AGENDA

REGULAR MEETING OF THE
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)
SEPTEMBER 9, 2010, 6:00pm
CITY COUNCIL CHAMBERS

A. CALL TO ORDER

B. ROLL CALL

Chairman John Harper
Vice Chair E.J. Constantine
Val Dodd
Rob Ferguson
Angelo Lombardo
Scott Looney

C. ORAL COMMUNICATIONS

D. CONSENT CALENDAR

1. Approval of Citizen's Bond Oversight Committee Minutes – Regular Meeting of June 24, 2010.

E. DISCUSSION ITEMS

1. Review and Consideration of Measure Y Bond Proceeds July 1, 2009 through June 30, 2010

F. COMMITTEE/STAFF COMMENTS

G. ADJOURNMENT TO Thursday, December 9, 2010, 6:00pm

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June 24, 2010
CITIZENS BOND OVERSIGHT COMMITTEE MINUTES
REGULAR MEETING

A. CALL TO ORDER

Chair John Harper called the regular meeting of the Citizens Bond Oversight Committee Meeting to order at 6:00pm

B. ROLL CALL

BOND OVERSIGHT COMMITTEE MEMBERS PRESENT: Chairman John Harper, Vice-chair E. J. Constantine, Val Dodd, Rob Ferguson, Angelo Lombardo, Scott Looney

COMMITTEE MEMBERS ABSENT: Kevin Murphy

STAFF PRESENT: Cindy Russell, Chief Financial Officer/Committee Secretary

C. ORAL COMMUNICATIONS

NONE

E. DISCUSSION ITEMS

1. REVIEW AND CONSIDERATION OF MEASURE Y BOND PROCEEDS JULY 1, 2009 THROUGH MARCH 31, 2010: Staff report presented by Cindy Russell, Chief Financial Officer. Russell reviewed the issuance of bonds over the presented period. Russell explained the balance sheet and went over the issuance of the $30 million in bonds. The Phase I park of the Northwest Open Space area was discussed. Discussion ensued regarding fees, overhead costs, and investments. Eastern Open Space acquisition was discussed which includes the riding park. The project cost was $27.629 million total, which included the annexation costs of $21,500, $5-10K in soils reports, $90,000 acquisition costs. The City Council subcommittee is reviewing issues surrounding the project. Potential future uses and revenues for the property were also discussed. Additional costs for the properties was also discussed that would not be covered by bond proceeds. Grant funds are being explored and also there are park and recreation funds that could be utilized.

Chair Harper questioned the administrative/general overhead charges. The ballot measure indicated the no bond proceeds were to be used for administrators' salaries and the charges generally include administrative costs. Staff concurred and agreed that these charges would be reversed and not included in the future.

F. COMMITTEE/STAFF COMMENTS – None.

G. ADJOURNMENT

Chairman Harper adjourned the meeting to Thursday September 9, 2010 at 6:00pm.

AGENDA REPORT

September 9, 2010

TO: Citizens' Bond Oversight Committee

FROM: Cindy Russell, Chief Financial Officer/City Treasurer

SUBJECT: Review and Consideration of Expenditures of Measure Y Bond Proceeds July 1, 2009 through June 30, 2010.

RECOMMENDATION:

By Motion, report to the City Council the Committee's findings on the review and consideration of the financial reports and project expenditures of Measure Y bonds proceeds for July 1, 2009 through June 30, 2010.

SITUATION:

Summary and Recommendation:

The Citizens' Bond Oversight Committee (CBOC) is charged with reviewing recommendations to the Council for expenditure of bond proceeds, and to report on whether such expenditures conform to the purposes stated in the Ordinance. The Committee will review financial reports and related expenditures of bond proceeds, and will inform the public concerning the same.

Attachment #1 is the balance statement for the period ending June 30, 2010, for the Open Space Acquisition Fund #51. The activity represents the issuance of the open space bond proceeds in the amount of $30 million and the open space land purchase for approx. $2.7 million.

Attachment #2 is the income statement for the period July 1, 2009 to June 30, 2010, for the Open Space Acquisition Fund #51 showing revenue of bond proceeds in the amount of $30 million and a transfer in from the Eastern Open Space Fund for expenditures related to the Lemon Grove Access Road project (#11202). The Eastern Open Space fund accounts for the accumulation of all resources for and payment of expenditures related to the Rancho Mission Viejo Riding Park. The income statement also reflects a summary of expenditures related to the North Open Space Phase I project and the acquisition of the RMV Riding Park Property (the "Eastern Open Space") and the Eastern Open Space lemon grove access Road. All overhead charges related to general and departmental administration as previously charged were reversed as decided on in the June 24, 2010 meeting. Only benefit overhead charges related to staff time are charged to the project accounts.

Account #51-00000-69001-00000-000 is a non-bond proceeds account used to account for a transfer to the City's general fund for costs incurred related to the open space acquisition prior to the issuance of the bonds and funded by other open space funds.

Attachment #3 is a detailed expenditure report for costs related to the North Open Space Phase I Project #09209.

Attachment #4 is a detailed expenditure report for costs related to the acquisition of the Eastern Open Space Project #10203.

Attachment #5 is a detailed expenditure report for costs related to the Eastern Open Space (Lemon Grove Parcel) Access Road #11202.

Staff recommends that the CBOC review the related financial reports and the detail of project expenditures and report to the City Council their findings as to whether the proposed project expenditures conform to the purposes stated in Ordinance 940 and the Measure Y ballot language.

Findings of Conformance – the financial reports and related expenditure detail project reports conform to the purposes stated in Measure Y by acquiring land to protect and preserve open space, natural areas, creeks and streams from potential residential and commercial development.

NOTIFICATION:

Roy Byrnes
Lennie DeCaro
Brad Gates
Kim Lefner
Jim Reardon
Clint Worthington

RECOMMENDATION:

By Motion, report to the City Council the Committee's findings on the review and consideration of the financial reports and project expenditures of Measure Y bonds proceeds for July 1, 2009 through June 30, 2010.

Respectfully Submitted,

Cindy Russell

Cindy Russell
Chief Financial Officer/City Treasurer

Attachments:

1. Balance Statement by Fund – Fund #51Open Space Acquisition Fund dated June 30, 2010.
2. Income Statement by Fund – Fund #51Open Space Acquisition Fund dated July 1, 2009 – June 30, 2010.
3. Expenditure Account Detail dated July 1, 2009 – June 30, 2009 for Project #09209 – North Open Space Phase I.
4. Expenditure Account Detail dated July 1, 2009 – June 30, 2009 for Project #10203 – Eastern Open Space Acquisition
5. Expenditure Account Detail dated July 1, 2009 – June 30, 2009 for Project #11202 – Eastern Open Space (Lemon Grove Parcel) Access Road.

CITY OF SAN JUAN CAPISTRANO
Balance Statement by Fund
30-Jun-10

FUND 51: OPEN SPACE AQC/CONST FUND

Account Number	Account Name	Beginning Balance	CPTD Debit	CPTD Credit	CYTD Debit	CYTD Credit	Ending Balance
ASSETS							
51-00000-10000-00000-000	CASH - POOLED	$ 132,349.00	$ 30,041,971.79	$ 27,796,853.19	$ 30,041,971.79	$ 27,796,853.19	$ 2,377,467.60
Total Assets		$ 132,349.00	$ 30,041,971.79	$ 27,796,853.19	$ 30,041,971.79	$ 27,796,853.19	$ 2,377,467.60
LIABILITIES							
FUND EQUITY							
51-00000-37011-00000-000	APP RES-PARK/RECREATION	$ 132,349.00	$ 65,215.00	$ 0	$ 65,215.00	$ 0	$ 67,134.00
51-00000-39000-00000-000	FUND BALANCE - RESERVED		27,720,221.79	30,042,057.99	27,731,724.39	30,042,057.99	2,310,333.60
Total Fund Equity		$ 132,349.00	$ 27,785,436.79	$ 30,042,057.99	$ 27,796,939.39	$ 30,042,057.99	$ 2,377,467.60
Total Liabilities and Fund Equity		$ 132,349.00	$ 27,785,436.79	$ 30,042,057.99	$ 27,796,939.39	$ 30,042,057.99	$ 2,377,467.60

ATTACHMENT 1

CITY OF SAN JUAN CAPISTRANO
Income Statement by Fund
For the Period Ending June 30, 2010

FUND 51: OPEN SPACE AQC/CONST FUND

Account Number	Account Name	Original Budget	Revised Budget	Current Period to Date Actual	Current Year to Date Actual	Available Budget	Percent of Budget Remaining
REVENUES							
51-00000-48502-00000-	BOND PROCEEDS	0	0	30,000,000.00	30,000,000.00	-30,000,000.00	0.00%
51-00000-49019-00000-	TRANSFERS IN - EASTERN OPEN SPACE FUND	0	0	428.46	428.46	-428.46	0.00%
Total Revenues		$ 0	$ 0	$ 30,000,428.46	$ 30,000,428.46	$ -30,000,428.46	0.00%
EXPENDITURES							
51-00000-69001-00000-	TRANSFERS OUT-GENERAL FUND	$ 0	$ 63,149.00	$ 65,215.00	$ 65,215.00	$ -2,066.00	-3.27%
51-00000-69050-09209-	TRANS OUT-CIP - N/W OPEN SPACE PHASE I	0	250,000.00	38,951.62	50,411.22	199,588.78	79.84%
51-00000-69050-10203-	TRANS OUT-CIP - EASTERN O/S ACQUISITION	0	27,630,000.00	27,639,255.18	27,639,255.18	-9,255.18	-0.03%
51-00000-69050-11202-	TRANS OUT-CIP - EASTERN O/S ACCESS ROAD	0	0	428.46	428.46	-428.46	0.00%
Total Expenditures		$ 0	$ 27,943,149.00	$ 27,743,850.26	$ 27,755,309.86	$ 187,839.14	0.67%
Excess (Deficiency) of Revenues over Expenditures		$ 0	$ -27,943,149.00	$ 2,256,578.20	$ 2,245,118.60	$ -30,188,267.60	108.03%

ATTACHMENT 2

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description				
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			DEBIT	CREDIT
50-00000-62260-09209-000					Beginning Budget			Beginning Balance	
SURVEYING SERVICES					O/S Encumbrances		$4,000.00CR		
		CO		7/1/2009	CARRY OVER ENC P090007				
$4,000.00									
STR04		LQ		6/30/2010	PO # P090007				
						3000000385	$4,000.00		
					Account Total		$4,000.00		
					Ending Budget		$4,000.00	Ending Balance	
					Available Balance		$4,000.00		
50-62199-61111-09209-000					Beginning Budget			Beginning Balance	
FULL-TIME SALARIES					O/S Encumbrances				
		JE		7/10/2009	SPLIT FOR 7.10.09 PR			$95.90	
56									
		PR		7/24/2009	PAYROLL FOR 072409			$507.20	
43									
		PR		8/7/2009	PAYROLL FOR 080709			$464.80	
46									
		PR		8/21/2009	PAYROLL FOR 082109			$212.02	
57									
		PR		9/4/2009	PAYROLL FOR 090409			$228.32	
83									
		PR		9/18/2009	PAYROLL FOR 091809			$334.33	
102									
		BA		10/1/2009	Move Salary to 09209				
$5,292.00									
		PR		10/2/2009	PAYROLL FOR 100209			$593.64	
128									
		PR		10/16/2009	PAYROLL FOR 101609			$202.22	
162									
		PR		10/30/2009	PAYROLL FOR 103009			$132.11	
172									
		JE		10/31/2009	October OH's			$1,262.04	
188									
		JE		10/31/2009	Correct OCT OH's				$1,262.04
190									
		PR		11/13/2009	PAYROLL FOR 111309			$127.21	
189									
		PR		11/27/2009	PAYROLL FOR 112709			$399.56	
197									
		JE		11/30/2009	November Overheads			$716.41	
211									
		PR		12/11/2009	PAYROLL FOR 121109			$283.78	
206									
		PR		12/25/2009	PAYROLL FOR 122509			$402.84	
219									
		PR		1/8/2010	PAYROLL FOR 010810			$106.01	
227									
		PR		1/22/2010	PAYROLL FOR 012210			$251.15	
		PR		2/5/2010	PAYROLL FOR 020510			$828.49	
262									
		PR		2/19/2010	PAYROLL FOR 021910			$525.15	
287									
		JE		2/28/2010	February Overheads			$1,840.95	
316									
		JE		2/28/2010	Correct Feb 10 OH				$1,840.95
327									
		PR		3/5/2010	PAYROLL FOR 030510			$849.69	

ATTACHMENT 3

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
305								
		PR	3/19/2010		PAYROLL FOR 031910		$368.58	
312								
		PR	4/2/2010		PAYROLL FOR 040210		$559.40	
326								
337000		PR	4/16/2010		PAYROLL FOR 041610		$600.18	
337								
		PR	4/30/2010		PAYROLL FOR 043010		$169.62	
354								
		PR	5/14/2010		PAYROLL FOR 051410		$269.10	
361								
		PR	5/28/2010		PAYROLL FOR 052810		$862.73	
369								
		PR	6/11/2010		PAYROLL FOR 061110		$154.94	
379								
		PR	6/25/2010		PAYROLL FOR 062510		$174.51	
401								
		JE	6/30/2010		TO POST PAYROLL ACCRUAL AT 6.30		$212.47	
414								
					Account Total	$5,292.00	$13,735.35	$3,102.99
					Ending Budget	$5,292.00	Ending Balance	$10,632.36
					Available Balance	$5,340.36CR		

50-62199-61111-09209-208 Beginning Budget Beginning Balance
FULL-TIME SALARIES O/S Encumbrances

		PR	10/16/2009		PAYROLL FOR 101609		$106.01	
162								
		JE	10/31/2009		October OH's		$144.17	
188								
		JE	10/31/2009		Correct OCT OH's			$144.17
190								
		PR	11/13/2009		PAYROLL FOR 111309		$84.81	
189								
		PR	11/27/2009		PAYROLL FOR 112709		$21.20	
197								
		JE	11/30/2009		November Overheads		$144.17	
211								
		PR	12/11/2009		PAYROLL FOR 121109		$84.81	
		PR	12/25/2009		PAYROLL FOR 122509		$233.22	
219								
		PR	1/22/2010		PAYROLL FOR 012210		$593.65	
247								
		PR	2/5/2010		PAYROLL FOR 020510		$254.42	
262								
		PR	2/19/2010		PAYROLL FOR 021910		$233.22	
287								
		JE	2/28/2010		February Overheads		$663.19	
316								
		JE	2/28/2010		Correct Feb 10 OH			$663.19
327								
		PR	3/5/2010		PAYROLL FOR 030510		$84.81	
305								
		PR	3/19/2010		PAYROLL FOR 031910		$42.40	
312								
		PR	4/2/2010		PAYROLL FOR 040210		$106.01	
326								
337000		PR	4/16/2010		PAYROLL FOR 041610		$127.21	
337								

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
		PR	5/14/2010		PAYROLL FOR 051410		$21.20	
361								
					Account Total		$2,944.50	$807.36
					Ending Budget		Ending Balance	$2,137.14
					Available Balance	$2,137.14CR		
50-62199-61121-09209-000					Beginning Budget		Beginning Balance	
BILINGUAL PAY					O/S Encumbrances			
		JE	7/31/2009		July Overheads		$2.11	
91								
		JE	8/31/2009		August Overheads		$2.37	
92								
		JE	9/30/2009		September Overheads		$1.97	
149								
		BA	10/1/2009		Move Salary to 09209			
$19.00								
		JE	10/31/2009		October OH's		$3.25	
188								
		JE	11/30/2009		November Overheads		$1.84	
211								
		JE	12/31/2009		December OH		$2.40	
230								
		JE	1/31/2010		January OH's		$1.25	
291								
		JE	2/28/2010		February Overheads		$4.74	
316								
		JE	3/31/2010		March OH		$4.26	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$4.65	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$3.96	
376								
		JE	6/30/2010		JUNE		$1.15	
403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$0.74	
424								
					Account Total	$19.00	$34.69	
					Ending Budget	$19.00	Ending Balance	$34.69
					Available Balance	$15.69CR		
50-62199-61121-09209-208					Beginning Budget		Beginning Balance	
BILINGUAL PAY					O/S Encumbrances			
		JE	10/31/2009		October OH's		$0.37	
188								
		JE	11/30/2009		November Overheads		$0.37	
211								
		JE	12/31/2009		December OH		$1.11	
230								
		JE	1/31/2010		January OH's		$2.08	
291								
		JE	2/28/2010		February Overheads		$1.71	
316								
		JE	3/31/2010		March OH		$0.45	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$0.82	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$0.07	

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
376								
					Account Total		$6.98	
					Ending Budget		Ending Balance	$6.98
					Available Balance	$6.98CR		
50-62199-61223-09209-000					Beginning Budget		Beginning Balance	
MEDICARE					O/S Encumbrances			
		BA	10/1/2009		Move Salary to 09209			
$38.00								
					Account Total	$38.00		
					Ending Budget	$38.00	Ending Balance	
					Available Balance	$38.00		
50-62199-61287-09209-000					Beginning Budget		Beginning Balance	
WORKER'S COMP CHARGES					O/S Encumbrances			
		JE	7/31/2009		July Overheads		$4.46	
		JE	8/31/2009		August Overheads		$5.01	
92								
		JE	9/30/2009		September Overheads		$4.16	
149								
		BA	10/1/2009		Move Salary to 09209			
$40.00								
		JE	10/31/2009		October OH's		$6.87	
188								
		JE	11/30/2009		November Overheads		$3.90	
211								
		JE	12/31/2009		December OH		$5.08	
230								
		JE	1/31/2010		January OH's		$2.64	
291								
		JE	2/28/2010		February Overheads		$10.02	
316								
		JE	3/31/2010		March OH		$9.02	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$9.84	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$8.38	
376								
		JE	6/30/2010		JUNE		$2.44	
403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$1.57	
424								
					Account Total	$40.00	$73.39	
					Ending Budget	$40.00	Ending Balance	$73.39
					Available Balance	$33.39CR		
50-62199-61287-09209-208					Beginning Budget		Beginning Balance	
WORKER'S COMP CHARGES					O/S Encumbrances			
		JE	10/31/2009		October OH's		$0.78	
188								
		JE	11/30/2009		November Overheads		$0.78	
211								
		JE	12/31/2009		December OH		$2.35	
230								

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description		DEBIT	CREDIT
Stock/Invoice #	Stock Known by			Check #	Ref # Revised Budget/Encumbered			
		JE	1/31/2010		January OH's		$4.39	
291								
		JE	2/28/2010		February Overheads		$3.61	
316								
		JE	3/31/2010		March OH		$0.94	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$1.73	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$0.16	
376								
					Account Total		$14.74	
					Ending Budget		Ending Balance	$14.74
					Available Balance	$14.74CR		
50-62199-61288-09209-000					Beginning Budget		Beginning Balance	
HEALTH INSURANCE CHGS					O/S Encumbrances			
		JE	7/31/2009		July Overheads		$103.01	
91								
		JE	8/31/2009		August Overheads		$115.60	
92								
		JE	9/30/2009		September Overheads		$96.10	
149								
		BA	10/1/2009		Move Salary to 09209			
$1,058.00								
		JE	10/31/2009		October OH's		$158.50	
188								
		JE	11/30/2009		November Overheads		$89.97	
211								
		JE	12/31/2009		December OH		$117.27	
230								
		JE	1/31/2010		January OH's		$61.00	
291								
		JE	2/28/2010		February Overheads		$231.20	
316								
		JE	3/31/2010		March OH		$208.08	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$227.03	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$193.32	
376								
		JE	6/30/2010		JUNE		$56.27	
403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYRO	LL	$36.29	
424								
					Account Total	$1,058.00	$1,693.64	
					Ending Budget	$1,058.00	Ending Balance	$1,693.64
					Available Balance	$635.64CR		
50-62199-61288-09209-208					Beginning Budget		Beginning Balance	
HEALTH INSURANCE CHGS					O/S Encumbrances			
		JE	10/31/2009		October OH's		$18.11	
188								
		JE	11/30/2009		November Overheads		$18.11	
211								
		JE	12/31/2009		December OH		$54.32	
230								
		JE	1/31/2010		January OH's		$101.40	

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
291								
		JE	2/28/2010		February Overheads		$83.29	
316								
		JE	3/31/2010		March OH		$21.73	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$39.83	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$3.62	
376								
					Account Total		$340.41	
					Ending Budget		Ending Balance	$340.41
					Available Balance	$340.41CR		
50-62199-61289-09209-000					Beginning Budget		Beginning Balance	
OTHER BENEFITS CHGS					O/S Encumbrances			
		JE	7/31/2009		July Overheads		$29.31	
91								
		JE	8/31/2009		August Overheads		$32.89	
92								
		JE	9/30/2009		September Overheads		$27.34	
149								
		BA	10/1/2009		Move Salary to 09209			
$112.00								
		JE	10/31/2009		October OH's		$45.10	
188								
		JE	11/30/2009		November Overheads		$25.60	
211								
		JE	12/31/2009		December OH		$33.37	
230								
		JE	1/31/2010		January OH's		$17.36	
291								
		JE	2/28/2010		February Overheads		$65.79	
316								
		JE	3/31/2010		March OH		$59.21	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$64.60	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$55.01	
376								
		JE	6/30/2010		JUNE		$16.01	
403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$10.33	
424								
					Account Total	$112.00	$481.92	
					Ending Budget	$112.00	Ending Balance	$481.92
					Available Balance	$369.92CR		
50-62199-61289-09209-208					Beginning Budget		Beginning Balance	
OTHER BENEFITS CHGS					O/S Encumbrances			
		JE	10/31/2009		October OH's		$5.15	
188								
		JE	11/30/2009		November Overheads		$5.15	
211								
		JE	12/31/2009		December OH		$15.46	
230								
		JE	1/31/2010		January OH's		$28.85	
291								

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description		DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			
		JE	2/28/2010		February Overheads		$23.70	
316								
		JE	3/31/2010		March OH		$6.18	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$11.33	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$1.03	
376								
					Account Total		$96.85	
					Ending Budget		Ending Balance	$96.85
					Available Balance	$96.85CR		
50-62199-61290-09209-000					Beginning Budget		Beginning Balance	
RETIREMENT					O/S Encumbrances			
		JE	7/31/2009		July Overheads		$145.41	
91								
		JE	8/31/2009		August Overheads		$163.18	
92								
		JE	9/30/2009		September Overheads		$135.65	
149								
		BA	10/1/2009		Move Salary to 09209			
$1,292.00								
		JE	10/31/2009		October OH's		$222.81	
188								
		JE	11/30/2009		November Overheads		$127.00	
211								
		JE	12/31/2009		December OH		$165.54	
230								
		JE	1/31/2010		January OH's		$85.75	
291								
		JE	2/28/2010		February Overheads		$325.01	
316								
		JE	3/31/2010		March OH		$292.51	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$320.47	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$272.88	
376								
		JE	6/30/2010		JUNE		$79.43	
403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$51.23	
424								
					Account Total	$1,292.00	$2,386.87	
					Ending Budget	$1,292.00	Ending Balance	$2,386.87
					Available Balance	$1,094.87CR		
50-62199-61290-09209-208					Beginning Budget		Beginning Balance	
RETIREMENT					O/S Encumbrances			
		JE	10/31/2009		October OH's		$25.45	
188								
		JE	11/30/2009		November Overheads		$25.56	
211								
		JE	12/31/2009		December OH		$76.68	
230								
		JE	1/31/2010		January OH's		$142.54	
291								
		JE	2/28/2010		February Overheads		$117.08	

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description		DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			
316								
		JE	3/31/2010		March OH		$30.54	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$56.23	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$5.11	
376								
					Account Total		$479.19	
					Ending Budget		Ending Balance	$479.19
					Available Balance	$479.19CR		
50-62199-62240-09209-000					Beginning Budget		Beginning Balance	
GEO/SOILS & MATE CES					O/S Encumbrances			
PET01 S21880		PO	8/13/2009		PO # S21880			
						$4,415.00CR		
JEA01 S21892		PO	9/8/2009		PO # S21892			
						$15,865.50CR		
PET01 S21880		AP	11/5/2009	1	CONSULT TO SECURE A PRELIMI		$4,415.00	
46887			30		2332			
PET01		LQ	11/5/2009		PO # S21880			
					3000006375	$4,415.00		
JEA01 S21892		AP	3/11/2010	1	CULTURAL RESCOURCE ASSESSMENT		$13,220.00	
9.1453			30		3665			
JEA01		LQ	3/11/2010		PO # S21892			
					3000006916	$13,220.00		
JEA01 S21892		AP	5/6/2010	1	CULTURAL RESCOURCE ASSESSMENT		$2,645.50	
40110			30		4278			
JEA01		LQ	5/6/2010		PO # S21892			
					3000006916	$2,645.50		
					Account Total		$20,280.50	
					Ending Budget		Ending Balance	$20,280.50
					Available Balance	$20,280.50CR		
50-62199-62250-09209-000					Beginning Budget		Beginning Balance	
ENGINEERING/ARCI S					O/S Encumbrances			
STR04		AP	6/30/2010	1	NWOS GRADING PLAN PREPARATION		$2,594.60	
106043			30		5382			
STR04		AP	6/30/2010	1	NWOS GRADING PLAN PREPARATION		$8,865.00	
106116			30		5382			
					Account Total		$11,459.60	
					Ending Budget		Ending Balance	$11,459.60
					Available Balance	$11,459.60CR		
50-62199-62501-09209-000					Beginning Budget		Beginning Balance	
OUTSIDE CONTRACT SERVICES					O/S Encumbrances			
OST01 S21924		PO	10/27/2009		PO # S21924			
						$24,985.00CR		
OST01 S21924		AP	11/5/2009	1	NORTHWEST OPEN SPSACE GRANT		$6,550.51	
112109			30		2327			
OST01 S21924		AP	11/5/2009	1	NORTHWEST OPEN SPSACE GRANT		$3,288.38	
102609			30		2327			
OST01		LQ	11/5/2009		PO # S21924			
					3000009156	$6,550.51		
OST01		LQ	11/5/2009		PO # S21924			
					3000009156	$3,288.38		

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered				
OST01 S21924		AP	12/17/2009	1	NORTHWEST OPEN SPSACE GRANT			$3,392.62	
120509			30		2874				
OST01		LQ	12/17/2009		PO # S21924				
					3000009156	$3,392.62			
OST01 S21924		AP	2/25/2010	1	NORTHWEST OPEN SPSACE GRANT			$3,947.08	
20310			30		3542				
OST01 S21924		AP	2/25/2010	1	NORTHWEST OPEN SPSACE GRANT			$4,431.09	
122009			30		3542				
OST01		LQ	2/25/2010		PO # S21924				
					3000009156	$3,947.08			
OST01		LQ	2/25/2010		PO # S21924				
					3000009156	$4,431.09			
		JE	3/9/2010		Move PO S21924 to GF				$21,609.68
309									
OST01		LQ	3/11/2010		PO # S21924				
					3000009156	$3,375.32			
					Account Total			$21,609.68	$21,609.68
					Ending Budget			Ending Balance	
					Available Balance				
50-62199-63608-09209-000					Beginning Budget			Beginning Balance	
FILM, MAPS AND BLUEPRINTS					O/S Encumbrances				
COA05		AP	2/11/2010	1	FILMS/MAPS/BLUEPRINTS			$21.98	
439046			30		3336				
COA05		AP	2/11/2010	1	FILMS/MAPS/BLUEPRINTS			$11.15	
439372			30		3336				
COA05		AP	2/25/2010	1	FILMS/MAPS/BLUEPRINTS			$145.56	
440255			30		3486				
COA05		AP	3/11/2010	1	FILMS/MAPS/BLUEPRINTS			$22.24	
441751			30		3635				
COA05		AP	3/11/2010	1	FILMS/MAPS/BLUEPRINTS			$92.01	
441780			30		3635				
					Account Total			$292.94	
					Ending Budget			Ending Balance	$292.94
					Available Balance	$292.94CR			
50-62199-65504-09209-000					Beginning Budget			Beginning Balance	
ADMIN/OVERHEAD CHARGES					O/S Encumbrances				
		JE	7/31/2009		July Overheads			$820.21	
91									
		JE	8/31/2009		August Overheads			$920.48	
92									
		JE	9/30/2009		September Overheads			$765.20	
149									
		BA	10/1/2009		Move Salary to 09209				
$7,197.00									
		JE	10/31/2009		Correct OCT OH's			$1,262.04	
190									
		JE	12/31/2009		December OH			$933.80	
230									
		JE	1/31/2010		January OH's			$485.74	
291									
		JE	2/28/2010		Correct Feb 10 OH			$1,840.95	
327									
		JE	3/31/2010		March OH			$1,656.85	
329									
		JE	4/30/2010		APRIL 2010 OVERHEAD			$1,807.72	
368									

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Northwest Open Space Park - Phase I**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
		JE	5/31/2010		MAY 2010 OVERHEADS		$1,539.29	
376								
		JE	6/30/2010		JUNE		$409.50	
403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$264.10	
424								
		JE	6/30/2010		Reverse General Admin OH charge			$12,705.88
451								
					Account Total	$7,197.00	$12,705.88	$12,705.88
					Ending Budget	$7,197.00	Ending Balance	
					Available Balance	$7,197.00		
50-62199-65504-09209-208					Beginning Budget		Beginning Balance	
ADMIN/OVERHEAD CHARGES					O/S Encumbrances			
		JE	10/31/2009		Correct OCT OH's		$144.17	
190								
		JE	12/31/2009		December OH		$432.52	
230								
		JE	1/31/2010		January OH's		$807.36	
291								
		JE	2/28/2010		Correct Feb 10 OH		$663.19	
327								
		JE	3/31/2010		March OH		$173.01	
329								
		JE	4/30/2010		APRIL 2010 OVERHEAD		$317.18	
368								
		JE	5/31/2010		MAY 2010 OVERHEADS		$28.84	
376								
		JE	6/30/2010		Reverse General Admin OH charge			$2,566.27
451								
					Account Total		$2,566.27	$2,566.27
					Ending Budget		Ending Balance	
					Available Balance			
50-62199-67101-09209-000					Beginning Budget		Beginning Balance	
CAPITAL PROJECTS					O/S Encumbrances			
		BA	7/1/2009		CIP Carryover			
$2,937,348.20								
		BA	7/1/2009		Reduce duplicated dog park			
					$	137,989.00CR		
		BA	10/1/2009		Correct line item for 10-65			
						$15,048.00CR		
		BA	12/31/2009		MID-YEAR CIP ADJUSTMENTS			
					$2,	553,359.20CR		
					Account Total $	230,952.00		
					Ending Budget $	230,952.00	Ending Balance	
					Available Balance $	230,952.00		
		FUND			Total $	250,000.00	$91,203.40	$40,792.18
					Ending Budget $	250,000.00	Ending Balance	$50,411.22
					Available Balance $	199,588.78		

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered				
50-10199-62408-10203-000					Beginning Budget			Beginning Balance	
APPRAISAL/TITLE/BROKER SVCS					O/S Encumbrances				
LAW02		AP	11/5/2009	1	DILIGENCE DUE/RANCHO MV			$3,500.00	
01-37410						3002300			
FIE01		AP	5/20/2010	1	OPEN SPACE AQUISITION-R			$13,125.00	
	19259					3004416			
					Account Total			$16,625.00	
					Ending Budget			Ending Balance	$16,625.00
					Available Balance		$16,625.00CR		
50-10199-67101-10203-000					Beginning Budget			Beginning Balance	
CAPITAL PROJECTS					O/S Encumbrances				
		BA	12/31/2009		MID-YEAR CIP ADJUSTMENT				
	$27,630,000.00								
					Account Total		$27,630,000.00		
					Ending Budget		$27,630,000.00	Ending Balance	
					Available Balance		$27,630,000.00		
50-10199-67201-10203-000					Beginning Budget			Beginning Balance	
LAND					O/S Encumbrances				
LAW02		AP	12/3/2009	1	DUE DILIGENCE/RMV PROPERTY			$1,500.00	
01-37593						3002587			
		JE	1/31/2010		GO Bond Series 2009A Issued			$27,594,500.00	
	315								
COA05		AP	3/25/2010	1	FILMS/MAPS/BLUEPRINTS			$54.65	
	440950					3003796			
		CR	4/1/2010		REFUND OF RANCHO MISSION VIEJO				$1,188.94
	2606								
					Account Total			$27,596,054.65	$1,188.94
					Ending Budget			Ending Balance	$27,594,865.71
					Available Balance		$27,594,865.71CR		
50-62199-61111-10203-000					Beginning Budget			Beginning Balance	
FULL-TIME SALARIES					O/S Encumbrances				
		PR	10/16/2009		PAYROLL FOR 101609			$723.27	
	162								
		PR	10/30/2009		PAYROLL FOR 103009			$445.11	
	172								
		JE	10/31/2009		October OH's			$1,589.00	
	188								
		JE	10/31/2009		Correct OCT OH's				$1,589.00
	190								
		PR	11/13/2009		PAYROLL FOR 111309			$111.28	
	189								
		PR	11/27/2009		PAYROLL FOR 112709			$389.47	
	197								
		JE	11/30/2009		November Overheads			$681.02	
	211								
		PR	12/11/2009		PAYROLL FOR 121109			$612.02	
	206								
		PR	12/25/2009		PAYROLL FOR 122509			$166.92	
	219								
		PR	1/22/2010		PAYROLL FOR 012210			$83.46	
	247								
		PR	2/5/2010		PAYROLL FOR 020510			$55.64	
	262								
		JE	2/28/2010		February Overheads			$75.67	
	316								
		JE	2/28/2010		Correct Feb 10 OH				$75.67
	327								
		PR	3/19/2010		PAYROLL FOR 031910			$500.75	
	312								

ATTACHMENT 4

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description		DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			
		PR	4/2/2010		PAYROLL FOR 040210		$389.47	
	326							
		PR	5/14/2010		PAYROLL FOR 051410		$196.09	
	361							
		PR	6/25/2010		PAYROLL FOR 062510		$55.64	
	401							
		JE	6/30/2010		TO POST PAYROLL ACCRUAL AT 6.30		$47.69	
	414							
					Account Total		$6,122.50	$1,664.67
					Ending Budget		Ending Balance	$4,457.83
					Available Balance	$4,457.83CR		
50-62199-61111-10203-208					Beginning Budget		Beginning Balance	
FULL-TIME SALARIES					O/S Encumbrances			
		PR	11/27/2009		PAYROLL FOR 112709		$42.40	
	197							
		JE	11/30/2009		November Overheads		$57.66	
	211							
		PR	12/11/2009		PAYROLL FOR 121109		$21.20	
	206							
		PR	12/25/2009		PAYROLL FOR 122509		$42.40	
	219							
					Account Total		$163.66	
					Ending Budget		Ending Balance	$163.66
					Available Balance	$163.66CR		
50-62199-61121-10203-000					Beginning Budget		Beginning Balance	
BILINGUAL PAY					O/S Encumbrances			
		JE	10/31/2009		October OH's		$4.09	
	188							
		JE	11/30/2009		November Overheads		$1.75	
	211							
		JE	12/31/2009		December OH		$2.73	
	230							
		JE	1/31/2010		January OH's		$0.29	
	291							
		JE	2/28/2010		February Overheads		$0.19	
	316							
		JE	3/31/2010		March OH		$1.75	
	329							
		JE	4/30/2010		APRIL 2010 OVERHEAD		$1.36	
	368							
		JE	5/31/2010		MAY 2010 OVERHEADS		$0.69	
	376							
		JE	6/30/2010		JUNE		$0.19	
	403							
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$0.17	
	424							
					Account Total		$13.21	
					Ending Budget		Ending Balance	$13.21
					Available Balance	$13.21CR		
50-62199-61121-10203-208					Beginning Budget		Beginning Balance	
BILINGUAL PAY					O/S Encumbrances			
		JE	11/30/2009		November Overheads		$0.15	
	211							
		JE	12/31/2009		December OH		$0.22	
	230							
					Account Total		$0.37	
					Ending Budget		Ending Balance	$0.37
					Available Balance	$.37CR		

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
50-62199-61287-10203-000					Beginning Budget		Beginning Balance	
WORKER'S COMP CHARGES					O/S Encumbrances			
		JE	10/31/2009		October OH's		$8.65	
	188							
		JE	11/30/2009		November Overheads		$3.71	
	211							
		JE	12/31/2009		December OH		$5.76	
	230							
		JE	1/31/2010		January OH's		$0.62	
	291							
		JE	2/28/2010		February Overheads		$0.41	
	316							
		JE	3/31/2010		March OH		$3.71	
	329							
		JE	4/30/2010		APRIL 2010 OVERHEAD		$2.88	
	368							
		JE	5/31/2010		MAY 2010 OVERHEADS		$1.45	
	376							
		JE	6/30/2010		JUNE		$0.41	
	403							
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$0.35	
	424							
					Account Total		$27.95	
					Ending Budget		Ending Balance	$27.95
					Available Balance	$27.95CR		
50-62199-61287-10203-208					Beginning Budget		Beginning Balance	
WORKER'S COMP CHARGES					O/S Encumbrances			
		JE	11/30/2009		November Overheads		$0.31	
	211							
		JE	12/31/2009		December OH		$0.47	
	230							
					Account Total		$0.78	
					Ending Budget		Ending Balance	$0.78
					Available Balance	$.78CR		
50-62199-61288-10203-000					Beginning Budget		Beginning Balance	
HEALTH INSURANCE CHGS					O/S Encumbrances			
		JE	10/31/2009		October OH's		$199.56	
	188							
		JE	11/30/2009		November Overheads		$85.53	
	211							
		JE	12/31/2009		December OH		$133.04	
	230							
		JE	1/31/2010		January OH's		$14.25	
	291							
		JE	2/28/2010		February Overheads		$9.50	
	316							
		JE	3/31/2010		March OH		$85.53	
	329							
		JE	4/30/2010		APRIL 2010 OVERHEAD		$66.52	
	368							
		JE	5/31/2010		MAY 2010 OVERHEADS		$33.49	
	376							
		JE	6/30/2010		JUNE		$9.50	
	403							
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL		$8.15	
	424							
					Account Total		$645.07	
					Ending Budget		Ending Balance	$645.07
					Available Balance	$645.07CR		

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered				
50-62199-61288-10203-208					Beginning Budget			Beginning Balance	
HEALTH INSURANCE CHGS					O/S Encumbrances				
		JE	11/30/2009		November Overheads			$7.24	
	211								
		JE	12/31/2009		December OH			$10.86	
	230								
					Account Total			$18.10	
					Ending Budget			Ending Balance	$18.10
					Available Balance		$18.10CR		
50-62199-61289-10203-000					Beginning Budget			Beginning Balance	
OTHER BENEFITS CHGS					O/S Encumbrances				
		JE	10/31/2009		October OH's			$56.78	
	188								
		JE	11/30/2009		November Overheads			$24.34	
	211								
		JE	12/31/2009		December OH			$37.86	
	230								
		JE	1/31/2010		January OH's			$4.06	
	291								
		JE	2/28/2010		February Overheads			$2.70	
	316								
		JE	3/31/2010		March OH			$24.34	
	329								
		JE	4/30/2010		APRIL 2010 OVERHEAD			$18.93	
	368								
		JE	5/31/2010		MAY 2010 OVERHEADS			$9.53	
	376								
		JE	6/30/2010		JUNE			$2.70	
	403								
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL			$2.32	
	424								
					Account Total			$183.56	
					Ending Budget			Ending Balance	$183.56
					Available Balance		$183.56CR		
50-62199-61289-10203-208					Beginning Budget			Beginning Balance	
OTHER BENEFITS CHGS					O/S Encumbrances				
		JE	11/30/2009		November Overheads			$2.06	
	211								
		JE	12/31/2009		December OH			$3.09	
	230								
					Account Total			$5.15	
					Ending Budget			Ending Balance	$5.15
					Available Balance		$5.15CR		
50-62199-61290-10203-000					Beginning Budget			Beginning Balance	
RETIREMENT					O/S Encumbrances				
		JE	10/31/2009		October OH's			$280.53	
	188								
		JE	11/30/2009		November Overheads			$120.73	
	211								
		JE	12/31/2009		December OH			$187.80	
	230								
		JE	1/31/2010		January OH's			$20.04	
	291								
		JE	2/28/2010		February Overheads			$13.36	
	316								
		JE	3/31/2010		March OH			$120.23	
	329								
		JE	4/30/2010		APRIL 2010 OVERHEAD			$93.90	

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			DEBIT	CREDIT
Stock/Invoice #	Stock Known by			Check #	Ref #	Revised Budget/Encumbered			
	368								
		JE	5/31/2010			MAY 2010 OVERHEADS		$47.28	
	376								
		JE	6/30/2010			JUNE		$13.41	
	403								
		JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL		$11.50	
	424								
						Account Total		$908.78	
						Ending Budget		Ending Balance	$908.78
						Available Balance	$908.78CR		
50-62199-61290-10203-208						Beginning Budget		Beginning Balance	
RETIREMENT						O/S Encumbrances			
		JE	11/30/2009			November Overheads		$10.22	
	211								
		JE	12/31/2009			December OH		$15.33	
	230								
						Account Total		$25.55	
						Ending Budget		Ending Balance	$25.55
						Available Balance	$25.55CR		
50-62199-62102-10203-000						Beginning Budget		Beginning Balance	
PUBLIC HEARING NOTICES						O/S Encumbrances			
MON07		AP	10/22/2009		1	FORM PRINTING SERVICES		$1,059.95	
	19877						3002177		
USB05		AP	11/19/2009		1	CREDIT CARD EXPENSES		$2,218.28	
	10/22/2009						3002512		
MON07		AP	12/17/2009		1	RMV ANNEXATION PUBLIC NOTICE		$1,116.88	
	20056						3002860		
REG05		AP	12/17/2009		1	PUBLIC NOTICES		$177.00	
	9151542						3002883		
USB05		AP	12/17/2009		1	CREDIT CARD EXPENSES		$2,114.99	
	11/23/2009						3002913		
						Account Total		$6,687.10	
						Ending Budget		Ending Balance	$6,687.10
						Available Balance	$6,687.10CR		
50-62199-62408-10203-000						Beginning Budget		Beginning Balance	
APPRAISAL/TITLE/BROKER SVCS						O/S Encumbrances			
ORA09		AP	10/2/2009		1	ANNEXATION MAP LEGAL DESC RVW		$2,016.00	
RNV 132 ACRE							3001965		
STA20		AP	2/25/2010		1	PROPERTY ANNEXATION-RANCHO MV		$2,000.00	
	21010						3003568		
						Account Total		$4,016.00	
						Ending Budget		Ending Balance	$4,016.00
						Available Balance	$4,016.00CR		
50-62199-62410-10203-000						Beginning Budget		Beginning Balance	
OUTSIDE CLERICAL SERVICES						O/S Encumbrances			
FED01		AP	11/19/2009		1	SHIPPING CHARGES		$24.53	
9-350-77824							3002415		
						Account Total		$24.53	
						Ending Budget		Ending Balance	$24.53
						Available Balance	$24.53CR		
50-62199-62501-10203-000						Beginning Budget		Beginning Balance	
OUTSIDE CONTRACT SERVICES						O/S Encumbrances			
HUI01		AP	12/17/2009		1	RMV ANNEXATION		$1,490.00	

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	Stock/Invoice #	Stock Known by	Check #	Ref #	Revised Budget/Encumbered	DEBIT	CREDIT
							1013830101			3002825		
HUI01		AP	5/6/2010	1	132 ACRE ANNEXATION-PROF SVCS						$536.19	
							1013830102			3004273		
					Account Total						$2,026.19	
					Ending Budget						Ending Balance	$2,026.19
					Available Balance					$2,026.19CR		
50-62199-62603-10203-000					Beginning Budget						Beginning Balance	
OTHER GOV'T AGENCY SERVICES					O/S Encumbrances							
ORA14		AP	9/2/2009	1	ANNEXATION PROCESSING FEE						$7,900.00	
132 ACRE PARCEL										3001652		
					Account Total						$7,900.00	
					Ending Budget						Ending Balance	$7,900.00
					Available Balance					$7,900.00CR		
50-62199-63704-10203-000					Beginning Budget						Beginning Balance	
OTHER SUPPLIES					O/S Encumbrances							
HER06		AP	11/13/2009	1	INFORMATIONAL SIGNS						$494.81	
	16909									3002371		
					Account Total						$494.81	
					Ending Budget						Ending Balance	$494.81
					Available Balance					$494.81CR		
50-62199-65504-10203-000					Beginning Budget						Beginning Balance	
ADMIN/OVERHEAD CHARGES					O/S Encumbrances							
		JE	10/31/2009		Correct OCT OH's						$1,589.00	
	190											
		JE	12/31/2009		December OH						$1,059.36	
	230											
		JE	1/31/2010		January OH's						$113.51	
	291											
		JE	2/28/2010		Correct Feb 10 OH						$75.67	
	327											
		JE	3/31/2010		March OH						$681.02	
	329											
		JE	4/30/2010		APRIL 2010 OVERHEAD						$529.68	
	368											
		JE	5/31/2010		MAY 2010 OVERHEADS						$266.68	
	376											
		JE	6/30/2010		JUNE						$69.16	
	403											
		JE	6/30/2010		OVERHEADS FOR ACCRUED PAYROLL						$59.28	
	424											
		JE	6/30/2010		Reverse General Admin OH Charges							$4,443.36
	451											
					Account Total						$4,443.36	$4,443.36
					Ending Budget						Ending Balance	
					Available Balance							
50-62199-65504-10203-208					Beginning Budget						Beginning Balance	
ADMIN/OVERHEAD CHARGES					O/S Encumbrances							
		JE	12/31/2009		December OH						$86.50	
	230											
		JE	6/30/2010		Reverse General Admin OH Charges							$86.50
	451											
					Account Total						$86.50	$86.50
					Ending Budget						Ending Balance	
					Available Balance							

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description		DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			
50-83399-61111-10203-000					Beginning Budget		Beginning Balance	
FULL-TIME SALARIES					O/S Encumbrances			
		PR	10/16/2009		PAYROLL FOR 101609		$112.96	
	162							
		JE	10/31/2009		October OH's		$75.68	
	188							
		JE	10/31/2009		Correct OCT OH's			$75.68
	190							
					Account Total		$188.64	$75.68
					Ending Budget		Ending Balance	$112.96
					Available Balance	$112.96CR		
50-83399-61121-10203-000					Beginning Budget		Beginning Balance	
BILINGUAL PAY					O/S Encumbrances			
		JE	10/31/2009		October OH's		$0.40	
	188							
					Account Total		$0.40	
					Ending Budget		Ending Balance	$0.40
					Available Balance	$.40CR		
50-83399-61287-10203-000					Beginning Budget		Beginning Balance	
WORKER'S COMP CHARGES					O/S Encumbrances			
		JE	10/31/2009		October OH's		$0.84	
	188							
					Account Total		$0.84	
					Ending Budget		Ending Balance	$0.84
					Available Balance	$.84CR		
50-83399-61288-10203-000					Beginning Budget		Beginning Balance	
HEALTH INSURANCE CHGS					O/S Encumbrances			
		JE	10/31/2009		October OH's		$19.29	
	188							
					Account Total		$19.29	
					Ending Budget		Ending Balance	$19.29
					Available Balance	$19.29CR		
50-83399-61289-10203-000					Beginning Budget		Beginning Balance	
OTHER BENEFITS CHGS					O/S Encumbrances			
		JE	10/31/2009		October OH's		$5.22	
	188							
					Account Total		$5.22	
					Ending Budget		Ending Balance	$5.22
					Available Balance	$5.22CR		
50-83399-61290-10203-000					Beginning Budget		Beginning Balance	
RETIREMENT					O/S Encumbrances			
		JE	10/31/2009		October OH's		$27.12	
	188							
					Account Total		$27.12	
					Ending Budget		Ending Balance	$27.12
					Available Balance	$27.12CR		
50-83399-65504-10203-000					Beginning Budget		Beginning Balance	
ADMIN/OVERHEAD CHARGES					O/S Encumbrances			
		JE	10/31/2009		Correct OCT OH's		$75.68	
	190							

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (RMV) Acquisition**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description			
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		DEBIT	CREDIT
		JE	6/30/2010		Reverse General Admin OH Charges			$75.68
451								
					Account Total		$75.68	$75.68
					Ending Budget		Ending Balance	
					Available Balance			
					FUND Total	$27,630,000.00	$27,646,790.01	$7,534.83
					Ending Budget	$27,630,000.00	Ending Balance	$27,639,255.18
					Available Balance	$9,255.18CR		

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (Lemon Grove Parcel) Access Rd.**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		
50-62199-63608-11202-000					Beginning Budget	Beginning Balance	
FILM, MAPS AND BLUEPRINTS					O/S Encumbrances		
USB05	AP	6/30/2010		1	CREDIT CARD EXPENSES	$43.00	
07/22/10 FY 09/10			3005565				
					Account Total	$43.00	
					Ending Budget	Ending Balance	$43.00
					Available B $43.00CR		
50-94599-61111-11202-000					Beginning Budget	Beginning Balance	
FULL-TIME SALARIES					O/S Encumbrances		
	JE	6/30/2010			TO POST PAYROLL ACCRUAL AT 6.3	$262.70	
414							
					Account Total	$262.70	
					Ending Budget	Ending Balance	$262.70
					Available B $262.70CR		
50-94599-61121-11202-000					Beginning Budget	Beginning Balance	
BILINGUAL PAY					O/S Encumbrances		
	JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL	$0.92	
424							
					Account Total	$0.92	
					Ending Budget	Ending Balance	$0.92
					Available B $.92CR		
50-94599-61287-11202-000					Beginning Budget	Beginning Balance	
WORKER'S COMP CHARGES					O/S Encumbrances		
	JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL	$1.97	
424							
					Account Total	$1.97	
					Ending Budget	Ending Balance	$1.97
					Available B $1.97CR		
50-94599-61288-11202-000					Beginning Budget	Beginning Balance	
HEALTH INSURANCE CHGS					O/S Encumbrances		
	JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL	$44.87	
424							

ATTACHMENT 5

CITY OF SAN JUAN CAPISTRANO
Account History
07/01/09 - 06/30/10

Account # / Name - **Eastern Open Space (Lemon Grove Parcel) Access Rd.**

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	DEBIT	CREDIT
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered		
					Account Total	$44.87	
					Ending Budget	Ending Balance	$44.87
					Available B $44.87CR		
50-94599-61289-11202-000					Beginning Budget	Beginning Balance	
OTHER BENEFITS CHGS					O/S Encumbrances		
	JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL	$11.82	
424							
					Account Total	$11.82	
					Ending Budget	Ending Balance	$11.82
					Available B $11.82CR		
50-94599-61290-11202-000					Beginning Budget	Beginning Balance	
RETIREMENT					O/S Encumbrances		
	JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL	$63.18	
424							
					Account Total	$63.18	
					Ending Budget	Ending Balance	$63.18
					Available B $63.18CR		
50-94599-65504-11202-000					Beginning Budget	Beginning Balance	
ADMIN/OVERHEAD CHARGES					O/S Encumbrances		
	JE	6/30/2010			OVERHEADS FOR ACCRUED PAYROLL	$55.96	
424							
	JE	6/30/2010			Reverse General Admin OH charg		$55.96
451							
					Account Total	$55.96	$55.96
					Ending Budget	Ending Balance	
					Available Balance		
					FUND Total	$484.42	$55.96
					ENDING BALANCE		$428.46