



**AGENDA**  
**REGULAR MEETING OF THE**  
**CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)**  
**JUNE 9, 2011, 6:00pm**  
**CITY COUNCIL CHAMBERS**

**A. CALL TO ORDER**

**B. ROLL CALL**

Chairman John Harper  
Elliott Levenson  
Scott Looney  
Kathleen Strong  
Mark Winn

**C. ORAL COMMUNICATIONS**

**D. CONSENT CALENDAR**

1. Approval of Citizen's Bond Oversight Committee Minutes – Regular Meeting of April 28, 2011.

**E. DISCUSSION ITEMS**

1. Review and Consideration of Measure Y Bond Proceeds January 1, 2011 through March 31, 2011 and July 1, 2010 through March 31, 2011.

**F. COMMITTEE/STAFF COMMENTS**

**G. ADJOURNMENT TO Thursday, September 8, 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 June 6, 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.



**April 28, 2011**  
**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 6:04pm

**B. ROLL CALL**

BOND OVERSIGHT COMMITTEE MEMBERS PRESENT: Chairman John Harper, Scott Looney, Elliott Levenson, Kathleen Strong

COMMITTEE MEMBERS ABSENT: None

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 DECEMBER 9, 2010:

Committee Action: Motion was made by Committee Member Looney, seconded by Chairman Harper, and carried 3-0-1, with Committee Member Strong abstaining, to approve CBOC minutes from the 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: Chairman Harper and Cindy Russell provided an overview of what the Committee has been doing, since its inception, for the new

Committee Members. Cindy Russell summarized all of the projects for which the bond proceeds are to be used.

Public Comments: NONE

Committee Action: NONE

2. REVIEW AND CONSIDERATION OF MEASURE Y BOND PROCEEDS OCTOBER 1, 2010 THROUGH DECEMBER 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. Committee Member Strong inquired about administrator's salary. Cindy Russell confirmed that administrative staff salaries are not charged to bond proceeds; the only staff time charged to bond proceeds are project managers working directly and specifically on an Open Space project, for example, NWOS-Phase I. Their time is then charged hourly. Staff will return to the next meeting with updated financial reports related to the Northwest Open Space. Chairman Harper suggested an Open Space Tour, but staff will wait for the newest Committee Member to begin before scheduling the tour.

Public Comments: NONE

Committee Action: NONE

**F. COMMITTEE/STAFF COMMENTS** – None.

**G. ADJOURNMENT**

Chairman Harper adjourned the meeting to Thursday June 9, 2011 at 6:00pm.

**AGENDA REPORT**

June 9, 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 January 1 – March 31, 2011 and July 1, 2010 through March 31, 2011.

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**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 January 1, 2011 through March 31, 2011 and July 1, 2010 through March 31, 2011.

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**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 March 31, 2011, for the Open Space Acquisition Fund #51.

Attachment #2 is the income statement for the period from January 1, 2011 to March 31, 2011, 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.

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 January 1, 2011 through March 31, 2011 and July 1, 2010 through March 31, 2011.

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Respectfully Submitted,



Cindy Russell  
Chief Financial Officer/City Treasurer

Attachments:

1. Balance Statement by Fund – Fund #51 Open Space Acquisition Fund dated March 31, 2011.
2. Income Statement by Fund – Fund #51 Open Space Acquisition Fund dated January 1, 2011 – March 31, 2011.
3. Expenditure Account Detail dated January 1, 2011 – March 31, 2011 for Project #09209 – Northwest Open Space Phase I Park.
4. Expenditure Account Detail dated July 1, 2010 – March 31, 2011 for Project #09209 – Northwest Open Space Phase I Park.

**CITY OF SAN JUAN CAPISTRANO**  
**Balance Statement by Fund**  
**31-Mar-11**

| FUND 51: OPEN SPACE AQC/CONST FUND |                                | Beginning Balance | CPTD Debit    | CPTD Credit   | CYTD Debit    | CYTD Credit   | Ending Balance  |
|------------------------------------|--------------------------------|-------------------|---------------|---------------|---------------|---------------|-----------------|
| Account Number                     | Account Name                   |                   |               |               |               |               |                 |
| <b>ASSETS</b>                      |                                |                   |               |               |               |               |                 |
| 51-00000-10000-00000-000           | CASH - POOLED                  | \$ 2,383,634.88   | \$ 479,209.32 | \$ 206,227.07 | \$ 479,209.32 | \$ 206,227.07 | \$ 2,656,617.13 |
| Total Assets                       |                                | \$ 2,383,634.88   | \$ 479,209.32 | \$ 206,227.07 | \$ 479,209.32 | \$ 206,227.07 | \$ 2,656,617.13 |
| <b>LIABILITIES</b>                 |                                |                   |               |               |               |               |                 |
| <b>FUND EQUITY</b>                 |                                |                   |               |               |               |               |                 |
| 51-00000-37011-00000-000           | APP RES-OPEN SPACE             | \$ 67,134.00      | \$ 92,233.12  | \$ 156,250.00 | \$ 182,384.17 | \$ 468,750.00 | \$ 353,499.83   |
| 51-00000-39000-00000-000           | RESERVE - BOND PROCEEDS MEAS Y | 2,316,500.88      | 5,855.11      | -             | 15,953.12     | 2,569.54      | 2,303,117.30    |
| Total Fund Equity                  |                                | \$ 2,383,634.88   | \$ 98,088.23  | \$ 156,250.00 | \$ 198,337.29 | \$ 471,319.54 | \$ 2,656,617.13 |
| Total Liabilities and Fund Equity  |                                | \$ 2,383,634.88   | \$ 98,088.23  | \$ 156,250.00 | \$ 198,337.29 | \$ 471,319.54 | \$ 2,656,617.13 |

**CITY OF SAN JUAN CAPISTRANO**  
**Income Statement by Fund**  
**For the Period Ending March 31, 2011**

FUND 51: OPEN SPACE AQC/CONST FUND

| Account Number   | Account Name                                  | Original Budget       | Revised Budget         | Current Period to<br>Date Actual | Current Year to<br>Date Actual | Available Budget      | Percent of Budget<br>Remaining |
|--|---|-----------------------|------------------------|----------------------------------|--------------------------------|-----------------------|--------------------------------|
| <b>REVENUES</b>  |   |                       |                        |                                  |                                |                       |                                |
| 51-00000-46320-00000-                                    | INVESTMENT INTEREST                           | 39,974.00             | 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                       | 431,250.00                     | 143,750.00            | 25.00%                         |
| 51-00000-49019-11203-                                    | TRANSFER IN - EASTERN O/S GROUND TRAILS       | 50,000.00             | 50,000.00              | 12,500.00                        | 37,500.00                      | 12,500.00             | 25.00%                         |
| <b>Total Revenues</b>                                    |   | <b>\$ 664,974.00</b>  | <b>\$ 664,974.00</b>   | <b>\$ 156,250.00</b>             | <b>\$ 471,319.54</b>           | <b>\$ 193,654.46</b>  | <b>29.12%</b>                  |
| <b>EXPENDITURES</b>                                      |   |                       |                        |                                  |                                |                       |                                |
| 51-00000-69001-00000-                                    | TRANSFERS OUT-GENERAL FUND                    | \$ 40,000.00          | \$ 40,000.00           | \$ 10,000.00                     | \$ 30,000.00                   | \$ 10,000.00          | 25.00%                         |
| 51-00000-69050-09209-                                    | TRANSFERS OUT-CIP - NW OPEN SPACE PHASE I     | 179,942.00            | 379,530.78             | 5,855.11                         | 15,953.12                      | 363,577.66            | 95.80%                         |
| 51-00000-69050-11202-                                    | TRANSFERS OUT-CIP - EASTERN O/S ACCESS ROAD   | 575,000.00            | 575,000.00             | 78,601.07                        | 145,216.60                     | 429,783.40            | 74.74%                         |
| 51-00000-69050-11203-                                    | TRANSFERS OUT-CIP - EASTERN O/S GROUND TRAILS | 50,000.00             | 50,000.00              | 3,632.05                         | 7,167.57                       | 42,832.43             | 85.66%                         |
| <b>Total Expenditures</b>                                |   | <b>\$ 844,942.00</b>  | <b>\$ 1,044,530.78</b> | <b>\$ 98,088.23</b>              | <b>\$ 198,337.29</b>           | <b>\$ 846,193.49</b>  | <b>81.01%</b>                  |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> |   | <b>\$ -179,968.00</b> | <b>\$ -379,556.78</b>  | <b>\$ 38,161.77</b>              | <b>\$ 272,982.25</b>           | <b>\$ -652,539.03</b> | <b>-171.92%</b>                |

CITY OF SAN JUAN CAPISTRANO  
 Account History  
 01/01/11 - 03/31/11

Account # / Name - NW OPEN SPACE PHASE I

|                          |     | Budget/Encumbered                 |             | Debit Amount   | Credit Amount     |             |
|--------------------------|-----|-----------------------------------|-------------|----------------|-------------------|-------------|
| 50-62199-61111-09209-00C |     | Beginning Budget                  |             | \$28,945.00    | Beginning Balance | \$6,363.25  |
| FULL-TIME SALARIES       |     | O/S Encumbrances                  |             |                |                   |             |
|                          | PR  | 1/7/2011 PAYROLL FOR 010711       |             |                | \$913.83          |             |
|                          | 637 |                                   |             |                |                   |             |
|                          | PR  | 1/21/2011 PAYROLL FOR 012111      |             |                | \$424.49          |             |
|                          | 655 |                                   |             |                |                   |             |
|                          | PR  | 2/4/2011 PAYROLL FOR 020411       |             |                | \$373.48          |             |
|                          | 674 |                                   |             |                |                   |             |
|                          | PR  | 2/18/2011 PAYROLL FOR 021811      |             |                | \$456.64          |             |
|                          | 694 |                                   |             |                |                   |             |
|                          | PR  | 3/4/2011 PAYROLL FOR 030411       |             |                | \$296.81          |             |
|                          | 704 |                                   |             |                |                   |             |
|                          | PR  | 3/18/2011 PAYROLL FOR 031811      |             |                | \$1,257.42        |             |
|                          | 721 |                                   |             |                |                   |             |
|                          |     | Account Total                     |             |                | \$3,722.67        |             |
|                          |     | Ending Budget                     | \$28,945.00 | Ending Balance |                   | \$10,085.92 |
|                          |     | Available Balance                 | \$18,859.08 |                |                   |             |
| 50-62199-61111-09209-208 |     | Beginning Budget                  |             | \$6,014.00     | Beginning Balance | \$103.13    |
| FULL-TIME SALARIES       |     | O/S Encumbrances                  |             |                |                   |             |
|                          | PR  | 3/18/2011 PAYROLL FOR 031811      |             |                | \$63.61           |             |
|                          | 721 |                                   |             |                |                   |             |
|                          |     | Account Total                     |             |                | \$63.61           |             |
|                          |     | Ending Budget                     | \$6,014.00  | Ending Balance |                   | \$166.74    |
|                          |     | Available Balance                 | \$5,847.26  |                |                   |             |
| 50-62199-61115-09209-00C |     | Beginning Budget                  |             |                | Beginning Balance | \$28.61     |
| OVERTIME-REGULAR         |     | O/S Encumbrances                  |             |                |                   |             |
|                          |     | Account Total                     |             |                |                   |             |
|                          |     | Ending Budget                     |             |                | Ending Balance    | \$28.61     |
|                          |     | Available Balance                 | \$28.61CR   |                |                   |             |
| 50-62199-61287-09209-00C |     | Beginning Budget                  |             | \$747.00       | Beginning Balance | \$164.16    |
| WORKER'S COMP CHARGES    |     | O/S Encumbrances                  |             |                |                   |             |
|                          | JE  | 1/31/2011 JANUARY-11 OVERHEADS    |             |                | \$34.53           |             |
|                          | 680 |                                   |             |                |                   |             |
|                          | JE  | 2/28/2011 FEBRUARY 2011 OVERHEADS |             |                | \$21.42           |             |
|                          | 710 |                                   |             |                |                   |             |
|                          | JE  | 3/31/2011 MARCH 2011 OVERHEADS    |             |                | \$40.10           |             |
|                          | 729 |                                   |             |                |                   |             |
|                          |     | Account Total                     |             |                | \$96.05           |             |
|                          |     | Ending Budget                     | \$747.00    | Ending Balance |                   | \$260.21    |
|                          |     | Available Balance                 | \$486.79    |                |                   |             |
| 50-62199-61287-09209-208 |     | Beginning Budget                  |             | \$155.00       | Beginning Balance | \$2.67      |
| WORKER'S COMP CHARGES    |     | O/S Encumbrances                  |             |                |                   |             |
|                          | JE  | 3/31/2011 MARCH 2011 OVERHEADS    |             |                | \$1.64            |             |
|                          | 729 |                                   |             |                |                   |             |
|                          |     | Account Total                     |             |                | \$1.64            |             |
|                          |     | Ending Budget                     | \$155.00    | Ending Balance |                   | \$4.31      |
|                          |     | Available Balance                 | \$150.69    |                |                   |             |
| 50-62199-61288-09209-00C |     | Beginning Budget                  |             | \$5,602.00     | Beginning Balance | \$1,199.47  |
| HEALTH INSURANCE CHGS    |     | O/S Encumbrances                  |             |                |                   |             |
|                          | JE  | 1/31/2011 JANUARY-11 OVERHEADS    |             |                | \$252.27          |             |



|  |                                      |              |                   |             |
|--|--------------------------------------|--------------|-------------------|-------------|
|  | Available Balance                    | \$69.75CR    |                   |             |
| 50-62199-65504-09209-00C<br>ADMIN/OVERHEAD CHARGES | Beginning Budget<br>O/S Encumbrances | \$31,499.00  | Beginning Balance |             |
|  | Account Total                        |              |                   |             |
|  | Ending Budget                        | \$31,499.00  | Ending Balance    |             |
|  | Available Balance                    | \$31,499.00  |                   |             |
| 50-62199-65504-09209-208<br>ADMIN/OVERHEAD CHARGES | Beginning Budget<br>O/S Encumbrances | \$6,544.00   | Beginning Balance |             |
|  | Account Total                        |              |                   |             |
|  | Ending Budget                        | \$6,544.00   | Ending Balance    |             |
|  | Available Balance                    | \$6,544.00   |                   |             |
| 50-62199-67101-09209-00C<br>CAPITAL PROJECTS       | Beginning Budget<br>O/S Encumbrances | \$289,981.78 | Beginning Balance |             |
|  | Account Total                        |              |                   |             |
|  | Ending Budget                        | \$289,981.78 | Ending Balance    |             |
|  | Available Balance                    | \$289,981.78 |                   |             |
|  | Total                                |              | \$5,855.11        |             |
|  | Ending Budget                        | \$379,530.78 | Ending Balance    | \$15,953.12 |
|  | Available Balance                    | \$363,577.66 |                   |             |

CITY OF SAN JUAN CAPISTRANO  
Account History  
07/01/10 - 03/31/11

| Account # / Name<br>Vendor/Whse Addr # PO<br>Stock/Invoice # Stock Known | Type Date<br>by | Bank Description<br>Check # Ref # Revised Budget/Encumber | Debit Amount | Credit Amount       |
|--|-----------------|---|--------------|---------------------|
| 50-62199-61111-09209-000<br>FULL-TIME SALARIES                           |                 | Beginning Budget \$28,945.00                              | Beginn       | ing Balance         |
|  |                 | O/S Encumbrances  |              |                     |
|  | JE 07/09/10     | PAYROLL 07/09/10  |              | \$35.42             |
| 411  | PR 07/23/10     | PAYROLL FOR 072310  |              | \$378.53            |
| 427  | PR 08/06/10     | PAYROLL FOR 080610  |              | \$636.53            |
| 459  | PR 08/20/10     | PAYROLL FOR 082010  |              | \$934.83            |
| 476  | PR 09/03/10     | PAYROLL FOR 090310  |              | \$1,100.44          |
| 489  | PR 09/17/10     | PAYROLL FOR 091710  |              | \$425.65            |
| 502  | PR 10/01/10     | PAYROLL FOR 100110  |              | \$450.12            |
| 527  | PR 10/15/10     | PAYROLL FOR 101510  |              | \$867.61            |
| 563  | PR 10/29/10     | PAYROLL FOR 102910  |              | \$267.46            |
| 575  | PR 11/12/10     | PAYROLL FOR 111210  |              | \$225.05            |
| 595  | PR 11/26/10     | PAYROLL FOR 112610  |              | \$182.65            |
| 617  | PR 12/10/10     | PAYROLL FOR 121010  |              | \$408.09            |
| 624  | PR 12/24/10     | PAYROLL FOR 122410  |              | \$450.87            |
| 635  | PR 01/07/11     | PAYROLL FOR 010711  |              | \$913.83            |
| 637  | PR 01/21/11     | PAYROLL FOR 012111  |              | \$424.49            |
| 655  | PR 02/04/11     | PAYROLL FOR 020411  |              | \$373.48            |
| 674  | PR 02/18/11     | PAYROLL FOR 021811  |              | \$456.64            |
| 694  | PR 03/04/11     | PAYROLL FOR 030411  |              | \$296.81            |
| 704  | PR 03/18/11     | PAYROLL FOR 031811  |              | \$1,257.42          |
| 721  |                 |   |              |                     |
|  |                 | Account Total   | \$           | 10,085.92           |
|  |                 | Ending Budget \$28,945.00                                 | Ending       | Balance \$10,085.92 |
|  |                 | Available Balance \$18,859.08                             |              |                     |
| 50-62199-61111-09209-208<br>FULL-TIME SALARIES                           |                 | Beginning Budget \$6,014.00                               | Beginn       | ing Balance         |
|  |                 | O/S Encumbrances  |              |                     |
|  | PR 07/23/10     | PAYROLL FOR 072310  |              | \$60.73             |
| 427  | PR 10/29/10     | PAYROLL FOR 102910  |              | \$21.20             |
| 575  | PR 12/10/10     | PAYROLL FOR 121010  |              | \$21.20             |
| 624  | PR 03/18/11     | PAYROLL FOR 031811  |              | \$63.61             |
| 721  |                 |   |              |                     |
|  |                 | Account Total   |              | \$166.74            |
|  |                 | Ending Budget \$6,014.00                                  | Ending       | Balance \$166.74    |
|  |                 | Available Balance \$5,847.26                              |              |                     |

50-62199-61115-09209-000  
OVERTIME-REGULAR

PR 11/12/10  
595

Beginning Budget  
O/S Encumbrances  
PAYROLL FOR 111210  
  
Account Total  
Ending Budget  
Available Balance \$28.61CR

Beginning Balance  
\$28.61  
Ending Balance \$28.61

50-62199-61287-09209-000  
WORKER'S COMP CHARGES

JE 07/31/10  
484  
JE 08/31/10  
541  
JE 09/30/10  
542  
JE 10/31/10  
603  
JE 11/30/10  
626  
JE 12/31/10  
660  
JE 01/31/11  
680  
JE 02/28/11  
710  
JE 03/31/11  
729

Beginning Budget \$747.00  
O/S Encumbrances  
JULY 2010 OVERHEADS  
AUGUST 2010 OVERHEAD  
SEPTEMBER 2010 OVERHEADS  
OCTOBER 2010 OVERHEAD JOURNAL  
NOVEMBER 2010 OVERHEADS  
DECEMBER 2010 OVERHEADS JE  
JANUARY-11 OVERHEADS  
FEBRUARY 2011 OVERHEADS  
MARCH 2011 OVERHEADS  
  
Account Total  
Ending Budget \$747.00  
Available Balance \$486.79

Beginning Balance  
\$27.10  
\$52.51  
\$22.59  
\$29.28  
\$10.52  
\$22.16  
\$34.53  
\$21.42  
\$40.10  
\$260.21  
Ending Balance \$260.21

50-62199-61287-09209-208  
WORKER'S COMP CHARGES

JE 07/31/10  
484  
JE 10/31/10  
603  
JE 12/31/10  
660  
JE 03/31/11  
729

Beginning Budget \$155.00  
O/S Encumbrances  
JULY 2010 OVERHEADS  
OCTOBER 2010 OVERHEAD JOURNAL  
DECEMBER 2010 OVERHEADS JE  
MARCH 2011 OVERHEADS  
  
Account Total  
Ending Budget \$155.00  
Available Balance \$150.69

Beginning Balance  
\$1.57  
\$0.55  
\$0.55  
\$1.64  
\$4.31  
Ending Balance \$4.31

50-62199-61288-09209-000  
HEALTH INSURANCE CHGS

JE 07/31/10  
484  
JE 08/31/10  
541  
JE 09/30/10  
542  
JE 10/31/10  
603  
JE 11/30/10  
626  
JE 12/31/10  
660  
JE 01/31/11  
680  
JE 02/28/11  
710  
JE 03/31/11  
729

Beginning Budget \$5,602.00  
O/S Encumbrances  
JULY 2010 OVERHEADS  
AUGUST 2010 OVERHEAD  
SEPTEMBER 2010 OVERHEADS  
OCTOBER 2010 OVERHEAD JOURNAL  
NOVEMBER 2010 OVERHEADS  
DECEMBER 2010 OVERHEADS JE  
JANUARY-11 OVERHEADS  
FEBRUARY 2011 OVERHEADS  
MARCH 2011 OVERHEADS  
  
Account Total  
Ending Budget \$5,602.00  
Available Balance \$3,700.81

Beginning Balance  
\$198.02  
\$383.65  
\$165.08  
\$213.96  
\$76.85  
\$161.91  
\$252.27  
\$156.48  
\$292.97  
\$1,901.19  
Ending Balance \$1,901.19

50-62199-61288-09209-208  
HEALTH INSURANCE CHGS

|     |                   |                               |        |             |         |
|-----|-------------------|-------------------------------|--------|-------------|---------|
|     | Beginning Budget  | \$1,164.00                    | Beginn | ing Balance |         |
|     | O/S Encumbrances  |                               |        |             |         |
| 484 | JE 07/31/10       | JULY 2010 OVERHEADS           |        | \$11.45     |         |
| 603 | JE 10/31/10       | OCTOBER 2010 OVERHEAD JOURNAL |        | \$4.00      |         |
| 660 | JE 12/31/10       | DECEMBER 2010 OVERHEADS JE    |        | \$4.00      |         |
| 729 | JE 03/31/11       | MARCH 2011 OVERHEADS          |        | \$11.99     |         |
|     | <hr/>             |                               |        |             |         |
|     | Account Total     |                               |        | \$31.44     |         |
|     | Ending Budget     | \$1,164.00                    | Ending | Balance     | \$31.44 |
|     | Available Balance | \$1,132.56                    |        |             |         |

50-62199-61289-09209-000  
OTHER BENEFITS CHGS

|     |                   |                               |        |             |          |
|-----|-------------------|-------------------------------|--------|-------------|----------|
|     | Beginning Budget  | \$1,083.00                    | Beginn | ing Balance |          |
|     | O/S Encumbrances  |                               |        |             |          |
| 484 | JE 07/31/10       | JULY 2010 OVERHEADS           |        | \$39.31     |          |
| 541 | JE 08/31/10       | AUGUST 2010 OVERHEAD          |        | \$76.12     |          |
| 542 | JE 09/30/10       | SEPTEMBER 2010 OVERHEADS      |        | \$32.75     |          |
| 603 | JE 10/31/10       | OCTOBER 2010 OVERHEAD JOURNAL |        | \$42.45     |          |
| 626 | JE 11/30/10       | NOVEMBER 2010 OVERHEADS       |        | \$15.25     |          |
| 660 | JE 12/31/10       | DECEMBER 2010 OVERHEADS JE    |        | \$32.13     |          |
| 680 | JE 01/31/11       | JANUARY-11 OVERHEADS          |        | \$50.05     |          |
| 710 | JE 02/28/11       | FEBRUARY 2011 OVERHEADS       |        | \$31.05     |          |
| 729 | JE 03/31/11       | MARCH 2011 OVERHEADS          |        | \$58.13     |          |
|     | <hr/>             |                               |        |             |          |
|     | Account Total     |                               |        | \$377.24    |          |
|     | Ending Budget     | \$1,083.00                    | Ending | Balance     | \$377.24 |
|     | Available Balance | \$705.76                      |        |             |          |

50-62199-61289-09209-208  
OTHER BENEFITS CHGS

|     |                   |                               |        |             |        |
|-----|-------------------|-------------------------------|--------|-------------|--------|
|     | Beginning Budget  | \$225.00                      | Beginn | ing Balance |        |
|     | O/S Encumbrances  |                               |        |             |        |
| 484 | JE 07/31/10       | JULY 2010 OVERHEADS           |        | \$2.27      |        |
| 603 | JE 10/31/10       | OCTOBER 2010 OVERHEAD JOURNAL |        | \$0.79      |        |
| 660 | JE 12/31/10       | DECEMBER 2010 OVERHEADS JE    |        | \$0.79      |        |
| 729 | JE 03/31/11       | MARCH 2011 OVERHEADS          |        | \$2.38      |        |
|     | <hr/>             |                               |        |             |        |
|     | Account Total     |                               |        | \$6.23      |        |
|     | Ending Budget     | \$225.00                      | Ending | Balance     | \$6.23 |
|     | Available Balance | \$218.77                      |        |             |        |

50-62199-61290-09209-000  
RETIREMENT

|     |             |                               |            |        |             |          |
|-----|-------------|-------------------------------|------------|--------|-------------|----------|
|     |             | Beginning Budget              | \$6,268.00 | Beginn | ing Balance |          |
|     |             | O/S Encumbrances              |            |        |             |          |
|     |             | JULY 2010 OVERHEADS           |            |        |             | \$309.58 |
| 484 | JE 07/31/10 |                               |            |        |             |          |
|     |             | AUGUST 2010 OVERHEAD          |            |        |             | \$599.79 |
| 541 | JE 08/31/10 |                               |            |        |             |          |
|     |             | SEPTEMBER 2010 OVERHEADS      |            |        |             | \$258.09 |
| 542 | JE 09/30/10 |                               |            |        |             |          |
|     |             | OCTOBER 2010 OVERHEAD JOURNAL |            |        |             | \$334.51 |
| 603 | JE 10/31/10 |                               |            |        |             |          |
|     |             | NOVEMBER 2010 OVERHEADS       |            |        |             | \$120.15 |
| 626 | JE 11/30/10 |                               |            |        |             |          |
|     |             | DECEMBER 2010 OVERHEADS JE    |            |        |             | \$253.14 |
| 660 | JE 12/31/10 |                               |            |        |             |          |
|     |             | JANUARY-11 OVERHEADS          |            |        |             | \$394.40 |
| 680 | JE 01/31/11 |                               |            |        |             |          |
|     |             | FEBRUARY 2011 OVERHEADS       |            |        |             | \$244.64 |
| 710 | JE 02/28/11 |                               |            |        |             |          |
|     |             | MARCH 2011 OVERHEADS          |            |        |             | \$458.03 |
| 729 | JE 03/31/11 |                               |            |        |             |          |

|                   |            |            |         |            |
|-------------------|------------|------------|---------|------------|
| Account Total     |            | \$2,972.33 |         |            |
| Ending Budget     | \$6,268.00 | Ending     | Balance | \$2,972.33 |
| Available Balance | \$3,295.67 |            |         |            |

50-62199-61290-09209-208  
RETIREMENT

|     |             |                               |            |        |             |         |
|-----|-------------|-------------------------------|------------|--------|-------------|---------|
|     |             | Beginning Budget              | \$1,303.00 | Beginn | ing Balance |         |
|     |             | O/S Encumbrances              |            |        |             |         |
|     |             | JULY 2010 OVERHEADS           |            |        |             | \$17.90 |
| 484 | JE 07/31/10 |                               |            |        |             |         |
|     |             | OCTOBER 2010 OVERHEAD JOURNAL |            |        |             | \$6.25  |
| 603 | JE 10/31/10 |                               |            |        |             |         |
|     |             | DECEMBER 2010 OVERHEADS JE    |            |        |             | \$6.25  |
| 660 | JE 12/31/10 |                               |            |        |             |         |
|     |             | MARCH 2011 OVERHEADS          |            |        |             | \$18.75 |
| 729 | JE 03/31/11 |                               |            |        |             |         |

|                   |            |         |         |         |
|-------------------|------------|---------|---------|---------|
| Account Total     |            | \$49.15 |         |         |
| Ending Budget     | \$1,303.00 | Ending  | Balance | \$49.15 |
| Available Balance | \$1,253.85 |         |         |         |

50-62199-62101-09209-000  
LEGAL NOTICES  
REG05  
0061441004-OCT10

|  |             |                          |  |         |             |         |
|--|-------------|--------------------------|--|---------|-------------|---------|
|  |             | Beginning Budget         |  | Beginn  | ing Balance |         |
|  |             | O/S Encumbrances         |  |         |             |         |
|  |             | 1 PUBLIC HEARING NOTICES |  |         |             | \$69.75 |
|  | AP 12/02/10 |                          |  |         |             |         |
|  |             |                          |  | 3006732 |             |         |

|                   |           |         |         |         |
|-------------------|-----------|---------|---------|---------|
| Account Total     |           | \$69.75 |         |         |
| Ending Budget     |           | Ending  | Balance | \$69.75 |
| Available Balance | \$69.75CR |         |         |         |

50-62199-62250-09209-000  
ENGINEERING/ARCH/DESIGN SVCS  
STR04 S22132  
STR04  
STR04 S22132

|  |             |                  |             |        |             |               |
|--|-------------|------------------|-------------|--------|-------------|---------------|
|  |             | Beginning Budget |             | Beginn | ing Balance |               |
|  |             | O/S Encumbrances |             |        |             |               |
|  |             | PO # S22132      |             |        |             | \$30,750.00CR |
|  | PO 07/02/10 |                  |             |        |             |               |
|  |             | PO # S22132      |             |        |             | \$30,750.00   |
|  | LQ 07/13/10 |                  |             |        |             |               |
|  |             | 3000019582       | \$30,750.00 |        |             |               |
|  | PO 07/13/10 |                  |             |        |             |               |
|  |             | PO # S22132      |             |        |             | \$19,290.40CR |
|  |             |                  |             |        |             |               |

|                   |               |        |         |  |
|-------------------|---------------|--------|---------|--|
| Account Total     | \$19,290.40CR | Ending | Balance |  |
| Ending Budget     | \$19,290.40CR |        |         |  |
| Available Balance | \$19,290.40CR |        |         |  |

50-62199-62260-09209-000  
SURVEYING SERVICES  
STR04 P090007

PO 07/13/10

Beginning Budget  
O/S Encumbrances  
PO # P090007  
\$4,000.00CR

Beginning Balance

Account Total \$4,000.00CR  
Ending Budget \$4,000.00CR  
Available Balance \$4,000.00CR

Ending Balance

50-62199-65504-09209-000  
ADMIN/OVERHEAD CHARGES

JE 07/31/10

484

JE 08/31/10

541

JE 09/30/10

542

JE 09/30/10

615

JE 10/31/10

603

JE 10/31/10

616

Beginning Budget \$31,499.00  
O/S Encumbrances  
JULY 2010 OVERHEADS

Beginning Balance

\$1,113.51

AUGUST 2010 OVERHEAD

\$2,157.39

SEPTEMBER 2010 OVERHEADS

\$341.55

TO REVERSE ADMIN OH POSTED TO

\$3,612.45

OCTOBER 2010 OVERHEAD JOURNAL

\$1,203.17

TO RECORD ADMIN OH POSTED TO O

\$1,203.17

Account Total  
Ending Budget \$31,499.00  
Available Balance \$31,499.00

Ending Balance \$4,815.62 \$4,815.62

50-62199-65504-09209-208  
ADMIN/OVERHEAD CHARGES

JE 07/31/10

484

JE 09/30/10

615

JE 10/31/10

603

JE 10/31/10

616

Beginning Budget \$6,544.00  
O/S Encumbrances  
JULY 2010 OVERHEADS

Beginning Balance

\$64.37

TO REVERSE ADMIN OH POSTED TO

\$64.37

OCTOBER 2010 OVERHEAD JOURNAL

\$22.48

TO RECORD ADMIN OH POSTED TO O

\$22.48

Account Total  
Ending Budget \$6,544.00  
Available Balance \$6,544.00

Ending Balance \$86.85 \$86.85

50-62199-67101-09209-000  
CAPITAL PROJECTS

BA 07/02/10  
\$199,588.78

Beginning Budget \$90,393.00  
O/S Encumbrances  
CIP CARRY-OVER

Beginning Balance

Account Total \$199,588.78  
Ending Budget \$289,981.78  
Available Balance \$289,981.78

Ending Balance

Total \$176,298.38  
Ending Budget \$356,240.38  
Available Balance \$340,287.26

Ending Balance \$20,855.59 \$4,902.47  
\$15,953.12