



AGENDA
REGULAR MEETING OF THE
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)
APRIL 28, 2011, 6:00pm
CITY COUNCIL CHAMBERS

A. CALL TO ORDER

B. ROLL CALL

Chairman John Harper
Elliott Levenson
Scott Looney
Kathleen Strong

C. ORAL COMMUNICATIONS

D. CONSENT CALENDAR

1. Approval of Citizen's Bond Oversight Committee Minutes – Regular Meeting of December 9, 2010.

E. DISCUSSION ITEMS

1. Review of Ballot Measure Y, Committee Duties, Responsibilities and By-laws for New Committee Members.
2. Review and Consideration of Measure Y Bond Proceeds October 1, 2010 through December 31, 2010

F. COMMITTEE/STAFF COMMENTS

G. ADJOURNMENT TO Thursday, June 9, 2011, 6:00pm

H. CERTIFICATION: The foregoing agenda was posted at City Hall, the San Juan Capistrano Library and the Community Center Reception Area on April 25, 2011 before 5:30pm.

The City of San Juan Capistrano complies with the Americans with Disabilities Act. Persons with special needs should call Kathleen Springer at (949) 443-6321 at least 48 hours in advance to enable the City to make reasonable arrangements to ensure accessibility.



**December 9, 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, Scott Looney

COMMITTEE MEMBERS ABSENT: Angelo Lombardo

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

C. ORAL COMMUNICATIONS

NONE

D. CONSENT CALENDAR

1. APPROVAL OF CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES – REGULAR MEETING OF SEPTEMBER 9, 2010:

Committee Action: Motion was made by Committee Member Ferguson, seconded by Committee Member Dodd, and carried 5-0 to approve CBOC minutes from the regular meeting of September 9, 2010.

E. DISCUSSION ITEMS

1. REVIEW AND CONSIDERATION OF MEASURE Y BOND PROCEEDS JULY 1, 2009 THROUGH SEPTEMBER 30, 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.

Public Comments: NONE

Committee Action: Motion was made by Vice Chair Constantine, seconded by Committee Member Ferguson, and carried 5-0 to report the Committee's findings to the City Council.

2. CONSIDERATION OF REGULAR MEETING DAY AND TIME FOR 2011: Staff report presented by Cindy Russell, Chief Financial Officer, to schedule a regular meeting date quarterly. Proposed regular meeting dates include: March 10, 2011; June 9, 2011; September 8, 2011; and December 8, 2011, all at 6:00pm.

Public Comments: NONE

Committee Action: Motion was made by Vice Chair Constantine, seconded by Committee Member Ferguson, and carried 5-0 to approve regular meeting dates and times as mentioned above.

F. COMMITTEE/STAFF COMMENTS – None.

G. ADJOURNMENT

Chairman Harper adjourned the meeting to Thursday March 10, 2011 at 6:00pm.

AGENDA REPORT

December 10, 2009

TO: Citizens' Bond Oversight Committee

FROM: Cindy Russell, Assistant City Manager

SUBJECT: Review of Ballot Measure Y, Committee Duties, Responsibilities and By-Laws

RECOMMENDATION:

Review and discuss the duties and responsibilities of the committee as outlined Ballot Measure Y, Resolution 09-10-06-04 establishing the committee and the Ralph M. Brown Act.

SITUATION:**Summary and Recommendation:**

The Citizens' Bond Oversight Committee (CBOC) appointed on December 1, 2009 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 also review the audits and reports of expenditures of bond proceeds, and will inform the public concerning the same.

Being the first meeting of this City Council appointed ad-hoc committee, staff is recommending the committee review and discuss the provisions of Ballot Measure Y, the resolution establishing the CBOC and the provisions of the Ralph M. Brown Act as they pertain to this committee.

Background:

In November 2008, the residents of the City of San Juan Capistrano voted in favor of Measure Y to approve up to \$30 million of general obligation bonds to be issued for the preservation and enhancement of open space and to provide recreational and equestrian amenities for the community

Measure Y ballot language supported by the voters is as follows:

To acquire and improve land to protect and preserve open space, natural areas, creeks and streams, historic areas, undeveloped hillsides and natural ridges from potential residential and commercial development and

to provide additional recreational amenities such as bike and walking trails, equestrian facilities, parks and sports fields, shall the City of San Juan Capistrano issue 30 million dollars in bonds, at legal rates, with guaranteed annual independent audits, public expenditures review and no money for City administrators' salaries?

Ordinance 940 adopted by City Council on August 19, 2008 (Attachment 1) authorized the ballot measure, includes the text of the measure presented to the voters, summary of the bond measure and the accountability covenants for the bond measure.

Ballot Measure Y included a number of accountability covenants as outlined in Exhibit B to the Ordinance. Section (e) of Exhibit B provides for the appointment of a Citizens' Oversight Committee no later than 60 days from the date that the City Council provides notice of its intention to incur bonded indebtedness. The City Council authorized the issuance of bonds on October 6, 2009, established the committee through the adoption of Resolution 09-10-06-04 (Attachment 2) on that date and appointed the committee on December 1, 2009.

Review of Ballot Measure Y

All provisions of Ballot Measure Y (Attachment 1) are outlined in Exhibits A and B to Ordinance 940 and the ballot measure materials provided.

Review of Committee Duties and Responsibilities

Resolution 09-10-06-04 provides for the responsibilities of the committee to be those outlined in Measure Y and the By-Laws attached to the Resolution.

Measure Y Section (e) of Exhibit B provides that:

- 4) The Committee will not have decision-making authority, but will review recommendations to the Council for expenditure of bond proceeds, and will report on whether such expenditures conform to the purposes stated in the Ordinance.
- 5) The Committee will review the audits and reports of expenditures of bond proceeds, and will inform the public concerning the same.

Resolution 09-10-06-04 (Attachment 2) provides that the Committee shall perform the following duties:

- Review the audits and reports of bond expenditures, and will inform the public concerning the same.
- Review recommendations to the City Council for expenditure of bond proceeds, and will report on whether such expenditures conform to the purposes stated in the Ordinance and shall review expenditure reports produced by the City to ensure that bond proceeds were expended only for the purposes set forth in the Measure Y.
- The Committee shall have no jurisdiction over the following types of activities:
 - Approval of contracts,
 - Approval of change orders,
 - Expenditure of bond funds,
 - Handling of all legal matters,
 - Approval of project plans and schedules,
 - Approval of all maintenance plans, and
 - Approval of the sale of bonds.
- Review Measure Y Projects Only

COMMISSION/BOARD REVIEW AND RECOMMENDATIONS:

None

FINANCIAL CONSIDERATIONS:

The total cost of the Citizens' Bond Oversight Committee is unknown at this time. However, the committee will have to meet at least once per year but no more frequently than bi-monthly. The staff cost associated with this committee will be based on the number of meetings that are deemed necessary to fulfill the duties of the commission. At this time, staff recommends quarterly meetings. Based on quarterly meetings, the annual cost of staffing the committee is approximately \$3,000-\$4,000, inclusive.

NOTIFICATION:

N/A

RECOMMENDATION:

Review and discuss the duties of the committee as outlined Ballot Measure Y and Resolution 09-10-06-04 establishing the committee.

Respectfully Submitted,



Cindy Russell
Assistant City Manager

Attachments:

1. Ballot Measure Documents from the OC Registrar of Voters and Ordinance 940
2. Resolution 09-10-06-04 and Bylaws
3. Open & Public IV: A guide to the Ralph M. Brown Act

Ballot Measure Documents from the
OC Registrar of Voters and Ordinance 940



VOLUNTEER

HELP ME REGISTER
AND VOTE

ELECTION INFO

ELECTION
RESULTSMY ELECTED
OFFICIALS

中文
한국어
Español
Tiếng Việt

Y-San Juan Capistrano, Open Space, Natural Areas, and Clean Water Protection and Preservation Measure

To acquire and improve land to protect and preserve open space, natural areas, creeks and streams, historic areas, undeveloped hillsides and natural ridges from potential residential and commercial development and to provide additional recreational amenities such as bike and walking trails, equestrian facilities, parks and sports fields, shall the City of San Juan Capistrano issue 30 million dollars in bonds, at legal rates, with guaranteed annual independent audits, public expenditure review and no money for City administrators' salaries?



JBC Preparation; Hundreds of JBC's are prepared for the upcoming election. Each one is assigned to a unique precinct..



Vote-By-Mail Ballots; With nearly 400,000 vote-by-mail voters in Orange County, the ballots have to be moved by forklift.



Election Pins; Election pins are still popular and ever-present around elections.

Orange County Registrar of Voters | 1300 South Grand Avenue | Building C | Santa Ana CA 92705 | 714.567.7600

**FULL TEXT OF MEASURE Y
CITY OF SAN JUAN CAPISTRANO**

OPEN SPACE, NATURAL AREAS, AND CLEAN WATER PROTECTION AND PRESERVATION MEASURE

Summary of Bond Measure

Many residents came to San Juan Capistrano for its unique open space, natural beauty and history. This measure will help preserve and enhance our natural areas, creeks, historic lands, hillsides, trails, recreation, wildlife, and air and water quality, and reduce future traffic congestion. For these purposes, the City of San Juan Capistrano seeks authority from the voters to issue 30 million dollars in bonds at legal rates with guaranteed annual independent financial audits, public review of expenditures, and no funds used for city administrators' salaries.

Accountability Covenants for the Bond Measure

As required by Section 53410 of the Government Code, the following accountability measures are made a part of the Bond Measure.

- (a) The specific purpose of the bonds is to acquire and/or improve land to preserve and enhance natural areas, creeks, historic lands, hillsides, trails, recreation, wildlife, and air and water quality in the City of San Juan Capistrano, which may include but are not limited to amenities such as bike paths, walking and running trails, equestrian facilities, parks, and sports fields;
- (b) The proceeds from the sale of the City's bonds will be used only for the purposes specified above, and not for any other purpose;
- (c) The proceeds of the Bonds will be deposited into a Open Space Fund to be held by the Treasurer of the City; and
- (d) The Treasurer of the City shall file an annual report with the City Council, commencing not later than January 1, 2010, and annually thereafter, which report shall contain pertinent information regarding the amount of funds collected and expended, as well as the status of the purposes listed above.
- (e) In addition to the foregoing, the City Council, by majority vote, will cause the appointment of a Citizens' Oversight Committee no later than 60 days from the date that the Council provides notice of its intention to incur bonded indebtedness for the first series of bonds, as follows:
 - (1) The Committee will be comprised of five residents of the City.
 - (2) Membership should be balanced and should include individuals with business experience, senior citizens, and knowledgeable professionals in the fields of construction, finance, law, and accounting. No City official, City employee, or City contractor will be allowed to serve on the Committee.
 - (3) Except as otherwise provided for herein, Committee members will serve a term of two years subject to Article 1 of Chapter 2 of Title 2 of the San Juan Capistrano Municipal Code (Sections 2-2.101 to 2-2.109).
 - (4) The Committee will not have decision-making authority, but will review recommendations to the Council for expenditure of bond proceeds, and will report on whether such expenditures conform to the purposes stated above.
 - (5) The Committee will review the audits and reports of expenditures of bond proceeds, and will inform the public concerning the same.

**TAX RATE STATEMENT
CITY OF SAN JUAN CAPISTRANO
MEASURE Y**

**OPEN SPACE, NATURAL AREAS, AND CLEAN WATER
PROTECTION AND PRESERVATION MEASURE**

An election will be held in the City of San Juan Capistrano (the "City") on November 4, 2008, to authorize the sale of up to \$30,000,000 in bonds of the City to finance land acquisition and/or improvements for open space as described in the proposition. If the bonds are approved, the City expects to sell the bonds in one series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the City. The information presented in numbered paragraphs 1-3 below is provided in compliance with Sections 9400-9404 of the Elections Code of the State of California, assuming the bonds are issued in one series.

1. The best estimate of the tax which would be required to be levied to fund this bond issue during the first fiscal year after the sale of the first series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is 3.504 cents per \$100 (\$35.04 per \$100,000) of assessed valuation in fiscal year 2009-2010.
2. The best estimate of the tax rate which would be required to be levied to fund this bond issue during the first fiscal year after the sale of the last series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is 3.504 cents per \$100 (\$35.04 per \$100,000) of assessed valuation in fiscal year 2011-2012.
3. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is 3.504 cents per \$100 (\$35.04 per \$100,000) of assessed valuation in fiscal year 2009-2010.

Voters should note that the estimated tax rates are based on the *ASSESSED VALUE* of taxable property in the City as shown on the County's official tax rolls, not on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.

The foregoing information is based upon the City's projections and estimates only. The actual tax rates and the years in which they will apply may vary from those presently estimated, due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale, the number of series of bonds, and the amount of bonds sold at any given time will be determined by the City based on its need for acquisition and/or improvement funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the City as determined by the County Assessor in the annual assessment and the equalization process.

Dated: August 5, 2008

s/ Cindy Russell,
Treasurer of the City of San Juan Capistrano

**IMPARTIAL ANALYSIS BY CITY ATTORNEY
CITY OF SAN JUAN CAPISTRANO
MEASURE Y**

Measure Y, a City of San Juan Capistrano ("City") bond measure, seeks voter approval to authorize the City to cause general obligation bonds to be sold in an aggregate principal amount not exceeding \$30,000,000 at interest rates within the statutory limit. The stated purpose of the bonds is to raise money to finance land acquisition and improvements for open space in the City as described in the ballot measure, which include the preservation of natural areas, creeks, historic lands, hillsides, trails, recreation, wildlife, and air and water quality, including amenities such as bike paths, walking and running trails, equestrian facilities, parks, and sports fields. As required by Government Code section 53410, proceeds from the sale of bonds authorized by Measure Y may be used only for these purposes and an annual report shall issue concerning the funds collected and the status of projects and expenditures pursuant to Government Code section 53411.

General obligation bonds pledge a city's property taxing power as security for payment of principal and interest to bond holders. Article XIII A of the California Constitution (Proposition 13) limits the maximum amount of any ad valorem tax on real property to 1% of the full cash value of the property. Article XIII A allows voters to increase the property tax rate above 1% in connection with bonded indebtedness if (a) two-thirds of the electors voting on the proposition approve the issuance of the bonds, and (b) the bonds are to be issued to finance the acquisition or improvement of real property. The bonds would be repaid by ad valorem taxes to be levied upon property within the City.

Approval of this measure will authorize the City to levy an ad valorem tax on the assessed value of real property within the City by an amount needed to pay the principal and interest on the bonds in each year that the bonds are outstanding. The Tax Rate Statement for Measure Y in this Voter Pamphlet reflects the City's best estimates, based upon currently available data and projections, of the property tax rates required to service the bonds. The estimated tax rate required to be levied to fund the bonds in the first fiscal year (2009-2010) after the sale of the first series of bonds is \$ 35.04 per \$100,000 of assessed valuation; the highest tax rate is estimated to be the same in 2011-2012, and the estimated tax rate in the first fiscal year after the sale of the last series of bonds is estimated to be the same. Voters should note that the estimated tax rates are based on the assessed value of taxable property in the City as shown on the County's official tax rolls, not on the property's market value.

Measure Y requires two-thirds voter approval. If two-thirds of those voting on this measure vote for approval, the City will be authorized to issue the bonds. If two-thirds do not vote for approval, the measure will fail and the City will not be authorized to issue the bonds.

s/ Omar Sandoval
City Attorney

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ARGUMENT IN FAVOR OF MEASURE Y

Your YES vote will help preserve Open Space that makes San Juan Capistrano's character and quality of life so unique. VOTE YES to:

- **Preserve additional Open Space for current and future generations to enjoy**
- **Retain the historic, rural and equestrian character of San Juan Capistrano**
- **Control growth and traffic in a manner that helps protect our air quality and ridgeline views**
- **Protect San Juan Capistrano's creeks that flow into the ocean and nearby beaches.**
- **Improve water quality**
- **Enhance public access of our Open Space, including recreational use**
- **Leverage our ability to get millions of dollars in funds from the County and others to preserve open space and protect wildlife habitats.**

The City has successfully pursued many avenues to acquire and preserve Open Space. To achieve the above goals, a bond is the next step. Is it not worth a few extra dollars per month from each landowner to ensure that something as special as our Open Space remains forever undeveloped?

If growth and development continues at the current rate, San Juan Capistrano will lose the historic quality and charm that makes us unique. Unless we act now, our parks and recreation areas will become overcrowded, and our remaining natural areas, farmland and wildlife will be lost forever as our City grows. Once development occurs, there is no turning back the clock.

A YES vote allows the City to negotiate and close with landowners to preserve Open Space that otherwise could be developed. All monies from this bond must be spent on Open Space with oversight by an independent citizens' committee, and no bond will be issued until there are Open Space acquisitions or enhancements agreed to.

Many of us moved to San Juan Capistrano for its unique character and open space. That could soon be lost unless we take action today to preserve it. **VOTE YES to protect our heritage.**

s/ Mark Nielsen, Mayor pro tem

s/ Thomas Hribar, City Councilman

s/ Dr. Londres Uso, City Councilman

s/ Sam Allevato, City Councilman

s/ Joe Soto, Mayor

No argument against this measure was submitted.

ORDINANCE NO. 940

AN ORDINANCE OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA, ORDERING THE SUBMISSION OF A PROPOSITION OF INCURRING BONDED DEBT TO THE QUALIFIED VOTERS OF THE CITY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 4, 2008, FOR THE PURPOSE OF ACQUISITION AND IMPROVEMENT OF OPEN SPACE (OPEN SPACE, NATURAL AREAS, AND CLEAN WATER PROTECTION AND PRESERVATION MEASURE).

Whereas, on August 5, 2008, the City Council adopted, by a two-thirds vote of all its members, a resolution entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA, DETERMINING THAT THE PUBLIC INTEREST AND NECESSITY DEMAND THE ACQUISITION AND/OR IMPROVEMENT OF OPEN SPACE AND FINANCING THROUGH THE ISSUANCE OF GENERAL OBLIGATION BONDS" (the "Resolution of Necessity"); and

Whereas, in order to provide for the issuance by the City of its general obligation bonds to finance the improvements described in the Resolution of Necessity, it is necessary for the City Council to pass an ordinance ordering the submission of the proposition of incurring bonded debt for such purpose to the qualified voters of the City at a municipal election; and

Whereas, the City Council desires to submit said ballot measure to the qualified voters of the City at the General Municipal Election to be held in the City on November 4, 2008, and to consolidate the bond election with other elections held within the City on that date.

NOW, THEREFORE, the City Council of the City of San Juan Capistrano hereby ordains as follows:

SECTION 1. Call for Election. Pursuant to the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of San Juan Capistrano, California, on Tuesday, November 4, 2008 a General Municipal Election for the purpose of submitting to the voters at the election a measure seeking approval to incur bonded debt for the purpose of acquisition and improvement of open space relating to the Open Space, Natural Areas, And Clean Water Protection And Preservation Measure.

SECTION 2. Ballot Measure. The City Council, pursuant to its right and authority, does order submitted to the voters at the General Municipal Election the question of whether general obligation bonds of the City in the aggregate principal amount not to exceed 30 million dollars (the "Bonds") at legal rates shall be issued and sold to raise money for the purposes described in Exhibits A and B hereto (the "Bond Measure"). Both exhibits are directed to be printed in the voter pamphlet.

SECTION 3. Object and Purpose of Bonds. The object and specific purpose of issuing the Bonds is the acquisition and improvement of open space pursuant to the Bond Measure, and the proceeds of the Bonds may only be applied to that purpose.

SECTION 4. Estimated Cost of acquisition and improvement of open space. The estimated cost of acquisition and improvement of open space is \$30 million. The estimated cost includes legal or other fees, and other costs and expenses, which are incidental to or connected with the authorization, issuance and sale of the Bonds.

SECTION 5. Principal Amount of the Bonds. The amount of the principal of the Bonds shall not exceed \$30 million.

SECTION 6. Maximum Interest Rate. The maximum rate of interest to be paid on the Bonds shall not exceed the amount rate permitted by law, to wit, 12% per annum.

SECTION 7. Accountability Requirements. In accordance with Sections 53410 and 53411 of the California Government Code, the City Council hereby adopts the following accountability requirements relating to the Bonds:

(a) The specific purpose of the bonds is to acquire and improve land to preserve and enhance natural areas, creeks, historic lands, hillsides, trails, recreation, wildlife, and air and water quality in the City of San Juan Capistrano, which may include but are not limited to amenities such as bike paths, walking and running trails, equestrian facilities, parks, and sports fields;

(b) The proceeds from the sale of the City's bonds will be used only for the purposes specified above, and not for any other purpose;

(c) The proceeds of the Bonds will be deposited into a Open Space Fund to be held by the Treasurer of the City; and

(d) The Treasurer of the City shall file an annual report with the City Council, commencing not later than January 1, 2010, and annually thereafter, which report shall contain pertinent information regarding the amount of funds collected and expended, as well as the status of the purposes listed above.

SECTION 8. Issuance and Sale of Bonds. The City proposes to acquire and/or improve open space, to issue and sell the Bonds pursuant to the provisions of Article 1, commencing with Section 43600, of Chapter 4 of Division 4 of Title 4 and including Article 4.5, commencing with Section 53506, of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, in one or more series, in the maximum amount

and for the objects and purposes set forth above, if two-thirds of all qualified voters voting on the proposition set forth above vote in favor thereof. The Bonds will be general obligations of the City payable from and secured by taxes levied and collected in the manner prescribed by laws of the State of California. All of the Bonds are to be equally and ratably secured, without priority, by the taxing power of the City.

SECTION 9. Consolidation with General Election. The Orange County Board of Supervisors is hereby requested to consolidate the election ordered hereby with the General Election to be held on November 4, 2008. Pursuant to the provisions of § 10002 of the Elections Code, the City Council requests the Board of Supervisors to permit the County Election Department to prepare and furnish to the City for use in conducting the election the computer record of the names and address of all eligible registered voters in the City in order that the City may print labels to be attached to self-mailer sample ballot pamphlets; and will make available to the City additional election equipment and assistance according to state law. The City shall reimburse the County for services performed when the work is completed and upon presentation to the City of a properly approved bill.

SECTION 10. Procedure for Voting on Proposition. Ballots for the election shall be provided in the form and in the number provided by law. Voters shall be provided an opportunity to vote for or against the proposition on the ballot, in accordance with procedures to be adopted by the authorized officers of the County charged with conducting the election.

SECTION 11. City Clerk Authority. The City Clerk is authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

SECTION 12. Polls. The polls for the election shall be open at seven o'clock a.m. of the day of the election and shall remain open continuously from that time until eight o'clock p.m. of the same day when the polls shall be closed, except as provided in § 14401 of the Elections Code of the State of California.

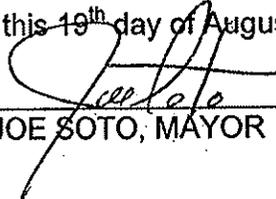
SECTION 13. Municipal Election Law. In all particulars not recited in this ordinance, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 14. Notice of Election. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

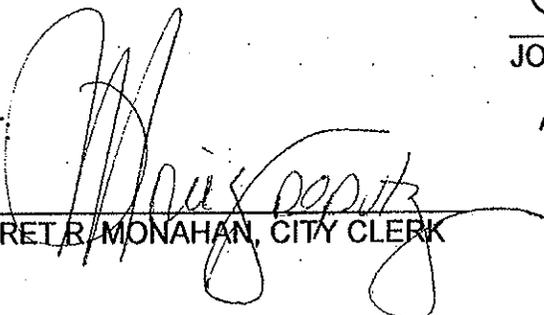
SECTION 15. Publication of Ordinance. The Mayor shall sign this ordinance and the City Clerk shall attest and certify to the passage and adoption of it. This ordinance shall be published once a week for two weeks in the Capistrano Valley News, a newspaper published less than six days a week in the City.

SECTION 16. Effective Date. This ordinance shall become effective immediately upon its adoption by two-thirds vote of all the members of this Council.

PASSED, APPROVED, AND ADOPTED this 19th day of August, 2008.



JOE SOTO, MAYOR

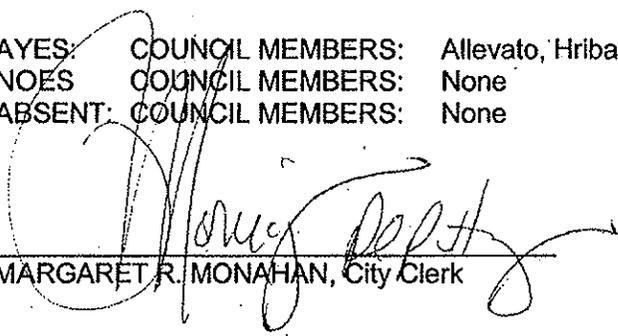
ATTEST: 

MARGARET R. MONAHAN, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF SAN JUAN CAPISTRANO)

I, MARGARET R. MONAHAN, appointed City Clerk of the City of San Juan Capistrano, do hereby certify that the foregoing is a true and correct copy of **Ordinance No. 940** which was regularly introduced and placed upon its first reading at the Regular Meeting of the City Council on the 5th day of August 2008 and that thereafter, said Ordinance was duly adopted and passed at the Regular Meeting of the City Council on the 19th day of August 2008 by the following vote, to wit:

AYES: COUNCIL MEMBERS: Allevato, Hribar, Uso, Nielsen, and Mayor Soto
NOES: COUNCIL MEMBERS: None
ABSENT: COUNCIL MEMBERS: None



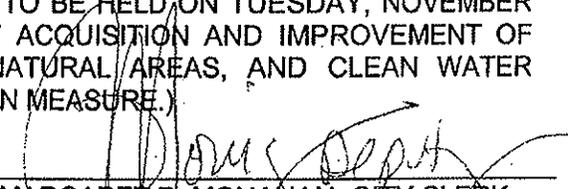
MARGARET R. MONAHAN, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF SAN JUAN CAPISTRANO)

AFFIDAVIT OF POSTING

I, **MARGARET R. MONAHAN**, declare as follows: That I am the duly appointed and qualified City Clerk of the City of San Juan Capistrano; That in compliance with State laws, Government Code section 36933(1) of the State of California, on the 7TH day of August 2008, at least 5 days prior to August 19, 2008, the date of adoption of the ordinance, I caused to be posted, in the City Clerk's Office a certified copy of the proposed Ordinance entitled:

AN ORDINANCE OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA, ORDERING THE SUBMISSION OF A PROPOSITION OF INCURRING BONDED DEBT TO THE QUALIFIED VOTERS OF THE CITY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 4, 2008, FOR THE PURPOSE OF ACQUISITION AND IMPROVEMENT OF OPEN SPACE (OPEN SPACE, NATURAL AREAS, AND CLEAN WATER PROTECTION AND PRESERVATION MEASURE.)

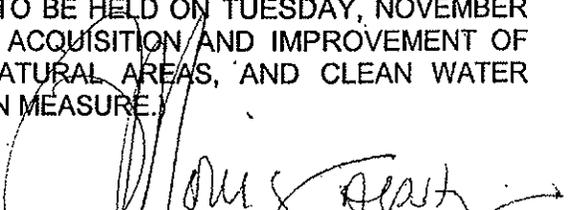

MARGARET R. MONAHAN, CITY CLERK
San Juan Capistrano, California

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF SAN JUAN CAPISTRANO)

AFFIDAVIT OF POSTING

I, **MARGARET R. MONAHAN**, declare as follows: That I am the duly appointed and qualified City Clerk of the City of San Juan Capistrano; That in compliance with State laws, Government Code section 36933(1) of the State of California. On the 20TH day of August 2008 I caused to be posted, in the City Clerk's office, a certified copy of **Ordinance No. 940**, adopted by the City Council on August 19, 2008 entitled:

AN ORDINANCE OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA, ORDERING THE SUBMISSION OF A PROPOSITION OF INCURRING BONDED DEBT TO THE QUALIFIED VOTERS OF THE CITY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 4, 2008, FOR THE PURPOSE OF ACQUISITION AND IMPROVEMENT OF OPEN SPACE (OPEN SPACE, NATURAL AREAS, AND CLEAN WATER PROTECTION AND PRESERVATION MEASURE.)


MARGARET R. MONAHAN, CITY CLERK
San Juan Capistrano, California

SP

EXHIBIT A

TEXT OF BALLOT MEASURE

TO BE PRINTED IN THE VOTER PAMPHLET

The following is the text of the measure presented to the voters by the City of San Juan Capistrano.

**Open Space, Natural Areas, and Clean Water Protection
and Preservation Measure**

To acquire and improve land to protect and preserve open space, natural areas, creeks and streams, historic areas, undeveloped hillsides and natural ridges from potential residential and commercial development, and to provide additional recreational amenities such as bike and walking trails, equestrian facilities, parks and sports fields, shall the City of San Juan Capistrano issue 30 million dollars in bonds, at legal rates, with guaranteed annual independent audits, public expenditure review and no money for City administrators' salaries?	YES
	NO

EXHIBIT B

TO BE PRINTED IN THE VOTER PAMPHLET

OPEN SPACE, NATURAL AREAS, AND CLEAN WATER PROTECTION AND PRESERVATION MEASURE

Summary of Bond Measure

Many residents came to San Juan Capistrano for its unique open space, natural beauty and history. This measure will help preserve and enhance our natural areas, creeks, historic lands, hillsides, trails, recreation, wildlife, and air and water quality, and reduce future traffic congestion. For these purposes, the City of San Juan Capistrano seeks authority from the voters to issue 30 million dollars in bonds at legal rates with guaranteed annual independent financial audits, public review of expenditures, and no funds used for city administrators' salaries.

Accountability Covenants for the Bond Measure

As required by Section 53410 of the Government Code, the following accountability measures are made a part of the Bond Measure.

- (a) The specific purpose of the bonds is to acquire and/or improve land to preserve and enhance natural areas, creeks, historic lands, hillsides, trails, recreation, wildlife, and air and water quality in the City of San Juan Capistrano, which may include but are not limited to amenities such as bike paths, walking and running trails, equestrian facilities, parks, and sports fields;
- (b) The proceeds from the sale of the City's bonds will be used only for the purposes specified above, and not for any other purpose;
- (c) The proceeds of the Bonds will be deposited into a Open Space Fund to be held by the Treasurer of the City; and
- (d) The Treasurer of the City shall file an annual report with the City Council, commencing not later than January 1, 2010, and annually thereafter, which report shall contain pertinent information regarding the amount of funds collected and expended, as well as the status of the purposes listed above.
- (e) In addition to the foregoing, the City Council, by majority vote, will cause the appointment of a Citizens' Oversight Committee no later than 60 days from the date that the Council provides notice of its intention to incur bonded indebtedness for the first series of bonds, as follows:

- (1) The Committee will be comprised of five residents of the City.

(2) Membership should be balanced and should include individuals with business experience, senior citizens, and knowledgeable professionals in the fields of construction, finance, law, and accounting. No City official, City employee, or City contractor will be allowed to serve on the Committee.

(3) Except as otherwise provided for herein, Committee members will serve a term of two years subject to Article 1 of Chapter 2 of Title 2 of the San Juan Capistrano Municipal Code (Sections 2-2.101 to 2-2.109).

(4) The Committee will not have decision-making authority, but will review recommendations to the Council for expenditure of bond proceeds, and will report on whether such expenditures conform to the purposes stated above.

(5) The Committee will review the audits and reports of expenditures of bond proceeds, and will inform the public concerning the same.

RESOLUTION 09-10-06-04
ESTABLISHING THE
CITIZENS' BOND OVERSIGHT COMMITTEE
AND BY-LAWS

RESOLUTION NO. 09-10-06-04

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN
CAPISTRANO ESTABLISHING A CITIZENS' BOND OVERSIGHT
COMMITTEE AND APPROVING BYLAWS THEREFORE

WHEREAS, the City Council of the City of San Juan Capistrano (the "City") previously adopted a resolution calling an election for general obligation bonds (the "Bond Election") held on November 4, 2008; and

WHEREAS, notice of the Bond Election was duly given; and on November 4, 2008, the Bond Election was duly held and conducted for the purpose of voting a measure for the issuance of bonds of the City in the amount of \$30,000,000 ("Measure Y"); and

WHEREAS, based on the Canvass and Statement of Results for the County, more than two-thirds of the votes cast on Measure Y were in favor of issuing the aforementioned bonds; and

WHEREAS, the City Council of the City wishes hereby to establish an independent citizens' bond oversight committee in connection with any issuance of bonds under Measure Y and to approve Bylaws governing such committee.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN JUAN
CAPISTRANO DOES HEREBY FIND, DETERMINE AND CERTIFY AS FOLLOWS:

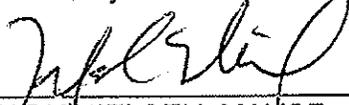
Section 1. Authorization. Measure Y was authorized pursuant to Article XIII A of the California Constitution and in accordance with Ordinance No. 940 of the City Council (the "Ordinance").

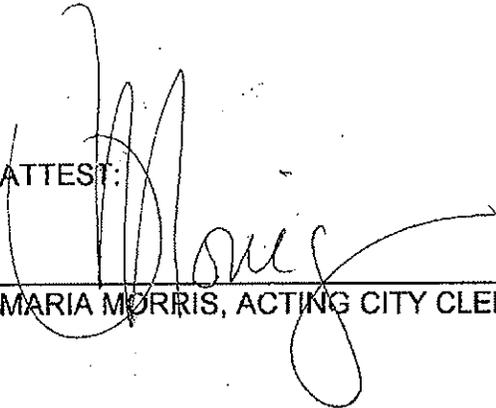
Section 2. Establishment of Committee. An independent citizens' bond oversight committee (the "Committee") is hereby established for the purposes set forth in the Ordinance.

Section 3. Bylaws. The Committee shall operate pursuant to the City approved Bylaws. The Committee shall have only those responsibilities granted to them in the Ordinance and in the Bylaws. The Bylaws, as submitted herewith and attached hereto, are hereby approved.

Section 4. Other Actions. Officers of the City and members of the Committee established hereunder are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to give effect to and comply with the terms and intent of this Resolution.

PASSED, APPROVED AND ADOPTED this 6th day of October, 2009.


MARK NIELSEN, MAYOR

ATTEST:

MARIA MORRIS, ACTING CITY CLERK

APPROVE AS TO FORM:


OMAR SANDOVAL, CITY ATTORNEY

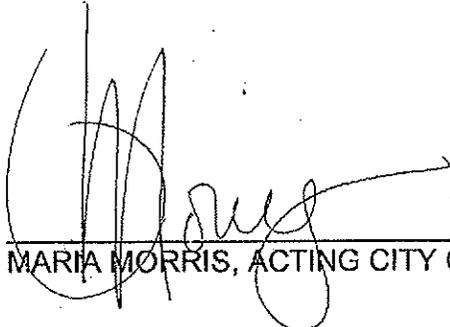
STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF SAN JUAN CAPISTRANO)

I, Maria Morris, Acting City Clerk of the City of San Juan Capistrano, hereby certifies that the foregoing resolution was duly adopted by the City Council of said City at a regular meeting of said City Council held on the 6TH day of October, 2009, and that it was so adopted by the following vote:

AYES: Councilmembers: Allevato, Freese, Hribar, Uso and Mayor Nielsen

NOES: Councilmembers: None

ABSENT: Councilmembers: None


MARIA MORRIS, ACTING CITY CLERK

**CITIZENS' BOND OVERSIGHT COMMITTEE
BYLAWS**

Section 1. Committee Established. The City of San Juan Capistrano (the "City") was successful at the election conducted on November 4, 2008 (the "Bond Election") in obtaining authorization from the City's voters to issue up to \$30,000,000 aggregate principal amount of the City's general obligation bonds ("Measure Y"). Pursuant to Ordinance No. 940 of the City (the "Ordinance"), the City Council is now obligated to establish the Committee in order to satisfy the accountability requirements of the Ordinance. The City Council of the City of San Juan Capistrano (the "City") hereby establishes the Citizens' Bond Oversight Committee (the "Committee") which shall have the duties and rights set forth in these Bylaws. The Committee does not have legal capacity independent from the City.

Section 2. Purposes. The purposes of the Committee are set forth in the Ordinance, and these Bylaws are specifically made subject to the applicable provisions of the Ordinance as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the *Ralph M. Brown Public Meetings Act* of the State of California and shall conduct its meetings in accordance with the provisions thereof. The City shall provide necessary administrative support to the Committee as shall be consistent with the Committee's purposes, as set forth in the Ordinance.

The proceeds of general obligation bonds issued pursuant to the Election are hereinafter referred to as "bond proceeds." The Committee shall confine itself specifically to bond proceeds generated under Measure Y. Other open space projects and all monies generated under other sources shall fall outside the scope of the Committee's review.

Section 3. Duties. To carry out its stated purposes, the Committee shall perform only the following duties:

3.1 **Inform the Public.** The Committee will review the audits and reports of bond expenditures, and will inform the public concerning the same. In fulfilling this duty, all official communications to either the City or the public shall come from the Chair acting on behalf of the Committee. The Chair shall only release information that reflects the consensus view of the Committee.

3.2 **Review Expenditures.** The Committee will not have decision-making authority, but will review recommendations to the City Council for expenditure of bond proceeds, and will report on whether such expenditures conform to the purposes stated in the Ordinance and shall review expenditure reports produced by the City to ensure that (a) bond proceeds were expended only for the purposes set forth in the Measure Y.

The Committee shall have no jurisdiction over the following types of activities:

- (a) Approval of contracts,

- (b) Approval of change orders,
- (c) Expenditure of bond funds,
- (d) Handling of all legal matters,
- (e) Approval of project plans and schedules,
- (f) Approval of all maintenance plans, and
- (g) Approval of the sale of bonds.

3.3 Measure Y Projects Only. In recognition of the fact that the Committee is charged with overseeing the expenditure of bond proceeds, the City has not charged the Committee with responsibility for:

(a) Projects financed through the State of California, developer fees, redevelopment tax increment, certificates of participation, lease/revenue bonds, the general fund or the sale of surplus property without bond proceeds shall be outside the authority of the Committee.

(b) The establishment of priorities and order of construction for the bond projects, which shall be made by the City Council in its sole discretion.

(c) The selection of architects, engineers, soils engineers, construction managers, project managers, CEQA consultants and such other professional service firms as are required to complete the project based on City criteria established by the City Council in its sole discretion.

(d) The approval of the design for each project including exterior materials, paint color, interior finishes, site plan and construction methods (modular vs. permanent) which shall be determined by the City in its sole discretion.

(e) The selection of independent audit firm(s), performance audit consultants and such other consultants as are necessary to support the Activities of the Committee.

(f) The approval of an annual budget for the Committee that is sufficient to carry out its activities.

(g) The appointment or reappointment of qualified applicants to serve on the Committee, subject to legal limitations, and based on criteria adopted in the City Council's sole discretion as part of carrying out its function under the Ordinance.

Section 4. Authorized Activities.

4.1 In order to perform the duties set forth in Section 3.0, the Committee may engage in the following authorized activities:

(a) Receive and review copies of the City's annual independent performance audit and annual independent financial audit as required by California Government Code Section 53412.

(b) Inspect facilities and grounds for which bond proceeds have been or will be expended, in accordance with any access procedure established by the City Manager.

(c) Review copies of maintenance proposals or plans developed by the City.

(d) Review efforts by the City to maximize bond proceeds by implementing various cost-saving measures.

Section 5. Membership.

5.1 Number.

The Committee shall consist of at least five (5) residents of the City appointed by majority vote of the City Council based on criteria established by the Ordinance, to wit:

Membership should be balanced and should include individuals with business experience, senior citizens, and knowledgeable professionals in the fields of construction, finance, law and accounting.

5.2 Qualification Standards.

(a) To be a qualified person, he or she must be at least 18 years of age.

(b) The committee may not include any employee, official of the City or any vendor, contractor or consultant of the City.

5.3 Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member agrees to comply with Articles 4 (commencing with Section 1090) and 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code. Additionally, each member shall comply with the Committee Ethics Policy attached as "Attachment A" to these Bylaws.

5.4 Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, commencing on the date of the first meeting of the Committee

subject to Article 1 of Chapter 2 of Title 2 of the San Juan Capistrano Municipal Code (Sections 2-2.101 to 2-2.109).

5.5 Appointment. Members of the Committee shall be appointed by the City Council by majority vote.

5.6 Compensation. The Committee members shall not be compensated for their services.

5.7 Authority of Members. (a) Committee members shall not have the authority to direct staff of the City, (b) individual members of the Committee retain the right to address the City, either on behalf of the Committee or as an individual, and (c) the Committee may only request copies of reports and documents which have been previously presented to the City and which are a public record.

Section 6. Meetings of the Committee.

6.1 Regular Meetings. The Committee shall meet at least once a year but no more frequently than bi-monthly.

6.2 Location. All meetings shall be held within the boundaries of the City.

6.3 Procedures. All meetings shall be open to the public in accordance with the *Ralph M. Brown Act*, Government Code Section 54950 *et seq.* Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business of the Committee.

Section 7. City Support.

7.1 The City shall provide to the Committee necessary technical and administrative assistance as follows:

(a) preparation of and posting of public notices as required by the *Brown Act*, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the City Council;

(b) provision of a meeting room, including any necessary audio/visual equipment;

(c) preparation, translation and copies of any documentary meeting materials, such as agendas and reports; and

(d) retention of all Committee records, and providing public access to such records on an Internet website maintained by the City.

7.2 City staff and/or City consultants shall attend Committee proceedings in order to report on the status of projects and the expenditures of bond proceeds.

7.3 No bond proceeds shall be used to provide City support to the Committee.

Section 8. Reports. The Committee may report to the City from time to time in order to advise the City on the Activities of the Committee and to comply with the Ordinance.

Section 9. Officers. The City Manager shall appoint the initial Chair to serve for an initial two (2) year term. The Committee shall elect an initial Vice-Chair. Thereafter, the Committee shall elect a Chair and a Vice-Chair who shall act as chair only when the Chair is absent.

Section 10. Amendment of Bylaws. Any amendment to these Bylaws shall be approved by a majority vote of the City Council.

Section 11. Termination. The Committee shall automatically terminate and disband 180 days after all Measure Y bond proceeds are spent.

Section 12. Conflict with Ordinance. In the event of any conflict between these Bylaws and the Ordinance, the Ordinance shall control.

CITIZENS' BOND OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for Committee members in carrying out their responsibilities. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

POLICY

- **CONFLICT OF INTEREST.** A Committee member shall not make or influence a City decision related to: (1) any contract funded by bond proceeds or (2) any construction project which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.

- **OUTSIDE EMPLOYMENT.** A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by bond proceeds, or (2) any acquisition or construction project. A Committee member shall not make or influence a City decision related to any acquisition or construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the City that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the City with respect to: (1) bidding on projects funded by the bond proceeds; and (2) any acquisition or construction project.

- **COMMITMENT TO UPHOLD LAW.** A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California and all other applicable government entities, and the policies, procedures, rules and regulations of the City of San Juan Capistrano;

- **COMMITMENT TO CITY.** A Committee member shall place the interests of the City above any personal or business interest of the member.

OPEN & PUBLIC IV:
A Guide to the Ralph M. Brown Act

On file in the City Manager's Office or access at

http://www.achd.org/Publications/Open_and_Public_IV.pdf

AGENDA REPORT

April 28, 2011

TO: Citizens' Bond Oversight Committee

FROM: Cindy Russell, Chief Financial Officer/City Treasurer

SUBJECT: Review and Consideration of Expenditures of Measure Y Bond Proceeds
October 1 – December 31, 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 October 1, 2010 through December 31, 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 Ordinance 940. 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 quarter ending December 31, 2010, for the Open Space Acquisition Fund #51.

Attachment #2 is the income statement for the period from October 1, 2010 to December 31, 2010, for the Open Space Acquisition Fund #51 showing interest income of \$2,570 and transfers in from the Eastern Open Space Fund of \$156,250. The Eastern Open Space fund accounts for the accumulation of all resources for and payment of expenditures related to the Lemon Grove Parcel (Parcel 8) and the Rancho Mission Viejo Riding Park Parcel (Parcel 7). The transfer in from the Eastern Open Space fund relates to the Eastern Open Space Projects (#11202 and #11203) and is one-fourth of the budgeted amount for the fiscal year. The income statement also reflects a summary of expenditures related to the Northwest Open Space Phase I Park project and the acquisition of the Eastern Open Space property. All overhead charges related to general and departmental administration that are charged automatically each month have been reversed. 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 Northwest Open Space Phase I Park Project #09209.

Attachment #4 is a detailed expenditure report for costs related to the Eastern Open Space (Lemon Grove Parcel 8) Access Road #11202.

Attachment #5 is a detailed expenditure report for costs related to the required trails to be constructed on the Eastern Open Space Project #11203.

There is a nominal amount charged to Project #10203 for acquisition. Staff will be reversing this cost and not charging the Open Space Bond Proceeds fund.

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 October 1, 2010 through December 31, 2010.

Respectfully Submitted,



Cindy Russell
Chief Financial Officer/City Treasurer

Attachments:

1. Balance Statement by Fund – Fund #51 Open Space Acquisition Fund dated December 31, 2010.
2. Income Statement by Fund – Fund #51 Open Space Acquisition Fund dated October 1, 2010 – December 31, 2010.
3. Expenditure Account Detail dated October 1, 2010 – December 31, 2010 for Project #09209 – Northwest Open Space Phase I Park.
4. Expenditure Account Detail dated October 1, 2010 – December 31, 2010 for Project #11202 – Eastern Open Space (Lemon Grove Parcel) Access Road.
5. Expenditure Account Detail dated October 1, 2010 – December 31, 2010 for Project #11203 – Eastern Open Space Ground Trails

CITY OF SAN JUAN CAPISTRANO
Balance Statement by Fund
31-Dec-10

FUND 51: OPEN SPACE AQC/CONST FUND		Beginning Balance	CPTD Debit	CPID Credit	CYTD Debit	CYTD Credit	Ending Balance
Account Number	Account Name						
ASSETS							
51-00000-10000-00000-	CASH - POOLED	\$ 2,383,634.88	\$ 322,959.32	\$ 108,138.84	\$ 322,959.32	\$ 108,138.84	\$ 2,598,455.36
Total Assets		\$ 2,383,634.88	\$ 322,959.32	\$ 108,138.84	\$ 322,959.32	\$ 108,138.84	\$ 2,598,455.36
LIABILITIES							
FUND EQUITY							
51-00000-37011-00000-	APP RES-PARK/RECREATION	\$ 67,134.00	\$ 58,541.58	\$ 156,250.00	\$ 90,151.05	\$ 312,500.00	\$ 289,482.95
51-00000-39000-00000-	FUND BALANCE - RESERVED	2,316,500.88	4,324.23	-	10,098.01	2,569.54	2,308,972.41
Total Fund Equity		\$ 2,383,634.88	\$ 62,865.81	\$ 156,250.00	\$ 100,249.06	\$ 315,069.54	\$ 2,598,455.36
Total Liabilities and Fund Equity		\$ 2,383,634.88	\$ 62,865.81	\$ 156,250.00	\$ 100,249.06	\$ 315,069.54	\$ 2,598,455.36

CITY OF SAN JUAN CAPISTRANO
Income Statement by Fund
For the Period Ending December 31, 2010

FUND 51: OPEN SPACE AQC/CONST FUND

Account Number	Account Name	Original Budget	Revised Budget	Current Period to Date		Current Year to Date		Available Budget	Percent of Budget Remaining
				Actual		Actual			
REVENUES									
51-00000-46320-00000-	INVESTMENT INTEREST	59,974.00	39,974.00	0		2,569.54		37,404.46	93.57%
51-00000-49019-11202-	TRANSFER IN - EASTERN O/S ACCESS ROAD	575,000.00	575,000.00	143,750.00		287,500.00		287,500.00	50.00%
51-00000-49019-11203-	TRANSFER IN - EASTERN O/S GROUND TRAILS	50,000.00	50,000.00	12,500.00		25,000.00		25,000.00	50.00%
	Total Revenues	\$ 664,974.00	\$ 664,974.00	\$ 156,250.00	\$	\$ 315,069.54	\$	\$ 349,904.46	52.62%
EXPENDITURES									
51-00000-69001-00000-	TRANSFERS OUT-GENERAL FUND	\$ 40,000.00	\$ 40,000.00	\$ 10,000.00	\$	\$ 20,000.00	\$	\$ 20,000.00	50.00%
51-00000-69050-09209-	TRANSFERS OUT-CIP - NW OPEN SPACE PHASE I	179942	379530.78	4328.1		10098.01		369432.77	97.34%
51-00000-69050-10203-	TRANSFERS OUT-CIP - EASTERN O/S ACQUISITION	0	0	-3.87		0		0	0.00%
51-00000-69050-11202-	TRANSFERS OUT-CIP - EASTERN O/S ACCESS ROAD	575000	575000	45041.58		66615.53		508384.47	88.41%
51-00000-69050-11203-	TRANSFERS OUT-CIP - EASTERN O/S GROUND TRAILS	50000	50000	3500		3535.52		46464.48	92.93%
	Total Expenditures	\$ 844,942.00	\$ 1,044,530.78	\$ 62,865.81	\$	\$ 100,249.06	\$	\$ 944,281.72	90.40%
	Excess (Deficiency) of Revenues over Expenditures	\$ -179,968.00	\$ -379,556.78	\$ 93,384.19	\$	\$ 214,820.48	\$	\$ -594,377.26	-156.60%

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - NW OPEN SPACE PHASE I

			Budget/Encumbered	Debit Amount	Credit Amount
50-62199-61111-09209-000			Beginning Budget	\$28,945.00	Beginning Balance
FULL-TIME SALARIES			O/S Encumbrances		\$3,511.40
PR	10/1/2010	PAYROLL FOR 100110		\$450.12	
527					
PR	10/15/2010	PAYROLL FOR 101510		\$867.61	
563					
PR	10/29/2010	PAYROLL FOR 102910		\$267.46	
575					
PR	11/12/2010	PAYROLL FOR 111210		\$225.05	
595					
PR	11/26/2010	PAYROLL FOR 112610		\$182.65	
617					
PR	12/10/2010	PAYROLL FOR 121010		\$408.09	
624					
PR	12/24/2010	PAYROLL FOR 122410		\$450.87	
635					
Account Total				\$2,851.85	
Ending Budget			\$28,945.00	Ending Balance	\$6,363.25
Available Balance			\$22,581.75		
50-62199-61111-09209-208			Beginning Budget	\$6,014.00	Beginning Balance
FULL-TIME SALARIES			O/S Encumbrances		\$60.73
PR	10/29/2010	PAYROLL FOR 102910		\$21.20	
575					
PR	12/10/2010	PAYROLL FOR 121010		\$21.20	
624					
Account Total				\$42.40	
Ending Budget			\$6,014.00	Ending Balance	\$103.13
Available Balance			\$5,910.87		
50-62199-61115-09209-000			Beginning Budget		Beginning Balance
OVERTIME-REGULAR			O/S Encumbrances		
PR	11/12/2010	PAYROLL FOR 111210		\$28.61	
595					
Account Total				\$28.61	
Ending Budget				Ending Balance	\$28.61
Available Balance			\$28.61	CR	
50-62199-61287-09209-000			Beginning Budget	\$747.00	Beginning Balance
WORKER'S COMP CHARGES			O/S Encumbrances		\$102.20
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL		\$29.28	
603					
JE	11/30/2010	NOVEMBER 2010 OVERHEADS		\$10.52	
626					
JE	12/31/2010	DECEMBER 2010 OVERHEADS JE		\$22.16	
660					
Account Total				\$61.96	
Ending Budget			\$747.00	Ending Balance	\$164.16
Available Balance			\$582.84		
50-62199-61287-09209-208			Beginning Budget	\$155.00	Beginning Balance
WORKER'S COMP CHARGES			O/S Encumbrances		\$1.57
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL		\$0.55	
603					
JE	12/31/2010	DECEMBER 2010 OVERHEADS JE		\$0.55	
660					
Account Total				\$1.10	
Ending Budget			\$155.00	Ending Balance	\$2.67

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - NW OPEN SPACE PHASE I

			Budget/Encumbered	Debit Amount	Credit Amount
Available Balance			\$152.33		
50-62199-61288-09209-000		Beginning Budget	\$5,602.00	Beginning Balance	\$746.75
HEALTH INSURANCE CHGS		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$213.96	
603					
	JE	11/30/2010 NOVEMBER 2010 OVERHEADS		\$76.85	
626					
	JE	12/31/2010 DECEMBER 2010 OVERHEADS JE		\$161.91	
660					
Account Total				\$452.72	
Ending Budget			\$5,602.00	Ending Balance	\$1,199.47
Available Balance			\$4,402.53		
50-62199-61288-09209-208		Beginning Budget	\$1,164.00	Beginning Balance	\$11.45
HEALTH INSURANCE CHGS		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$4.00	
603					
	JE	12/31/2010 DECEMBER 2010 OVERHEADS JE		\$4.00	
660					
Account Total				\$8.00	
Ending Budget			\$1,164.00	Ending Balance	\$19.45
Available Balance			\$1,144.55		
50-62199-61289-09209-000		Beginning Budget	\$1,083.00	Beginning Balance	\$148.18
OTHER BENEFITS CHGS		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$42.45	
603					
	JE	11/30/2010 NOVEMBER 2010 OVERHEADS		\$15.25	
626					
	JE	12/31/2010 DECEMBER 2010 OVERHEADS JE		\$32.13	
660					
Account Total				\$89.83	
Ending Budget			\$1,083.00	Ending Balance	\$238.01
Available Balance			\$844.99		
50-62199-61289-09209-208		Beginning Budget	\$225.00	Beginning Balance	\$2.27
OTHER BENEFITS CHGS		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$0.79	
603					
	JE	12/31/2010 DECEMBER 2010 OVERHEADS JE		\$0.79	
660					
Account Total				\$1.58	
Ending Budget			\$225.00	Ending Balance	\$3.85
Available Balance			\$221.15		
50-62199-61290-09209-000		Beginning Budget	\$6,268.00	Beginning Balance	\$1,167.46
RETIREMENT		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$334.51	
603					
	JE	11/30/2010 NOVEMBER 2010 OVERHEADS		\$120.15	
626					
	JE	12/31/2010 DECEMBER 2010 OVERHEADS JE		\$253.14	
660					
Account Total				\$707.80	
Ending Budget			\$6,268.00	Ending Balance	\$1,875.26
Available Balance			\$4,392.74		

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - NW OPEN SPACE PHASE I

			Budget/Encumbered	Debit Amount	Credit Amount
50-62199-61290-09209-208		Beginning Budget	\$1,303.00	Beginning Balance	\$17.90
RETIREMENT		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$6.25	
	603				
	JE	12/31/2010 DECEMBER 2010 OVERHEADS JE		\$6.25	
	660				
Account Total				\$12.50	
Ending Budget			\$1,303.00	Ending Balance	\$30.40
Available Balance			\$1,272.60		
50-62199-62101-09209-000		Beginning Budget		Beginning Balance	
LEGAL NOTICES		O/S Encumbrances			
REG05	AP	12/2/2010 1 PUBLIC HEARING NOTICES		\$69.75	
0061441004-OCT10		3006732			
Account Total				\$69.75	
Ending Budget				Ending Balance	\$69.75
Available Balance			\$69.75	CR	
50-62199-65504-09209-000		Beginning Budget	\$31,499.00	Beginning Balance	
ADMIN/OVERHEAD CHARGES		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$1,203.17	
	603				
	JE	10/31/2010 TO RECORD ADMIN OH POSTED			\$1,203.17
	616				
Account Total				\$1,203.17	
Ending Budget			\$31,499.00	Ending Balance	\$1,203.17
Available Balance			\$31,499.00		
50-62199-65504-09209-208		Beginning Budget	\$6,544.00	Beginning Balance	
ADMIN/OVERHEAD CHARGES		O/S Encumbrances			
	JE	10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL		\$22.48	
	603				
	JE	10/31/2010 TO RECORD ADMIN OH POSTED			\$22.48
	616				
Account Total				\$22.48	
Ending Budget			\$6,544.00	Ending Balance	
Available Balance			\$6,544.00		
50-62199-67101-09209-000		Beginning Budget	\$289,981.78	Beginning Balance	
CAPITAL PROJECTS		O/S Encumbrances			
Account Total					
Ending Budget			\$289,981.78	Ending Balance	
Available Balance			\$289,981.78		
Total				\$5,553.75	\$1,225.65
Ending Budget			\$379,530.78	Ending Balance	\$10,098.01
Available Balance			\$369,432.77		

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - EASTERN OPEN SPACE ACCESS ROAD

Type by	Date	Bank Description Revised Budget/Encumbered	Debit Amount	Credit Amount
50-62199-61111-11202-000 FULL-TIME SALARIES			Beginning Budget	Beginning Balance \$2,883.46
		O/S Encumbrances		
PR	10/1/2010	PAYROLL FOR 100110	\$890.48	
527				
PR	10/15/2010	PAYROLL FOR 101510	\$742.07	
563				
PR	10/29/2010	PAYROLL FOR 102910	\$1,378.12	
575				
PR	11/12/2010	PAYROLL FOR 111210	\$826.87	
595				
PR	12/10/2010	PAYROLL FOR 121010	\$466.44	
624				
PR	12/24/2010	PAYROLL FOR 122410	\$890.48	
635				
Account Total			\$5,194.46	
Ending Budget			Ending Balance	\$8,077.92
Available Balance			\$8,077.92CR	
50-62199-61115-11202-000 OVERTIME-REGULAR			Beginning Budget	Beginning Balance
		O/S Encumbrances		
PR	11/12/2010	PAYROLL FOR 111210	\$9.54	
595				
Account Total			\$9.54	
Ending Budget			Ending Balance	\$9.54
Available Balance			\$9.54CR	
50-62199-61287-11202-000 WORKER'S COMP CHARGES			Beginning Budget	Beginning Balance \$97.37
		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$54.70	
603				
JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$21.33	
626				
JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$35.01	
660				
Account Total			\$111.04	
Ending Budget			Ending Balance	\$208.41
Available Balance			\$208.41CR	
50-62199-61288-11202-000 HEALTH INSURANCE CHGS			Beginning Budget	Beginning Balance \$711.38
		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$399.66	
603				
JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$155.86	
626				
JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$255.78	
660				
Account Total			\$811.30	
Ending Budget			Ending Balance	\$1,522.68
Available Balance			\$1,522.68CR	
50-62199-61289-11202-000 OTHER BENEFITS CHGS			Beginning Budget	Beginning Balance \$141.16
		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$79.30	
603				
JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$30.92	
626				
JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$50.75	
660				
Account Total			\$160.97	
Ending Budget			Ending Balance	\$302.13
Available Balance			\$302.13CR	
50-62199-61290-11202-000 RETIREMENT			Beginning Budget	Beginning Balance \$1,112.18
		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$624.82	
603				
JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$243.68	
626				
JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$399.88	
660				
Account Total			\$1,268.38	
Ending Budget			Ending Balance	\$2,380.56
Available Balance			\$2,380.56CR	

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - EASTERN OPEN SPACE ACCESS ROAD

Type by	Date	Bank Description Revised Budget/Encumbered	Debit Amount	Credit Amount
50-62199-62240-11202-000 GEO/SOILS & MATERIALS SERVICES			Beginning Budget	
PET01 AP 11/4/2010 1 GEOTECHNICAL SERVICES			Beginning Balance	
49145			3006423	\$5,176.70
Account Total			\$5,176.70	
Ending Budget			Ending Balance	
Available Balance \$5,176.70CR			\$5,176.70	
50-62199-62250-11202-000 ENGINEERING/ARCH/DESIGN SVCS			Beginning Budget	
HUI01 S22338 AP 11/4/2010 1 PREPARATION OF PLANS & SPECS &			Beginning Balance	
1013830201			3006380	\$8,162.96
Account Total			\$8,162.96	
Ending Budget			Ending Balance	
Available Balance \$8,162.96			\$8,162.96	
HUI01 LQ 11/4/2010 PO # 522338				
3000022839 \$8,162.96				
HUI01 S22338 AP 12/2/2010 1 PREPARATION OF PLANS & SPECS &			Beginning Balance	
1013830202			3006679	\$13,604.94
Account Total			\$13,604.94	
Ending Budget			Ending Balance	
Available Balance \$13,604.94			\$13,604.94	
HUI01 LQ 12/2/2010 PO # 522338				
3000022839 \$13,604.94				
Account Total			\$21,767.90	
Ending Budget			Ending Balance	
Available Balance \$107,870.00CR			\$30,692.90	
50-62199-62406-11202-000 ARBORCULTURIST SERVICES			Beginning Budget	
Account Total			Beginning Balance	
Ending Budget			Ending Balance	
Available Balance \$2,970.00CR			\$2,970.00	
50-62199-62513-11202-000 LABORATORY/TESTING EXPENSE			Beginning Budget	
CLA03 AP 11/18/2010 1 COMPUTERIZED IRRIGATION MAINT			Beginning Balance	
210240			3006503	\$750.00
Account Total			\$750.00	
Ending Budget			Ending Balance	
Available Balance \$750.00CR			\$750.00	
50-62199-63608-11202-000 FILM, MAPS AND BLUEPRINTS			Beginning Budget	
COA05 AP 12/16/2010 1 FILMS/MAPS/BLUEPRINTS			Beginning Balance	
455629			3006811	\$45.51
Account Total			\$45.51	
Ending Budget			Ending Balance	
Available Balance \$62.48CR			\$62.48	
50-62199-65504-11202-000 ADMIN/OVERHEAD CHARGES			Beginning Budget	
JE 10/31/2010 OCTOBER 2010 OVERHEAD JOURNAL			Beginning Balance	
603				\$2,247.40
JE 10/31/2010 TO RECORD ADMIN OH POSTED TO O			Ending Balance	
616				\$2,247.40
Account Total			\$2,247.40	
Ending Budget			Ending Balance	
Available Balance			\$2,247.40	
50-62199-67101-11202-000 CAPITAL PROJECTS			Beginning Budget	
Account Total			Beginning Balance	
Ending Budget			Ending Balance	
Available Balance \$557,259.00			\$557,259.00	
50-83399-61111-11202-000 FULL-TIME SALARIES			Beginning Budget	
PR 10/1/2010 PAYROLL FOR 100110			Beginning Balance	
527				\$547.28
PR 10/15/2010 PAYROLL FOR 101510			Ending Balance	
563				\$350.26
PR 10/29/2010 PAYROLL FOR 102910			Ending Balance	
575				\$525.39

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - EASTERN OPEN SPACE ACCESS ROAD

Type by	Date	Bank Description Revised Budget/Encumbered	Debit Amount	Credit Amount
PR	11/12/2010	PAYROLL FOR 111210	\$372.15	
595 PR	11/26/2010	PAYROLL FOR 112610	\$284.59	
617 PR	12/10/2010	PAYROLL FOR 121010	\$678.63	
624 PR	12/24/2010	PAYROLL FOR 122410	\$306.48	
635				
		Account Total	\$3,064.78	
		Ending Budget		\$4,645.00
		Available Balance	\$17,741.00	\$13,096.00
50-83399-61115-11202-000		Beginning Budget	Beginning Balance	\$361.21
OVERTIME-REGULAR		O/S Encumbrances		
		Account Total		
		Ending Budget	Ending Balance	\$361.21
		Available Balance		\$361.21CR
50-83399-61287-11202-000		Beginning Budget	Beginning Balance	\$61.12
WORKER'S COMP CHARGES		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$26.53	
603 JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$19.90	
626 JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$29.85	
660				
		Account Total	\$76.28	
		Ending Budget	Ending Balance	\$137.40
		Available Balance		\$137.40CR
50-83399-61288-11202-000		Beginning Budget	Beginning Balance	\$401.04
HEALTH INSURANCE CHGS		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$165.06	
603 JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$123.80	
626 JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$185.69	
660				
		Account Total	\$474.55	
		Ending Budget	Ending Balance	\$875.59
		Available Balance		\$875.59CR
50-83399-61289-11202-000		Beginning Budget	Beginning Balance	\$79.59
OTHER BENEFITS CHGS		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$32.75	
603 JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$24.56	
626 JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$36.84	
660				
		Account Total	\$94.15	
		Ending Budget	Ending Balance	\$173.74
		Available Balance		\$173.74CR
50-83399-61290-11202-000		Beginning Budget	Beginning Balance	\$626.98
RETIREMENT		O/S Encumbrances		
JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$258.05	
603 JE	11/30/2010	NOVEMBER 2010 OVERHEADS	\$193.54	
626 JE	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$290.31	
660				
		Account Total	\$741.90	
		Ending Budget	Ending Balance	\$1,368.88
		Available Balance		\$1,368.88CR
50-83399-62250-11202-000		Beginning Budget	Beginning Balance	
ENGINEERING/ARCH/DESIGN SVCS		O/S Encumbrances		
PRO13 AP	10/7/2010	1 ENGINEERING CONSULTANT	\$664.16	
5787			3006130	
PRO13 AP	11/4/2010	1 ENGINEERING SERVICES	\$373.59	
5802			3006426	

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - EASTERN OPEN SPACE ACCESS ROAD

	Type by	Date	Bank Description Revised Budget/Encumbered	Debit Amount	Credit Amount
PRO13	AP	11/18/2010	1 ENGINEERING SERVICES		\$581.14
	5821			3006575	
PRO13	AP	11/18/2010	1 ENGINEERING SERVICES		\$1,286.81
	5810			3006575	
PRO13	AP	12/2/2010	1 ENGINEERING SERVICES		\$871.71
	5826			3006725	
PRO13	AP	12/16/2010	1 ENGINEERING CONSULTANT		\$332.08
	5797			3006911	
PRO13	AP	12/16/2010	1 ENGINEERING CONSULTANT		\$332.08
	5839			3006911	
			Account Total		\$4,441.57
			Ending Budget	Ending Balance	\$4,441.57
			Available Balance		\$4,441.57CR
50-83399-65504-11202-000			Beginning Budget	Beginning Balance	
ADMIN/OVERHEAD CHARGES			O/S Encumbrances		
	JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL		\$341.51
	603				
	JE	10/31/2010	TO RECORD ADMIN OH POSTED TO O		\$341.51
	616				
			Account Total		\$341.51
			Ending Budget	Ending Balance	\$341.51
			Available Balance		
50-84599-61111-11202-000			Beginning Budget	Beginning Balance	\$243.38
FULL-TIME SALARIES			O/S Encumbrances		
	PR	10/1/2010	PAYROLL FOR 100110		\$129.32
	527				
	PR	10/15/2010	PAYROLL FOR 101510		\$43.78
	563				
	PR	10/29/2010	PAYROLL FOR 102910		\$72.29
	575				
	PR	11/12/2010	PAYROLL FOR 111210		\$43.78
	595				
	PR	11/26/2010	PAYROLL FOR 112610		\$43.78
	617				
	PR	12/24/2010	PAYROLL FOR 122410		\$262.70
	635				
			Account Total		\$595.65
			Ending Budget	Ending Balance	\$839.03
			Available Balance		\$839.03CR
50-84599-61287-11202-000			Beginning Budget	Beginning Balance	\$9.62
WORKER'S COMP CHARGES			O/S Encumbrances		
	JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL		\$3.52
	603				
	JE	11/30/2010	NOVEMBER 2010 OVERHEADS		\$2.65
	626				
	JE	12/31/2010	DECEMBER 2010 OVERHEADS JE		\$7.96
	660				
			Account Total		\$14.13
			Ending Budget	Ending Balance	\$23.75
			Available Balance		\$23.75CR
50-84599-61288-11202-000			Beginning Budget	Beginning Balance	\$70.25
HEALTH INSURANCE CHGS			O/S Encumbrances		
	JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL		\$21.88
	603				
	JE	11/30/2010	NOVEMBER 2010 OVERHEADS		\$16.51
	626				
	JE	12/31/2010	DECEMBER 2010 OVERHEADS JE		\$49.52
	660				
			Account Total		\$87.91
			Ending Budget	Ending Balance	\$158.16
			Available Balance		\$158.16CR
50-84599-61289-11202-000			Beginning Budget	Beginning Balance	\$13.94
OTHER BENEFITS CHGS			O/S Encumbrances		
	JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL		\$4.34
	603				
	JE	11/30/2010	NOVEMBER 2010 OVERHEADS		\$3.27
	626				
	JE	12/31/2010	DECEMBER 2010 OVERHEADS JE		\$9.82
	660				

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - EASTERN OPEN SPACE ACCESS ROAD

Type by	Date	Bank Description Revised Budget/Encumbered	Debit Amount	Credit Amount
		Account Total		\$17.43
		Ending Budget	Ending Balance	\$31.37
		Available Balance \$31.37CR		
50-84599-61290-11202-000 RETIREMENT		Beginning Budget O/S Encumbrances	Beginning Balance	\$109.89
JE 603	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$34.21	
JE 626	11/30/2010	NOVEMBER 2010 OVERHEADS	\$25.80	
JE 660	12/31/2010	DECEMBER 2010 OVERHEADS JE	\$77.42	
		Account Total		\$137.43
		Ending Budget	Ending Balance	\$247.26
		Available Balance \$247.26CR		
50-84599-65504-11202-000 ADMIN/OVERHEAD CHARGES		Beginning Budget O/S Encumbrances	Beginning Balance	
JE 603	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL	\$45.26	
JE 616	10/31/2010	TO RECORD ADMIN OH POSTED TO O		\$45.26
		Account Total		\$45.26
		Ending Budget	Ending Balance	\$45.26
		Available Balance		
50-94599-61111-11202-000 FULL-TIME SALARIES		Beginning Budget O/S Encumbrances	Beginning Balance	\$262.69
		Account Total		
		Ending Budget	Ending Balance	\$262.69
		Available Balance \$262.69CR		
50-94599-61287-11202-000 WORKER'S COMP CHARGES		Beginning Budget O/S Encumbrances	Beginning Balance	\$9.80
		Account Total		
		Ending Budget	Ending Balance	\$9.80
		Available Balance \$9.80CR		
50-94599-61288-11202-000 HEALTH INSURANCE CHGS		Beginning Budget O/S Encumbrances	Beginning Balance	\$49.52
		Account Total		
		Ending Budget	Ending Balance	\$49.52
		Available Balance \$49.52CR		
50-94599-61289-11202-000 OTHER BENEFITS CHGS		Beginning Budget O/S Encumbrances	Beginning Balance	\$9.83
		Account Total		
		Ending Budget	Ending Balance	\$9.83
		Available Balance \$9.83CR		
50-94599-61290-11202-000 RETIREMENT		Beginning Budget O/S Encumbrances	Beginning Balance	\$77.41
		Account Total		
		Ending Budget	Ending Balance	\$77.41
		Available Balance \$77.41CR		
50-94599-62408-11202-000 APPRAISAL/TITLE/BROKER SVCS		Beginning Budget O/S Encumbrances	Beginning Balance	\$750.00
		Account Total		
		Ending Budget	Ending Balance	\$750.00
		Available Balance \$750.00CR		
		Total \$77,177.10CR		\$2,634.17
		Ending Budget \$497,822.90	Ending Balance	\$66,615.53
		Available Balance \$431,207.37		

CITY OF SAN JUAN CAPISTRANO
 Account History
 10/01/10 - 12/31/10

Account # / Name - EASTERN OPEN SPACE GROUND TRAILS

		Revised Budget/Encumbered		Debit Amount	Credit Amount
50-62199-67101-11203-000	Beginning Budget	\$45,565.00		Beginning Balance	
CAPITAL PROJECTS	O/S Encumbrances				
WAR03	10/21/10 1 SURVEYING & MAPPING SERVICE			\$3,500.00	
AP					
	4814				
	Account Total			\$3,500.00	
	Ending Budget	\$45,565.00		Ending Balance	\$3,500.00
	Available Balance	\$42,065.00			
50-83399-61111-11203-000	Beginning Budget	\$4,435.00		Beginning Balance	\$22.90
FULL-TIME SALARIES	O/S Encumbrances				
	Account Total				
	Ending Budget	\$4,435.00		Ending Balance	\$22.90
	Available Balance	\$4,412.10			
50-83399-61287-11203-000	Beginning Budget			Beginning Balance	\$0.69
WORKER'S COMP CHARGES	O/S Encumbrances				
	Account Total				
	Ending Budget			Ending Balance	\$0.69
	Available Balance	\$.69CR			
50-83399-61288-11203-000	Beginning Budget			Beginning Balance	\$4.32
HEALTH INSURANCE CHGS	O/S Encumbrances				
	Account Total				
	Ending Budget			Ending Balance	\$4.32
	Available Balance	\$4.32CR			
50-83399-61289-11203-000	Beginning Budget			Beginning Balance	\$0.86
OTHER BENEFITS CHGS	O/S Encumbrances				
	Account Total				
	Ending Budget			Ending Balance	\$0.86
	Available Balance	\$.86CR			
50-83399-61290-11203-000	Beginning Budget			Beginning Balance	\$6.75
RETIREMENT	O/S Encumbrances				
	Account Total				
	Ending Budget			Ending Balance	\$6.75
	Available Balance	\$6.75CR			
	Total			\$3,500.00	
	Ending Budget	\$50,000.00		Ending Balance	\$3,535.52
	Available Balance	\$46,464.48			