK . (BOTTOM OF				
	BACK STOP)				
	PREVAILING WAGE PROJECT				
	EXCLUSIONS :				
	PERMITS				
				TOTAL	**$12,256.00**

APPROVED BY:		JOB / PO#:	
PRINT NAME / TITLE:		DATE:	

THIS ESTIMATE IS GOOD FOR 10 DAYS FROM THE DATE SHOWN ABOVE

CA DIR- Public Works Contractor Registration # 1000816414
CA DGS- SB (Micro), SB-PW. Certification # 2027386
SEE PAGE 2 FOR INCLUSIONS AND EXCLUSIONS TO THIS ESTIMATE.
SEE ADDITIONAL PAGE(S) FOR ADDITIONAL TERMS AND CONDITIONS FOR FENCING AND GATE AUTOMATION, AS APPLICABLE.
SEE ATTACHED DRAWINGS FOR ADDITIONAL INFORMATION (IF APPLICABLE)

Items checked to the left are incorporated into this estimate/proposal

X	This bid includes non prevailing / prevailing wages. One continuous mobilization is included. Each additional mobilization is $1,000.00.
X	We are a non-union shop. Normal workdays are 10 hours (6:30-17:00). Jobs requiring Project Stabilization Agreements, Apprenticeship Training, insurance "wrap coverage", or special payment processing or methods may require special pricing adjustments.
X	Performance and payment bonds are **not** included but can be added. Permits and local fees are **not** included.
X	Clearing, grubbing, surveying, staking, grading, traffic control and special signage are not included.
X	Removal of existing fences is not included unless noted. Unexposed rock, structure and wall foundations, buried pavement, and other obstructions may require special, additional cost, footing modifications or fence line relocations. Concrete coring or saw cutting is also additional unless noted.
X	This is an "A-1" design-build project. We follow "standard practices commonly used in the trade" along with our 60 years of experience. No additional specifications or special design criteria or engineering have been identified or required.
X	No additional consideration is made for wind-loading, seismic, or other engineering and/or SWAPP protection. Polution Control Insurance rider is not included.
X	Railroad insurance rider and/or flagmen, if required, are not included.
X	Concrete gate rollways, motor mounting pads and fence mow strips are not included unless specifically stated. If listed above, track embeds and post sleeves are included and shipped loose for embedment by others.
X	Standard field welding is included as needed. Structurally classified, certified field welding is not included. AWS certified welding can be provided at additional cost.
X	If special door/gate hardware is excluded (ADA, closers, panic bars, etc) and is noted in the proposal, then we do not provide the following: preparation, mounting or installation. Gate elevations vary and are subject to actual field conditions and must be installed by a qualified hardware specialist.
X	A-1 will employ its standard means-and-methods, commonly used in the trade, which will not be interfered with or altered, by any party, without a change order approval.
X	Electrical trenching, conduit, and wiring are not included. Electrical grounding of the fence (if required) is by others. If we provide electrical work, we do not work on "hot" panels or active circuits.
X	Insurance coverage are $1,000,000.00, $2,000,000.00 aggregate. Additional insured certificates are issued "per project". Optional forms: 'CG 2010 07/04' for on going operations or 'CG 2037 07/04' for completed operations.
X	This bid is subject to A-1 Fence obtaining acceptable credit information and terms in any subcontract agreement.
X	Any fence not shown above is excluded. Quantities quoted are as shown.
X	If special invoicing or labor compliance and reporting is required through a 3rd party, then their charge for this will be added to the contract amount.
X	Public Works Contractor Registration # 1000816414
X	Standard terms are: balance due upon completion, net 10 days.

Form revised 3/04/15

A-1 Fence Company is part of DESIGNED RENOVATIONS INC. A-1 Fence Company was established in 1953.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-1

Date: November 10, 2026

To: Honorable Board of Directors

From: Audit Committee
Tony DeMarco, Chair
Nathan Searles
General Manager Sharon Landers

Subject: REPORT FROM THE AUDIT COMMITTEE RE: FY 2025-2026 AUDIT

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors receive and file the report of the Audit Committee for the Final FY 2025-2026 Annual Audit.

INFORMATION

In accordance with Policy No. 3025, the Audit Committee, represented by Directors DeMarco and Searles, met on November 4, 2026 with the District's Auditor, Paul Kaymark from Nigro & Nigro PC, Financial Consultant Josh Byerrum, and the General Manager, to review a draft of the District's FY 2025-2026 Annual Audit.

The District earned a clean and unmodified report and no material or significant weakness was identified.

ATTACHMENTS

1. DRAFT – Rossmoor Community Services District Financial Statements and Independent Auditor's Report for the Year Ended June 30, 2026.

2. Policy No. 3025 – Annual Financial Audit

DRAFT

ATTACHMENT 1

ROSSMOOR COMMUNITY SERVICES DISTRICT

Presentation to the Board of Directors

For the Fiscal Year Ended June 30, 2026

NIGRO & NIGRO PC

NIGRO & NIGRO PC

A Professional Accountancy Corporation

Perform Audit Testwork of the Entity's Annual Financial Statements/Report
Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

OUR RESPONSIBITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

2. Our responsibility is to plan and perform the audit to obtain ***reasonable assurance*** **(not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.

3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

AUDIT RESULTS

An Auditor's ***Unmodified Opinion*** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation, Pension and Workers' Compensation expense.
- Required disclosures are properly reflected in the Annual Financial Statements.
- New GASB Pronouncements have been properly applied.

AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

No Material Issues Arose to be Reported to the Governing Board/Management

Any Minor Issues Were Discussed Orally and Corrected by Management

How Do We Make You Better?

Best Practice Solutions Were Conveyed to Management – That's the Audit ROI

Rossmoor Community Services District
Dashboard – Audited Financial Statements
June 30, 2026 vs 2025

Revenues & Expenses	2026	2025	Variance
Operating Revenues:			
Charges for Services:			
Public Services:			
Street Lighting Assessment	$ 493,121	$ 476,211	$ 16,910
Street Sweeping	82,075	79,254	2,821
Parks and Recreation Revenue	308,855	278,049	30,806
Operating and Capital Grants Prop 68	64,623	19,222	45,401
Sponsorships	32,650	37,150	(4,500)
Non-Operating Revenues:			91,438
Property Taxes = 6.0% Increase	1,443,077	1,361,101	81,976
Investment Earnings	71,982	87,472	(15,490)
Other Revenue	42,358	33,511	8,847
Total Revenues	2,538,741	2,371,970	166,771
Expenses:			
Salaries & Wages	697,635	620,545	77,090
Employee Benefits	203,845	168,748	35,097
Program Costs - Contracted Services	755,344	746,520	8,824
Materials & Services	468,300	537,298	(68,998)
Depreciation Expense	147,478	145,764	1,714
Total Expenses	2,272,602	2,218,875	53,727
Change in Revenues & Expenses	$ 266,139	$ 153,095	$ 113,044
Capital Outlay:			
Capital Asset Additions	$ (97,022)	$ (45,497)	$ (51,525)
Depreciation Expense	147,478	145,764	1,714
Change in Capital Expense	$ 50,456	$ 100,267	$ (49,811)
Cash & Investments	$ 2,432,848	$ 2,048,406	$ 384,442

Quick Summary:			
Change in Revenues & Expenses	$ 266,139		
Change in Capital Expense	50,456	Non-Cash	
Change in Accounts Receivable	16,401	Use of Cash	
Change in Accrued Interest Rec	(383)	Use of Cash	
Change in Prop Tax Receivable	(8,200)	Use of Cash	
Change in Prepaid Items	51,580	Use of Cash	
Change in Accounts Payable	(5,881)	Use of Cash	
Change in Compensated Absences	14,330	Use of Cash	
Change in Cash & Investments	$ 384,442	**Approximately**	$ -
Investment Earnings to Portfolio	**3.21%**		

ROSSMOOR COMMUNITY SERVICES DISTRICT

Report to the Board of Directors

For the Fiscal Year Ended
June 30, 2026

NIGRO & NIGRO PC

ROSSMOOR COMMUNITY SERVICES DISTRICT
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For the Fiscal Year Ended June 30, 2026

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NIGRO & NIGRO PC

A Professional Accountancy Corporation

Board of Directors
Rossmoor Community Services District
Rossmoor, California

We are pleased to present this report related to our audit of the financial statements of the Rossmoor Community Services District (District) as of and for the year ended June 30, 2026. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Nigro & Nigro, PC

Murrieta, California
November 10, 2026

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area		Comments
Our Responsibilities with Regard to the Financial Statement Audit		Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2026. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit		An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices		**Accounting Policies and Practices** Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. **Adoption of, or Change in, Significant Accounting Polies or Their Application** Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. **Significant or Unusual Transactions** We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. **Management's Judgments and Accounting Estimates** Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.
Audit Adjustments		Audit adjustments are summarized in the attached **Summary of Adjusting Journal Entries**.
Uncorrected Misstatements		We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Area		Comments
Discussions With Management		We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management		We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants		We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management		No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit		No significant difficulties were encountered in performing our audit.
Required Supplementary Information		We applied certain limited procedures to the: 1. Management's Discussion and Analysis 2. Budget to Actual Comparison Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Our Audit Methodology

As part of our firm's standard audit methodology, once our Audit Team has uploaded management's trial balance into our audit software, we are required to report to the Governance Board and Management all adjustments made to the trial balance during the audit process. This includes any proposed audit adjustments identified by our auditors as well as any adjustments provided by management. Our policy is designed to ensure full transparency and to give the Governance Board and Management a clear understanding of the nature and extent of changes considered during the audit, thereby reinforcing the integrity and depth of the audit procedures performed.

Disclosure of Audit Adjustments and Reclassifications

As part of our external audit engagement, we operate under the presumption that the District's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the District's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

The existence or absence of such adjustments does not inherently indicate deficiencies, but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Governance Board and Management with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management strengthen internal controls and oversight over the year-end financial close process. Enhancing these procedures can reduce the volume of post-closing audit adjustments and reclassifications, improve the quality of interim and year-end financial reporting, and support the District's efforts in maintaining compliance with financial reporting requirements and best practices in fiscal governance.

Management Override of Controls

Professional auditing standards require auditors to consider the risk that management may override established internal controls, regardless of the perceived effectiveness of those controls. During our audit, we identified management override of controls as a significant risk due to the inherent ability of management to initiate, authorize, record, or adjust transactions and financial records. Such override could occur through inappropriate journal entries, management bias in accounting estimates, or the circumvention of established approval and review processes, potentially resulting in material misstatement of the financial statements, whether due to error or fraud.

While our audit procedures did not identify any instances of inappropriate management override, the presence of this risk is inherent in all organizations and warrants continued attention. We recommend that the District continue to strengthen governance and oversight practices, including active involvement by the Governance Board, consistent monitoring of journal entries and significant estimates, segregation of duties where feasible, and periodic independent reviews of key financial processes. These measures help mitigate the risk of management override and support the integrity and reliability of the District's financial reporting.

Summary of Adjusting Journal Entries

ROSSMOOR COMMUNITY SERVICES DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2026

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
reverse			
80.1190	Accumulated Deprecation	147,478.00	
90.2230	Compensated absences	14,330.00	
80.2250	Investments in gen fixed asset		147,478.00
90.1170	Amount to be provided		14,330.00
Total		**161,808.00**	**161,808.00**
Adjusting Journal Entries JE # 2			
To true up equity			
10.5010.5051	Prior year expense	19,222.00	
80.2250	Investments in gen fixed asset	77,800.00	
10.Capital Outlay	Capital Outlay Contra		97,022.00
Total		**97,022.00**	**97,022.00**
Adjusting Journal Entries JE # 3			
To true up Accumulated Deprececiation			
80.5000	Depreciation expense	147,478.00	
80.1190	Accumulated Deprecation		147,478.00
Total		**147,478.00**	**147,478.00**
Adjusting Journal Entries JE # 4			
To True up Comp Abs			
90.5000	Change in Comp Abs	14,330.00	
90.2230	Compensated absences		14,330.00
Total		**14,330.00**	**14,330.00**
	Total Adjusting Journal Entries	**420,638.00**	**420,638.00**

ROSSMOOR COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

For the Fiscal Year Ended
June 30, 2026
(With Comparative Amounts as of June 30, 2025)

NIGRO & NIGRO PC

ROSSMOOR COMMUNITY SERVICES DISTRICT
For the Fiscal Year Ended June 30, 2026
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Financial Section

NIGRO & NIGRO PC

A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT

Board of Directors
Rossmoor Community Services District
Rossmoor, California

Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rossmoor Community Services District as of and for the fiscal year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the District as of June 30, 2026, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As described in Notes 1, 3 and 13 to the financial statements, as of July 1, 2025, the District adopted new accounting guidance, GASB Statement No. 103, Financial Reporting Model Improvements, Statement No. 104, Disclosure of Certain Capital Assets and Statement No. 105, Subsequent Events. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

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

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA

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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2025, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a separate report dated November 10, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
November 10, 2026

Management's Discussion and Analysis (MD&A) offers readers of Rossmoor Community Services District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2026. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

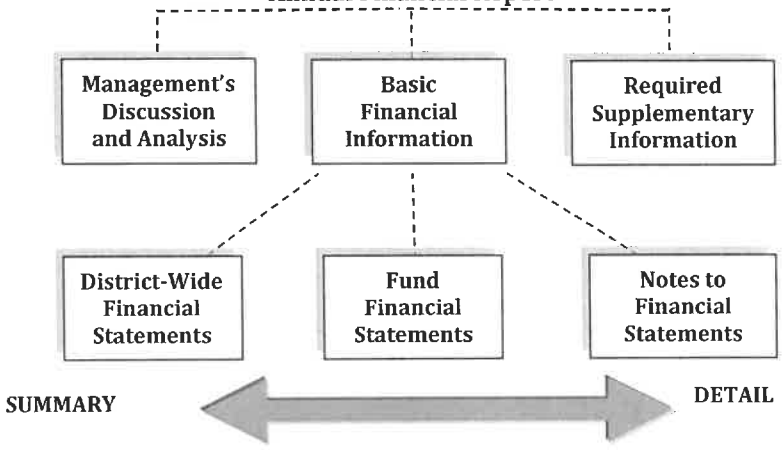
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
  - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-1. Organization of Rossmoor Community Services District's Annual Financial Report



OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Fund
Scope	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements
The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.

- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities.* Most of the District's basic services are included here, such as weed abatement, landscape maintenance, and administration. State and local programs finance most of these activities.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near- term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

FINANCIAL SUMMARY

- The District's net position increased by $266,139, or 4.53%, from $5,870,139 to $6,136,278 during fiscal year 2026.
- The General Fund reported an increase in fund balance of $350,147, or 16.10%, ending the fiscal year with a fund balance of $2,524,597.
- Program revenues increased by $95,938, or 11.25%, primarily due to a $50,537 increase in charges for services and a $45,401 increase in grant revenue.
- General revenues increased by $70,834, or 4.66%, primarily due to an $81,976 increase in property tax revenues, partially offset by decreases in investment earnings.
- Total revenues increased by $166,772, or 7.03%, from $2,371,969 to $2,538,741 during fiscal year 2026.
- Total expenses increased by $53,727, or 2.42%, from $2,218,875 to $2,272,602 during fiscal year 2026.
- Investment in capital assets decreased by approximately $50,000, or 1.35%, while unrestricted net position increased by approximately $317,000, or 14.74%.
- Total capital assets, net, decreased by approximately $50,455, or 1.36%, from $3,722,526 to $3,672,071 during fiscal year 2026.

DETAILED ANALYSES

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	June 30, 2026	June 30, 2025	Change
Assets:			
Current assets	$ 2,564,108	$ 2,239,096	$ 325,012
Capital assets, net	3,672,070	3,722,526	(50,456)
Total assets	6,236,178	5,961,622	274,556
Liabilities:			
Current liabilities	89,854	83,821	6,033
Non-current liabilities	10,046	7,662	2,384
Total liabilities	99,900	91,483	8,417
Net position:			
Investment in capital assets	3,672,070	3,722,526	(50,456)
Unrestricted	2,464,208	2,147,613	316,595
Total net position	$ 6,136,278	$ 5,870,139	$ 266,139

The District's net position increased by $266,139, or 4.53%, during fiscal year 2026, increasing from $5.87 million to $6.14 million. This increase was primarily attributable to growth in current assets and unrestricted net position, partially offset by a decrease in net capital assets.

Total assets increased by 4.61% compared to the prior year, primarily due to an increase in current assets of $325,012. This increase was partially offset by a decrease in capital assets, net, of $50,456 during the year.

Total liabilities increased by $8,417, or 9.20%, from $91,483 to $99,900. The increase resulted from modest increases in both current and non-current liabilities. Despite the increase in liabilities, the growth in assets resulted in an overall increase in the District's net position.

Investment in capital assets decreased by $50,456, or 1.35%, consistent with the decrease in capital assets, net, during the year. Unrestricted net position increased by $316,595, or 14.74%, from $2.15 million to $2.46 million, increasing the resources available to support the District's ongoing operations and future needs

DETAILED ANALYSES (continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	June 30, 2026	June 30, 2025	Change
Program revenues	$ 981,324	$ 852,736	$ 128,588
Expenses	(2,272,602)	(2,218,875)	(53,727)
Net program expense	(1,291,278)	(1,366,139)	74,861
General revenues	1,557,417	1,519,233	38,184
Change in net position	266,139	153,094	113,045
Net position – beginning of period	5,870,139	5,717,045	153,094
Net position – end of period	$ 6,136,278	$ 5,870,139	$ 266,139

Program revenues increased by $95,938, or 11.25%, primarily due to an increase in charges for services of $50,537 and an increase in grant revenue of $45,401. General revenues increased by $70,834, or 4.66%, primarily due to an increase in property tax revenues of $81,976, partially offset by decreases in investment earnings.

Total expenses increased by $53,727, or 2.42%, compared to the prior year. As a result of the increase in program revenues exceeding the increase in expenses, net program expense decreased by $42,211, or 3.09%, compared to the prior year.

Table A-3: Total Revenues

	June 30, 2026	June 30, 2025	Increase (Decrease)
Program revenues:			
Charges for services	$ 884,051	$ 833,514	$ 50,537
Grant revenue	64,623	19,222	45,401
Total program revenues	948,674	852,736	95,938
General revenues:			
Property taxes	1,443,077	1,361,101	81,976
Investment earnings	71,982	87,472	(15,490)
Other revenue	75,008	70,660	4,348
Total general revenues	1,590,067	1,519,233	70,834
Total revenues	$ 2,538,741	$ 2,371,969	$ 166,772

DETAILED ANALYSES (continued)

Analysis of Revenues and Expenses (continued)

Total revenues from all sources increased by $166,772, or 7.03%, from $2.37 million to $2.54 million. The increase was primarily attributable to higher charges for services and property tax revenues, partially offset by decreases in investment earnings and other revenue.

Table A-4: Total Expenses

	June 30, 2026	June 30, 2025	Increase (Decrease)
Expenses:			
General government	$ 1,274,484	$ 1,295,415	$ (20,931)
Public services	359,261	347,406	11,855
Parks an recreation	638,857	576,054	62,803
Total expenses	$ 2,272,602	$ 2,218,875	$ 53,727

Total expenses increased by $53,727, or 2.42%, from $2.22 million in fiscal year 2025 to $2.27 million in fiscal year 2026. The increase was primarily attributable to increases in parks and recreation expenses of $62,803 and public services expenses of $11,855, partially offset by a decrease in general government expenses of $20,931.

General government expenses decreased by $20,931, or 1.62%, while public services expenses increased by $11,855, or 3.41%. Parks and recreation expenses increased by $62,803, or 10.90%, and represented the primary reason for the overall increase in District expenses during the year.

GOVERNMENTAL FUNDS FINANCIAL ANAYLSIS

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

The General Fund is the District's primary operating fund. During fiscal year 2026, the General Fund's fund balance increased by $350,147, from $2,174,450 at June 30, 2025, to $2,524,597 at June 30, 2026. General Fund revenues totaled $2,538,741, primarily consisting of property taxes of $1,443,077 and charges for services of $884,051. Expenditures totaled $2,188,594, including program costs of $736,122, salaries and wages of $683,305, materials and services of $468,300, employee benefits of $203,845, and capital outlay of $97,022. Revenues exceeded expenditures by $350,147, resulting in the corresponding increase in fund balance during the year.

BUDGETARY HIGHLIGHTS

Actual revenues exceeded the final budget by approximately $158,211, or 6.65%, during fiscal year 2026. The favorable variance was primarily attributable to charges for services, which exceeded budget by $194,674, and investment earnings, which exceeded budget by $41,982. These favorable variances were partially offset by operating grants and contributions, which were $116,780 below budget.

Actual expenditures were approximately $174,226, or 7.37%, below the final budget. Materials and services expenditures were $38,250 below budget, salaries and wages were $7,305 below budget, and capital outlay was $101,948 below budget. These favorable variances were partially offset by program costs, which exceeded the final budget by $35,068, and employee benefits, which exceeded the final budget by $8,345.

Overall, revenues exceeded expenditures by $350,147, compared to a final budgeted excess of revenues over expenditures of $17,710. As a result, the General Fund ended the fiscal year with a fund balance of $2,524,597, an increase of $350,147 from the beginning fund balance of $2,174,450.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Table A-5: Capital Assets at Year End, Net of Depreciation

	Balance June 30, 2026	Balance June 30, 2025
Capital assets:		
Non-depreciable assets	$ 2,861,158	$ 2,885,630
Depreciable assets	4,763,980	4,642,485
Accumulated depreciation	(3,953,068)	(3,805,589)
Total capital assets, net	$ 3,672,070	$ 3,722,526

Total capital assets, net, decreased by $50,456, from $3,722,526 at June 30, 2025, to $3,672,070 at June 30, 2026, a decrease of approximately 1.36%. Non-depreciable capital assets decreased by $24,472, while depreciable capital assets increased by $121,495. These changes were offset by a $147,479 increase in accumulated depreciation, resulting in the overall decrease in net capital assets during the year.

See Note 3 for further information on the District's capital assets.

The District had no significant long-term financing activity during fiscal year 2026.

CURRENT KNOWN FACTS, DECISIONS OR CONDITIONS

Management is not aware of any currently known facts, decisions, or conditions that are expected to materially impact the District's financial condition or operations beyond those already reflected in the accompanying financial statements.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the General Manager at 3001 Blume Drive, Rossmoor, California 90720.

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2026
(With Comparative Information as of June 30, 2025)

ASSETS	2026	2025
Current assets:		
Cash and investments (Note 2)	$ 2,432,848	$ 2,048,406
Accounts receivable	82,075	98,476
Accrued interest receivable	21,557	21,206
Property taxes receivable	27,628	19,428
Prepaid items	-	51,580
Total current assets	2,564,108	2,239,096
Non-current assets:		
Capital assets – not being depreciated (Note 3)	2,861,158	2,885,630
Capital assets, net – being depreciated (Note 3)	810,912	836,896
Total non-current assets	3,672,070	3,722,526
Total assets	6,236,178	5,961,622
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	33,546	39,427
Unearned revenue	5,965	5,997
Compensated absences (Note 4)	50,343	38,397
Total current liabilities	89,854	83,821
Noncurrent liabilities:		
Compensated absences, net (Note 4)	10,046	7,662
Total noncurrent liabilities	10,046	7,662
Total liabilities	99,900	91,483
NET POSITION		
Net investment in capital assets (Note 8)	3,672,070	3,722,526
Unrestricted	2,464,208	2,147,613
Total net position	$ 6,136,278	$ 5,870,139

The notes to financial statements are an integral part of this statement.

ROSSMOOR COMMUNITY SERVICES DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2026
(With Comparative Information for the Fiscal Year Ended June 30, 2025)

	Governmental Activities	
	2026	2025
Expenses:		
General government	$ 1,274,484	$ 1,295,415
Public services	359,261	347,406
Parks and recreation	638,857	576,054
Total expenses	2,272,602	2,218,875
Program revenues:		
Charges for services		
Public services	575,196	555,465
Parks and recreation	308,855	278,049
Operating and capital grant funding	64,623	19,222
Total program revenues	948,674	852,736
Net program expense	(1,323,928)	(1,366,139)
General revenues:		
Property taxes	1,443,077	1,361,101
Investment earnings	71,982	87,472
Other revenue	75,008	70,660
Total general revenues	1,590,067	1,519,233
Change in net position	266,139	153,094
Net position:		
Beginning of year	5,870,139	5,717,045
End of year	$ 6,136,278	$ 5,870,139

The notes to financial statements are an integral part of this statement.

ROSSMOOR COMMUNITY SERVICES DISTRICT
Balance Sheet – Governmental Funds
June 30, 2026

ASSETS	General Fund
Assets:	
Cash and investments	$ 2,432,848
Accounts receivable	82,075
Accrued interest receivable	21,557
Property taxes receivable	27,628
Total assets	$ 2,564,108
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable and accrued expenses	$ 33,546
Unearned revenue	5,965
Total liabilities	39,511
Fund balance: (Note 9)	
Assigned	60,389
Unassigned	2,464,208
Total fund balance	2,524,597
Total liabilities and fund balance	$ 2,564,108

ROSSMOOR COMMUNITY SERVICES DISTRICT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2026

Fund Balance of Governmental Funds	$ 2,524,597
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	3,672,070
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Compensated absences	(60,389)
Total adjustments	3,611,681
Net Position of Governmental Activities	$ 6,136,278

ROSSMOOR COMMUNITY SERVICES DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2026

	General Fund
Revenues:	
Property taxes	$ 1,443,077
Charges for services	884,051
Operating and capital grant funding	64,623
Investment earnings	71,982
Other revenue	75,008
Total revenues	2,538,741
Expenditures:	
Current operations:	
Salaries and wages	683,305
Employee benefits	203,845
Program costs	736,122
Materials and services	468,300
Capital outlay	97,022
Total expenditures	2,188,594
Change in fund balance	350,147
Fund Balance:	
Beginning of year	2,174,450
End of year	$ 2,524,597

The notes to financial statements are an integral part of this statement.

ROSSMOOR COMMUNITY SERVICES DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

For the Fiscal Year Ended June 30, 2026

Net Change in Fund Balance – Governmental Funds	$ 350,147
Amount reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay	97,022
Depreciation expense	(147,478)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:	
Net change in compensated absences	(14,330)
Net change in unavailable revenue	(19,222)
Total adjustments	(84,008)
Change in Net Position of Governmental Activities	$ 266,139

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

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

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

The District is the primary governmental unit based on the foundation of a separately appointed five-member board. The Board has decision-making District, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds
The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements
The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements
Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

3. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

4. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over $5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Buildings and improvements	7-40 years
Furniture and equipment	3-7 years
Vehicles	5-10 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

6. Compensated Absences

The District's employee benefits provide for accumulation of vacation and sick leave. Liabilities for vacation and sick leave are recorded when benefits are earned. Full cash payment for all unused vacation leave is available to employees upon retirement or termination after one year of employement. Cash payment for unused sick leave is available up to 80 hours at the employee's current pay rate upon retirement or termination. The cost of vacation is recorded in the period accrued. In accordance with GASB No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This analysis includes assessing relevant factors such as historical information about the use, payment or forfeiture of compensated absences and the District's portion of social security and medicare taxes.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

7. Net Position

Net position is classified into two components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of net investment in capital assets.

8. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Fund Balances (continued)

Committed: The District's highest decision-making level of District rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated District.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

F. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, by December 10 and April 10. The County of Orange County Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The Orange County Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Property Taxes (continued)

The Orange County Assessor's Office assesses all real and personal property within the County each year. The Orange County Tax Collector's Office bills and collects the District's share of property taxes. The Orange County Auditor-Controller's Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIIIA of the State Constitution at one percent (1%) of countywide assessed valuations. Property taxes receivable at year-end are related to property taxes collected by the Orange County Tax Collector's Office, which have not been credited to the District's cash balance as of June 30.

The property tax calendar is as follows:

Lien date March 1
Levy date July 1
Due dates November 1 and March 1
Collection dates December 10 and December 15

G. New Pronouncements – Governmental Accounting Standards Board (GASB)

During the fiscal year ended June 30, 2026, the District has implemented new GASB pronouncements as follows:

GASB Statement No. 103 – Financial Reporting Model Improvements
This GASB Statement revises financial statement presentation requirements, including enhancements to Management's Discussion and Analysis (MD&A), proprietary fund reporting, and disclosures for major component units. The District adopted the Statement as of July 1, 2025. See the MD&A for the effect of this Statement.

GASB Statement No. 104 – Disclosure of Certain Capital Assets
This GASB Statement establishes new disclosure requirements for certain types of capital assets, including assets held for sale. Implementation of the Statement did not have a material effect on the District's financial statement disclosures. The District adopted the Statement as of July 1, 2025. See Note 3 for the effect of this Statement.

GASB Statement No. 105 – Subsequent Events
This GASB Statement clarifies the subsequent events that constitute recognized and non-recognized events and establishes specific note disclosure requirements for non-recognized events. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier implementation is encouraged. The District elected to early implement GASB Statement No. 105, Subsequent Events, effective July 1, 2025. See Note 13 for the effect of this Statement.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30 were classified on the statement of net position as follows:

Description	Balance
Cash and investments	$ 2,432,848
Total cash and investments	$ 2,432,848

Cash and investments as of June 30 consisted of the following:

Description	Balance
Cash on hand	$ 400
Demand deposits with financial institutions	152,252
Local Agency Investment Fund (LAIF)	2,280,196
Total cash and investments	$ 2,432,848

Demand Deposits with Financial Institutions

At June 30, 2026, the carrying amount of the District's demand deposits were $152,252, and the financial institution's balance was $203,030. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Local Agency Investment Fund (LAIF)
The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests its funds to manage the State's cash flow and strengthen the financial security of local public agencies. PMIA's policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). LAIF allows cities, counties, and special districts to place money in a major portfolio and, at no additional costs, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from LAIF at any time as LAIF is highly liquid and has a dollarin dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers funds in LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2026, the District held $2,280,196 in LAIF.

NOTE 2 – CASH AND INVESTMENTS (continued)

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2026, the District's cash balance in the KCTIP and CLASS was rated by Standard & Poor's as AAAf/S1.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the KCTIP.

NOTE 3 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	Balance July 1, 2025	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2026
Non-depreciable capital assets:				
Land	$ 2,861,158	$ -	$ -	$ 2,861,158
Construction-in-process	24,472	-	(24,472)	-
Total non-depreciable capital assets	2,885,630	-	(24,472)	2,861,158
Depreciable capital assets:				
Buildings and improvements	4,538,548	121,495	-	4,660,043
Computer equipment	44,234	-	-	44,234
Vehicles	59,703	-	-	59,703
Total depreciable capital assets	4,642,485	121,495	-	4,763,980
Accumulated depreciation:				
Buildings and improvements	(3,726,261)	(136,649)	-	(3,862,910)
Furniture and equipment	(25,437)	(6,320)	-	(31,757)
Vehicles	(53,891)	(4,510)	-	(58,401)
Total accumulated depreciation	(3,805,589)	(147,479)	-	(3,953,068)
Total depreciable capital assets, net	836,896	(25,984)	-	810,912
Total capital assets, net	$ 3,722,526	$ (25,984)	$ (24,472)	$ 3,672,070

NOTE 4 – COMPENSATED ABSENCES

As of June 30, 2026, the total liability for compensated absences was $60,389, of which $50,343 is expected to be paid within one year and is reported as a current liability.

Balance July 1, 2025	Net Change	Balance June 30, 2026	Current Portion	Long-term Portion
$ 46,059	$ 14,330	$ 60,389	$ 50,343	$ 10,046

NOTE 5 – FUND BALANCES

At June 30, 2026, fund balances of the District's governmental funds were classified as follows:

Description	General Fund
Assigned:	
Compensated absences	60,389
Unassigned	2,464,208
Total fund balances	$ 2,524,597

NOTE 6 – JOINT VENTURE

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

Comprehensive General and Automobile Liability Coverage
Period: July 1, 2024 to July 1, 2025
Limit: $50 million combined single limit per occurrence

Workers' Compensation Coverage
Period: July 1, 2024 to July 1, 2025
Limit: Statutory benefits, and $10 million employer's liability

Pollution Legal Liability Insurance
Period: July 1, 2024 to July 1, 2025
Limit: $5 million per member, $250,000 per occurrence self-insured retention

All Risk Property Insurance
Period: July 1, 2024 to July 1, 2025
Deductibles: (a) $10,000 for Building and Contents, (b) 5% for optional Earthquake and Flood, and (c) $2,500 for optional Mechanical Breakdown

Crime Insurance
Period: July 1, 2024 to July 1, 2025
Deductible: $5,000 Faithful Performance, Depositor's Forgery, Theft, and Computer Fraud

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

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, d*e minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel and/or management, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 8 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 10, 2026, the date on which the financial statements were available to be issued.

Required Supplementary Information

ROSSMOOR COMMUNITY SERVICES DISTRICT

Budgetary Comparison Schedule – General Fund

For the Fiscal Year Ended June 30, 2026

	Original	Final	Variance Positive (Negative)	Actual Amounts Budgetary (and GAAP)	Variance with Final Budget - over (under) Actual	
BUDGETARY REVENUES						
Property taxes	$ 1,390,900	$ 1,412,100	$ 21,200	$ 1,443,077	$ 30,977	(a, c)
Charges for services	724,000	754,000	30,000	884,051	130,051	(d)
Operating and capital grant funding	60,430	149,430	89,000	64,623	(84,807)	(b, e)
Investment earnings	30,000	30,000	-	71,982	41,982	(f)
Other revenues	35,000	35,000	-	75,008	40,008	(g)
Total budgetary revenues	2,240,330	2,380,530	140,200	2,538,741	158,211	
BUDGETARY EXPENDITURES						
Current:						
Salaries and wages	661,110	690,610	29,500	683,305	(7,305)	(h, m)
Employee benefits	225,890	195,500	(30,390)	203,845	8,345	(I, n)
Program costs	746,130	771,190	25,060	736,122	(35,068)	(j, o)
Materials and services	480,150	506,550	26,400	468,300	(38,250)	(k, p)
Capital outlay	123,520	198,970	75,450	97,022	(101,948)	(l, q)
Total budgetary expenditures	2,236,800	2,362,820	126,020	2,188,594	(174,226)	
Excess of revenues over expenditures	3,530	17,710	14,180	350,147	332,437	
Change in fund balance	3,530	17,710	14,180	350,147	332,437	
Fund balance:						
Beginning of year	2,174,450	2,174,450	-	2,174,450	8,345	
End of year	$ 2,177,980	$ 2,192,160	$ 14,180	$ 2,524,597	$ (29,905)	

NOTE 1 – NOTES TO THE BUDGETARY COMPARISON SCHEDULE

The District adopts an annual operating budget for the General Fund. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America. The District prepares and submits the operating budget to the Board of Directors no later than June of each year. The adopted budget becomes operative on July 1. The budget may be revised by the Board of Directors during the year to reflect updated revenue estimates, operating needs and capital project activity.

NOTE 2 – ACTUAL BUDGET RESULTS

BUDGETARY REVENUES

Differences – original budget to final budget:

- (a) The property tax budget was increased by approximately $21,000 to reflect updated estimates for secured and unsecured property tax collections.
- (b) The operating grants and contributions budget was increased to reflect anticipated Proposition 68 grant funding and related intergovernmental activity.

Differences – final budget to actual:

- (c) Property tax revenue exceeded the final budget by approximately $31,000 because secured and unsecured property tax collections were stronger than the revised estimates.
- (d) Charges for services exceeded the final budget by approximately $130,051 due to stronger-than-anticipated street light assessments and recreation, reservation, lesson, facility rental and related service activity.
- (e) Operating and capital grant funding was below the final budget by approximately $84,807. The variance was also affected by the classification of grant and reimbursement activity between the District budget and the financial statements.
- (f) Investment earnings exceeded the final budget by approximately $42,000 because investment earnings were budgeted conservatively relative to the District's invested cash balances and the interest-rate environment during the fiscal year.
- (g) Other revenues exceeded the final budget by approximately $40,000 due to miscellaneous receipts that were greater than anticipated.

BUDGETARY EXPENDITURES

Differences – original budget to final budget:

- (h) The salaries and wages budget was increased by approximately $30,000 to reflect updated staffing needs, including administrative, part-time and event attendant positions.
- (i) The employee benefits budget was decreased by approximately $30,000 to reflect revised medical insurance and payroll tax estimates, partially offset by an increase in the deferred compensation match.
- (j) The program costs budget was increased by approximately $25,000 to reflect updated park, recreation, street, tree and facility operating plans.
- (k) The materials and services budget was increased by approximately $26,000, primarily for legal services, outsourced financial consulting, other professional services and telephone costs.
- (l) The capital outlay budget was increased by approximately $75,000 to reflect revised vehicle, park improvement, playground, tree and other capital project plans.

NOTE 2 – ACTUAL BUDGET RESULTS (continued)

BUDGETARY EXPENDITURES (continued)

Differences – final budget to actual:

- (m) Salaries and wages differed from the final budget because actual vacancies, hiring timing, part-time staffing, overtime and the year-end compensated absence adjustment did not match the assumptions used in the amended budget.
- (n) Employee benefits differed from the final budget because actual employee enrollment, eligible payroll, workers' compensation, payroll taxes and employer contributions followed actual staffing and compensation levels.
- (o) Program costs differed from the final budget due to the volume and timing of community events, utilities and water usage, landscape and janitorial services, street lighting and sweeping, and tree maintenance performed during the year.
- (p) Materials and services differed from the final budget due to the timing and level of professional, legal, insurance, maintenance and other operating costs. The variance also included certain capital-type purchases that were reported as current expenditures because the purchases did not meet the District's capitalization criteria.
- (q) Capital outlay differed from the final budget because the timing and completion of planned projects varied from the amended budget. Certain planned work was not fully completed or capitalized by fiscal year-end, and certain capital-type purchases were reported as current expenditures instead of capital outlay.

Other Independent Auditors' Report

NIGRO & NIGRO PC

A Professional Accountancy Corporation

INDEPENDENT AUDITORS' 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*

Board of Directors
Rossmoor Community Services District
Rossmoor, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Rossmoor Community Services District (District) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2026.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA

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www.nncpas.com • Licensed by the California Board of Accountancy

Report on Compliance and Other Matters

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

Purpose of this Report

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

Murrieta, California
November 10, 2026

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 ensure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract in accordance with the provisions of California Government Code Section 12410.6(b).

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

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

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

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

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

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

Converted from Resolutions 93-2 & 95-1
Amended: February 11, 2003
Amended: September 14, 2004
Amended: October 9, 2007
Amended: January 13, 2009
Amended: February 13, 2018

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-2

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

SUBJECT: RESOLUTION NO. 26-11-10-01 REJECTION OF GOVERNMENT CLAIM

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (RCSD) Board of Directors approve by roll call vote, Resolution No. 26-11-10-01, by reading the title only and waiving further readings as follows:

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

BACKGROUND

A Governmental claim has been filed by the County of Orange against the Rossmoor Community Services District in response to a case filed against them alleging sustained person injuries while walking on the surface between the curb and public sidewalk of Channing Way. This claim was forwarded to California Joint Powers Insurance Authority (CJPIA) who provides insurance for the District. Through CJPIA's claims administration, the District was advised to reject this claim because the district does not own or maintain the parkway, walkways, or streets.

The attached Resolution No. 26-11-10-01 formally rejects the claim. Further action on this matter will be conducted in accordance with established liability claim procedures as recommended by CJPIA. By rejection of this claim, the matter will be turned back over to CJPIA for their decision on whether to pay the claim.

ATTACHMENTS

1. Draft Resolution No. 26-11-10-01 Rejection of Claim.
2. Claim: Dated October 8, 2026.
3. Letter dated October 9, 2026 from Athens Program Insurance Services advising the District to Reject the Claim.

DRAFT

ATTACHMENT 1

RESOLUTION 26-11-10-01

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

WHEREAS, a claim for monetary damages (Claim) was presented by the County of Orange dated October 8, 2026 and received by U.S. Mail on October 8, 2026 against the Rossmoor Community Services District for property damages; and

WHEREAS, that the Board of Directors of the Rossmoor Community Services District has timely considered the Claim filed by the County of Orange.

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors of the Rossmoor Community Services District has concluded the Claim be rejected in its entirety.

BE IT FURTHER RESOLVED that the District's General Manager is authorized to give notice to the County of Orange of this Board's decision to reject in its entirety, the Claim, and further advise that said claimant has six (6) months from the date the rejection is deposited in the mail to file a court action of the Claim. Such notice together with a copy of this Resolution, shall be served upon the County of Orange on or before November 20, 2026.

PASSED AND ADOPTED this 10th day of November 2026.

AYES: Directors DeMarco, Maynard, Searles, Shade and Zinser

NOES:

ABSTAIN:

ABSENT:

BOARD OF DIRECTORS
ROSSMOOR COMMUNITY SERVICES DISTRICT

_____
Jo Shade, President

ATTEST:

_____
Sharon Landers, Secretary
Rossmoor Community Services District

NATIONWIDE LEGAL

PROCESS INSTRUCTIONS
PHONE (714) 558-2400
FAX (714) 558-2401

ATTACHMENT 2

OC288230

Server: UNASSIGNED

043 - SPECIAL OFFICE SERVICE (IMMEDIATELY)

FIRM NAME: & ADDRESS:	CUST #: OC2161	COURT:
WERVE & KEATHLEY LLP 2030 Main Street # 1300 Irvine CA, 92614 PHONE #:(949) 553-7720 FAX #: (949) 553-7721	DUE DATE #: HEARING DATE #:	NONE , NONE, CA CASE# CASE TITLE: Jill Stephens VS. County of Orange

CONTACT: Cindy Ramirez (AP) EMAIL: jk@KeathleyLawyers.com
BILLING / FILE #: Jill Stephens v. County of Orange
DATE / RECEIVED: 10/8/2026

RECEIVED
OCT 08 2026

Documents:
claim

Servee: **Rossmoor Community Services District**

Business Address: **Rossmoor Community Services District**
3001 Blume Dr
Rossmoor, CA 90720-4638

INSTRUCTIONS: ready to pick up We have a claim that needs to be picked up from the office today and hand delivered to the Rossmoor Community Services District. Please provide a proof of service

10/8/2026 Government claim filed by Attorney Matthew D. Keathley

DATE	TIME	DRIVER #	NOTES FROM SERVER(S)

Physical Description:
Age: Height: Skin: Hair:
Sex: Weight: Eyes:
Marks:

☐ Personal Service
☐ Substituted Service
☐ Not Served

Served To: _____ Title/Rel: _____
Served At: _____ Date: _____
_____ Time: _____
_____ Server:

order #: OC288230/WORKP

GOVERNMENTAL CLAIM

TO: General Manager/Board of Directors of ROSSMOOR COMMUNITY SERVICES DISTRICT, 3001 Blume Drive, Rossmoor, CA 90720

CLAIMANT: COUNTY OF ORANGE hereby makes a claim against ROSSMOOR COMMUNITY SERVICES DISTRICT, in an unknown amount at this time.

1. Communications with CLAIMANT shall be made to COUNTY OF ORANGE c/o Katherine D. Keathley, Esq., Werve & Keathley LLP, 2030 Main St., #1300, Irvine, CA 92614; 949-640-0700; jk@keathleylawyers.com.

2. CLAIMANT makes a claim for defense, indemnity, contribution and declaratory relief against ROSSMOOR COMMUNITY SERVICES DISTRICT for a defense and any damages assessed against the CLAIMANT arising out of and/or in favor of Plaintiff Jill Stephens v. County of Orange, et al., OCSC, Case No. 30-2026-01566938. A copy of Plaintiff Jill Stephens' Complaint is attached hereto.

3. June 17, 2025 is the date of the alleged incident.

4. Plaintiff claims she stepped into the parkway grass between the north curb line of Channing Way and the adjoining sidewalk adjacent to the residence at 2631 Channing Way, approximately 40 feet from the prolongation of the east curb line on Martha Ann Drive in Rossmoor. Plaintiff fell into an unmarked and hidden hole in the grass parkway. Tim and Nancy O'Gorman apparently own the adjacent property at 2631 Channing Way.

The grass parkway where Plaintiff claims she was injured is controlled and maintained by the Rossmoor Community Services District, a governmental entity.

Plaintiff has sued CLAIMANT for damages arising out of her alleged injuries in an unknown amount. CLAIMANT seeks a defense, indemnity, contribution and declaratory relief against ROSSMOOR COMMUNITY SERVICES DISTRICT.

5. The names of the public employees of ROSSMOOR COMMUNITY SERVICES DISTRICT causing Plaintiff's injuries are unknown to CLAIMANT.

6. The claim as of the date of this claim is for defense, indemnification, contribution and declaratory relief in an unknown amount, but is believed to be within the jurisdiction of the Orange County Superior Court.

DATED: October 8, 2026

WERVE & KEATHLEY LLP

By: Katherine D. Keathley

Katherine D. Keathley
Attorneys for CLAIMANT
COUNTY OF ORANGE

Electronically Filed by Superior Court of California, County of Orange, 04/30/2026 11:25:19 AM.
30-2026-01566938-CU-PO-NJC - ROA # 2 - DAVID H. YAMASAKI, Clerk of the Court By R. Gardea, Deputy Clerk.

RIZIO LIPINSKY HEITING, PC
Gregory G. Rizio, Bar No. 157008
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Lynn P. Whitlock, Bar No. 127547
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14711 Plaza Drive, Suite A
Tustin, CA 92780
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Facsimile: (714) 547-1245

Attorneys for Plaintiff, JILL STEPHENS

SUPERIOR COURT OF THE STATE OF CALIFORNIA

COUNTY OF ORANGE

Assigned for All Purposes
Judge Donald F. Gaffney

JILL STEPHENS, Plaintiff, v. TIM O'GORMAN; NANCY O'GORMAN; COUNTY OF ORANGE; ROSSMOOR HOMEOWNERS ASSOCIATION; DOES 1-100, inclusive, Defendants.	Case No. 30-2026-01566938-CU-PO-NJC COMPLAINT FOR DAMAGES; DEMAND FOR JURY TRIAL 1. Negligence 2. Dangerous Condition of Public Property (Government Code § 835) 3. Failure to Warn of Dangerous Condition of Public Property (Government Code § 830.08)

As and for a complaint against defendants, and each of them, plaintiff alleges as follows:

COMMON ALLEGATIONS

1. Plaintiff is, and was at all times relevant herein, a competent adult, and a citizen of the state of California.

2. Plaintiff is informed and believes and thereon alleges that defendants Tim O'Gorman and Nancy O'Gorman are now, and at all times relevant herein were citizens of the state of California, and over the age of 18 years of age.

3. Defendant County of Orange is, and was at all times relevant herein, a California governmental entity.

4. Defendant Rossmoor Homeowners Association is a business entity registered with the California Secretary of State as a nonprofit corporation.

5. The true names and capacities, whether individual, corporate, associate or otherwise, of defendants DOES 1 through 100, inclusive, and each of them, are unknown to plaintiff, who thereby sues these defendants by such fictitious names. Plaintiff will seek leave of court to amend this complaint when the identities of said DOES have been ascertained. Plaintiff is informed and believes and upon that basis alleges that each defendant named herein as DOE is responsible in some manner for the events and happenings referred to herein which proximately caused injury to plaintiff as hereinafter alleged. Doe defendants 1 through 50 were the agents or employees of other named defendants and acted within the course and scope of said agency or employment, and Doe defendants 51 through 100 are persons or entities whose capacities are unknown to plaintiff.

6. Plaintiff is informed and believes and on that basis alleges that at all times mentioned herein the defendants, and each of them, were the agents, joint venturers, servants, employees, assistants and consultants of each other, and were as such acting within the course, scope and authority of said agency, joint venture and employment, and that each and every defendant, when acting as a principal, was negligent and reckless in the selection, hiring, entrustment and supervision of each and every other defendant as an agent, servant, employee, assistant or consultant. In the alternative, each defendant authorized, consented to or ratified the conduct of the remaining defendants, and each of them.

7. On June 17, 2025, at approximately 8:40 A.M., plaintiff Jill Stephens suffered personal injuries while she was walking in the grass parkway between the north curbline of Channing Way and the adjoining sidewalk, approximately 40 feet from the prolongation of the east curb line on Martha Ann Drive, and adjacent to the residence at 2631 Channing Way. The grass parkway is sometimes referred to herein as "The Subject Premises." Plaintiff fell into an unmarked, and hidden hole in the grass parkway. The unmarked, hidden hole constituted a dangerous condition on, and in The Subject Premises, of which plaintiff was unaware. In addition to the unmarked, hidden hole, The Subject Premises was inadequately illuminated, and there were inadequate warnings that said dangerous condition existed in and on The Subject Premises, all of which contributed to making The Subject Premises unreasonably dangerous.

8. Plaintiff is informed and believes and on that basis alleges that at all times relevant herein defendants Tim O'Gorman and Nancy O'Gorman owned the adjacent property at 2631 Channing Way, including but not limited to the grass parkway in which the hole was located, and/or were otherwise responsible for, and did in fact maintain said parkway, and/or created said dangerous condition.

9. Plaintiff is informed and believes and on that basis alleges that defendants Rossmoor Homeowners Association, and County of Orange owned the grass parkway in which the hole was located, and/or was otherwise responsible for, and did in fact maintain said parkway, and/or created said dangerous condition.

10. Plaintiff has complied with all obligations on her part with respect to serving defendant County of Orange with a government claim, as mandated by California Government Code section 910. Said government claim was denied, or deemed denied by failure to respond, within six months of the filing of this complaint.

FIRST CAUSE OF ACTION

(Negligence)

(By Plaintiff against All Defendants)

11. Plaintiff incorporates herein by reference paragraphs 1 through 10 above as though fully set forth herein.

12. Defendants, and each of them, negligently caused a dangerous condition to exist on The Subject Premises, to wit, a hidden, unmarked hole in the grass parkway described above in paragraph 7, where it is expected that pedestrians will be walking. Said hole constituted an unreasonably dangerous condition because it was not properly marked, or illuminated, and there were no warnings that said dangerous condition existed in the parkway.

13. Plaintiff is informed and believes and thereon alleges that defendants, and each of them, owned, controlled, inspected, and/or maintained The Subject Premises, and failed to properly control, inspect and/or maintain The Subject Premises, which created said dangerous condition, and/or allowed it to continue to exist as a danger to plaintiff, and the public.

14. Plaintiff is informed and believes and thereon alleges that defendants, and each of them, had actual notice of said dangerous condition because said dangerous condition was created by defendants. Plaintiff is further informed and believes, and thereon alleges that defendants, and each of them had constructive notice of the above-described dangerous condition, in that, among other things, said dangerous condition existed for such a length of time that defendants, if they did not actually know of said dangerous conditions, would, and should have known of said dangerous condition had they performed an adequate inspection of The Subject Premises. Despite having actual or constructive knowledge of said dangerous condition, defendants failed to take reasonable and necessary steps to protect those on, visiting, and/or using The Subject Premises from said dangerous condition.

15. Plaintiff was unaware of the existence of said dangerous condition, as a result of which plaintiff suffered serious personal injuries when she fell into the unmarked hole.

16. As a result of said incident, plaintiff sustained injuries and damages in an amount in excess of the jurisdictional minimum of this court and according to proof at the time of trial, including but not limited to past and future medical expenses, property damage, and loss of earnings, and loss of earning capacity. In addition, plaintiff has suffered, and will continue to suffer, and claims herein damages for pain, anxiety, emotional distress and other general damages, in an amount according to proof at the time of trial.

SECOND CAUSE OF ACTION

(Dangerous Condition of Public Property, Govt. Code section 835)

(By Plaintiff against All Defendants)

17. Plaintiff incorporates herein by reference the allegations set forth above in paragraphs 1 through 16.

18. During all relevant times herein, defendant County of Orange constructed, repaired, owned, managed, operated, maintained, and inspected the grass parkway involved in the incident that injured plaintiff. In addition, defendant County of Orange was responsible for maintaining proper illumination of said grass parkway, and to warn of hazards and dangerous conditions in the grass parkway.

19. Plaintiff's injuries were caused by the dangerous condition that existed on said public property, as alleged above in paragraph 7. Defendant County of Orange created said dangerous condition, and/or negligently constructed, repaired, owned, managed, operated, maintained, and inspected said public property, which allowed such dangerous condition to exist.

20. Defendants either created said dangerous condition, and/or defendants, and each of them, had actual, or at least constructive notice that the dangerous condition alleged herein existed because, plaintiff is informed and believes and thereon alleges, the dangerous condition described above in paragraph 7 existed for such a period of time prior to the accident that the County of Orange knew or should have known it existed, and could have taken corrective measures to remedy said dangerous condition.

21. As a result of the foregoing, plaintiff has suffered damages for which she seeks compensation, including but not limited to past and future health care expenses, past and future loss of earnings and/or loss of earning capacity, and past and future pain and suffering, including emotional distress.

22. The amount of damages suffered by plaintiff will be decided by the trier of fact, but exceed $25,000, and therefore, this case falls within the jurisdiction of this Court.

THIRD CAUSE OF ACTION

(Failure to Warn of Dangerous Condition of Public Property, Govt. Code section 830.08)

(By Plaintiff against All Defendants)

23. Plaintiff incorporates herein by reference the allegations set forth above in paragraphs 1 through 22.

24. California Government Code section 830.8 requires a public entity to provide traffic, or warning signals, signs, markings and/or devices as necessary to warn of a dangerous condition endangering the safe movement of traffic, including pedestrians, which would not be reasonably apparent to, and would not have been anticipated by a person exercising due care.

25. The dangerous condition alleged above in paragraph 7 endangered the users of said public property, and would not be apparent to, or anticipated by a person using said public property with due care. However, defendant County of Orange, and Does 1 through 20, negligently and

recklessly failed to provide any warning signals, signs, markings or other devices to warn of said dangerous condition.

26. This lack of warning signals, signs, markings or other devices at, and on said public property was a legal cause of the incident described above involving plaintiff, and resulted in the serious personal injuries alleged herein to have been suffered by plaintiff.

WHEREFORE, plaintiff prays for judgment against the defendants, and each of them, as follows:

1. Economic losses including medical expenses, lost wages, and diminished earning capacity;

2. Non-economic damages, including pain and suffering, inconvenience, and emotional distress;

3. Costs of suit;

4. Prejudgment interest; and

5. Such other relief as the court deems appropriate at the time of trial.

Dated: April 30, 2026

RIZIO LIPINSKY HEITING, PC

By: Lynn P. Whitlock
Attorney for Plaintiff, JILL STEPHENS

Plaintiff hereby demands trial by jury.

Dated: April 30, 2026

RIZIO LIPINSKY HEITING, PC

By: Lynn P. Whitlock
Attorney for Plaintiff, JILL STEPHENS

Electronically Filed by Superior Court of California, County of Orange, 04/30/2026 11:25:19 AM.
30-2026-01566938-CU-PO-NJC - ROA # 3 - DAVID H. YAMASAKI, Clerk of the Court By R. Gardea, Deputy Clerk.

CM-010

ATTORNEY OR PARTY WITHOUT ATTORNEY	STATE BAR NUMBER: 127537	FOR COURT USE ONLY
NAME: Lynn P. Whitlock FIRM NAME: Rizio Lipinsky Heiting, PC STREET ADDRESS: 14771 Plaza Drive, Suite A CITY: Tustin STATE: CA ZIP CODE: 92780 TELEPHONE NO.: (714) 505-2468 FAX NO.: (714) 547-1245 EMAIL ADDRESS: lwhitlock@riziolawfirm.com ATTORNEY FOR (name): Jill Stephens, Plaintiff		
SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE STREET ADDRESS: North Justice Center MAILING ADDRESS: 1275 North Berkeley Avenue CITY AND ZIP CODE: Fullerton, CA 92832 BRANCH NAME:		
CASE NAME: Jill Stephens v. Tim O'Gorman, et al.		
CIVIL CASE COVER SHEET [X] Unlimited (Amount demanded exceeds $35,000) [ ] Limited (Amount demanded is $35,000 or less)	Complex Case Designation [ ] Counter [ ] Joinder Filed with first appearance by defendant (Cal. Rules of Court, rule 3.402)	CASE NUMBER: 30-2026-01566938-CU-PO-NJC JUDGE: DEPT.: Judge Donald F. Gaffney

Items 1–6 below must be completed (see instructions on page 2).

1. Check one box below for the case type that best describes this case:

Auto Tort
- [ ] Auto (22)
- [ ] Uninsured motorist (46)

Asbestos
- [ ] Asbestos (04)

Other PI/PD/WD (Personal Injury/Property Damage/Wrongful Death) Tort
- [ ] Product liability (24)
- [ ] Medical malpractice (45)
- [X] Other PI/PD/WD (23)

Non-PI/PD/WD (Other) Tort
- [ ] Business tort/unfair business practice (07)
- [ ] Civil rights (08)
- [ ] Defamation (13)
- [ ] Fraud (16)
- [ ] Intellectual property (19)
- [ ] Professional negligence (25)
- [ ] Other non-PI/PD/WD tort (35)

Employment
- [ ] Wrongful termination (36)
- [ ] Other employment (15)

Contract
- [ ] Breach of contract/warranty (06)
- [ ] Rule 3.740 collections (09)
- [ ] Other collections (09)
- [ ] Insurance coverage (18)
- [ ] Other contract (37)

Real Property
- [ ] Eminent domain/inverse condemnation (14)
- [ ] Wrongful eviction (33)
- [ ] Other real property (26)

Unlawful Detainer
- [ ] Commercial (31)
- [ ] Residential (32)
- [ ] Drugs (38)

Judicial Review
- [ ] Asset forfeiture (05)
- [ ] Petition re arbitration award (11)
- [ ] Writ of mandate (02)
- [ ] Other judicial review (39)

Employment Development Department (EDD)
- [ ] EDD decision review (48)

Provisionally Complex Civil Litigation (Cal. Rules of Court, rules 3.400–3.404)
- [ ] Antitrust/Trade regulation (03)
- [ ] Construction defect (10)
- [ ] Mass tort (40)
- [ ] Securities litigation (28)
- [ ] Environmental/Toxic tort (30)
- [ ] Comprehensive groundwater adjudication (47)
- [ ] Insurance coverage claims arising from the above listed provisionally complex case types (41)

Enforcement of Judgment
- [ ] Enforcement of judgment (20)

Miscellaneous Civil Complaint
- [ ] RICO (27)
- [ ] Other complaint *(not specified above)* (42)

Miscellaneous Civil Petition
- [ ] Partnership and corporate governance (21)
- [ ] Other petition *(not specified above)* (43)

2. Is this case complex under rule 3.400 of the California Rules of Court? ☐ Yes ☒ No
   If the case is complex, mark the factors requiring exceptional judicial management:
   a. ☐ Large number of separately represented parties
   b. ☐ Extensive motion practice raising difficult or novel issues that will be time-consuming to resolve
   c. ☐ Substantial amount of documentary evidence
   d. ☐ Large number of witnesses
   e. ☐ Coordination with related actions pending in one or more courts in other counties, states, or countries, or in a federal court
   f. ☐ Substantial postjudgment judicial supervision
3. Remedies sought *(check all that apply)*:
   a. ☒ monetary
   b. ☐ nonmonetary; declaratory or injunctive relief
   c. ☐ punitive
4. Number of causes of action *(specify)*: THREE (3)
5. Is this case a class action suit? ☐ Yes ☒ No
6. If there are any known related cases, file and serve a notice of related case. *(You may use form CM-015.)*

Date: April 30, 2026

Lynn P. Whitlock
(TYPE OR PRINT NAME)

(SIGNATURE OF PARTY OR ATTORNEY FOR PARTY)

NOTICE

- Plaintiff must file this cover sheet with the first paper filed in the action or proceeding (except small claims cases or cases filed under the Probate Code, Family Code, or Welfare and Institutions Code). (Cal. Rules of Court, rule 3.220.) Failure to file may result in sanctions.
- File this cover sheet in addition to any cover sheet required by local court rule.
- If this case is complex under rule 3.400 et seq. of the California Rules of Court, you must serve a copy of this cover sheet on all other parties to the action or proceeding.
- Unless this is a collections case under rule 3.740 of the California Rules of Court or a complex case, this cover sheet will be used for statistical purposes only.

INSTRUCTIONS ON HOW TO COMPLETE THE COVER SHEET

To Plaintiffs and Others Filing First Papers. If you are filing a first paper (for example, a complaint) in a civil case, you must complete and file, along with your first paper, the Civil Case Cover Sheet contained on pages 1 and 2. This information will be used to compile statistics about the types and numbers of cases filed. You must complete items 1 through 6 on the sheet. In item 1, you must check one box for the case type that best describes the case. If the case fits both a general and a more specific type of case listed in item 1, check the more specific one. If the case has multiple causes of action, check the box that best indicates the primary cause of action. To assist you in completing the sheet, examples of the cases that belong under each case type in item 1 are provided below. A cover sheet must be filed only with your initial paper. Failure to file a cover sheet with the first paper filed in a civil case may subject a party, its counsel, or both to sanctions under rules 2.30 and 3.220 of the California Rules of Court.

To Parties in Rule 3.740 Collections Cases. A "collections case" under rule 3.740 of the California Rules of Court is defined as an action for recovery of money owed in a sum stated to be certain that is not more than $35,000, exclusive of interest and attorney's fees, arising from a transaction in which property, services, or money was acquired on credit. A collections case does not include an action seeking the following: (1) tort damages, (2) punitive damages, (3) recovery of real property, (4) recovery of personal property, or (5) a prejudgment writ of attachment. The identification of a case as a rule 3.740 collections case on this form means that it will be exempt from the general time-for-service requirements and case management rules, unless a defendant files a responsive pleading. A rule 3.740 collections case will be subject to the requirements for service and obtaining a judgment in rule 3.740.

To Parties in Complex Cases. In complex cases only, parties must also use the Civil Case Cover Sheet to designate whether the case is complex. If a plaintiff believes the case is complex under rule 3.400 of the California Rules of Court, this must be indicated by completing the appropriate boxes in items 1 and 2. If a plaintiff designates a case as complex, the cover sheet must be served with the complaint on all parties to the action. A defendant may file and serve no later than the time of its first appearance a joinder in the plaintiff's designation, a counter-designation that the case is not complex, or, if the plaintiff has made no designation, a designation that the case is complex.

SEE PAGE 3 FOR INFORMATION PURPOSES ONLY.

CASE TYPES AND EXAMPLES

Auto Tort
- Auto (22)–Personal Injury/Property Damage/Wrongful Death
- Uninsured Motorist (46) *(if the case involves an uninsured motorist claim subject to arbitration, check this item instead of Auto)*

Asbestos
- Asbestos (04)
  - Asbestos Property Damage
  - Asbestos Personal Injury/Wrongful Death

Other PI/PD/WD (Personal Injury/Property Damage/Wrongful Death) Tort
- Product Liability *(not asbestos or toxic/environmental)* (24)
- Medical Malpractice (45)
  - Medical Malpractice–Physicians & Surgeons
  - Other Professional Health Care Malpractice
- Other PI/PD/WD (23)
  - Premises Liability (e.g., slip and fall)
  - Intentional Bodily Injury/PD/WD (e.g., assault, vandalism)
  - Intentional Infliction of Emotional Distress
  - Negligent Infliction of Emotional Distress
  - Other PI/PD/WD

Non-PI/PD/WD (Other) Tort
- Business Tort/Unfair Business Practice (07)
- Civil Rights (e.g., discrimination, false arrest) *(not civil harassment)* (08)
- Defamation (e.g., slander, libel) (13)
- Fraud (16)
- Intellectual Property (19)
- Professional Negligence (25)
  - Legal Malpractice
  - Other Professional Malpractice *(not medical or legal)*
- Other Non-PI/PD/WD Tort (35)

Employment
- Wrongful Termination (36)
- Other Employment (15)

Contract
- Breach of Contract/Warranty (06)
  - Breach of Rental/Lease Contract *(not unlawful detainer or wrongful eviction)*
  - Contract/Warranty Breach–Seller Plaintiff *(not fraud or negligence)*
  - Negligent Breach of Contract/Warranty
  - Other Breach of Contract/Warranty
- Collections (e.g., money owed, open book accounts) (09)
  - Collections Case–Seller Plaintiff
- Other Promissory Note/Collections Case
- Insurance Coverage *(not provisionally complex)* (18)
  - Auto Subrogation
  - Other Coverage
- Other Contract (37)
  - Contractual Fraud
  - Other Contract Dispute

Real Property
- Eminent Domain/Inverse Condemnation (14)
- Wrongful Eviction (33)
- Other Real Property (e.g., quiet title) (26)
  - Writ of Possession of Real Property
  - Mortgage Foreclosure
  - Quiet Title
  - Other Real Property *(not eminent domain, landlord-tenant, or foreclosure)*

Unlawful Detainer
- Commercial (31)
- Residential (32)
- Drugs (38) *(if the case involves illegal drugs, check this item; otherwise, report as Commercial or Residential)*

Judicial Review
- Asset Forfeiture (05)
- Petition re Arbitration Award (11)
- Writ of Mandate (02)
  - Writ–Administrative Mandamus
  - Writ–Mandamus on Limited Court Case Matter
  - Writ–Other Limited Court Case Review
- Other Judicial Review (39)
  - Review of Health Officer Order
  - Notice of Appeal–Labor Commissioner Appeals

Employment Development Department (EDD)
- EDD Decision Review (48) *(if the case involves an Employment Development Department decision, check this item instead of Wrongful Termination or Other Employment)*

Provisionally Complex Civil Litigation (Cal. Rules of Court, rules 3.400–3.403)
- Antitrust/Trade Regulation (03)
- Construction Defect (10)
- Claims Involving Mass Tort (40)
- Securities Litigation (28)
- Environmental/Toxic Tort (30)
- Comprehensive Groundwater Adjudication (47)
- Insurance Coverage Claims *(arising from provisionally complex case type listed above)* (41)

Enforcement of Judgment
- Enforcement of Judgment (20)
  - Abstract of Judgment (Out of County)
  - Confession of Judgment *(non-domestic relations)*
  - Sister-State Judgment
  - Administrative Agency Award *(not unpaid taxes)*
  - Petition/Certification of Entry of Judgment on Unpaid Taxes
  - Other Enforcement of Judgment Case

Miscellaneous Civil Complaint
- RICO (27)
- Other Complaint *(not specified above)* (42)
  - Declaratory Relief Only
  - Injunctive Relief Only *(non-harassment)*
  - Mechanic's Lien
  - Other Commercial Complaint Case *(non-tort/non-complex)*
  - Other Civil Complaint *(non-tort/non-complex)*

Miscellaneous Civil Petition
- Partnership and Corporate Governance (21)
- Other Petition *(not specified above)* (43)
  - Civil Harassment
  - Workplace Violence
  - Elder/Dependent Adult Abuse
  - Election Contest
  - Petition for Name Change
  - Petition for Relief From Late Claim
  - Other Civil Petition

SUPERIOR COURT OF CALIFORNIA
ORANGE COUNTY
1275 N. BERKELEY AVE
FULLERTON , CA 92838

279.1282154.S1.3
RIZIO LIPINSKY HEITING, PC
14711 PLAZA DR # A
TUSTIN CA 92780

SUPERIOR COURT OF CALIFORNIA
COUNTY OF ORANGE

ALTERNATIVE DISPUTE RESOLUTION (ADR) INFORMATION PACKAGE

NOTICE TO PLAINTIFF(S) AND/OR CROSS-COMPLAINANT(S):

Rule 3.221(c) of the California Rules of Court requires you to serve a copy of the ADR Information Package along with the complaint and/or cross-complaint.

California Rules of Court – Rule 3.221
Information about Alternative Dispute Resolution (ADR)

(a) Each court shall make available to the plaintiff, at the time of filing of the complaint, an ADR Information Package that includes, at a minimum, all of the following:

(1) General information about the potential advantages and disadvantages of ADR and descriptions of the principal ADR processes.

(2) Information about the ADR programs available in that court, including citations to any applicable local court rules and directions for contacting any court staff responsible for providing parties with assistance regarding ADR.

(3) Information about the availability of local dispute resolution programs funded under the Dispute Resolutions Program Act (DRPA), in counties that are participating in the DRPA. This information may take the form of a list of the applicable programs or directions for contacting the county's DRPA coordinator.

(4) An ADR stipulation form that parties may use to stipulate to the use of an ADR process.

(b) A court may make the ADR Information Package available on its website as long as paper copies are also made available in the clerk's office.

(c) The plaintiff must serve a copy of the ADR Information Package on each defendant along with the complaint. Cross-complainants must serve a copy of the ADR Information Package on any new parties to the action along with the cross-complaint.

SUPERIOR COURT OF CALIFORNIA
COUNTY OF ORANGE

ADR Information

Introduction.

Most civil disputes are resolved without filing a lawsuit, and most civil lawsuits are resolved without a trial. The courts and others offer a variety of Alternative Dispute Resolution (ADR) processes to help people resolve disputes without a trial. ADR is usually less formal, less expensive, and less time-consuming than a trial. ADR can also give people more opportunity to determine when and how their dispute will be resolved.

BENEFITS OF ADR.

Using ADR may have a variety of benefits, depending on the type of ADR process used and the circumstances of the particular case. Some potential benefits of ADR are summarized below.

Save Time. A dispute often can be settled or decided much sooner with ADR; often in a matter of months, even weeks, while bringing a lawsuit to trial can take a year or more.

Save Money. When cases are resolved earlier through ADR, the parties may save some of the money they would have spent on attorney fees, court costs, experts' fees, and other litigation expenses.

Increase Control Over the Process and the Outcome. In ADR, parties typically play a greater role in shaping both the process and its outcome. In most ADR processes, parties have more opportunity to tell their side of the story than they do at trial. Some ADR processes, such as mediation, allow the parties to fashion creative resolutions that are not available in a trial. Other ADR processes, such as arbitration, allow the parties to choose an expert in a particular field to decide the dispute.

Preserve Relationships. ADR can be a less adversarial and hostile way to resolve a dispute. For example, an experienced mediator can help the parties effectively communicate their needs and point of view to the other side. This can be an important advantage where the parties have a relationship to preserve.

Increase Satisfaction. In a trial, there is typically a winner and a loser. The loser is not likely to be happy, and even the winner may not be completely satisfied with the outcome. ADR can help the parties find win-win solutions and achieve their real goals. This, along with all of ADR's other potential advantages, may increase the parties' overall satisfaction with both the dispute resolution process and the outcome.

Improve Attorney-Client Relationships. Attorneys may also benefit from ADR by being seen as problem-solvers rather than combatants. Quick, cost-effective, and satisfying resolutions are likely to produce happier clients and thus generate repeat business from clients and referrals of their friends and associates.

DISADVANTAGES OF ADR.

ADR may not be suitable for every dispute.

Loss of protections. If ADR is binding, the parties normally give up most court protections, including a decision by a judge or jury under formal rules of evidence and procedure, and review for legal error by an appellate court.

Less discovery. There generally is less opportunity to find out about the other side's case with ADR than with litigation. ADR may not be effective if it takes place before the parties have sufficient information to resolve the dispute.

Additional costs. The neutral may charge a fee for his or her services. If a dispute is not resolved through ADR, the parties may have to put time and money into both ADR and a lawsuit.

Effect of delays if the dispute is not resolved. Lawsuits must be brought within specified periods of time, known as statues of limitation. Parties must be careful not to let a statute of limitations run out while a dispute is in an ADR process.

TYPES OF ADR IN CIVIL CASES.

The most commonly used ADR processes are arbitration, mediation, neutral evaluation and settlement conferences.

Arbitration. In arbitration, a neutral person called an "arbitrator" hears arguments and evidence from each side and then decides the outcome of the dispute. Arbitration is less formal than a trial, and the rules of evidence are often relaxed. Arbitration may be either "binding" or "nonbinding." Binding arbitration means that the parties waive their right to a trial and agree to accept the arbitrator's decision as final. Generally, there is no right to appeal an arbitrator's decision. Nonbinding arbitration means that the parties are free to request a trial if they do not accept the arbitrator's decision.

Cases for Which Arbitration May Be Appropriate. Arbitration is best for cases where the parties want another person to decide the outcome of their dispute for them but would like to avoid the formality, time, and expense of a trial. It may also be appropriate for complex matters where the parties want a decision-maker who has training or experience in the subject matter of the dispute.

Cases for Which Arbitration May Not Be Appropriate. If parties want to retain control over how their dispute is resolved, arbitration, particularly binding arbitration, is not appropriate. In binding arbitration, the parties generally cannot appeal the arbitrator's award, even if it is not supported by the evidence or the law. Even in nonbinding arbitration, if a party requests a trial and does not receive a more favorable result at trial than in arbitration, there may be penalties.

Mediation. In mediation, an impartial person called a "mediator" helps the parties try to reach a mutually acceptable resolution of the dispute. The mediator does not decide the dispute but helps the parties communicate so they can try to settle the dispute themselves. Mediation leaves control of the outcome with the parties.

Cases for Which Mediation May Be Appropriate. Mediation may be particularly useful when parties have a relationship they want to preserve. So when family members, neighbors, or business partners have a dispute, mediation may be the ADR process to use. Mediation is also effective when emotions are getting in the way of resolution. An effective mediator can hear the parties out and help them communicate with each other in an effective and nondestructive manner.

Cases for Which Mediation May Not Be Appropriate. Mediation may not be effective if one of the parties is unwilling to cooperate or compromise. Mediation also may not be effective if one of the parties has a significant advantage in power over the other. Therefore, it may not be a good choice if the parties have a history of abuse or victimization.

Neutral Evaluation. In neutral evaluation, each party gets a chance to present the case to a neutral person called an "evaluator." The evaluator then gives an opinion on the strengths and weaknesses of each party's evidence and arguments and about how the dispute could be resolved. The evaluator is

often an expert in the subject matter of the dispute. Although the evaluator's opinion is not binding, the parties typically use it as a basis for trying to negotiate a resolution of the dispute.

Cases for Which Neutral Evaluation May Be Appropriate. Neutral evaluation may be most appropriate in cases in which there are technical issues that require special expertise to resolve or the only significant issue in the case is the amount of damages.

Cases for Which Neutral Evaluation May Not Be Appropriate. Neutral evaluation may not be appropriate when there are significant personal or emotional barriers to resolving the dispute.

Settlement Conferences. Settlement conferences may be either mandatory or voluntary. In both types of settlement conferences, the parties and their attorneys meet with a judge or a neutral person called a "settlement officer" to discuss possible settlement of their dispute. The judge or settlement officer does not make a decision in the case but assists the parties in evaluating the strengths and weaknesses of the case and in negotiating a settlement. Settlement conferences are appropriate in any case where settlement is an option. Mandatory settlement conferences are often held close to the date a case is set for trial.

ADDITIONAL INFORMATION.

In addition to mediation, arbitration, neutral evaluation, and settlement conferences, there are other types of ADR, including conciliation, fact finding, mini-trials, and summary jury trials. Sometimes parties will try a combination of ADR types. The important thing is to try to find the type or types of ADR that are most likely to resolve your dispute.

To locate a dispute resolution program or neutral in your community:

- Contact the California Department of Consumer Affairs, Consumer Information Center, toll free, at 1-800-852-5210
- Contact the Orange County Bar Association at (949) 440-6700
- Look in the telephone directories under "Arbitrators" or "Mediators"

Low cost mediation services are provided under the Orange County Dispute Resolution Program Act (DRPA). For information regarding DRPA, contact:

- OC Human Relations (714) 480-6575, mediator@ochumanrelations.org
- Waymakers (949) 250-4058

For information on the Superior Court of California, County of Orange court ordered arbitration program, refer to Local Rule 360.

The Orange County Superior Court offers programs for Civil Mediation and Early Neutral Evaluation (ENE). For the Civil Mediation program, mediators on the Court's panel have agreed to accept a fee of $300 for up to the first two hours of a mediation session. For the ENE program, members of the Court's panel have agreed to accept a fee of $300 for up to three hours of an ENE session. Additional information on the Orange County Superior Court Civil Mediation and Early Neutral Evaluation (ENE) programs is available on the Court's website at www.occourts.org.

ATTORNEY OR PARTY WITHOUT ATTORNEY *(Name & Address)*:	*FOR COURT USE ONLY*
Telephone No.: Fax No. (Optional): E-Mail Address (Optional): ATTORNEY FOR *(Name)*: Bar No:	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE JUSTICE CENTER: ☑ Central - 700 Civic Center Dr. West, Santa Ana, CA 92701-4045 ☐ Civil Complex Center - 751 W. Santa Ana Blvd., Santa Ana, CA 92701-4512 ☐ Costa Mesa - 3390 Harbor Blvd., Costa Mesa, CA 92626-1554 ☐ Harbor-Laguna Hills Facility – 23141 Moulton Pkwy., Laguna Hills, CA 92653-1251 ☐ Harbor – Newport Beach Facility – 4601 Jamboree Rd., Newport Beach, CA 92660-2595 ☐ North – 1275 N. Berkeley Ave., P.O. Box 5000, Fullerton, CA 92838-0500 ☐ West – 8141 13th Street, Westminster, CA 92683-0500	
PLAINTIFF/PETITIONER: DEFENDANT/RESPONDENT:	
ALTERNATIVE DISPUTE RESOLUTION (ADR) STIPULATION	CASE NUMBER:

Plaintiff(s)/Petitioner(s), _____

_____

and Defendant(s)/Respondent(s), _____

_____

agree to the following dispute resolution process:

☐ Mediation

☐ Arbitration (must specify code)
- ☐ Under section 1141.11 of the Code of Civil Procedure (Judicial Arbitration)
- ☐ Under section 1280 of the Code of Civil Procedure (Contractual Arbitration)

The ADR process must be completed no later than 90 days after the date of this Stipulation or the date the case was referred, whichever is sooner.

☐ An approved fee waiver (FW-003) is attached to this Stipulation, and the selected ADR Neutral(s) are eligible to provide pro bono services.

We understand that there may be a charge for services provided by neutrals. We understand that participating in an ADR process does not extend the time periods specified in California Rules of Court rule 3.720 et seq.

Date: _____ _____ _____
(SIGNATURE OF PLAINTIFF OR ATTORNEY) (SIGNATURE OF PLAINTIFF OR ATTORNEY)

Date: _____ _____ _____
(SIGNATURE OF DEFENDANT OR ATTORNEY) (SIGNATURE OF DEFENDANT OR ATTORNEY)

October 9, 2026

TO: Rossmoor Community Services District
ATTENTION: Jessica Verduzco

RE:	Claim	:	County of Orange v. Rossmoor CSD
	Claimant	:	County of Orange
	Date of Event	:	06-17-2025
	Claim Number	:	CJP-3057468

Please allow this correspondence to acknowledge receipt of the captioned claim. Please take the following action:

- **CLAIM REJECTION: Send a standard rejection letter to the claimant.**

Please include a Proof of Mailing with your rejection notice to the claimant. Please provide us with a copy of the Notice of Rejection and copy of the Proof of Mailing. If you have any questions feel free to contact the assigned adjuster or the supervisor.

Very Truly Yours,

William L. Rice
William L. Rice
Claims Examiner II
Athens Program Insurance Services, LLC

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-3

Date: November 10, 2026

To: Honorable Board of Directors

From: Parks & Facilities Committee
Tony DeMarco – Chair
Michael Maynard
General Manager Sharon Landers

Subject: REPORT FROM THE PARKS AND FACILITIES COMMITTEE (DIRECTORS DEMARCO AND MAYNARD) RE: APPROVAL OF FIRST READING OF REVISIONS TO POLICY NO. 6017 RE: MEMORIAL BENCH AND TREE DONATIONS

RECOMMENDATION

It is recommended that the Rossmoor Community Services District (District) review District Policy No. 6017 that provides the rules and regulations for Memorial Bench and Tree Donations and consider revisions that would allow a plaque to include family relationships of the deceased, which is not currently permitted, and would clarify that the ownership of items acquired pursuant to this policy be the property of the District.

BACKGROUND

According to public records, prior to 2024 and as far back as 2014, the District allowed Rossmoor residents and former residents to donate funds for a memorial tree and/or bench to be installed in either Rush Park or Rossmoor Park. The program had been operated as an informal program to allow loved ones to be remembered.

In 2024, the District established a formal policy, District Policy No. 6017, that set a standard for those who wished to remember their loved ones with the planting of a tree or installation of a park bench in Rush Park or Rossmoor Park. The policy as it currently is written does not allow the plaque to include mention of family relationships of the deceased.

At its Board meeting on October 13, 2026, the Board discussed the proposed revisions to Policy No. 6017. The Board supported allowing the addition of family relationships of the deceased on the plaque but also favored there being some flexibility for allowing family relationships beyond

those listed in the revised policy. They suggested adding a standard that would clarify that the requested language must be universally appropriate, non-divisive, and respectful of community standards and public space.

In addition, the Board discussed staff's recommendation that the plaque be permitted to remain on or near the bench for a period of 10 years from the date of installation. The discussion that followed was that the plaque and bench are District property and rather than specifying a length of time that the plaque and bench may remain, the policy should be revised to clarify that the relocation or removal of items acquired pursuant to this policy are within the District's sole discretion.

The Board requested that the Parks/Facilities Committee meet to discuss allowing terms of endearment to be included in the plaque with some flexibility for adding terms not listed in the policy and clarifying that relocating or removing a plaque or bench is within the District's sole discretion, and to bring a recommendation to the Board that addresses these matters.

INFORMATION

The Parks/Facilities Committee is recommending that the Policy be revised to specify a standard list of family relationships but that it also provide flexibility to add additional terms of endearment that are equivalent synonyms to those listed provided that they are universally appropriate, non-divisive, and respectful of community standards and public space. The Committee also recommended that the General Manager, in his or her discretion, may refer any dispute to the Board for resolution. See Policy No. 6017.35.

The Parks/Facilities Committee also recommended that the Policy clearly specify that the bench and plaque are the property of the District. (see Policy No. 6017.31) and that relocation or removal are withing the District's sole discretion (see Policy No. 6017.37.).

FISCAL IMPACT

The recommended revisions are cost neutral.

ATTACHMENTS

1. Proposed Policy No. 6017 Memorial Bench and Tree Donations - Clean
2. Proposed Policy No. 6017 Memorial Bench and Tree Donations - Redlined

Rossmoor Community Services District

Policy **No. 6017**

MEMORIAL BENCH AND TREE DONATIONS

6017.10 Principle. Memorial benches and trees are important community-owned assets of Rossmoor that enhance the value of the Rossmoor community. As such, every effort shall be made to preserve and protect memorial benches and trees in order to retain the unique character of Rossmoor and maintain these important community assets, subject to the terms of this policy.

6017.20 Purpose. This Policy establishes clear, readily understandable rules and regulations for residents and the District to properly maintain and preserve Memorial Benches and Trees and the value they provide to the community. This policy seeks to establish an option for Rossmoor residents to be remembered by family and friends while adding to the beauty of both Rossmoor and Rush Parks.

6017.30 Policy. The following regulations and standards shall be adhered to by all residents and homeowners of Rossmoor to preserve and protect Memorial Benches and Trees.

6017.31 Memorial Benches and Trees: Rossmoor residents may donate a memorial bench or tree for placement in Rossmoor Park or Rush Park, based on this policy. Any item acquired pursuant to this policy shall at all times be the sole property of the District.

6017.32 Donation Requests: Donation requests must be submitted to the District's office on the "Memorial Tree and Bench Donation" application form. Only applications for natural deceased persons who were formerly Rossmoor residents will be considered for a memorial park bench or tree. The District may decline to accept any donation that is inconsistent with the policies, plans, goals, or community standards of the District. All approved donations will become the property of the Rossmoor Community Services District.

6017.33 Application Processing: The General Manager will review all applications for donating memorial benches and trees and approve applications based on location availability and residential status in Rossmoor. Fees may be reviewed annually each year and may be reviewed, evaluated, changed and/or modified separately without affecting this policy. Current fees are listed on the Memorial and Tree Bench Application. Full payment is expected at that time of application submission in the form of a check or credit/debit card (Master Card or Visa). Once final approval and a final signature are obtained from the applicant, funds will not be returned on any items already ordered or installed, or services rendered.

6017.34 Bench and/or Tree Selection and Installation: Tree species must be approved by the District Arborist. Bench type and model will be at the discretion of the General Manager. Coordinated tree or bench installations for memorial ceremonies cannot be accommodated. Trees are planted October-March by District contractors.

Benches will be installed by District staff within 60 days of shipment of bench being received. Preferred locations in park areas will be accommodated if space is available.

6017.35 Memorial Plaques: Memorial plaques will only be allowed on or adjacent to benches. All plaques will be a maximum size no larger than(12" x 8, with up to four lines and uniform material. All plaques will have standard wording limited to the following list of 12 choices: "Dedicated to (Name)"; "Donated by (Name)"; "In Memory of (Name)"; "In Loving Memory of (Name)"; "Dedicated to the Memory of (Name)"; "Given in Loving Memory of (Name)"; "In Celebration of (Name)"; "In Honor of (Name)"; "In Honor and Memory of (Name)"; "In Tribute to (Name)"; "In Appreciation of (Name)"; or "In Grateful Appreciation to/of (Name)". In addition, the following options may be applied to the standard wording selection: 1) Birth and death dates (full dates or just years); 2) Inclusion of Title and/or Rank and/or United States Military Service Organization affiliation to the name; 3) Up to 30 characters including spaces indicating relationship, limited to: grandparent (or great- where applicable), grandfather, grandmother, mother, father, husband, wife, spouse, sister, brother, daughter, son, granddaughter, grandson, aunt, uncle, niece, nephew, cousin, friend or equivalent synonym that is universally appropriate, non-divisive, and respectful of community standards and public space. The General Manager, in his or her discretion, may refer any dispute to the Board for resolution.

Plaques are not available for trees. Instead, a keepsake certificate will be provided that Includes the name of the person being commemorated, the planting date, tree species, and park location. All tree plaques purchased before this policy was enacted will be allowed to remain on memorial trees for the life of the plaques. A keepsake certificate will also be issued to residents who donated trees before this policy was enacted.

6017.36 Bench and Tree Maintenance: All rules of Tree Protection Policy 3080 apply to park trees. Only District staff are allowed to prune trees, fertilize trees, or install stakes and other supports and maintain benches. Trees that die from natural causes, or are severely damaged by severe weather, pests, disease, or vandalism within 10 years of planting will be replaced at no charge. Damaged benches will be repaired as needed or replaced, if necessary, as determined by the Park Superintendent. Flowers, signs, plants, charms, or other attachments are not to be attached to the tree, tree supports, benches, or left at the base of a tree or bench.

6017.37 Bench and/or Tree Relocation or Removal: The District reserves the right in its sole and absolute discretion to relocate or remove without replacement any and all trees and benches based on the operational needs of the District in its sole and absolute discretion.

ADOPTED: September 10, 2024
AMENDED:

Rossmoor Community Services District

Policy No. 6017

MEMORIAL BENCH AND TREE DONATIONS

6017.10 Principle. Memorial benches and trees are important community-owned assets of Rossmoor that enhance the value of the Rossmoor community. As such, every effort shall be made to preserve and protect memorial benches and trees in order to retain the unique character of Rossmoor and maintain these important community assets, subject to the terms of this policy.

6017.20 Purpose. This Policy establishes clear, readily understandable rules and regulations for residents and the ~~RCSD~~ District to properly maintain and preserve Memorial Benches and Trees and the value they provide to the community. This policy seeks to establish an option for Rossmoor residents to be remembered by family and friends while adding to the beauty of both Rossmoor and Rush Parks.

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~~-~~

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~~**6017.37 Life of Memorial Plaques; Replacement of Benches:** A plaque shall remain on or adjacent to a bench for 10 years from date of installation, or, for existing benches, for 10 years from the adoption of this Policy. After 10 years, a plaque may be removed, unless a new application is filed therefore and fees paid. Doners are not responsible for routine maintenance of plaques and/or benches. However, should a memorial bench or plaque be damaged or destroyed, the District may replace it at the doner's expense.~~

6017.378 Bench and/or Tree Relocation or Removal: The ~~RCSD~~ District reserves the right in its sole and absolute discretion to relocate or remove without replacement any and all trees ~~or~~ and benches ~~if the location conflicts with future park developments~~based on the operational needs of the District in its sole and absolute discretion. ~~The RCSD District will make every effort to notify the tree donor if this occurs and . The District will~~

~~make every effort to contact the original donor or their family members to coordinate the relocation of the tree or bench to a suitable location, in the discretion of the District.~~

~~First Reading of Proposed Policy 6017: August 13, 2024~~
~~Second Reading and Approval of Proposed Policy 6017~~ADOPTED: September 10, 2024
AMENDED:

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-4

Date: November 10, 2026

To: Honorable Board of Directors

From: Personnel and Contract Administration Committee
Jo Shade, Chair
Michael Maynard
General Manager Sharon Landers

Subject: DISCUSSION REGARDING ROSSMOOR COMMUNITY SERVICES DISTRICT COOPERATIVE PROGRAMMING AGREEMENT WITH THE YOUTH CENTER

RECOMMENDATION

The Personnel and Contracts Administration Committee is recommending that the Rossmoor Community Services District (RCSD) Board of Directors accept the revised terms of the Cooperative Programming Agreement with Youth Center and approve the new Agreement for a 5-year term. Terms and final agreement will also be reviewed by District Counsel.

BACKGROUND

The Personnel and Contract Administration Committee met on November 5, 2026 to discuss and review changes to the existing Cooperative Programming Agreement with the Youth Center. The District recognizes the positive impact the Youth Center has on the health of the community by providing an outlet for youth and a safe place for parents to enroll their children in an after-school program and summer camp environment. The District also recognizes that the economy and ongoing costs to the District must be considered and consistently monitored/adjusted.

The current Youth Center Cooperative Programming Agreement has a term of three (3) years that ends on March 8, 2027. So that the new agreement terms would coincide with the Youth Center's insurance, the Youth Center requested that the effective date of the new agreement be January 1, 2027 with the current agreement ending a few months earlier to avoid an overlap. The new Cooperative Programming Agreement being proposed would include the following items:

- The term would be five (5) years with an effective date of January 1, 2027 and an end date of December 31, 2031. The current Agreement had a three (3) year term.
- The annual operating fee for the first year of the Agreement would be $5,000 and would increase by 3.5% each year of the agreement with the fee due April 1st of each year. The

current Agreement has an annual operating fee of $3,000 a year for the length of the Agreement with payment made on September 1 of every year.

- The District would allow the Youth Center to hold its own annual fund-raising event once a year on the last Saturday in March, would waive the Auditorium use fee and would allow extended hours until 11 p.m. The Youth Center would pay the standard hourly charge for an event attendant and would apply separately for District approval to dispense alcohol (beer and wine). The District's five (5) Board members and three (3) staff would be allowed free entry to the event and the District would be identified as an event co-sponsor.
- The Youth Center would provide staff and volunteers at the following events for crafts – Four (4) Summer Family Festivals, Two (2) Movies in the Park; One (1) Harvest (Halloween) Festival, One (1) Arbor Day Event, One (1) Spring event, and One (1) Winter Festival annually. The Youth Center will provide staff supervision, volunteers and share in the arts and crafts supplies as needed and donate three live trees for the Winter Festival.
- The Youth Center would provide an annual report to the District Board at the November meeting. The report will include a residency breakdown, participation and overall evaluation of the Summer Day Camp Program and R.A.S.C.A.L.S After School Programs.
- Youth Center and District staff will collaborate to discuss potential grant opportunities that could benefit the District, the Youth Center and the community.

The agreement outlines updated maintenance items for the Youth Center that includes – a daily indoor and outdoor daily maintenance checklist, including restroom cleaning and end of the summer deep cleaning of the floors and power washing of the surrounding building and picnic areas.

ATTACHMENTS

1. DRAFT Cooperative Programming Agreement between the District and Youth Center - CLEAN
2. DRAFT Cooperative Programming Agreement between the District and Youth Center - REDLINE

COOPERATIVE PROGRAMMING AGREEMENT

BETWEEN

ROSSMOOR COMMUNITY SERVICES DISTRICT AND

YOUTH CENTER

(2027-2031)

This Agreement ("Agreement") is made and entered into this day of January 1, 2027 ("Effective Date") by and between Rossmoor Community Services District, a public agency ("District"), and Los Alamitos Youth Center ("Youth Center"), a non-profit organization. The District and Youth Center are sometimes individually referred to in this Agreement as "Party," or collectively, as "Parties."

RECITALS

WHEREAS, the District is a community services district that provides public recreation opportunities and community facilities for the benefit of residents within its service area;

WHEREAS, the District owns and maintains the property located at 3232 Hedwig Road, Rossmoor (the "Community Center"), and makes District facilities available for community recreation programming subject to the terms of this Agreement;

WHEREAS, Youth Center is a nonprofit organization with experience providing youth enrichment, after-school activities, and summer day camp programming for local children and families;

WHEREAS, Youth Center has operated a summer day camp at the Rossmoor Park Community Center since 1988, reflecting a longstanding relationship between the Parties in providing youth recreation services;

WHEREAS, the Parties share a mutual interest in making the Rossmoor Park Summer Day Camp and After School Program available to residents of Rossmoor and other participants in an economical, efficient, safe, and accessible manner;

WHEREAS, the Parties recognize that combining District facilities and community resources with Youth Center's programming experience, staff, and volunteers supports the efficient delivery of recreational and educational opportunities for youth;

WHEREAS, the Parties intend that the Joint Program provide a public benefit by supporting youth development, recreation, and opportunities for local families, consistent with the District's community services purpose;

WHEREAS, the Parties desire to define their respective roles and responsibilities regarding the use of the Rossmoor Park Community Center, program operations, and associated costs through this Agreement;

NOW, THEREFORE, DISTRICT AND YOUTH CENTER AGREE AS FOLLOWS:

1. THE PROGRAM

1.1 The Rossmoor Park Summer Day Camp and After School Program (collectively, the "Joint Program") shall be coordinated jointly by the Recreation Department of the District and Youth Center.

2. AGREEMENT

2.1 District grants Youth Center a non-exclusive license ("License") to utilize the Community Center, and Community Center patio, kitchen, and Picnic Site C for its summer day camp program for the term of the Agreement The District also grants the use of the Community Center and Community Center patio by use of the Youth Center for its After School Program for the term of the License. The spaces Youth Center is authorized to use pursuant to this license are collectively referred to herein as "Premises." The License shall be used in accordance with the Scope of Services indicated on Exhibit A, attached hereto and incorporated by this reference and the terms and conditions set forth below. Youth Center shall not use the Premises in any manner contrary to the terms of this Agreement without District's prior written consent.

2.2 No Leasehold. No legal title or leasehold interest in the Premises is created or vested in Youth Center by the grant of this License.

3. FEE WAIVER AND OPERATING COST

3.1 District grants use on a co-sponsorship basis waiving all fees associated with use of the Community Center and kitchen during the hours depicted in Schedule of Use indicated on Exhibit B, attached hereto and incorporated by this reference.

3.2 Operating Costs. Youth Center shall pay District an annual operating fee of Five Thousand Dollars ($5,000.00) for 2027, increasing by 3.5 % each subsequent year during the term of this Agreement. The fee shall be due April 1 of each year and shall contribute to District operating expenses described in Section 8.2. The fee shall be as follows: Year 1:- $5,000; Year 2 - $5,175; Year 3 - $5,356.13; Year 4 - $5,543.59; Year 5 - $5,737.62,

3.3 Storage Space. The District shall reserve space inside the Community Center and the kitchen for use by the Youth Center to store supplies, summer camp items during summer camp and other items reasonably necessary to support the Youth Center's Scope of Services. The Youth Center shall not be assessed an additional fee to use indoor storage in the Community Center and kitchen that has been approved by the District. However, when the Youth Center does not have use of the Premises as provided in Exhibit B-1: Schedule of Use, the Youth Center shall make a reasonable effort to clear the space for users who arrange with the District to rent the space per the requirements of Section 6.8 of this Agreement. In addition, if the Youth Center requests to use the District's outdoor storage sheds, the Youth Center may be subject to a charge as determined by mutual written agreement of the Parties prior to implementation of a fee.

4. TERM AND TERMINATION

4.1 The operating term of this Agreement and the License shall be from January 1, 2027, to December 31, 2031.

4.2 This Agreement, and the License granted hereunder, may be terminated by District at any time upon giving one hundred eighty (180) days written notice to Youth Center. Youth Center may terminate this Agreement upon giving one hundred eighty (180) days written notice to District. This Agreement, and the License granted hereunder, are not transferable or assignable by Youth Center to any other person or entity without the prior written consent of District.

4.3 If either party fails to comply with or perform when due any material term or condition of this Agreement, the other party shall notify the breaching party of its breach in writing stating the specific nature of the material breach, and the breaching party shall have thirty (30) days to cure the breach. If the breach is not cured to the reasonable satisfaction of the non-breaching party within said thirty (30) day period, the non-breaching party may terminate this Agreement by providing written notice of such termination to the other party. The effective date of such termination shall be no sooner than ninety (90) days after such notice of termination.

4.4 The Parties agree that their current Cooperative Programming Agreement, previously scheduled to expire on March 8, 2027, shall instead terminate on the Effective Date of this agreement, January 1,

2027. This provision supersedes the expiration date in the current agreement.

MUTUAL RESPONSIBILITIES

5.1 Approval of the Joint Program between the District and the Youth Center shall be by mutual agreement of the District and the Youth Center.

5.2 The District and Youth Center shall each be responsible for the ongoing maintenance and upkeep of their respective facilities used for the Joint Program.

6. USE OF PREMISES

6.1 Schedule of Use. Youth Center shall comply with the Schedule of Use. District reserves the right to use, sublease, or license the Premises to third parties. Youth Center is aware and acknowledges that the Schedule of Use is subject to change to meet the scheduling and maintenance needs of the District and agrees to indemnify and hold District harmless for any such changes to the Schedule of Use.

6.2 Permissible Uses. Youth Center shall only be permitted to use the Premises for day camp and after school activities and programs. Youth Center shall not use the Premises for any other purposes without first obtaining District's written consent. Youth Center agrees not to use the Premises for any immoral or unlawful purpose.

6.3 Preservation of Insurance. Youth Center shall not commit any acts on the Premises, nor use the Premises in any manner that will cause the cancellation of any fire, liability, or other insurance policy insuring the Premises or the improvements on the Premises.

6.4 Vacating Premises. On or before the effective date of termination of this Agreement and/or License, Youth Center shall vacate the Premises, remove all of Youth Center's personal property from the Premises, and leave the Premises in good order and repair, subject to the satisfaction of District.

6.5 No Waste or Nuisance. Youth Center shall not commit any waste or any public or private nuisance upon the Premises.

6.6 Legal Compliance. Youth Center shall not violate any federal, state, or District law, rule, regulation or order of court that may be applicable to the use of the Premises.

6.7 Water Conservation. Youth Center shall use water reasonably and only as necessary for its authorized programs and required cleaning. The Youth Center will have four (4) designated water-activity days during Camp SHARK, limited to the summer season between 1:00 and 2:00 p.m. subject to District staff pre-approving the activities proposed and subject to the District making adjustments to the length of time or the amount of water used or draught compliance. The Youth Center will hose the patio area on Friday in accordance with the terms of Exhibit A-1: Scope of Services. Youth Center shall promptly report leaks and comply with District water-conservation directions and applicable restrictions. District reserves the right to charge a supplemental water-use fee; No supplemental fee shall apply unless the Parties agree to the amount and terms in writing before a charge applies but the Youth Center may be asked to curtail or stop the water activity in the meantime.

6.8 Kitchen Use and Availability. Youth Center shall remove or secure all program materials, equipment, food, and personal belongings in District-approved storage areas following each authorized use of the kitchen. The kitchen shall be left clean and available for District use or rental outside the hours specified in the Schedule of Use, unless otherwise approved in writing by the District.

6.9 Appropriate Attire. Youth Center shall maintain appropriate dress code for providing recreation activities.

7. HOURS OF USE

7.1 Youth Center agrees to use the facility in accordance with Schedule of Use.

7.2 Requests for additional hours of use for volunteer training/activities may be granted with written approval from the District within 30 days of scheduled event.

8. RESPONSIBILITY OF THE DISTRICT:

The responsibility of the District shall be as follows:

8.1 District shall be responsible for the general maintenance and upkeep of District-owned facilities used for the Joint Program, except for cleaning, damage, and other responsibilities expressly assigned to Youth Center under this Agreement.

8.2 District shall administer ordinary facility operating expenses, including utilities, routine janitorial services, and grounds maintenance, subject to the responsibilities of Youth Center under this Agreement. Youth Center shall contribute to these costs through the annual operating payment set forth in Section 3.2. No separate cost-sharing amount is established by this Section.

8.3 District shall perform or arrange for repairs arising from ordinary wear and reasonable use of the Premises. Youth Center shall remain responsible for damage attributable to its activities or use of the Premises as provided in Section 9.15.

8.4 District shall provide standard janitorial supplies ordinarily maintained for District facility operations. Youth Center shall provide supplies specific to its programs and shall perform the cleaning duties assigned to it under Exhibit A-1. Any additional or specialized cleaning supplies or services shall be subject to prior written agreement of the Parties.

8.5 District may review the proposed Joint Program activity calendar submitted by Youth Center for facility scheduling, space availability, potential conflicts, and consistency with the permitted uses and Schedule of Use under this Agreement. District review does not constitute approval of program curriculum or assumption of responsibility for program supervision.

8.6 District may review the participation summaries and program information provided by Youth Center under Section 9.5 and other reports expressly required by this Agreement for purposes of monitoring facility use and contractual compliance. No separate program evaluation report is required unless the Parties agree in writing on its content and frequency.

8.7 District may assist in publicizing the Joint Program through its existing communication channels, as reasonably available and at District's discretion. Youth Center remains responsible for preparing accurate program information and complying with the publicity and logo requirements in Section 9.18. District does not guarantee any distribution or promotional effort.

9. RESPONSIBILITIES OF YOUTH CENTER:

The responsibilities of Youth Center shall be as follows:

9.1 Youth Center agrees to provide staff and volunteers for day camp and after school activities and programs and pay all costs associated with employment of staff. A minimum of two staff members shall be provided and compensated daily for the After School program. A minimum ratio of one staff for every ten children shall be required for Day Camp.

9.2 Youth Center agrees to clean facility and patio areas daily or as needed as outlined in the Scope of Services indicated on Exhibit A-1.

9.3 Youth Center agrees to provide the District with a proposed after school program activity calendar by the beginning of the school year.

9.4 Operate the Facility during posted hours of operation.

9.5 On a bi-annual basis, Youth Center agrees to provide the District with a summary of activities and programs offered during that time, including number of attendees.

9.6 Youth Center agrees to adopt the principles of a sound risk management program. Whenever possible, risk shall be avoided. Youth Center shall comply with California Business and Professions Code Section 18975 (AB 506) and other applicable child-safety laws.

9.7 Youth Center shall ensure that its administrators, employees, and regular volunteers, as defined by applicable law, undergo fingerprint-based criminal background checks pursuant to California Penal Code Section 11105.3 and complete training in child abuse and neglect identification and reporting. For purposes of Section 18975, a regular volunteer is a person 18 years of age or older who has direct contact with, or supervises, children for more than 16 hours per month or 32 hours per year.

9.8 Youth Center shall develop, implement, and enforce written child abuse prevention policies and procedures, including policies for reporting suspected child abuse to appropriate outside authorities and policies requiring, to the greatest extent possible, at least two mandated reporters to be present whenever administrators, employees, or volunteers are in contact with or supervising children, subject to any applicable statutory exception.

9.9 Youth Center shall ensure that its child-safety policies address procedures for promptly reporting suspected child abuse to the appropriate outside authorities, as required by applicable law.

9.10 Youth Center shall designate a responsible representative to oversee implementation of its child-safety policies and shall promptly notify District of any material compliance deficiency affecting the Joint Program, subject to applicable confidentiality and reporting laws.

9.11 Youth Center acknowledges that any material failure to comply with applicable child-safety requirements constitutes a breach of this Agreement and may result in action pursuant to Section 4, subject to applicable law and the terms of this Agreement.

9.12 Youth Center shall maintain documentation of compliance with applicable child-safety requirements and provide written certification of compliance to District upon reasonable request, without disclosing confidential criminal history or other legally protected information.

9.13 Youth Center officers and employees exercising rights under this License shall also maintain CPR/AED certification at Youth Center's sole expense.

9.14 Youth Center agrees to properly train and supervise staff and volunteers and pay for any additional off-site recreation trainings that would benefit staff and/or volunteers.

9.15 Youth Center agrees, at its sole cost and expense, to repair damages that may occur to the Premises during its period of use, except where such damage is attributable to ordinary or reasonable use of the facility. Youth Center shall compensate District for the annual operating fee, including annual increases, specified in Section 3.2, which contributes to the expenses described in Section 8.2.

9.16 Youth Center agrees to defend, indemnify and hold the District harmless as more fully set forth in Section 10, below.

9.17 Commencing with the November 2027 District Board of Directors meeting and continuing every November for the duration of this Agreement, Youth Center shall provide to the District an annual report that tallies the number of students residing each in Rossmoor, Los Alamitos, Seal Beach or any other city or other political subdivision, that are enrolled in any summer day camp or after school program authorized under this Agreement.

9.18 Youth Center will include the Rossmoor Community Services District (District) as a partner and add the District logo on all flyers, social media, publications, banners mailers and online marketing.

9.19 Youth Center shall provide volunteers, crafts, and setup and teardown assistance for four (4) Summer Family Festivals, two (2) Movies in the Park, and one (1) each of the Harvest Festival, Arbor Day event, Spring event, and Winter Festival annually. Youth Center shall also donate one (1) large live tree and two (2) small live trees for the Winter Festival. District and Youth Center shall coordinate volunteer craft activities and any promotions to encourage community participation.

9.20 The District agrees to allow the Youth Center to use the Rush Park Auditorium for its own fundraising event the last Saturday in March every year during the term of this agreement, to allow extended hours to 11:00 p.m. and to waive the Auditorium use fee. The Youth Center will pay the standard hourly charge for an event attendant. and will apply separately for District approval to dispense alcohol (beer and wine) and pay any fees associated with that request. The Youth Center will provide the five (5) District Board members and three (3) staff free entry to the event and the District will be identified as an event co-sponsor.

9.21 The Youth Center and District staff will collaborate to discuss potential grant opportunities that could benefit the District, the Youth Center and the community.

10. INDEMNITY

10.1 Youth Center 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 any way connected with the Youth Center's use of District property hereunder or Youth Center's failure to comply with any of its obligations set forth in this Agreement, but excepting such loss or damage which is caused by the sole active negligence or willful misconduct of the District. Youth Center 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.

10.2 The requirements as to the types and limits of insurance coverage to be maintained by Youth Center as required by Section 11, below and any approval of said insurance by District are not intended to and will not in any manner limit or qualify the liabilities and obligations otherwise assumed by Youth Center pursuant to this Agreement, including, without limitation, to the provisions concerning indemnification.

11. INSURANCE

Youth Center, at its own expense, shall always obtain and maintain in effect during the term of this License the following insurance policies:

11.1 Workers' Compensation Insurance as required by law. Any notice of cancellation or non-renewal of all Workers' Compensation policies must be received by the District at least thirty (30) days prior to such change. The insurer shall agree to waive all rights of subrogation against the District, its officers, agents, employees, and volunteers for losses arising from work performed by Youth Center pursuant to this Agreement.

11.2 Commercial or Comprehensive General Liability Coverage. Youth Center shall maintain commercial or comprehensive general liability insurance in an amount of not less than two million dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the activities covered under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

11.3 Automobile Liability Coverage. The Youth Center shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Youth Center arising out of or in connection with this Agreement, including coverage for owned, hired, and non-owned vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

11.4 Endorsements. Each commercial or general liability and automobile liability insurance policy shall be issued by a financially responsible insurance company or companies admitted and authorized to do business in the State of California, or which is approved in writing by District, and shall be endorsed as follows. Youth Center also agrees to require all contractors and subcontractors to do likewise.

11.4.1 The District, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds with respect to liability arising out of the operations by or on behalf of the named insured in connection with the Agreement between Rossmoor Community Services District and the Youth Center.

11.4.2 This policy shall be considered primary insurance as respects the District, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by the District, including any self-insured retention the District may have, shall be considered excess insurance only and shall not contribute with this policy.

11.4.3 This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.

11.4.4 The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees, or agents.

11.4.5 Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the District, its elected or appointed officers, officials, employees, agents, or volunteers.

11.4.6 The insurance provided by this policy shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days' written notice has been received by the District.

11.5 Youth Center agrees to provide immediate notice to District of any claim or loss against Youth Center and/or District arising out of the use of District property under this Agreement. District assumes no obligation or liability by such notice but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve District.

11.6 Any deductibles or self-insured retentions must be declared to and approved by the District. At the District's option, the Youth Center shall demonstrate financial capability for payment of such deductibles or self-insured retentions.

11.7 The Youth Center shall provide certificates of insurance with original endorsements to the District as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the

District on or before commencement of performance of this Agreement. Current certification of insurance shall be always kept on file with the District during the term of this Agreement.

11.8 Failure on the part of the Youth Center to procure or maintain required insurance shall constitute a material breach of this Agreement under which the District may terminate this Agreement and the License pursuant to Section 4, above.

12. MISCELLANEOUS

12.1 Entire Agreement. This Agreement, effective January 1, 2027 contains the entire agreement between the parties hereto with respect to the subject matter hereof, and any other purported agreement made shall be ineffective to change, modify, discharge or effect an abandonment of this License in whole or in part unless such purported agreement is in writing and signed by the party against whom enforcement is sought.

12.2 Notices. All notices permitted or required under this Agreement shall be given to the respective parties may provide in writing for this purpose.

District:	District General Manager of RCSD 3001 Blume Drive Rossmoor, CA 90720
Youth Center:	Youth Center 10761 Los Alamitos Boulevard Los Alamitos, CA 90720

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.

12.3 Applicable Law. This Agreement shall be governed and interpreted in accordance with the laws of the State of California.

12.4 Dispute Resolution. In the event of any dispute arising out of or relating to this Agreement, the Parties shall agree to first attempt to resolve the dispute amicably through good-faith discussions. The party raising the dispute shall provide written notice to the other party describing the nature of the dispute. Within thirty (30) days of such notice, the parties shall meet in good faith to attempt to reach a mutually agreeable

resolution. If the dispute remains unresolved after such thirty (30) day period, either party may proceed with arbitration in accordance with Section 12.5 herein.

12.5 Arbitration. Any dispute, controversy, or claim arising out of or relating to this Agreement, including its interpretation, performance, breach, or termination, shall be resolved through final and binding arbitration administered by the American Arbitration Association ("AAA") in accordance with its applicable AAA Rules. The arbitration shall take place in Orange County, California before a single neutral arbitrator. Each party shall bear its own attorneys' fees, costs, and expenses incurred in connection with the arbitration, and the parties shall share equally the arbitrator's fees and administrative costs of arbitration except as otherwise required by applicable law.

12.6 No Brokers. Each party represents to the other that it has not engaged or used the services of any broker, finder, or salesperson in connection with this Agreement.

12.7 Counterparts. This License may be executed in multiple counterparts, each of which shall be deemed an original for all purposes.

12.8 Binding Authority. The individuals signing this Agreement represent and warrant that they have the right, power, and authorization to bind their respective entities to the terms of the Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

District: General Manager
Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

Youth Center: Youth Center
10761 Los Alamitos Boulevard
Los Alamitos, CA 90720

Rossmoor Community Services District

By:_____ Date:_____

Sharon Landers
General Manager

Youth Center

By_____ Date:_____

Lina Lumme
Chief Executive Officer

APPROVED AS TO FORM FOR DISTRICT:

By:_____ Date:_____

Tarquin Preziosi, General Counsel

Exhibit A-1: Scope of Services

Use of Rossmoor Park for Youth Center's Summer Day Camp & Rossmoor Park and Rush Park After School Programs

I. RECREATIONAL OFFERINGS

A. Youth Center staff shall be responsible for implementing planned Recreation activities with program participants while maintaining a safe play environment and promoting health and physical fitness.

B. The ages for program participants shall be age five (5) to twelve (12). Volunteers must be aged fourteen (14).

C. Youth Center may offer pre-planned drop-in activities for toddlers as part of their program offerings.

II. PREVENTATIVE MAINTENANCE

A. Youth Center shall be responsible for cleaning Community Room, Auditorium, kitchen and patio area daily as follows:

- Cover picnic tables daily
- No glitter or paint used inside Community Room or Auditorium
- No food or drink allowed inside the Community Room
- Trash pick-up hourly or as needed
- Vacuum/Sweep/Mop daily
- Windex windows/doors daily
- Empty trash daily
- Clean kitchen daily

B. It is required restrooms are cleaned daily and deep cleaned on Fridays.

C. On Fridays the patio area shall be hosed down.

D. Following the conclusion of Day Camp, Youth Center agrees to schedule and pay for the patio area and surrounding areas to be pressure washed.

III. ELECTRONIC DEVICES

A. Youth Center shall implement appropriate electronic device policies for employees and to use sound judgement.

Exhibit B-1: Schedule of Use

Use of Rossmoor Park for Youth Center's Summer Day Camp & Rossmoor Park After School Program

I. HOURS OF USE - ROSSMOOR PARK SUMMER DAY CAMP

A. Youth Center will have use of the Rossmoor Park Community Room (Community Room) for up to 11 weeks of the summer from 7:00am to 7:00pm. Setup may begin up to 5 days prior to the commencement of Summer Day Camp with prior notification to the District of the dates by January of every year.

B. Youth Center will utilize the Community Room on a Saturday for their annual staff training not to conflict with the Annual LAGSL Tournament.

C. On the 3rd Tuesday of each month, Youth Center agrees to vacate the Community Room by 6:00pm for the Rossmoor Homeowner's Association's regularly scheduled Board meetings.

D. Requests for additional dates and/or hours of use shall be submitted within 30 days of request. Additional requests may include staff meetings/trainings/program events or special activities.

E. Youth Center will utilize inside facility from 7:00am to 9:00am and 5:00pm to 7:00pm daily. An addition 1 ½ to 2 hours of use will be jointly agreed to by Youth Center Directors and RCSD staff prior to commencement of Day Camp.

F. Kitchen availability: Youth Center shall comply with the kitchen availability requirements set forth in Sections 3.3 and 6.8.

II. HOURS OF USE - ROSSMOOR PARK AFTER SCHOOL PROGRAM

A. Youth Center will have use of the Community Room to coincide with the Los Alamitos Unified School District (LAUSD) Elementary School schedule.

B. On the 3rd Tuesday of each month, Youth Center agrees to vacate the Community Room by 6:00pm for the Rossmoor Homeowners Associations, regularly scheduled Board meetings.

C. Program must be adapted to open early on Minimum days and conclude by 6:00pm Monday thru Friday.

D. Requests for additional dates and/or hours of use shall be submitted within 30 days of request.

COOPERATIVE PROGRAMMING AGREEMENT

BETWEEN

ROSSMOOR COMMUNITY SERVICES DISTRICT AND

YOUTH CENTER

(2027-2031)

This Agreement ("Agreement") is made and entered into this day of January 1, 2027 ("Effective Date") ~~November 10, 2026,~~ by and between Rossmoor Community Services District, a public agency ("District"), and Los Alamitos Youth Center ("Youth Center"), a non-profit organization. The District and Youth Center are sometimes individually referred to in this Agreement~~, each individually~~ as ~~a~~ "Party," or collectively, as ~~the~~ "Parties."

RECITALS

WHEREAS, the District is a community services district that provides public recreation opportunities and community facilities for the benefit of residents within its service area;

WHEREAS, the District owns and maintains the property located at 3232 Hedwig Road, Rossmoor (the "Community Center"), and makes District facilities available for community recreation programming subject to the terms of this Agreement;

WHEREAS, Youth Center is a nonprofit organization with experience providing youth enrichment, after-school activities, and summer day camp programming for local children and families;

WHEREAS, Youth Center has operated a summer day camp at the Rossmoor Park Community Center since 1988, reflecting a longstanding relationship between the Parties in providing youth recreation services;

WHEREAS, the Parties share a mutual interest in making the Rossmoor Park Summer Day Camp and After School Program available to residents of Rossmoor and other participants in an economical, efficient, safe, and accessible manner;

WHEREAS, the Parties recognize that combining District facilities and community resources with Youth Center's programming experience, staff, and volunteers supports the efficient delivery of recreational and educational opportunities for youth;

WHEREAS, the Parties intend that the Joint Program provide a public benefit by supporting youth development, recreation, and opportunities for local families, consistent with the District's community services purpose;

WHEREAS, the Parties desire to define their respective roles and responsibilities regarding the use of the Rossmoor Park Community Center, ~~and Rush Park Auditorium,~~ program operations, and associated costs through this Agreement;

NOW, THEREFORE, DISTRICT AND YOUTH CENTER AGREE AS FOLLOWS:

1. THE PROGRAM

1.1 The Rossmoor Park Summer Day Camp and After School Program (collectively, the "Joint Program") shall be coordinated jointly by the Recreation Department of the District and Youth Center.

2. AGREEMENT

2.1 District grants Youth Center a non-exclusive license ("License") to utilize the Community Center, and Community Center patio, ~~the~~ kitchen, and Picnic Site C for its summer day camp program for the term of the Agreement. The District also grants the use of the Community Center and Community Center patio by use of the Youth Center for its After School Program for the term of the License. The spaces Youth Center is authorized to use pursuant to this license are collectively referred to herein as "Premises." The License shall be used in accordance with the Scope of Services indicated on Exhibit A, attached hereto and incorporated by this reference and the terms and conditions set forth herein below. Youth Center shall not use the Premises in any manner contrary to the terms of this Agreement without District's prior written consent.

2.2 No Leasehold. No legal title or leasehold interest in the Premises is created or vested in Youth Center by the grant of this License.

3. FEE WAIVER AND OPERATING COST

3.1 District grants use on a co-sponsorship basis waiving all fees associated with use of the Community Center and kitchen during the hours depicted in Schedule of Use indicated on Exhibit B, attached hereto and incorporated by this reference.

3.2 ~~Operating Costs. Youth Center shall pay to the District Five Thousand Dollars ($5,000.00) per year to meet its obligation to defray the District's operating costs, as referred to in Section 8.2 herein, which shall be due on September 1st of each year.~~ Operating Costs. Youth Center shall pay District an annual operating fee of Five Thousand Dollars ($5,000.00) for 2027, increasing by ~~five percent~~3.5 % ~~(5%)~~ each subsequent year during the term of this Agreement. The fee shall be

due April 1~~September 1~~ of each year and shall contribute to District operating expenses described in Section 8.2. The fee shall be as follows: Year 1:- $5,000; Year 2 - $5,175; Year 3 - $5,356.13; Year 4 - $5,543.59; Year 5 - $5,737.62.

~~3.2~~ 3.3 Storage Space. The District shall reserve space inside the Community Center and the kitchen for use by the Youth Center to store supplies, summer camp items during summer camp and other items reasonably necessary to support the Youth Center's Scope of Services. The Youth Center shall not be accessed an additional fee to use indoor storage in the Community Center and kitchen that has been approved by the District. However, when the Youth Center does not have use of the Premises as provided in Exhibit B-1: Schedule of Use, the Youth Center shall make a reasonable effort to clear the space for users who arrange with the District to rent the space per the requirements of Section 6.8 of this Agreement. In addition, if the Youth Center requests to use the District's outdoor storage sheds, the Youth Center may be subject to a charge as determined by mutual written agreement of the Parties prior to implementation of a fee. ~~Storage Space. The District shall reserve a designated storage space for use by Youth Center, at no cost, to store supplies, summer camp items, and any other items reasonably necessary to support the Youth Center's Scope of Services. Such storage space shall be agreed upon by mutual consent of the Parties. reserves the right to assess a reasonable fee for storage space used by Youth Center at District facilities. Any storage fee, including the amount, designated space, and effective date, shall be determined by mutual written agreement of the Parties prior to implementation. Storage space shall be subject to District approval and availability.~~

4. TERM AND TERMINATION

4.1 The operating term of this Agreement and the License shall be from ~~March 9, 2024~~ January 1, 2027 to ~~March 8, 2027 December 31, 2032~~ December 31, 2031.

~~4.1~~4.2 This Agreement, and the License granted hereunder, may be terminated by District at any time upon giving ~~90~~ one hundred eighty (180) days written notice to Youth Center. Youth Center may terminate this Agreement upon giving one hundred eighty (180)~~90~~ days written notice to District. This Agreement, and the License granted hereunder, are not transferable or assignable by Youth Center to any other person or entity without the prior written consent of District.

~~4.2~~4.3 If either party fails to comply with or perform when due any material term or condition of this Agreement, the other party shall notify the breaching party of its breach in writing stating the specific nature of the material breach, and the breaching party shall have thirty (30) days to cure the breach. If the breach is not cured to the reasonable satisfaction of the non-breaching party within said thirty (30) day period, the non-breaching party may terminate this Agreement by providing written notice of such termination to the other party. The effective date of such termination shall be no sooner than ninety (90) days after such notice of termination. ~~This Agreement, and the License granted hereunder, may be terminated by the District immediately based upon a breach by Youth Center of any of the terms and conditions of this Agreement.~~

~~4.3~~4.4 The Parties agree that their current Cooperative Programming Agreement, previously scheduled to expire on March 8, 2027, shall instead terminate on the Effective Date of this agreement, January 1, 2027.~~effective December 31, 2026upon mutual execution of this Agreement.~~ This provision supersedes the expiration date in the current agreement.

MUTUAL RESPONSIBILITIES

5.1 Approval of the Joint Program between the District and the Youth Center shall be by mutual agreement of the District and the Youth Center.

5.2 The District and Youth Center shall each be responsible for the ongoing maintenance and upkeep of their respective facilities used for the Joint Program.

6. USE OF PREMISES

6.1 Schedule of Use. Youth Center shall comply with the Schedule of Use. District reserves the right to use, sublease, or license the Premises to third parties. Youth Center is aware and acknowledges that the Schedule of Use is subject to change to meet the scheduling and maintenance needs of the District and agrees to indemnify and hold District harmless for any such changes to the Schedule of Use.

6.2 Permissible Uses. Youth Center shall only be permitted to use the Premises for day camp and after school activities and programs. Youth Center shall not use the Premises for any other purposes without first

obtaining District's written consent. Youth Center agrees not to use the Premises for any immoral or unlawful purpose.

6.3 Preservation of Insurance. Youth Center shall not commit any acts on the Premises, nor use the Premises in any manner that will cause the cancellation of any fire, liability, or other insurance policy insuring the Premises or the improvements on the Premises.

6.4 Vacating Premises. On or before the effective date of termination of this Agreement and/or License, Youth Center shall vacate the Premises, remove all of Youth Center's personal property from the Premises, and leave the Premises in good order and repair, subject to the satisfaction of District.

6.5 No Waste or Nuisance. Youth Center shall not commit any waste or any public or private nuisance upon the Premises.

6.6 Legal Compliance. Youth Center shall not violate any federal, state, or District law, rule, regulation or order of court that may be applicable to the use the Premises.

6.7 ~~Water Preservation. Youth Center shall make every effort to conserve water use in times of drought.~~ Water Conservation. Youth Center shall use water reasonably and only as necessary for its authorized programs and required cleaning. The Youth Center will have four (4) designated water-activity days during Camp SHARK, limited to the summer season between 1:00 and 2:00 p.m. subject to District staff pre-approving the activities proposed and subject to the District making adjustments to the length of time or the amount of water used or draught compliance. The Youth Center will hose the patio area on Friday in accordance with the terms of Exhibit A-1: Scope of Services. ~~Youth Center shall not use District water for inflatable water attractions, slip-and-slides, portable pools, continuous-running hoses, or other high-volume water activities without District's prior written approval.~~ Youth Center shall promptly report leaks and comply with District water-conservation directions and applicable restrictions. District reserves the right to ~~may condition approval of a water-intensive activity on~~require ~~a written water-use plan and a separately agreed to~~charge a supplemental water-use fee; N~~n~~o supplemental fee shall apply unless the Parties agree to the amount and terms in writing before a charge applies but the Youth Center may be asked to curtail or stop the water activity in the meantime. ~~the activity.~~

6.8 Kitchen Use and Availability. Youth Center shall remove or secure all program materials, equipment, food, and personal belongings in District-approved storage areas following each authorized use of the kitchen. The kitchen shall be left clean and available for District use or rental outside the hours specified in the Schedule of Use, unless otherwise approved in writing by the District.

6.9 Appropriate Attire. Youth Center shall maintain appropriate dress code for providing recreation activities.

7. HOURS OF USE

7.1 Youth Center agrees to use the facility in accordance with Schedule of Use.

7.2 Requests for additional hours of use for volunteer training/activities may be granted with written approval from the District within 30 days of scheduled of scheduled event.

8. RESPONSIBILITY OF THE DISTRICT:

The responsibility of the District shall be as follows:

8.1 District shall be responsible for the general maintenance and upkeep of District-owned facilities used for the Joint Program, except for cleaning, damage, and other responsibilities expressly assigned to Youth Center under this Agreement.

8.2 District shall administer ordinary facility operating expenses, including utilities, routine janitorial services, and grounds maintenance, subject to the responsibilities of Youth Center under this Agreement. Youth Center shall contribute to these costs through the annual operating payment set forth in Section 3.2. No separate cost-sharing amount is established by this Section.

8.3 District shall perform or arrange for repairs arising from ordinary wear and reasonable use of the Premises. Youth Center shall remain responsible for damage attributable to its activities or use of the Premises as provided in Section 9.15.

8.4 District shall provide standard janitorial supplies ordinarily maintained for District facility operations. Youth Center shall provide supplies specific to its programs and shall perform the cleaning duties assigned to it under Exhibit A-1. Any additional or specialized cleaning supplies or services shall be subject to prior written agreement of the Parties.

8.5 District may review the proposed Joint Program activity calendar submitted by Youth Center for facility scheduling, space availability, potential conflicts, and consistency with the permitted uses and Schedule of Use under this Agreement. District review does not constitute approval of program curriculum or assumption of responsibility for program supervision.

8.6 District may review the participation summaries and program information provided by Youth Center under Section 9.5 and other reports expressly required by this Agreement for purposes of monitoring facility use and contractual compliance. No separate program evaluation report is required unless the Parties agree in writing on its content and frequency.

8.7 District may assist in publicizing the Joint Program through its existing communication channels, as reasonably available and at District's discretion. Youth Center remains responsible for preparing accurate program information and complying with the publicity and logo requirements in Section 9.18. District does not guarantee any distribution or promotional effort.

9. RESPONSIBILITIES OF YOUTH CENTER:

The responsibilities of Youth Center shall be as follows:

9.1 Youth Center agrees to provide staff and volunteers for day camp and after school activities and programs and pay all costs associated with employment of staff. A minimum of two staff members shall be provided and compensated daily for the After School program. A minimum ratio of one staff for every ten children shall be required for Day Camp.

9.2 Youth Center agrees to clean facility and patio areas daily or as needed as outlined in the Scope of Services indicated on Exhibit A-1.

9.3 Youth Center agrees to provide the District with a proposed after school program activity calendar by the beginning of the school year.

9.4 Operate the Facility during posted hours of operation.

9.5 On a bi-annual basis, Youth Center agrees to provide the District with a summary of activities and programs offered during that time, including number of attendees.

9.6 Youth Center agrees to adopt the principles of a sound risk management program. Whenever possible, risk shall be avoided. Youth Center shall comply with California Business and Professions Code Section 18975 (AB 506) and other applicable child-safety laws.

9.7 Youth Center shall ensure that its administrators, employees, and regular volunteers, as defined by applicable law, undergo fingerprint-based criminal background checks pursuant to California Penal Code Section 11105.3 and complete training in child abuse and neglect identification and reporting. For purposes of Section 18975, a regular volunteer is a person 18 years of age or older who has direct contact with, or supervises, children for more than 16 hours per month or 32 hours per year.

9.8 Youth Center shall develop, implement, and enforce written child abuse prevention policies and procedures, including policies for reporting suspected child abuse to appropriate outside authorities and policies requiring, to the greatest extent possible, at least two mandated reporters to be present whenever administrators, employees, or volunteers are in contact with or supervising children, subject to any applicable statutory exception.

9.9 Youth Center shall ensure that its child-safety policies address procedures for promptly reporting suspected child abuse to the appropriate outside authorities, as required by applicable law.

9.10 Youth Center shall designate a responsible representative to oversee implementation of its child-safety policies and shall promptly notify District of any material compliance deficiency affecting the Joint Program, subject to applicable confidentiality and reporting laws.

9.11 Youth Center acknowledges that any material failure to comply with applicable child-safety requirements constitutes a breach of this Agreement and may result in action pursuant to Section 4, subject to applicable law and the terms of this Agreement.

9.12 Youth Center shall maintain documentation of compliance with applicable child-safety requirements and provide written certification of compliance to District upon reasonable request, without disclosing confidential criminal history or other legally protected information.

9.13 Youth Center officers and employees exercising rights under this License shall also maintain CPR/AED certification at Youth Center's sole expense.

9.14 Youth Center agrees to properly train and supervise staff and volunteers and pay for any additional off-site recreation trainings that would benefit staff and/or volunteers.

9.15 Youth Center agrees, at its sole cost and expense, to repair ~~any~~ damages that may occurs to the Premises during its period of use, except where such damage is attributable to ordinary or reasonable use of the facility. Youth Center shall compensate District for ~~also reimburse the District for an agreed upon annual negotiated operating cost, pursuant to Sections 3.2 and 8.2 hereinpay~~ the annual operating fee, including annual increases, specified in Section 3.2, which contributes to the expenses described in Section 8.2.

9.16 Youth Center agrees to defend, indemnify and hold the District harmless as more fully set forth in Section 10, below.

9.17 Commencing with the November 2027 ~~RCSD~~ District Board of Directors meeting and continuing every November for the duration of this Agreement, Youth Center shall provide to the District an annual report that tallies the number of students residing each in Rossmoor, Los Alamitos, Seal Beach or any other city or other political subdivision, that are enrolled in any summer day camp or after school program authorized under this Agreement.

9.18 Youth Center will include the Rossmoor Community Services District (~~RCSD~~District) as a partner and add the ~~RCSD~~ District logo on all flyers, social media, publications, banners mailers and online marketing.

9.19 ~~Youth Center will provide volunteers and crafts at the following events and general set up and tear down: Four (4) Summer Family Festivals, Two(2)Movies In The Park, One (1) Harvest (Halloween) Festival, One (1) Arbor Day Event, One (1) Spring (Easter) Event, and One (1) Winter Festival in December.~~ Youth Center shall provide volunteers, crafts, and setup and teardown assistance for four (4) Summer Family Festivals, two (2) Movies in the Park, and one (1) each of the Harvest Festival, Arbor Day event, Spring event, and Winter Festival annually. Youth Center shall also donate one (1) large live tree and two (2) small live trees for the Winter Festival.~~, subject to District approval of the tree and delivery arrangements.~~ District and Youth Center shall coordinate

~~event assignments in advance.~~ volunteer craft activities and any promotions to encourage community participation.

~~9.20 Youth Center will meet annually with the RCSD staff to determine a co-sponsored fund-raising event to offset the cost associated with maintenance, supplies and utilities at Rossmoor Park. The goal is to raise $5,000.00 annually by working together to secure sponsors, establish registration and event themes and fund-raising opportunities.~~

~~9.21 Youth Center and RCSD staff will meet in February of each year to review possible grants that can be applied for to enhance the Rossmoor Park facility. Joint efforts will include grant recognition, grant writing and submission.~~

9.20 The District agrees to allow the Youth Center to use the Rush Park Auditorium for its own fundraising event the last Saturday in March every year during the term of this agreement, to allow extended hours to 11:00 p.m. and to waive the Auditorium use fee. The Youth Center will pay the standard hourly charge for an event attendant. and will apply separately for District approval to dispense alcohol (beer and wine) and pay any fees associated with that request. The Youth Center will provide the five (5) District Board members and three (3) staff free entry to the event and the District will be identified as an event co-sponsor.

~~9.22~~9.21 The Youth Center and District staff will collaborate to discuss potential grant opportunities that could benefit the District, the Youth Center and the community.

10. INDEMNITY

10.1 Youth Center 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 any way connected with the Youth Center's use of District property hereunder or Youth Center's failure to comply with any of its obligations set forth 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 tin its sole discretion finds Youth Center's legal counsel unacceptable, then Youth Center shall reimburse the District is costs of defense, including without limitation reasonable attorneys' fees, expert fees and all other costs and fees of litigation.~~ Youth Center 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.

10.2 The requirements as to the types and limits of insurance coverage to be maintained by Youth Center as required by Section 11, below and any approval of said insurance by District are not intended to and will not in any manner limit or qualify the liabilities and obligations otherwise assumed by Youth Center pursuant to this Agreement, including, without limitation, to the provisions concerning indemnification.

11. INSURANCE

Youth Center, at its own expense, shall always obtain and maintain in effect during the term of this License the following insurance policies:

11.1 Workers' Compensation Insurance as required by law. Any notice of cancellation or non-renewal of all Workers' Compensation policies must be received by the District at least thirty (30) days prior to such change. The insurer shall agree to waive all rights of subrogation against the District, its officers, agents, employees, and volunteers for losses arising from work performed by Youth Center pursuant to this Agreement.

11.2 Commercial or Comprehensive General Liability Coverage. Youth Center shall maintain commercial or comprehensive general liability insurance in an amount of not less than two million dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the activities covered under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

11.3 Automobile Liability Coverage. The Youth Center shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Youth Center arising out of or in connection with this Agreement, including coverage for owned, hired, and non-owned vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

11.4 Endorsements. Each commercial or general liability and automobile liability insurance policy shall be issued by a financially responsible insurance company or companies admitted and authorized to do business in the State of California, or which is approved in writing by District, and shall be endorsed as follows. Youth Center also agrees to require all contractors and subcontractors to do likewise.

11.4.1 The District, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds with respect to liability arising out of the operations by or on behalf of the named insured in connection with the Agreement between Rossmoor Community Services District and the Youth Center.

11.4.2 This policy shall be considered primary insurance as respects the District, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by the District, including any self-insured retention the District may have, shall be considered excess insurance only and shall not contribute with this policy.

11.4.3 This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring company.

11.4.4 The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees, or agents.

11.4.5 Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the District, its elected or appointed officers, officials, employees, agents, or volunteers.

11.4.6 The insurance provided by this policy shall not be suspended, voided, canceled, or reduced in coverage or in limits except after thirty (30) days' written notice has been received by the District.

11.5 Youth Center agrees to provide immediate notice to District of any claim or loss against Youth Center and/or District arising out of the use of District property under this Agreement. District assumes no obligation or liability by such notice but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve District.

11.6 Any deductibles or self-insured retentions must be declared to and approved by the District. At the District's option, the Youth Center shall demonstrate financial capability for payment of such deductibles or self-insured retentions.

11.7 The Youth Center shall provide certificates of insurance with original endorsements to the District as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the District on or before commencement of performance of this Agreement. Current certification of insurance shall be always kept on file with the District during the term of this Agreement.

11.8 Failure on the part of the Youth Center to procure or maintain required insurance shall constitute a material breach of this Agreement under which the District may terminate this Agreement and the License pursuant to Section 4, above.

12. MISCELLANEOUS

12.1 Entire Agreement. This Agreement, effective~~dated~~ January 1, 2027 ~~November 10, 2026,~~ contains the entire agreement between the parties hereto with respect to the subject matter hereof, and any other purported agreement made shall be ineffective to change, modify, discharge or effect an abandonment of this License in whole or in part unless such purported agreement is in writing and signed by the party against whom enforcement is sought.

~~12.1~~12.2 Notices. All notices permitted or required under this Agreement shall be given to the respective parties may provide in writing for this purpose.

District:	District General Manager of RCSD 3001 Blume Drive Rossmoor, CA 90720
Youth Center:	Youth Center 10761 Los Alamitos Boulevard Los Alamitos, CA 90720

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.

12.3 Applicable Law. This Agreement shall be governed and interpreted in accordance with the laws of the State of California.

12.4 Dispute Resolution. In the event of any dispute arising out of or relating to this Agreement, the Parties shall agree to first attempt to resolve the dispute amicably through good-faith discussions. The party raising the dispute shall provide written notice to the other party describing the nature of the dispute. Within thirty (30) days of such notice, the parties shall meet in good faith to attempt to reach a mutually agreeable resolution. If the dispute remains unresolved after such thirty (30) day period, either party may proceed with arbitration in accordance with Section 12.5 herein.

~~12.2~~12.5 Arbitration. Any dispute, controversy, or claim arising out of or relating to this Agreement, including its interpretation, performance, breach, or termination, shall be resolved through final and binding arbitration administered by the American Arbitration Association ("AAA") in accordance with its applicable ~~Commercial~~ AA~~Arbitration~~ Rules. The arbitration shall take place in Orange County, California before a single neutral arbitrator. Each party shall bear its own attorneys' fees, costs, and expenses incurred in connection with the arbitration, and the parties shall share equally the arbitrator's fees and administrative costs of arbitration except as otherwise required by applicable law.

~~12.3~~12.6 No Brokers. Each party represents to the other that it has not engaged or used the services of any broker, finder, or salesperson in connection with this Agreement.

~~12.4~~12.7 Counterparts. This License may be executed in multiple counterparts, each of which shall be deemed an original for all purposes.

~~12.5~~12.8 Binding Authority. The individuals signing this Agreement represent and warrant that they have the right, power, and authorization to bind their respective entities to the terms of the Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

District: ~~District~~ General Manager ~~of~~
Rossmoor Community Services District
3001 Blume Drive
Rossmoor, CA 90720

Youth Center: Youth Center
10761 Los Alamitos Boulevard
Los Alamitos, CA 90720

Rossmoor Community Services District

By:_____ Date:_____

Sharon Landers
General Manager

Youth Center

By_____ Date:_____

Lina Lumme
Chief Executive Officer

APPROVED AS TO FORM FOR DISTRICT:

By:_____ Date:_____

Tarquin Preziosi, General Counsel

Exhibit A-1: Scope of Services

Use of Rossmoor Park for Youth Center's Summer Day Camp & Rossmoor Park and Rush Park After School Programs

I. RECREATIONAL OFFERINGS

A. Youth Center staff shall be responsible for implementing planned Recreation activities with program participants while maintaining a safe play environment and promoting health and physical fitness.

B. The ages for program participants shall be age five (5) to twelve (12). Volunteers must be aged fourteen (14).

C. Youth Center may offer pre-planned drop-in activities for toddlers as part of their program offerings.

II. PREVENTATIVE MAINTENANCE

A. Youth Center shall be responsible for cleaning Community Room, Auditorium, kitchen and patio area daily as follows:

- Cover picnic tables daily
- No glitter or paint used inside Community Room or Auditorium
- No food or drink allowed inside the Community Room
- Trash pick-up hourly or as needed
- Vacuum/Sweep/Mop daily
- Windex windows/doors daily
- Empty trash daily
- Clean kitchen daily

B. It is required restrooms are cleaned daily and deep cleaned on Fridays.

C. On Fridays the patio area shall be hosed down.

D. Following the conclusion of Day Camp, Youth Center agrees to schedule and pay for the patio area and surrounding areas to be pressure washed.

III. ELECTRONIC DEVICES

A. Youth Center shall implement appropriate electronic device policies for employees and to use sound judgement.

Exhibit B-1: Schedule of Use

Use of Rossmoor Park for Youth Center's Summer Day Camp & Rossmoor Park After School Programs

I. HOURS OF USE - ROSSMOOR PARK SUMMER DAY CAMP

A. Youth Center will have use of the Rossmoor Park Community Room (Community Room) for up to 11 weeks of the summer from 7:00am to 7:00pm. Setup may begin up to 5 days prior to the commencement of Summer Day Camp with prior notification to the District of the dates by January of every year.

B. Youth Center will utilize the Community Room on a Saturday for their annual staff training not to conflict with the Annual LAGSL Tournament.

C. On the 3rd Tuesday of each month, Youth Center agrees to vacate the Community Room by 6:00pm for the Rossmoor Homeowner's Association's regularly scheduled Board meetings.

D. Requests for additional dates and/or hours of use shall be submitted within 30 days of request. Additional requests may include staff meetings/trainings/program events or special activities.

E. Youth Center will utilize inside facility from 7:00am to 9:00am and 5:00pm to 7:00pm daily. An addition 1 ½ to 2 hours of use will be jointly agreed to by Youth Center Directors and RCSD staff prior to commencement of Day Camp.

F. Kitchen availability: Youth Center shall comply with the kitchen availability requirements set forth in Sections 3.3 and 6.8.

II. HOURS OF USE - ROSSMOOR PARK AFTER SCHOOL PROGRAMS

A. Youth Center will have use of the Community Room to coincide with the Los Alamitos Unified School District (LAUSD) Elementary School schedule.

B. On the 3rd Tuesday of each month, Youth Center agrees to vacate the Community Room by 6:00pm for the Rossmoor Homeowners Associations, regularly scheduled Board meetings.

C. Program must be adapted to open early on Minimum days and conclude by 6:00pm Monday thru Friday.

D. Requests for additional dates and/or hours of use shall be submitted within 30 days of request.

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-5

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: APPROVAL OF THE SECOND READING OF REVISIONS TO POLICY No. 6050 FACILITIES - TENNIS AND PICKLEBALL COURTS

RECOMMENDATIONS

Approve the second reading of revisions to Policy No. 6050 Facilities – Tennis and Pickleball Courts that would optimize tennis and pickleball court operations at Rossmoor Park by: 1) restricting non-resident walk-on access; 2) managing safety buffer zones; 3) defining unauthorized coaching; and 4) updating same-day reservation rules.

BACKGROUND

At its meeting on June 30, 2026, the Parks/Facilities Committee comprised of Directors Maynard and DeMarco discussed proposed amendments to Policy No. 6050. Facilities – Tennis and Pickleball Courts that would optimize tennis and pickleball court operations at Rossmoor Park by 1) restricting non-resident walk-on access; 2) managing safety buffer zones; 3) defining unauthorized coaching; and 4) updating same-day reservation rules. The Committee unanimously supported the recommended revisions.

The first reading of the proposed changes was approved at the Regular Meeting of the Board on September 8, 2026. On October 13, 2026, when the Board was considering a second reading of the proposed changes, several patrons gave public comments expressing concern that the provisions prohibiting unauthorized court instruction might be interpreted to apply to family members providing instruction. Revisions were made to the policy to clarify that the prohibition does not apply to uncompensated instruction or classes for an immediate family member (see Paragraph #3 Unauthorized Court Instruction below) and the Board voted to approve a first reading of the newly revised policy. Highlights of the revised policy are discussed below.

1. Non-Resident Walk-On Restrictions

Recommendation: Amend Policy No. 6050 to require non-residents to secure advanced paid reservations, eliminating their free walk-on privileges. Rossmoor residents would continue to have walk-on privileges.

Issues & Analysis:

- Resident Priority: High evening demand impacts resident court access. Restricting non-residents to paid bookings preserves open walk-on space for residents.
- Staff Enforcement: Evening court attendants will actively enforce this policy when on duty from 7p – 9p.
- Operational Protocol: Attendants will check photo IDs to verify residency, monitor active reservations, and prevent court misuse.
- Education: Players will be notified of this operational change. Signs will be updated as necessary. Court attendants will help with enforcement when they are on duty.

2. Court Buffer Zone Management & Liability Reduction

Recommendation: Amend Policy No. 6050 to clarify rules related to court safety zones, install low-cost storage hardware for patrons to hang personal items, and provide updated signage.

Issues & Analysis

- Safety Concern: Players and others waiting for a court frequently leave chairs, coolers, bags, and bicycles in court buffer zones, creating hazards for players and others on the court.
- Liability Mitigation: Consistent with CJPIA risk management advice, clearer court rules and appropriate signage are intended to reduce hazards and the District's liability exposure.
- Low-Cost Solutions: The District will rely largely on public education and voluntary compliance rather than dedicated enforcement staff. Court attendants will assist with enforcement when they are on duty.
- Operational Improvements: Staff will install fence-mounted storage hooks for player gear and add signs with the updated rules on court fences.

3. Unauthorized Court Instruction

Recommendation: Approve revisions to Policy No. 6050 to clearly define and enforce the ban on unauthorized commercial instruction **with added clarification that this prohibition shall not apply to uncompensated instruction or classes for an immediate family member.**

Issues & Analysis

- Enforcement Challenge: Policy No. 6050 prohibits unauthorized lessons but lacks specific definitions, causing friction during enforcement.
- Proposed Definition: Clarify that instruction or classes for compensation not expressly authorized by the District are prohibited **but that this prohibition does not apply to uncompensated instruction or classes for an immediate family member.**
- Enforcement Metrics: Staff will evaluate the overall nature of court activity rather than single indicators. Signs of instruction or classes include ball hoppers, teaching carts, training cones, instructional targets, excessive ball quantities or similar equipment.
- Signage: No new signage is required; staff will refer patrons directly to the updated policy text.

4. Clarification of Same-Day Reservation Rules

Recommendation: Amend Policy No. 6050 to allow reservations to be made up to one (1) hour before playing time, which is the time needed for the monitor on the Rossmoor Center building to refresh, and to clarify that reservations that don't show on the monitor will not be granted.

Issues & Analysis

- Current Issue: Although our current policy requires that all reservations be made no later than 4:00 p.m. for use that evening or 4:00 p.m. on Friday for use that evening or the weekend through Monday at 4:00 p.m., our reservation system allows a reservation to be made minutes before someone wants to get on the court. The result is that walk-on players have been asked to leave by players making last minute reservations.
- Proposed Solution: Recognizing the limitations of our reservation system, this amendment would require reservations to be made at least one (1) hour before play so that walk-on players are able to continue playing for the hour before the reservation would apply. The reservation would only be honored if it appeared on the monitor on the Rossmoor Center Building rather than on someone's device.
- Education: Players will be notified of this operational change. Court attendants will help with enforcement when they are on duty.

FISCAL IMPACT

These policy changes will have minimal cost related to new signage and the purchase of hooks for players personal gear that will be absorbed by the current operating budget. The requirement that non-residents must reserve a court in advance is expected to result in additional revenue from reservation fees.

ATTACHMENTS

1. DRAFT Policy 6050 – Clean
2. DRAFT Policy 6050 – Redline

Rossmoor Community Services District

Policy **No. 6050**

FACILITIES – TENNIS AND PICKLEBALL COURTS

6050.00 Appropriate Etiquette: All people playing on or visiting the Rossmoor tennis and pickleball courts shall use commonly accepted tennis and pickleball etiquette. All attempts shall be made not to disturb other players and nearby residents. The Rossmoor courts are primarily intended for the playing of games by two or more people. A reservation does not take effect until two or more people are present and ready to play. As used in this Policy, "court" means the entire fenced court area designated for tennis and/or pickleball, including, but not limited to, the playing surface, buffer zones, entrances, gates, and all other areas within the court enclosure.

6050.10 Use Limitation For Non-Reservation Players: Court use is limited to one hour for non-reservation/walk-on players when there are people waiting. This does not mean that someone must wait one hour, only that the party occupying the court has to surrender the court after one hour of use whenever anyone else appears and wishes to use the court to play or immediately if someone appears with a reservation in hand or posted on the Court Tennis/Pickleball Schedule at the east entrance to the tennis and pickleball courts.

6050.20 Use Limitation For Players With Reservation: Court use for persons making a reservation is limited to a maximum of one hour with a maximum of two reservations per day.

6050.30 Use of Courts by Non-residents: Use of courts by non-residents of Rossmoor is limited to use by advance reservation only. Non-reservation/walk-on use of courts is limited to persons with proof of residency in the District. Proof of residency shall be established by a government issued photo identification. Minors unaccompanied by their resident parent or legal guardian may establish residency with school issued photo identification coupled with other documentation showing their parent or guardian's residency.

6050.40 Expiration of Reserved Time: Courts shall be surrendered to the next waiting party when their playing time has expired. When a game is in progress at the time of expiration, play may continue up to a maximum of five (5) minutes to complete the game in progress. No new game, other than the concluding game of a set, should commence with less than five (5) minutes remaining on the allowable playing time.

6050.50 Advance Reservation: All reservations must be made no less than one hour prior to playing time to allow time for the monitor on the Rossmoor Center building wall to refresh. Reservations not showing on the monitor will not be granted and a refund will not be issued . The posting of the Court Tennis/Pickleball Schedule on the monitor shall be done in a manner to give proper notice of courts and times reserved. The charge for reservations shall be established by Policy No. 6015 Establishment of Fees and Charges for use of District Parks, Buildings and Facilities.

6050.51 Reservation Limit: No reservations may be made for more than two weeks in advance by residents and one week in advance by non-residents.

6050.52 Method of Payment: Payment for the use of reserved play time may be made at the District office during normal business hours with a check or credit card. Payment may also be made by credit card on the Rossmoor Community Services District website through RecDesk with a verified account.

6050.53 Rain Check: A "rain check" or refund may be given, upon request, for a reservation that is not usable due to inclement weather, acts of God or other reasons deemed sufficient by the General Manager. A refund will be given for a reservation that is cancelled no less than twenty-four hours prior to the reserved time.

DRAFT

6050.60 Use By A Single Player: A single player may occupy a court for practice so long as it is available and there are no groups of two or more waiting. The court shall be vacated by the single player upon determination that there is a group of two or more waiting to play.

6050.70 Challenge Match: A challenge match, that may consist of up to six people playing doubles, shall occupy a court for no more than two hours when there are people waiting to play.

6050.80 Appropriate Footwear Required: All players shall use footwear which is appropriate for the hard court surface found at the Rossmoor courts. Such footwear shall not mark, chip, or otherwise damage the surface of the courts.

6050.90 Court Maintenance: The tennis and pickleball courts will be closed for washing or maintenance each Wednesday morning from 7:00 a.m. to 10:00 a.m. This provision is in effect even if there is no one actually washing or performing maintenance during this time.

6050.100 Court Reserved For Instruction and Events: Courts may be reserved at various times for use in both private and group classes or events sponsored by the District. Reserved times will be posted on the reservations board adjacent to the courts.

6050.110 Prohibited Uses on Courts: Tennis courts are for tennis play only and Pickleball courts are for pickleball play only. The courts may not be used for other sports, rollerblading or skating, skate boarding, bicycling or any other similar activity involving a wheeled device. Courts may not be used for picnicking, barbequing, or any other group activity. Dogs, whether leashed or unleashed are not permitted within the tennis/pickleball court complex. Failure to comply with these restrictions and any other restriction in Policy No. 6050 may subject the person or persons to eviction from and/or prohibition against using the courts and the park facility.

6050.120 Prohibited Items and Persons on Courts: Personal items, including but not limited to chairs, backpacks, bags, coolers, bicycles, skateboards or other recreational equipment and similar items are prohibited on court surfaces and in buffer zones. Personal items may be placed on or underneath the courtside benches or other areas designated by District signage for such objects. All permitted personal items must be removed from the court at end of the match. By-standers or persons not actively playing are prohibited from being on court surfaces or within buffer zones.

6050.130 Tennis and Pickleball Instruction: Tennis and Pickleball instruction by any individual shall not be offered for compensation without a permit approved by the General Manager pursuant to a written agreement authorized by the Board.

6050.140 Unauthorized Use of Courts for Instruction or Classes for Compensation Prohibited. Use of courts for instruction or classes for compensation not expressly authorized by the District is prohibited. In determining whether a person is engaging in unauthorized instructions or classes for compensation, District staff's consideration shall include whether the items commonly associated with racket sports instruction or classes for compensation including ball hoppers, teaching carts, training cones, instructional targets, teaching aids, large quantities of balls and/or similar equipment are being utilized. This prohibition shall not apply to uncompensated instruction or classes for an immediate family member.

6050.150 Use of Courts at Sole Risk. The use of and/or presence on any court is at each person's sole risk.

DRAFT

Adopted: July 14, 1993
Amended: August 6, 1997
Approved renumbering & format: October 8, 2002
Reaffirmed: December 10, 2002
Amended: April 13, 2004
Amended: March 11, 2008
Amended: July 10, 2012
Readopted by Ordinance 2014-01: January 14, 2014
Amended to include Pickleball: January 9, 2024
Amended: November 10, 2026

DRAFT

Rossmoor Community Services District

Policy **No. 6050**

FACILITIES – TENNIS AND PICKLEBALL COURTS

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6050.5040 Advance Reservation: All reservations must be made no ~~later~~ less than ~~4:00 p.m. PST. for use that evening or 4:00 p.m. on Friday for use that evening or the weekend through Monday at 4:00 p.m. Times during PDT shall be 3:00 p.m.~~one hour prior to playing time to allow time for the monitor on the Rossmoor Center building wall to refresh. Reservations not showing on the monitor will not be granted and a refund will not be issued. The posting of the Court Tennis/Pickleball Schedule on the monitor shall be done in a manner to give proper notice of courts and times reserved. The charge for reservations shall be established by Policy No. 6015 Establishment of Fees and Charges for use of District Parks, Buildings and Facilities.

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6050.543 Rain Check: A "rain check" or refund may be given, upon request, for a reservation that is not usable due to inclement weather, acts of God or other reasons deemed sufficient by the General Manager. A refund will be given for a reservation that is cancelled no less than twenty-four hours prior to the reserved time.

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6050.120 Prohibited Items and Persons on Courts: Personal items, including but not limited to chairs, backpacks, bags, coolers, bicycles, skateboards or other recreational equipment and similar items are prohibited on court surfaces and in buffer zones. Personal items may be placed on or underneath the courtside benches or other areas designated by District signage for such objects. All permitted personal items must be removed from the court at end of the match. By-standers or persons not actively playing are prohibited from being on court surfaces or within buffer zones.

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~~**9050.140**~~ 6050.140 Unauthorized Use of Courts for Instruction or Classes for Compensation Prohibited. Use of courts for instruction ~~and~~/or classes for compensation not expressly authorized by the District is prohibited. ~~at all times.~~ In determining whether a person is engaging in unauthorized instructions or classes for compensation, District staff's consideration shall include whether the ~~as are the presence of~~ items commonly associated with racket sports instruction or classes for compensation, including ~~but not limited to~~ ball hoppers, teaching carts, training cones, instructional targets, teaching aids, large quantities of balls and/or similar equipment are being utilized. This prohibition shall not apply to uncompensated instruction or classes for an immediate family member.

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Amended to include Pickleball: January 9, 2024
Amended: November 10, ~~September 8,~~ 2026

DRAFT

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM G-5

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: APPROVAL OF THE SECOND READING OF REVISIONS TO POLICY No. 6050 FACILITIES - TENNIS AND PICKLEBALL COURTS

RECOMMENDATIONS

Approve the second reading of revisions to Policy No. 6050 Facilities – Tennis and Pickleball Courts that would optimize tennis and pickleball court operations at Rossmoor Park by: 1) restricting non-resident walk-on access; 2) managing safety buffer zones; 3) defining unauthorized coaching; and 4) updating same-day reservation rules.

BACKGROUND

At its meeting on June 30, 2026, the Parks/Facilities Committee comprised of Directors Maynard and DeMarco discussed proposed amendments to Policy No. 6050. Facilities – Tennis and Pickleball Courts that would optimize tennis and pickleball court operations at Rossmoor Park by 1) restricting non-resident walk-on access; 2) managing safety buffer zones; 3) defining unauthorized coaching; and 4) updating same-day reservation rules. The Committee unanimously supported the recommended revisions.

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1. Non-Resident Walk-On Restrictions

Recommendation: Amend Policy No. 6050 to require non-residents to secure advanced paid reservations, eliminating their free walk-on privileges. Rossmoor residents would continue to have walk-on privileges.

Issues & Analysis:

- Resident Priority: High evening demand impacts resident court access. Restricting non-residents to paid bookings preserves open walk-on space for residents.
- Staff Enforcement: Evening court attendants will actively enforce this policy when on duty from 7p – 9p.
- Operational Protocol: Attendants will check photo IDs to verify residency, monitor active reservations, and prevent court misuse.
- Education: Players will be notified of this operational change. Signs will be updated as necessary. Court attendants will help with enforcement when they are on duty.

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Recommendation: Amend Policy No. 6050 to clarify rules related to court safety zones, install low-cost storage hardware for patrons to hang personal items, and provide updated signage.

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- Safety Concern: Players and others waiting for a court frequently leave chairs, coolers, bags, and bicycles in court buffer zones, creating hazards for players and others on the court.
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- Operational Improvements: Staff will install fence-mounted storage hooks for player gear and add signs with the updated rules on court fences.

3. Unauthorized Court Instruction

Recommendation: Approve revisions to Policy No. 6050 to clearly define and enforce the ban on unauthorized commercial instruction **with added clarification that this prohibition shall not apply to uncompensated instruction or classes for an immediate family member.**

Issues & Analysis

- Enforcement Challenge: Policy No. 6050 prohibits unauthorized lessons but lacks specific definitions, causing friction during enforcement.
- Proposed Definition: Clarify that instruction or classes for compensation not expressly authorized by the District are prohibited **but that this prohibition does not apply to uncompensated instruction or classes for an immediate family member.**
- Enforcement Metrics: Staff will evaluate the overall nature of court activity rather than single indicators. Signs of instruction or classes include ball hoppers, teaching carts, training cones, instructional targets, excessive ball quantities or similar equipment.
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4. Clarification of Same-Day Reservation Rules

Recommendation: Amend Policy No. 6050 to allow reservations to be made up to one (1) hour before playing time, which is the time needed for the monitor on the Rossmoor Center building to refresh, and to clarify that reservations that don't show on the monitor will not be granted.

Issues & Analysis

- Current Issue: Although our current policy requires that all reservations be made no later than 4:00 p.m. for use that evening or 4:00 p.m. on Friday for use that evening or the weekend through Monday at 4:00 p.m., our reservation system allows a reservation to be made minutes before someone wants to get on the court. The result is that walk-on players have been asked to leave by players making last minute reservations.
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FISCAL IMPACT

These policy changes will have minimal cost related to new signage and the purchase of hooks for players personal gear that will be absorbed by the current operating budget. The requirement that non-residents must reserve a court in advance is expected to result in additional revenue from reservation fees.

ATTACHMENTS

1. DRAFT Policy 6050 – Clean
2. DRAFT Policy 6050 – Redline

ROSSMOOR COMMUNITY SERVICES DISTRICT

AGENDA ITEM H

Date: November 10, 2026

To: Honorable Board of Directors

From: General Manager Sharon Landers

Subject: GENERAL MANAGER ITEMS

RECOMMENDATION

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

INFORMATION

Below is a brief overview of recent achievements, future projects, and upcoming programs:

- The District received a refund of $8,200 from OCPW for overpayment of inspection fees over the last several years for our festivals and recent capital projects. This involved regular follow-up with OCPW to ensure we received this refund.

- For the second year, the California Special District Associate (CSDA) reduced the District's membership fees. For 2027, we were assessed a reduced fee of $5,000 rather than the normal fee of $9,000.

- We have had a significant number of water main breaks, mostly in Rossmoor Park. When leaks were from pipes deep in the ground, rather than tying up our maintenance staff for hours or even days, we used LandCare, our landscape contractor, to do the repair work, which enabled us to stop the leaks more quickly. We have adjusted the pressure to see if that helps prevent future breaks.

- We were able to obtain at no cost two (2) new or gently used metal picnic tables with benches from Disney Attic through the Youth Center that we have placed at Rossmoor Park near the Community Center.

- Throughout my career in local government, I have been active in ICMA, the International Cities/Counties Association. I have volunteered as a coach for other members, moderated panels and served as a panelist at conferences. ICMA's annual conference this year was in Long Beach with events from Saturday, October 17 through Wednesday, October 21, 2026. On Friday, October 16, the day before the conference, the District hosted a Finance Director from Timnath in Washington State and an assistant to the City Manager in Bonnie Lake, Colorado as part of a day long Assistant Exchange Program. In addition, I served on the Conference Host Committee for the two

years leading up to the conference, was a speaker on a panel and a volunteer helping get attendees to evening events. In recognition of my participation, I was given a reduced rate for the conference registration and free parking during the conference, saving the District several hundred dollars.

- With President Shade, I attended the October 27, 2026, State of the District for LAUSD.
- The District held a successful Harvest Festival on Wed, October 28, 2026, which was well attended with about 550 people. We held a costume contest, gave away treats, and had a pumpkin patch with 100 pumpkins that we gave away. We received many compliments and gratitude for bringing this popular event back.
- On October 31st, Daniel Gomez and his company Pro Tek Pave, were able to repave and stripe the Montecito parking lot despite the rainy weather. This donation has an estimated value of $4,000 and the District is grateful to Daniel and his team for making this contribution to the District.
- The District has been able to recover $24K of the $32K cost that we incurred in repairing the damage from a vehicle to our Signature Wall at Los Alamitos Blvd and Orangewood. The District's property insurance covered $17K of our cost after applying the $15K deductible and the insurance company for the driver of the vehicle covered $15K that was prorated between our insurance company and the District, with the District receiving $7K.
- We will be closing our Rush Park Office on Christmas Eve and New Year's Eve and will have a reduced field staff.
- The Personnel and Contracts Administration Committee recommended that I work with Landcare and SCA to negotiate reductions in their recently submitted cost proposals. The County reimburses the District for street sweeping services. We need to confirm whether that reimbursement would cover the proposed cost increase. If an agreement with Landcare cannot be reached, the Committee recommends issuing a new Request for Proposal (RFP) for landscaping services. These steps are being taken ahead of the upcoming contract expirations: December 31, 2026, for SCA and April 1, 2027, for Landcare.

ATTACHMENTS

None