



## **AGENDA**

**REGULAR MEETING OF THE  
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)  
September 8, 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 June 6, 2011.

**E. DISCUSSION ITEMS**

1. Consideration of an Election of a Vice Chairman for the Citizen's Bond Oversight Committee
2. Review and Consideration of Expenditures of Measure Y Bond Proceeds April 1, 2011 through June 30, 2011; July 1, 2010 through June 30, 2011; and Inception through June 30, 2011

**F. COMMITTEE/STAFF COMMENTS**

**G. ADJOURNMENT TO Thursday, December 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 September 2, 2011, before 5:30 pm.

The City of San Juan Capistrano complies with the Americans with Disabilities Act. Persons with special needs should call Christine Casper at (949) 443-6343 at least 48 hours in advance to enable the City to make reasonable arrangements to ensure accessibility.



**June 9, 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 6:00pm

**B. ROLL CALL**

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

COMMITTEE MEMBERS ABSENT: None

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

**C. ORAL COMMUNICATIONS**

Cindy Russell welcomed new Committee Member Mark Winn.

**D. CONSENT CALENDAR**

1. APPROVAL OF CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES – REGULAR MEETING OF APRIL 28, 2011:

Committee Action: Motion was made by Committee Member Strong, seconded by Committee Member Levinson, and carried 5-0 to approve the CBOC meeting minutes from the 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: 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.

Cindy Russell said the Bond Counsel was working on a bond issue and just finished up the official statement. She did not currently have any written information regarding staff time of the project manager being charged to the projects, but will obtain that shortly.

The Committee questioned payroll and overhead costs charged to bond proceeds. Cindy Russell suggested that she would invite the Project Manager to the next meeting, or have him write a small report. She also suggested a short narrative every quarter in the report regarding what the project manager is working on. As the Committee Members requested a more simplified report Cindy Russell said she would work on an Executive Summary. The Committee requested a copy of the City's Chart of accounts. Cindy Russell said that she would e-mail that to Committee.

Public Comments: NONE

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

#### **F. COMMITTEE/STAFF COMMENTS –**

The Committee requested an Open Space Tour specifically for new Committee Members, or any Members that would like to attend, since some of the Open Space has changed since the last tour. Staff indicated they would arrange the tour for the near future.

Cindy Russell reported to the Committee that there was approximately \$2.3 million in bond proceeds remaining. Projects coming up are the Phase 1 Park including a Dog Park. Other projects include a Habitat Restoration Area, and a trail system that would go through the Eastern Open Space.

#### **G. ADJOURNMENT**

Chairman Harper adjourned the meeting to Thursday September 8, 2011 at 6:00pm.

**AGENDA REPORT**

September 8, 2011

**TO:** Citizens' Bond Oversight Committee

**FROM:** Cindy Russell, Chief Financial Officer/City Treasurer

**SUBJECT:** Consideration of an Election of a Vice Chairman for the Citizens' Bond Oversight Committee

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**RECOMMENDATION:**

By motion, elect a Vice Chairman from among the Committee Members to serve for the remainder of the term.

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**SITUATION:**

In January 2011, Vice Chairman Constantine was appointed to another Commission and left the Citizens' Bond Oversight Committee. The Vice Chairman position is still vacant.. The Committee Secretary will begin the election by calling for nominations from the Committee Members. After the nomination is made and seconded, the Committee will vote to approve.

Respectfully Submitted,



Cindy Russell  
Chief Financial Officer/City Treasurer

**AGENDA REPORT**

September 8, 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 April 1, 2011 through June 30, 2011; July 1, 2010 through June 30, 2011; and Inception through June 30, 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 April 1, 2011 through June 30, 2011; July 1, 2010 through June 30, 2011; and Inception through June 30, 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 sheet for the period ending June 30, 2011, for the Open Space Acquisition Fund #51, Measure Y accounts. Attachment #2 is the income statement for the period from April 1, 2011 through June 30, 2011, and the period from July 1, 2011 through June 30, 2011 for the Open Space Acquisition Fund #51, Measure Y accounts.

Revenues – The income statement reflects a summary of revenues related to the Measure Y bond proceeds. The year-to-date interest income of \$9,123.75 reflects interest earned through March 31, 2011 and is updated from the prior report. Interest income for the quarter ending June 30, 2011 has not been allocated as of August 31, 2011. Interest income will be allocated upon completion of all year-end closing entries and included in a final report of the fiscal year upon completion of the annual audit.

Expenditures – The income statement also reflects a summary of expenditures related to the Measure Y bond proceeds. To date, the City Council has identified three projects for funding from Measure Y. These include the Northwest Open Space Phase I Park

project (CIP #09209); the acquisition of the Eastern Open Space property (CIP #10203); and Habitat Acquisition Grant Matching Funds (Saddleback Valley Christian School Property). CIP #10203 is complete and there are no further costs incurred beyond FY 2009/10. To date, no funds have been expended for the Habitat Acquisition Grant Matching Funds.

Attachment #3 is a detailed expenditure report for costs for the period from April 1, 2011 through June 30, 2011. For this quarter, there were only costs related to the Northwest Open Space Phase I Park Project #09209. During this quarter the costs incurred were for the partial improvement of the entry and access from Camino Capistrano to the NWOS Park Phase I site. This entryway was improved in advance of the park project as it will be a shared access with the NWOS Staging Area that was recently completed in conjunction with the Open Space Foundation. Costs included development of the conceptual design for the entry and access plans, including grading; and the access improvements and entry sign. Staff time included coordination of the design plans, actual in-house design work, field meetings and signage. A summary of the costs for this quarter are as follows:

**Summary of Expenditures**

Project Manager Salaries and Benefits	\$15,202.82
Engineering/Design	1,906.96
Improvements – Park/Staging Area Entry	<u>25,524.69</u>
Total Period-to-Date (April 1-June 30, 2011)	<u>\$42,634.47</u>

Attachment #4 is a detailed expenditures report for costs for the period from July 1, 2010 through June 30, 2011. For this past fiscal year, there were only costs related to the Northwest Open Space Phase I Park Project #09209. As a note, the CBOC requested information on staff time spent from July 2010 through March 2011. Staff time on the coordination and design of the above referenced entry/access improvements began with the City Council's authorization to proceed with the NWOS open space staging area in summer 2010.

**Summary of Expenditures**

Project Manager Salaries and Benefits	\$31,086.19
Legal notices	\$69.75
Engineering/Design	\$1,906.96
Improvements – Park/Staging Area Entry	<u>\$25,524.69</u>
Total Year -to-Date(FY 10/11)	<u>\$58,587.59</u>

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  
Kim Lefner

Clint Worthington  
Brad Gates  
Jim Reardon

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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 April 1, 2011 through June 30, 2011; July 1, 2010 through June 30, 2011; and Inception through June 30, 2011.

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Respectfully Submitted,



Cindy Russell  
Chief Financial Officer/City Treasurer

**Attachments:**

1. Balance Statement – Fund #51 Open Space Acquisition Fund (Measure Y accounts) dated June 30, 2011.
2. Income Statement – Fund #51 Open Space Acquisition Fund (Measure Y accounts) dated April 1, 2011 through June 30, 2011.
3. Expenditure Account Detail dated April 1, 2011 through June 30, 2011 for Project #09209 – Northwest Open Space Phase I Park.
4. Expenditure Account Detail dated July 1, 2010 – June 30, 2011 for Project #09209 – Northwest Open Space Phase I Park.
5. Measure Y Summary – All revenues

**CITY OF SAN JUAN CAPISTRANO**  
**Balance Sheet**  
**30-Jun-11**

FUND 51: OPEN SPACE AQC/CONST FUND

Account Number	Account Name	Beginning Balance 1-Jul-11	Current Period To Date Actual	Current FY To date Actual	Ending Balance 30-Jun-11
<b>ASSETS</b>					
51-00000-10000-00000-000	CASH - POOLED	\$2,316,501.22	(\$42,634.47)	(\$49,464.34)	\$2,267,036.88
Total Assets		<u>\$2,316,501.22</u>	<u>(\$42,634.47)</u>	<u>(\$49,464.34)</u>	<u>\$2,267,036.88</u>
<b>LIABILITIES</b>					
Total Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>FUND EQUITY</b>					
51-00000-39000-00000-000	Committed Fund Balance - Bond Proceeds, Measure Y	\$2,316,501.22			\$2,316,501.22
	Revenues Over/(Under)				
	Expenditures - FY 2010/11	\$0.00	(\$42,634.47)	(\$49,464.34)	(\$49,464.34)
Total Fund Equity		<u>\$2,316,501.22</u>	<u>(\$42,634.47)</u>	<u>(\$49,464.34)</u>	<u>\$2,267,036.88</u>
Total Liabilities and Fund Equity		<u>\$2,316,501.22</u>	<u>(\$42,634.47)</u>	<u>(\$49,464.34)</u>	<u>\$2,267,036.88</u>

Note 1 - Based on financial information as of August 30, 2011. Final balances for June 30, 2011 to be updated upon completion of audit.

**CITY OF SAN JUAN CAPISTRANO**  
**Income Statement**  
**For the Period April 1, 2011 to June 30, 2011**

FUND 51: OPEN SPACE AQC/CONST FUND

Account Number	Account Name	Original Budget	Revised Budget	Current Period to Date Actual	Current Year to Date Actual	Available Budget	Percent of Budget Remaining
REVENUES							
51-00000-46320-00000-000	INVESTMENT INTEREST	39,974.00	35,100.00	0	9,123.25	25,976.75	74.01%
Total Revenues		39,974.00	35,100.00	0.00	9,123.25	25,976.75	74.01%
EXPENDITURES							
51-00000-69050-09209-000	TRANSFERS OUT-CIP - NWOS PHASE I PARK	179,942.00	379,530.78	42,634.47	58,587.59	320,943.19	84.56%
Total Expenditures		179,942.00	379,530.78	42,634.47	58,587.59	320,943.19	84.56%
Excess (Deficiency) of Revenues over Expenditures		-139,968.00	-344,430.78	-42,634.47	-49,464.34	-294,966.44	

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
04/01/11 - 06/30/11

Account # / Name

Vendor/Whse Addr # PO Type Date Bank Description

Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

				Actual
50-62199-61111-09209-000				
FULL-TIME SALARIES				
730 PR		4/1/2011	PAYROLL FOR 040111	\$1,157.93
740 PR		4/15/2011	PAYROLL FOR 041511	\$835.01
752 PR		4/29/2011	PAYROLL FOR 042911	\$1,932.61
764 PR		5/13/2011	PAYROLL FOR 051311	\$1,159.58
794 PR		5/27/2011	PAYROLL FOR 052711	\$1,219.93
805 PR		6/10/2011	PAYROLL FOR 061011	\$1,869.03
819 PR		6/24/2011	PAYROLL FOR 062411	\$469.71
878 JE		6/30/2011	RECORD PAYROLL ACCRUAL PD 7/8/	<u>\$699.65</u>
Account Total				<u><u>\$9,343.45</u></u>

50-62199-61111-09209-208  
FULL-TIME SALARIES

730 PR		4/1/2011	PAYROLL FOR 040111	\$233.22
740 PR		4/15/2011	PAYROLL FOR 041511	\$63.61
752 PR		4/29/2011	PAYROLL FOR 042911	\$21.20
764 PR		5/13/2011	PAYROLL FOR 051311	\$106.01
794 PR		5/27/2011	PAYROLL FOR 052711	\$42.40
805 PR		6/10/2011	PAYROLL FOR 061011	<u>\$21.20</u>
Account Total				<u><u>\$487.64</u></u>

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
04/01/11 - 06/30/11

Account # / Name

Vendor/Whse Addr # PO Type Date Bank Description

Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

				Actual
50-62199-61115-09209-000				
OVERTIME-REGULAR				
Account Total				<u>\$0.00</u>
50-62199-61287-09209-000				
WORKER'S COMP CHARGES				
785 JE		4/30/2011	TO RECORD RECALCULATED APRIL 2	\$101.28
807 JE		5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$61.39
830 JE		6/30/2011	TO PROPERLY RECORD JUNE OVERHE	\$60.34
881 JE		6/30/2011	RECORD OH PE 7/1/11	<u>\$18.05</u>
Account Total				<u>\$241.06</u>
50-62199-61287-09209-208				
WORKER'S COMP CHARGES				
785 JE		4/30/2011	TO RECORD RECALCULATED APRIL	\$8.21
807 JE		5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$3.83
830 JE		6/30/2011	TO PROPERLY RECORD JUNE OVERHEAD	<u>\$0.55</u>
Account Total				<u>\$12.59</u>

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
04/01/11 - 06/30/11

Account # / Name

Vendor/Whse Addr # PO Type Date Bank Description

Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

						Actual
50-62199-61288-09209-000						
HEALTH INSURANCE CHGS						
785 JE			4/30/2011	TO RECORD RECALCULATED APRIL 2	\$739.97	
807 JE			5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$448.54	
830 JE			6/30/2011	TO PROPERLY RECORD JUNE OVERHE	\$440.85	
881 JE			6/30/2011	RECORD OH PE 7/1/11	<u>\$131.88</u>	
Account Total					<u><u>\$1,761.24</u></u>	
50-62199-61288-09209-208						
HEALTH INSURANCE CHGS						
785 JE			4/30/2011	TO RECORD RECALCULATED APRIL	\$59.95	
807 JE			5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$27.98	
830 JE			6/30/2011	TO PROPERLY RECORD JUNE OVERHEAD	<u>\$4.00</u>	
Account Total					<u><u>\$91.93</u></u>	
50-62199-61289-09209-000						
OTHER BENEFITS CHGS						
785 JE			4/30/2011	TO RECORD RECALCULATED	\$146.82	
807 JE			5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$88.99	
830 JE			6/30/2011	TO PROPERLY RECORD JUNE OVERHEADS	\$87.47	
881 JE			6/30/2011	RECORD OH PE 7/1/11	<u>\$26.17</u>	
Account Total					<u><u>\$349.45</u></u>	

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
04/01/11 - 06/30/11

Account # / Name

Vendor/Whse Addr # PO Type Date Bank Description

Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

Actual

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

785 JE	4/30/2011	TO RECORD RECALCULATED APRIL	\$11.89
807 JE	5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$5.55
830 JE	6/30/2011	TO PROPERLY RECORD JUNE OVERHEAD	<u>\$0.79</u>
Account Total			<u><u>\$18.23</u></u>

50-62199-61290-09209-000  
RETIREMENT

785 JE	4/30/2011	TO RECORD RECALCULATED APRIL	\$1,156.86
807 JE	5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$701.24
830 JE	6/30/2011	TO PROPERLY RECORD JUNE OVERHEADS	\$689.23
881 JE	6/30/2011	RECORD OH PE 7/1/11	<u>\$206.19</u>
Account Total			<u><u>\$2,753.52</u></u>

50-62199-61290-09209-208  
RETIREMENT

785 JE	4/30/2011	TO RECORD RECALCULATED APRIL	\$93.72
807 JE	5/31/2011	TO RECORD OVERHEAD ALLOCATIONS	\$43.74
830 JE	6/30/2011	TO PROPERLY RECORD JUNE OVERHEADS	<u>\$6.25</u>
Account Total			<u><u>\$143.71</u></u>

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
04/01/11 - 06/30/11

Account # / Name

Vendor/Whse Addr # PO Type Date Bank Description

Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

						Actual
50-62199-62101-09209-000						
LEGAL NOTICES						
						<hr/>
Account Total						<u><u>\$0.00</u></u>

50-62199-62250-09209-000						
ENGINEERING/ARCH/DESIGN SVCS						
STR04	S22132	AP	6/30/2011	1	PRELIM GRADING PLAN FOR NWOS	\$1,906.96
	116726					3009688
						<hr/>
Account Total						<u><u>\$1,906.96</u></u>

50-62199-63704-09209-000						
OTHER SUPPLIES						
SIG05		AP	6/30/2011	1	NWOS SIGN	\$2,332.69
	10911					3009317
TRA01		AP	6/30/2011	1	NWOS PARK RULES SIGNS	\$957.00
	1028561					3009335
						<hr/>
Account Total						<u><u>\$3,289.69</u></u>

50-62199-65504-09209-000						
ADMIN/OVERHEAD CHARGES						
						<hr/>
Account Total						<u><u>\$0.00</u></u>

50-62199-65504-09209-208						
ADMIN/OVERHEAD CHARGES						
						<hr/>
Account Total						<u><u>\$0.00</u></u>

REPORT: ACCTHIST

RUN: MONDAY AUG292011 17:38

CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
04/01/11 - 06/30/11

Account # / Name

Vendor/Whse Addr # PO Type Date Bank Description

Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

						Actual
50-62199-67101-09209-000						
CAPITAL PROJECTS						
						_____
Account Total						<u>\$0.00</u>

50-62199-67401-09209-000  
IMPRVMNTS OTHER THAN BLDGS

JES01 S22554	AP	6/30/2011	1	NW OPEN SPACE STAGING AREA ENTRANCE	\$22,235.00	
	11357			3009251	_____	
Account Total						<u>\$22,235.00</u>
Total Period-to-Date						<u>\$42,634.47</u>

**Summary of Expenditures**

Project Manager Salaries and Benefits	\$15,202.82
Engineering/Design	\$1,906.96
Improvements	<u>\$25,524.69</u>
Total Period-to-Date	<u>\$42,634.47</u>

REPORT: ACCTHIST

RUN: MONDAY AUG292011 17:38

CITY OF SAN JUAN CAPISTRANO  
 Projected Report - NWOS Park - Phase I (CIP #09209)  
 07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr #	PO	Type	Date	Bank Description	Budget	O/S Encumbrance	Actual
50-62199-61111-09209-000				Beginning Budget	\$28,945.00		
FULL-TIME SALARIES							
411 JE			7/9/2010	PAYROLL 07/09/10			\$35.42
427 PR			7/23/2010	PAYROLL FOR 072310			\$378.53
459 PR			8/6/2010	PAYROLL FOR 080610			\$636.53
476 PR			8/20/2010	PAYROLL FOR 082010			\$934.83
489 PR			9/3/2010	PAYROLL FOR 090310			\$1,100.44
502 PR			9/17/2010	PAYROLL FOR 091710			\$425.65
527 PR			10/1/2010	PAYROLL FOR 100110			\$450.12
563 PR			10/15/2010	PAYROLL FOR 101510			\$867.61
575 PR			10/29/2010	PAYROLL FOR 102910			\$267.46
595 PR			11/12/2010	PAYROLL FOR 111210			\$225.05
617 PR			11/26/2010	PAYROLL FOR 112610			\$182.65
624 PR			12/10/2010	PAYROLL FOR 121010			\$408.09
635 PR			12/24/2010	PAYROLL FOR 122410			\$450.87
637 PR			1/7/2011	PAYROLL FOR 010711			\$913.83
655 PR			1/21/2011	PAYROLL FOR 012111			\$424.49
674 PR			2/4/2011	PAYROLL FOR 020411			\$373.48
694 PR			2/18/2011	PAYROLL FOR 021811			\$456.64
704 PR			3/4/2011	PAYROLL FOR 030411			\$296.81
721 PR			3/18/2011	PAYROLL FOR 031811			\$1,257.42
730 PR			4/1/2011	PAYROLL FOR 040111			\$1,157.93
740 PR			4/15/2011	PAYROLL FOR 041511			\$835.01
752 PR			4/29/2011	PAYROLL FOR 042911			\$1,932.61
764 PR			5/13/2011	PAYROLL FOR 051311			\$1,159.58
794 PR			5/27/2011	PAYROLL FOR 052711			\$1,219.93
805 PR			6/10/2011	PAYROLL FOR 061011			\$1,869.03
819 PR			6/24/2011	PAYROLL FOR 062411			\$469.71
878 JE			6/30/2011	RECORD PAYROLL ACCRUAL PD 7/8/			\$699.65
Account Total					\$28,945.00	\$0.00	\$19,429.37
Available Balance					\$9,515.63		

REPORT: ACCTHIST

RUN: MONDAY AUG292011 17:38

CITY OF SAN JUAN CAPISTRANO  
 Projected Report - NWOS Park - Phase I (CIP #09209)  
 07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	Budget	O/S Encumbrance	Actual
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			
50-62199-61111-09209-208					Beginning Budget	\$6,014.00		
FULL-TIME SALARIES								
427 PR			7/23/2010		PAYROLL FOR 072310			\$60.73
575 PR			10/29/2010		PAYROLL FOR 102910			\$21.20
624 PR			12/10/2010		PAYROLL FOR 121010			\$21.20
721 PR			3/18/2011		PAYROLL FOR 031811			\$63.61
730 PR			4/1/2011		PAYROLL FOR 040111			\$233.22
740 PR			4/15/2011		PAYROLL FOR 041511			\$63.61
752 PR			4/29/2011		PAYROLL FOR 042911			\$21.20
764 PR			5/13/2011		PAYROLL FOR 051311			\$106.01
794 PR			5/27/2011		PAYROLL FOR 052711			\$42.40
805 PR			6/10/2011		PAYROLL FOR 061011			\$21.20
					Account Total	\$6,014.00	\$0.00	\$654.38
					Available Balance	\$5,359.62		
50-62199-61115-09209-000					Beginning Budget	\$0.00		
OVERTIME-REGULAR								
595 PR			11/12/2010		PAYROLL FOR 111210			\$28.61
					Account Total	\$0.00		\$28.61
					Available Balance	(\$28.61)		
50-62199-61287-09209-000					Beginning Budget	\$747.00		
WORKER'S COMP CHARGES								
484 JE			7/31/2010		JULY 2010 OVERHEADS			\$27.10
541 JE			8/31/2010		AUGUST 2010 OVERHEAD			\$52.51
542 JE			9/30/2010		SEPTEMBER 2010 OVERHEADS			\$22.59
603 JE			10/31/2010		OCTOBER 2010 OVERHEAD JOURNAL			\$29.28
626 JE			11/30/2010		NOVEMBER 2010 OVERHEADS			\$10.52
660 JE			12/31/2010		DECEMBER 2010 OVERHEADS JE			\$22.16
680 JE			1/31/2011		JANUARY-11 OVERHEADS			\$34.53
710 JE			2/28/2011		FEBRUARY 2011 OVERHEADS			\$21.42
729 JE			3/31/2011		MARCH 2011 OVERHEADS			\$40.10
785 JE			4/30/2011		TO RECORD RECALCULATED APRIL 2			\$101.28

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
 Projected Report - NWOS Park - Phase I (CIP #09209)  
 07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr #	PO	Type	Date	Bank Description	Stock/Invoice #	Stock Known by	Check #	Ref #	Revised Budget/Encumbered	Budget	O/S Encumbrance	Actual
50-62199-61288-09209-208				Beginning Budget						\$1,164.00		
HEALTH INSURANCE CHGS												
	484	JE	7/31/2010	JULY 2010 OVERHEADS								\$11.45
	603	JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL								\$4.00
	660	JE	12/31/2010	DECEMBER 2010 OVERHEADS JE								\$4.00
	763	JE	3/31/2011	MARCH 2011 OVERHEADS								\$11.99
	785	JE	4/30/2011	TO RECORD RECALCULATED APRIL								\$59.95
	807	JE	5/31/2011	TO RECORD OVERHEAD ALLOCATIONS								\$27.98
	830	JE	6/30/2011	TO PROPERLY RECORD JUNE OVERHEAD								\$4.00
				Account Total						\$1,164.00		\$123.37
				Available Balance						\$1,040.63		
50-62199-61289-09209-000				Beginning Budget						\$1,083.00		
OTHER BENEFITS CHGS												
	484	JE	7/31/2010	JULY 2010 OVERHEADS								\$39.31
	541	JE	8/31/2010	AUGUST 2010 OVERHEAD								\$76.12
	542	JE	9/30/2010	SEPTEMBER 2010 OVERHEADS								\$32.75
	603	JE	10/31/2010	OCTOBER 2010 OVERHEAD JOURNAL								\$42.45
	626	JE	11/30/2010	NOVEMBER 2010 OVERHEADS								\$15.25
	660	JE	12/31/2010	DECEMBER 2010 OVERHEADS								\$32.13
	680	JE	1/31/2011	JANUARY-11 OVERHEADS								\$50.05
	710	JE	2/28/2011	FEBRUARY 2011 OVERHEADS								\$31.05
	729	JE	3/31/2011	MARCH 2011 OVERHEADS								\$58.13
	785	JE	4/30/2011	TO RECORD RECALCULATED								\$146.82
	807	JE	5/31/2011	TO RECORD OVERHEAD ALLOCATIONS								\$88.99
	830	JE	6/30/2011	TO PROPERLY RECORD JUNE OVERHEADS								\$87.47
	881	JE	6/30/2011	RECORD OH PE 7/1/11								\$26.17
				Account Total						\$1,083.00		\$726.69
				Available Balance						\$356.31		

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
 Projected Report - NWOS Park - Phase I (CIP #09209)  
 07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	Budget	O/S Encumbrance	Actual
Stock/Invoice #	Stock Known by	Check #	Ref #	Revised Budget/Encumbered				
50-62199-61289-09209-208					Beginning Budget	\$225.00		
OTHER BENEFITS CHGS								
484 JE			7/31/2010		JULY 2010 OVERHEADS			\$2.27
603 JE			10/31/2010		OCTOBER 2010 OVERHEAD JOURNAL			\$0.79
660 JE			12/31/2010		DECEMBER 2010 OVERHEADS JE			\$0.79
729 JE			3/31/2011		MARCH 2011 OVERHEADS			\$2.38
785 JE			4/30/2011		TO RECORD RECALCULATED APRIL			\$11.89
807 JE			5/31/2011		TO RECORD OVERHEAD ALLOCATIONS			\$5.55
830 JE			6/30/2011		TO PROPERLY RECORD JUNE OVERHEAD			\$0.79
Account Total						\$225.00		\$24.46
Available Balance						\$200.54		
50-62199-61290-09209-000					Beginning Budget	\$6,268.00		
RETIREMENT								
484 JE			7/31/2010		JULY 2010 OVERHEADS			\$309.58
541 JE			8/31/2010		AUGUST 2010 OVERHEAD			\$599.79
542 JE			9/30/2010		SEPTEMBER 2010 OVERHEADS			\$258.09
603 JE			10/31/2010		OCTOBER 2010 OVERHEAD JOURNAL			\$334.51
626 JE			11/30/2010		NOVEMBER 2010 OVERHEADS			\$120.15
660 JE			12/31/2010		DECEMBER 2010 OVERHEADS JE			\$253.14
680 JE			1/31/2011		JANUARY-11 OVERHEADS			\$394.40
710 JE			2/28/2011		FEBRUARY 2011 OVERHEADS			\$244.64
729 JE			3/31/2011		MARCH 2011 OVERHEADS			\$458.03
785 JE			4/30/2011		TO RECORD RECALCULATED APRIL			\$1,156.86
807 JE			5/31/2011		TO RECORD OVERHEAD ALLOCATIONS			\$701.24
830 JE			6/30/2011		TO PROPERLY RECORD JUNE OVERHEADS			\$689.23
881 JE			6/30/2011		RECORD OH PE 7/1/11			\$206.19
Account Total						\$6,268.00		\$5,725.85
Available Balance						\$542.15		

CITY OF SAN JUAN CAPISTRANO  
 Projected Report - NWOS Park - Phase I (CIP #09209)  
 07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	Budget	O/S Encumbrance	Actual
Stock/Invoice #	Stock Known by		Check #	Ref #	Revised Budget/Encumbered			
50-62199-61290-09209-208						Beginning Budget	\$1,303.00	
RETIREMENT								
484	JE		7/31/2010		JULY 2010 OVERHEADS			\$17.90
603	JE		10/31/2010		OCTOBER 2010 OVERHEAD JOURNAL			\$6.25
660	JE		12/31/2010		DECEMBER 2010 OVERHEADS			\$6.25
729	JE		3/31/2011		MARCH 2011 OVERHEADS			\$18.75
785	JE		4/30/2011		TO RECORD RECALCULATED APRIL			\$93.72
807	JE		5/31/2011		TO RECORD OVERHEAD ALLOCATIONS			\$43.74
830	JE		6/30/2011		TO PROPERLY RECORD JUNE OVERHEADS			\$6.25
Account Total						\$1,303.00		\$192.86
Available Balance						\$1,110.14		
50-62199-62101-09209-000						Beginning Budget	\$0.00	
LEGAL NOTICES								
REG05	AP		12/2/2010	1	PUBLIC HEARING NOTICES			\$69.75
0061441004					3006732			
Account Total						\$0.00	\$0.00	\$69.75
Available Balance								(\$69.75)
50-62199-62250-09209-000						Beginning Budget		
ENGINEERING/ARCH/DESIGN SVCS								
STR04	S22132	PO	7/2/2010		PO # S22132			
STR04		LQ	7/13/2010		PO # S22132			
						3000019582		
STR04	S22132	PO	7/13/2010		PO # S22132		\$19,290.40	
STR04	S22132	AP	6/30/2011	1	PRELIM GRADING PLAN FOR NWOS	R NWOS	(\$1,906.96)	\$1,906.96
116726						3009688		
Account Total						\$0.00	\$17,383.44	\$1,906.96
Available Balance								(\$19,290.40)
50-62199-63704-09209-000						Beginning Budget		
OTHER SUPPLIES								
SIG05	AP		6/30/2011	1	NWOS SIGN			\$2,332.69
		10911				3009317		
TRA01	AP		6/30/2011	1	NWOS PARK RULES SIGNS			\$957.00
		1028561				3009335		
Account Total						\$0.00	\$0.00	\$3,289.69
Available Balance								(\$3,289.69)

REPORT: ACCTHIST

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CITY OF SAN JUAN CAPISTRANO  
 Projected Report - NWOS Park - Phase I (CIP #09209)  
 07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr #	PO	Type	Date	Bank	Description	Budget	O/S Encumbrance	Actual
Stock/Invoice #	Stock Known by	Check #	Ref #	Revised Budget/Encumbered				
50-62199-65504-09209-000					Beginning Budget	\$31,499.00		
ADMIN/OVERHEAD CHARGES					O/S Encumbrances			
	JE		7/31/2010		JULY 2010 OVERHEADS			\$1,113.51
484								
	JE		8/31/2010		AUGUST 2010 OVERHEAD			\$2,157.39
541								
	JE		9/30/2010		SEPTEMBER 2010 OVERHEADS			\$341.55
542								
	JE		9/30/2010		TO REVERSE ADMIN OH			-3612.45
615								
	JE		10/31/2010		OCTOBER 2010 OVERHEADS			\$1,203.17
603								
	JE		10/31/2010		TO RECORD ADMIN OH			-1203.17
616								
					Account Total	\$31,499.00	\$0.00	\$0.00
					Available Balance	\$31,499.00		
50-62199-65504-09209-208					Beginning Budget	\$6,544.00		
ADMIN/OVERHEAD CHARGES								
	JE		7/31/2010		JULY 2010 OVERHEADS			\$64.37
484								
	JE		9/30/2010		TO REVERSE ADMIN OH POSTED			(\$64.37)
615								
	JE		10/31/2010		OCTOBER 2010 OVERHEAD JOURNAL			\$22.48
603								
	JE		10/31/2010		TO REVERSE ADMIN OH POSTED			(\$22.48)
616								
					Account Total	\$6,544.00	\$0.00	\$0.00
					Available Balance	\$6,544.00		
50-62199-67101-09209-000					Beginning Budget	\$90,393.00		
CAPITAL PROJECTS								
	BA		7/2/2010		CIP CARRY-OVER	\$199,588.78		
					Account Total	\$289,981.78	\$0.00	\$0.00
					Available Balance	\$289,981.78		
50-62199-67401-09209-000					Beginning Budget			
IMPRVMTS OTHER THAN BLDGS								
JES01 S22554	PO		6/21/2011		PO # S22554		\$24,790.00	
JES01 S22554	AP		6/30/2011	1	NW OPEN SPACE STAGING AREA ENTRANCE	ENT	(\$22,235.00)	\$22,235.00
11357					3009251			
					Account Total	\$0.00	\$2,555.00	\$22,235.00
					Available Balance	(\$24,790.00)		
					Total Year-to-Date	\$379,502.17	\$19,938.44	\$58,587.59
					Available Balance	\$300,976.14		

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CITY OF SAN JUAN CAPISTRANO  
Projected Report - NWOS Park - Phase I (CIP #09209)  
07/01/10 - 06/30/11

Account # / Name - 09209/NWOS PARK - Phase I

Vendor/Whse Addr # PO Type Date Bank Description  
Stock/Invoice # Stock Known by Check # Ref # Revised Budget/Encumbered

	Budget	O/S Encumbrance	Actual
<b>Summary of Expenditures</b>			
Project Manager Salaries and Benefits			\$31,086.19
Legal notices			\$69.75
Engineering/Design			\$1,906.96
Improvements			\$25,524.69
Total Year -to-Date			<u>\$58,587.59</u>

CITY OF SAN JUAN CAPISTRANO

Income Statement

For Measure Y Bond Issue

November 2008 through June 30, 2011

(Preliminary, Unaudited)

FUND 51: OPEN SPACE AQ/CONST FUND

Account Number	Account Name	Current Period		Fiscal Year 2010/11		Fiscal Year 2009/10		Fiscal Year 2008/09		Measure Y Inception to Date Actual
		To Date Actual	To Date Actual	To Date Actual	To Date Actual	To Date Actual	To Date Actual			
<b>REVENUES</b>										
51-00000-48502-00000-000	BOND PROCEEDS	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	
51-00000-46320-00000-000	INVESTMENT INTEREST	0.00	9,123.25	9,123.25	6,167.62	0.00	15,290.87	0.00	15,290.87	
	Total Revenues	0.00	9,123.25	9,123.25	30,006,167.62	0.00	30,015,290.87	0.00	30,015,290.87	
<b>EXPENDITURES</b>										
51-00000-69050-10203-000	TRANSFERS OUT-CIP - EASTERN OPEN SPACE ACQUISITION	0.00	0.00	0.00	27,639,255.18	0.00	27,639,255.18	0.00	27,639,255.18	
51-00000-69050-09209-000	TRANSFERS OUT-CIP - NWOS PHASE I PARK	42,634.47	58,587.59	58,587.59	50,411.22	0.00	108,998.81	0.00	108,998.81	
	Total Expenditures	42,634.47	58,587.59	58,587.59	27,689,666.40	0.00	27,748,253.99	0.00	27,748,253.99	
	Excess (Deficiency) of Revenues over Expenditures	(42,634.47)	(49,464.34)	(49,464.34)	2,316,501.22	0.00	2,267,036.88	0.00	2,267,036.88	