

*Rosamond Community Services District
Regular Board Meeting – Agenda
Wednesday, July 10, 2024 @ 6:00 PM*

**REGULAR MEETING OF THE
BOARD OF DIRECTORS
ROSAMOND COMMUNITY SERVICES DISTRICT**

6:00 PM Regular Board Meeting
Wednesday, July 10, 2024
District Board Room
3179 35th Street West
Rosamond, CA 93560

Teleconference
1-877-411-9748
Access Code: 5150560

Agenda

CALL TO ORDER Time: _____

ROLL CALL

Director Greg Washington
Director Alfred Wallis
Director Rick Webb
Vice President Ben Stewart
President Byron Glennan

General Manager (GM) Kim Domingo
Director of Public Works John Houghton
Director of Administration Sherri Timm
Legal Counsel, John Komar, Esq.

PLEDGE OF ALLEGIANCE

APPROVAL OF THE AGENDA Motion: _____ 2nd: _____

PUBLIC COMMENTS

(At this time, any person may address the Board on any subject within the District’s jurisdiction which is not on the agenda. However, any non-agenda matter will be referred to staff for a report and/or action at a subsequent Board meeting and no action can be taken on any such item discussed unless the action has been authorized under §54954.2(b) of the Government Code. Any person may also address the Board on any agenda matter at the time that matter is discussed, prior to Board consideration and action. Speakers are requested to limit comments to five (5) minutes.)

VOLUNTARY PUBLIC ROLL-CALL VIA TELECONFERENCE

(If any member of the public on the teleconference/video conference wishes to identify themselves as present for this meeting, please do so for the records/minutes)

CONSENT CALENDAR

CC 1 Review of the check/voucher register dated June 18, 2024 through July 1, 2024 | Payroll (Direct Deposit) dated June 19, 2024 | Payroll (Checks) dated June 19, 2024 | Payroll (Checks) dated June 20, 2024.

Motion: _____ 2nd: _____

MINUTES

M1. Approve June 26, 2024 Regular Board Meeting Minutes.

Motion: _____ 2nd: _____

NEW BUSINESS

NB1. Retroactive Approval of Engagement Letter with Rogers, Anderson, Malody & Scott, LLP, for Annual Audit Services. (Presenter Kim Domingo)

Motion: _____ 2nd: _____

NB2. Holiday Meeting Cancellations.(Presenter Kim Domingo)

Motion: _____ 2nd: _____

NB3. Closure of District Office from December 24 , 2024 through January 1, 2025.
(Presenter Kim Domingo).

Motion: _____ 2nd: _____

DIRECTOR REPORTS/COMMENTS/FUTURE AGENDA ITEMS

GENERAL COUNSEL UPDATE

John Komar, Esq

GENERAL MANAGER UPDATE

Kim Domingo

DIRECTOR OF ADMINISTRATION UPDATE

Sherri Timm

PUBLIC WORKS UPDATE

John Houghton

ADJOURNMENT Time: _____

Motion: _____ 2nd: _____

*Rosamond Community Services District
Regular Board Meeting – Agenda
Wednesday, July 10, 2024 @ 6:00 PM*

Requirements Regarding Disabled Access: In accordance with Government Code §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the RCSD Board Secretary at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Please contact the Board Secretary by telephone at (661) 256-3411, Email: stimm@rosamondcsd.com or in writing at the Rosamond Community Services District, Attn: Board Secretary 3179 35th Street West, Rosamond, CA 93560.

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 3179 35th Street West, Rosamond, CA 93560. A complete agenda packet containing all accompanying reports for this agenda is available by contacting the Board Secretary stimm@rosamondcsd.com or 661-256-3411, or in person or writing to Rosamond Community Services District, Attn: Board Secretary 3179 35th Street West, Rosamond, CA 93560.

Board meetings are subject to audio recording.

REGULAR MEETING OF THE BOARD OF DIRECTORS ROSAMOND COMMUNITY SERVICES DISTRICT

5:30PM Closed Session
6:00 PM Regular Board Meeting
Wednesday, June 26, 2024
District Board Room
3179 35th Street West
Rosamond, CA 93560

Teleconference
1-877-411-9748
Access Code: 5150560

Minutes

CALL TO ORDER

The meeting was called to order at 5:30 PM by President Glennan.

ROLL CALL

Director Greg Washington	Present
Director Alfred Wallis	Present
Director Rick Webb	Present
Vice President Ben Stewart	Present
President Byron Glennan	Present

General Manager (GM) Kim Domingo	Present
Director of Public Works John Houghton	Arrived at 5:55PM
Director of Administration Sherri Timm	Present
Legal Counsel, John Komar, Esq., Represented by Alex Dominguez	Via Teleconference

PLEDGE OF ALLEGIANCE

APPROVAL OF THE AGENDA

A motion to approve the agenda was made by Director Washington and seconded by Director Webb.

Motion passed, 5/0 all ayes.

PUBLIC COMMENTS

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Byron Glennan spoke as a member of the public.

VOLUNTARY PUBLIC ROLL-CALL VIA TELECONFERENCE

(If any member of the public on the teleconference/video conference wishes to identify themselves as present for this meeting, please do so for the records/minutes)

None.

CLOSED SESSION

A motion to go into Closed Session was made by Director Wallis and seconded by VP Stewart.

Motion passed, 5/0 all ayes.

**CS 1. CONFERENCE WITH LEGAL COUNSEL-
Anticipated Litigation, 2 Cases (Govt. Code, § 54956.9(d)(2)(3)).**

**CS 2. CONFERENCE WITH REAL PROPERTY NEGOTIATOR (Govt. Code, § 54956.8.) Description of Property: Easements for water pipeline
Agency Negotiator: Kim Domingo
Negotiation Parties: RCSD and property owners
Under Negotiation: Price and terms**

PUBLIC REPORT ON ACTION TAKEN IN CLOSED SESSION

A motion to come out of closed session at 6:00 was made by VP Stewart and seconded by Director Webb.

Motion passed, 5/0 all ayes.

No reportable action.

6:00 P.M. OPEN SESSION

PUBLIC COMMENTS

(At this time, any person may address the Board on any subject within the District’s jurisdiction which is not on the agenda. However, any non-agenda matter will be referred to staff for a report and/or action at a subsequent Board meeting and no action can be taken on any such item discussed unless the action has been authorized under §54954.2(b) of the Government Code. Any person may also address the Board on any agenda matter at the time that matter is discussed, prior to Board consideration and action. Speakers are requested to limit comments to five (5) minutes.)

Lester Fuzell from the Kern County & Eastern Sierra Chapter of the Red Cross provided information on their Sound the Alarm program. Program volunteers, along with various community groups canvas areas of the community and install free smoke detectors to those who request them. Red Cross is having free on-demand installation of smoke detectors on Saturday June 27th. Visit redcross.org to apply for this service.

Mr. Fuzell also spoke about fire and wildfire safety and encouraged all to prepare an evacuation plan and an emergency kit with food, cash, pet needs and medications.

Karen Sanders representing Supervisor Scrivner’s office with Kern County District 2.

Emily Smith, representing Rosamond Municipal Advisory Council.

VOLUNTARY PUBLIC ROLL-CALL VIA TELECONFERENCE

(If any member of the public on the teleconference/video conference wishes to identify themselves as present for this meeting, please do so for the records/minutes)

Amanda Ortiz representing Rosamond News.

CONSENT CALENDAR

CC 1 Review of the check/voucher register dated June 4, 2024 through June 17, 2024 | Payroll (Direct Deposit) dated June 5, 2024 | Payroll (Checks) dated June 5, 2024.

CC 2 By motion, discuss and receive Cash Balances May 2024 report.

A motion to accept CC1 and CC2 was made by Director Webb and seconded by VP Stewart.

Motion passed 5/0, all ayes.

MINUTES

- M1.** Approve June 12, 2024 Regular Board Meeting Minutes.
- M2.** Approve June 18, 2024 Sewer Committee Meeting Minutes.
- M3.** Approve June 18, 2024 Government & Community Relations Committee Meeting Minutes.

A motion to approve M1, M2, and M3 was made by Director Wallis and seconded by Director Webb.

Motion passed 5/0, all ayes.

DIRECTOR REPORTS/COMMENTS/FUTURE AGENDA ITEMS

Director Washington reported he attended the grand opening of the Palmdale Pure Water AV Demonstration Recycling Plant and thanked GM Domingo for also attending. He expressed continued interest in developing opportunities for young people to work in the water industry.

VP Stewart welcomed all attendees. He also informed the audience about a disaster notification app called Nixle.

He expressed appreciation to the Public Works crew for the sewer cleaning.

He also gave an update on the recent AVEK meeting he attended and estimated it would cost the District just under \$2MM if we had to purchase all our water from the State Water Project, greatly exceeding our current production costs.

Director Webb provided reports of a recently attended RMAC meeting and a meeting with a Southern Kern School District trustee. He encouraged the community's participation in the CERT program.

President Glennan also reported on information from the AVEK meeting on The Delta Conveyance project and justifications given for continued increased costs.

GENERAL COUNSEL UPDATE

Alex Dominquez – No report.

GENERAL MANAGER UPDATE

Kim Domingo reported on the following:

- The project to connect the high school to RCSD is in the design phase.
- RCSD is getting closer to seeking bids for the arsenic consolidation project.
- Attended the California Special District Association GM Leadership Summit and garnered new ideas for strategic planning.

DIRECTOR OF ADMINISTRATION UPDATE

Sherri Timm reported on the following:

- 57 door hangers were delivered on June 19th.
- \$4,594 was collected in late fees.
- A reminder about the two upcoming business meetings to be held in the RCSD board room-East Kern Economic Alliance on July 11th, 2-4:00 PM and Kern Council of Government will be here on July 30th, 11:00 AM – 1:00 PM.

PUBLIC WORKS UPDATE

John Houghton provided a written report to the board. Sewer cleaning and the effective use of boric acid as a roach killer was discussed. Graffiti abatement efforts and spreading the word to the Chamber of Commerce and local business that they can provide their own paint to match was also discussed.

ADJOURNMENT

A motion to adjourn the meeting at 6:45 PM was made by VP Stewart and Seconded by Director Webb.

Motion passed 5/0, all ayes.

Requirements Regarding Disabled Access: In accordance with Government Code §54954.2(a), requests for a disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting, should be made to the RCSD Board Secretary at least 48 hours in advance of the meeting to ensure availability of the requested service or accommodation. Please contact the Board Secretary by telephone at (661) 256-3411, Email: stimm@rosamondcsd.com or in writing at the Rosamond Community Services District, Attn: Board Secretary 3179 35th Street West, Rosamond, CA 93560.

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Respectfully submitted:

RCSD Board of Directors

RCSD Board Secretary

STAFF REPORT

Rosamond Community Services District

DATE: July 10, 2024
TO: Board of Directors
FROM: Kim Domingo, General Manager
Subject: Retroactive Approval of Engagement Letter with Rogers, Anderson, Malody & Scott, LLP, for Annual Audit Services

RECOMMENDATION:

Approve the Engagement Letter with the audit consultant and authorize the General Manager to sign.

BACKGROUND:

On April 15, 2024, the District's audit consultant, Rogers, Anderson, Malody & Scott, LLP (RAMS), provided a proposal and engagement letter to the Board of Directors for the FY 2023-24 audit. RAMS has been providing the annual audit services for several years. The General Manager executed it on April 15, 2024.

The proposal should have been placed on the April 24, 2024 agenda for Board action. Staff inadvertently omitted the proposal for Board consideration, and is requesting retroactive approval.

ANALYSIS:

The annual audit is a regulatory requirement. The consultant has an ongoing relationship with the District and formally authorizing the Letter Agreement is consistent with District policy.

FISCAL REVIEW:

This assignment is accounted for in the current budget.

LEGAL REVIEW:

CONCLUSION:

Board action to formalize the agreement satisfies District policy.



Kim Domingo, General Manager



Sherri Timm, Director of Administration

ATTACHMENTS:

Engagement Letter



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

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

April 15, 2024

To the Board of Directors
Rosamond Community Services District
Rosamond, California

PARTNERS

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

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA
Monica Wysocki, CPA

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California Society of
Certified Public Accountants



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This letter is provided in connection with our engagement to audit the financial statements of the Rosamond Community Services District (the entity) as of and for the year ended June 30, 2024. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated April 15, 2024, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* and the State Controller's *Minimum Audit Requirements for California Special Districts*, for the purpose of forming and expressing opinions about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State regulations governing special districts. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We have no responsibility for determining whether the other information is properly stated. We require that we receive the final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Certain significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although we are currently in the planning stage of our audit, the following presumptive significant risks are applicable to our audit and require special audit considerations:

- *Management's override of internal controls over financial reporting:* Auditors must consider and respond to the risk of management override of internal controls, which is the intervention by management in handling financial information and making decisions contrary to internal control policy.
- *Revenue recognition:* Auditors must consider and respond to the risk of management subversion of generally accepted accounting principles in determining how and when revenue is recognized.
- *Significant estimates:* Auditors must consider and respond to the risk of management bias in significant accounting estimates. Financial statement areas containing significant estimates can include, but are not limited to, net pension liability and related deferred inflows/outflows, net OPEB liability and related deferred inflows/outflows, leases receivable and related deferred inflows of resources, lease and subscription liabilities, right-to-use assets, depreciation and amortization expenses, and fair value measurements.

We expect to begin our audit on approximately May 13, 2024. Scott Manno, CPA, CGMA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Respectfully,

Rogers, Anderson, Malody & Scott, LLP.



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

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

April 15, 2024

PARTNERS

Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
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California Society of
Certified Public Accountants



To the Board of Directors
Rosamond Community Services District
Rosamond, California

The following represents our understanding of the services we will provide the Rosamond Community Services District.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, and each major fund of the Rosamond Community Services District (the entity), as of June 30, 2024, and for the year then ended and the related notes, which collectively comprise the entity's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* and the State Controller's *Minimum Audit Requirements for California Special Districts* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. General and Major Special Revenue Fund Budgetary Comparison Schedules
3. Pension Related Schedules

Supplementary information other than RSI will accompany the entity's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

1. Other Major Funds and Non-major Funds Budgetary Comparison Schedules

Auditor Responsibilities

We will conduct our audit in accordance with GAAS, *Government Auditing Standards* and the State Controller's *Minimum Audit Requirements for California Special Districts*. As part of an audit in accordance with these standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. 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 controls.
- Obtain an understanding of the system of internal control 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS, *Government Auditing Standards* and the State Controller's *Minimum Audit Requirements for California Special Districts*. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
- For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the entity. However, we will provide advice and recommendations to assist management of the entity in performing its responsibilities.

The following are nonattest services that may be requested by the entity, which can include, but is not limited to the following:

- To propose adjusting or correcting journal entries to be reviewed and approved by management,
- To assist management with drafting financial statements based on the entity's trial balances,
- Other agreed upon procedures,
- Annual Financial Transaction Report preparation, and
- To assist management with completing the Data Collection Form and submitting to the Federal Audit Clearinghouse.

The entity's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, and
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the entity's basic financial statements. Our report will be addressed to the Board of Directors of the entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

If it is determined a Single Audit is needed subsequent to this engagement letter, we will provide the entity with another engagement letter covering the terms and conditions related to a Single Audit and the Uniform Guidance.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to exchanging documents via our secure portals. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Scott Manno, CPA, CGMA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising our firm's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for the audit will be \$27,710. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the entity's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

Our fee for this engagement assumes the following: the entity will be adequately prepared for the audit and the entity's financial operations and working trial balance will be consistent from year to year. If, after we receive the working trial balances, we notice there are excessive new accounts over the prior year, or there are excessive subsequent journal entries, or prepared by client workpapers that do not agree to the working trial balances, or there are new funds/functions within the entity, or other changes that necessitate a significant amount of time to address, we will need to come to an agreed-upon change order to address any possible additional costs incurred by the firm. If the need for additional work does come to our attention, we will immediately notify entity staff. If you choose to have us perform the additional work, then such work will be performed at the same hourly rates applicable to the audit work and set forth in an addendum to the contract between the entity and our firm.

Management is also responsible for the implementation of new standards issued by the Governmental Accounting Standards Board. We will provide reasonable assistance in the preparation of the items noted herein, but any significant time needed to complete the financial statements will be billed separately.

Our proposed fee is also dependent on all items requested being completed in the format requested or in a mutually agreed-upon format and uploaded to the Engagement Organizer hosted by our firm in a timely manner in accordance with the agreed-upon audit timeline.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report. Upon expiration of this period, we will be free to destroy our records related to the engagement. However, we do not keep original client documents, so we will return those as they are used during each engagement. It is management's responsibility to retain and protect the records for possible future use, including examination by regulators and federal agencies.

We require that a copy of the final trial balance (i.e., a trial balance ready to audit) be delivered to us at least 10 business days prior to the start of the audit, otherwise we may reschedule the start of the audit.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of our firm and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulator's, federal agencies, and to the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of our firm's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulators. The regulator's may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Non-solicit Clause

We value each and every one of our clients as well as each and every one of our employees. We have spent a great deal of time and resources to locate, train and retain our employees. We respectfully request that you do not solicit our employees to work for you. If you do hire one of our employees within 2 years of when they last worked for our firm, we will be due a finder's fee equal to 50% of the annual salary they were earning as of their last day of employment. Payment will be due within 10 days of your receipt of our invoice.

To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

International Alliance Membership

Our firm is an independent member firm of Alliot Global Alliance, which is an international alliance of independent accounting, law, and specialist firms. Alliot Global Alliance and its member firms are legally distinct and separate entities. These entities are not and shall not be construed to be in the relationship of a parent firm, subsidiary, partner, joint venture, agent, or a network. No Alliot Global Alliance member firm has any authority (actual, apparent, implied, or otherwise) to obligate or bind Alliot Global Alliance or any other Alliot Global Alliance member firm in any manner whatsoever. Equally, neither Alliot Global Alliance nor any other member firm has any authority to obligate or bind us or any other member firm. All Alliot Global Alliance members are independent firms, and as such, they each render their services entirely on their own account (including benefit and risk). In connection with the engagement contemplated by this letter or any other services from time to time provided by us, we may seek advice from or may recommend the retention of an Alliot Global Alliance member firm. Alliot Global Alliance and its other member firms shall have no liability for advice rendered by us or such consulted or retained Alliot Global Alliance member firm. Nor shall we have liability for advice rendered by any of the other Alliot Global Alliance member firms, even if consulted or recommended to you by our firm.

Please electronically sign this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities. Please download a copy of the letter for your records once you have completed the signature process.

As a reminder, we will not initiate services until we receive the signed letter.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Rogers, Anderson, Malody & Scott, LLP.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Rosamond Community Services District by:

Name: Kim Domingo

Title: General Manager

Date: 04/15/2024

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

June 4, 2021

To the Partners of Rogers, Anderson, Malody & Scott, LLP, and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rogers, Anderson, Malody & Scott, LLP has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



www.gbacpa.com

10850 Gold Center Drive. Suite 260
Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

Princeville, HI 96722
888/769-7323

Engagement Letter is ready for e-signature

Final Audit Report

April 15, 2024

Created:	April 15, 2024
By:	Rogers, Anderson, Malody & Scott, LLP(esign@ramscpa.net)
Status:	ESigned
Transaction ID:	UT92ZCK913M49763YQF0E84MYD
Documents:	Engagement Letter - Rosamond.pdf

"Engagement Letter is ready for e-signature" History

-  Document emailed to (kdomingo@rosamondcsd.com) for signature
4/15/2024 11:15:19 AM Pacific Daylight Time
-  Document viewed by (kdomingo@rosamondcsd.com)
4/15/2024 11:17:54 AM Pacific Daylight Time - IP address: 66.102.197.26
-  Document e-signed by (kdomingo@rosamondcsd.com)
Signature Date: 4/15/2024 11:19:06 AM Pacific Daylight Time - IP address: 66.102.197.26
-  Document Signed
4/15/2024 11:19:06 AM Pacific Daylight Time

STAFF REPORT

Rosamond Community Services District

DATE: July 10, 2024

TO: Board of Directors

FROM: Kim Domingo, General Manager

Subject: Holiday Meeting Cancellations

RECOMMENDATION:

Cancel the November 27, 2024 and December 25, 2024 Regular Board Meetings.

BACKGROUND:

Regular Board Meetings scheduled for the week of Thanksgiving and Christmas have traditionally had no significant business to conduct.

ANALYSIS:

Advanced notice of a Regular Board Meeting cancellation is desired in order to notify members of the public. In the event significant business arises that needs immediate attention, a Special Meeting can be scheduled.

FISCAL REVIEW:

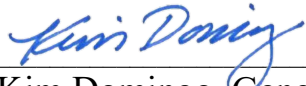
N/A

LEGAL REVIEW:

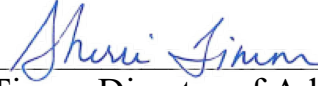
None.

CONCLUSION:

Approval is recommended in order to provide advance notice to members of the public.



Kim Domingo, General Manager



Sherri Timm, Director of Administration

ATTACHMENTS:

None

STAFF REPORT

Rosamond Community Services District

DATE: July 10, 2024

TO: Board of Directors

FROM: Kim Domingo, General Manager

Subject: Closure of District Office from December 24 , 2024 through January 1, 2025.

RECOMMENDATION:

Close the District Office from December 24, 2024 through January 1, 2025.

BACKGROUND:

Historically, no significant business is conducted the week between Christmas and New Year's Day. Staff members are allowed to choose whether or not they wish to take this time off. Staff may use earned vacation time to cover the days off. Wednesday December 25, 2024 and Wednesday January 1, 2025 are recognized and observed paid District Holidays.

ANALYSIS:

The Public Works team will schedule an on-call staff member to cover emergency calls from the public.

FISCAL REVIEW:

N/A

LEGAL REVIEW:

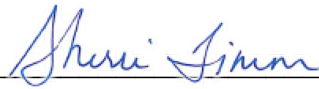
None.

CONCLUSION:

Approval is recommended.



Kim Domingo General Manager



Sherri Timm, Director of Administration

ATTACHMENTS:

None

Field Operations Report Sewer – July 3rd, 2024

FID	MH From	MH To	LENGTH	Date_clean	CLEAN_NOTE
711	588	589	477.29	7/2/2024	Spill event/cleared on 04/01/2024; 3rd cleaning
712	589	765	481.71	7/2/2024	Clear
713	765	764	480.60	7/2/2024	Clear
337	303	362	310.23	6/20/2024	Clear
338	338	304	396.04	6/20/2024	Clear
339	304	336	366.16	6/20/2024	Clear
340	360	336	125.34	6/20/2024	Clear
341	336	335	293.01	6/20/2024	Clear
342	362	361	103.91	6/20/2024	Clear
343	361	335	357.77	6/20/2024	Clear
344	335	334	288.01	6/20/2024	Clear

Sewer Report: 3,680 feet cleaned Period 6/12 – 7/2

1. Calls from customers – None this period
2. Sewer Camera footage – None this period
3. Illicit discharges - None this period
4. FOG inspections – None this period
5. Pest Control measures – Boric acid
6. SSO 's – None this period
7. Manhole inspections - 15
8. We are communicating with Edison to have power moved closer to our lift station on Apple blossom Ave. A service request has been initiated.

Field Operations Report Water – July 3rd, 2024

ADDRESS	Date
2308 Sandra Way	6/17/2024
1900 Rangeview	6/17/2024
2300 Rangeview	6/17/2024
2457 Travertine St.	6/17/2024
2906 Trakell	6/18/2024
3252 Whisper Sands	6/19/2024
2930 Trakell	6/19/2024
1241 Barrington	6/19/2024
3343 Poplar	6/19/2024
3125 Gertrude	6/20/2024
2656 Westland	6/20/2024
2490 Sam St	6/22/2024
3324 Stella Ave	6/24/2024
3042 Sierra Hwy	6/25/2024
2836 Trakell	6/25/2024
3233 Sabre	6/25/2024
3633 Scherer	6/26/2024
3307 Mesa Ct.	6/26/2024
1813 Jamie Waye	6/26/2024

2708 Westland Dr.	6/27/2024
2018 Eastwind	6/27/2024
2027 Campbell St	7/1/2024
3111 Patti Rose	7/1/2024
1242 Scherer	7/1/2024
1464 Ridgecrest	7/1/2024
3424 Roxbury	7/1/2024
2850 B St	7/2/2024
3448 Garnet	7/2/2024
3425 Garnet	7/2/2024
3307 Garnet	7/2/2024
2732 Cold Creak	7/2/2024
3142 Melvin	7/2/2024
3612 San Jacninto	7/2/2024

33 Leaks Repaired

1. Work Orders- 48
2. Meter Reading - 7/11
3. Lock Offs - 7/9
4. Door Tags - 7/18
5. USA Dig Alert - 18
6. Main Breaks - None this period
7. System Flushing - None this period
8. Graffiti - 7 Locations
9. Asphalt Patching - None this period
10. The district will be sending out test kits to 38 residents for lead and copper sampling around the middle of July.

Development and Construction

1. Hill View Homes is continuing tract 6306 next to our public works bldg. They have started the next phase of construction with 6 more homes that just had meters installed and passed sewer lateral inspection. They have sewer manholes with concrete we have requested them to clean out.
2. K. Hovanian is continuing development as planned on tract 7391. They have completed their Monte Rosa model homes and have already made sales. They have just paid connection fees for 20 more homes
3. Legacy Homes is continuing tract 6455 development as planned. They have passed 10 new sewer laterals on new lots. They are currently raising manholes that they paved over and are cleaning out debris from construction.
4. Tropico Middle School is continuing development to the school addition. New portable buildings are being built. They have run a new sewer lateral and manhole to the southwest building and poured a new manhole to tie into our sewer and eliminate the septic system.
5. The Crossings condominium park is currently expanding on Sedona and Rosamond Blvd. There is construction going on now and will be tying into our sewer and water system. They are adding 18 units. Gall bros construction has potholed our water main and will be tapping in soon. We just had a job walk to go over plans.
6. Rosamond school district is planning to tie into our water system at the High School as part of the Arsenic consolidation program. The Public Works staff has potholed our water main in multiple areas to determine size in preparation.
7. Bowman Asphalt has been completed Rosamond Blvd.
8. The Trakell street tract will begin construction to install new service lines soon.
9. Spohn Ranch is in construction to build a new concrete skatepark in Glendower Park for public use.



Property clean up



Public Works staff repairing leak with vacuum truck.



Skatepark under construction at Glendower Park



K. Hovanian development progressing on Pamela and 35th



Sewer manhole being built for new track on Poplar



Public Works Staff repairing a water leak



Public Works Staff repairing a water leak