



Bird Rock Maintenance Assessment District

ADVISORY COMMITTEE REPORT

25 June 2008

Action Items

1. Landscape Maintenance Contractor (Full MAD)

The Request for Quotation which includes all landscaping in the MAD was mailed to 13 contractors including 7 based in La Jolla or Pacific Beach. 8 contractors attended the pre-bid meeting on May 2. An addendum to correct some minor errors was mailed out on May 15. 5 contractors submitted bids on May 30. The bids were evaluated to determine which contractor would best meet the needs of the District.

RECOMMENDED ACTION: *analysis still underway*

2. Return of Capital Advance

The City decided to enforce the provisions of the management agreement which requires us to return the Capital Advance at the end of the term (June 30th). Previously, the City was content to allow us to retain the Capital Advance our annual contract was renewed. Based on our analysis we find that some of the Capital Advance was left in the BRCC- Main Checking Account (\$423.19) with the remainder in the BRCC-MAD Checking Account. There was a late fee of \$1.84 that we decided not to charge to the MAD. And we found a \$20.00 error to our benefit in our February 2008 reimbursement request. All of this is more particularly described in the attached spreadsheet.

RECOMMENDED ACTION: Transfer \$ 425.03 from the BRCC-Main Checking Account to BRCC- MAD Checking Account. Issue a check to the City of San Diego in the amount of \$12,868.67 to fully reimburse the unused balance of the original \$17,000 Capital Advance.

3. Renewal of Management Contract with David Kirkwood

Our contract with David terminates on June 30, 2008 because that is when our management agreement with the City terminates. We have learned that the City Council will renew our contract at their hearing of June 24th.

RECOMMENDED ACTION: Direct the President to renew the contract with David Kirkwood from July 1, 2008 to June 30, 2009 under the same terms and conditions.

4. 2007-2008 Audit

We have secured two bids for doing the audit. Batten Accountancy, last year's auditor, bid \$7,000. Lee Guerrero, our tax accountant, bid \$3,000. Note their bid of \$3,500 includes \$500 to do our 2007-2008 taxes. Lee does audits for a number of non-profits that are under contract with the City of San Diego. Lee noted there are no issues with having the audit and the taxes done by the same firm.

RECOMMENDED ACTION: Retain Guerrero, Jimenez, Diaz & Co to do the 2007-2008 Audit for a price of \$3,000.00 and direct the President to sign the contract.

Non-Action Information Items

1. **Cash Advance**

We filed a request for a one month cash advance for 2008-2009 as allowed under our agreement. The City has indicated they will be able to issue the check in the first week of July.

2. **Landscape Contractor (Colima to Midway)**

It appears that it will no longer necessary to hire an interim landscape contractor for this segment.

3. **Termination of McCullough Contract (Street Tree Maintenance)**

Pursuant to Board concurrence, McCullough was sent a letter terminating his services effective July 31, 2008. This work will be folded into the larger maintenance contract.

4. **Change in Maintenance Area**

The City has resolved a conflict with the homeowner at the corner bulb-out at Camino de la Costa and Beaumont. The homeowner will take responsibility for maintaining and watering the landscaped bulb-out. The automatic irrigation to the new traffic island between Beaumont and Waverly will be disconnected and it will have to be hand-watered.

5. **Full Operation (*no change from last report*)**

Based on updated information from the City we anticipate that the BRCC will takeover responsibility for maintenance on the following schedule.

- a. Boulevard, Colima to Midway: Estimated August 2008
- b. Neighborhood Streets: August 2008 (6 months after installation is deemed complete which occurred February 18, 2008.)
- c. Boulevard, Midway to Camino de la Costa: January 2009 (6 months after installation is deemed complete which is now estimated to be or about July 2008.)

Note takeover date is 6 months after the actual completion of construction.

Submitted by:



Joseph LaCava
Chair, Bird Rock MAD Advisory Committee

Attachments:

Guerrero Contract (unsigned)
Kirkwood Extension Letter (unsigned)
Termination Letter to McCullough
Spreadsheet to Determine Amount Due to the City



June 3, 2008

Mr. Joe LaCava
Bird Rock Community Development Corporation
5666 La Jolla Blvd, PMB 168
La Jolla, CA 92037

Dear Mr. LaCava:

We thank you for the opportunity to submit this proposal to perform the annual audit and prepare the related tax returns for the year ending June 30, 2008 for your organization.

We will audit the statements of financial position of Bird Rock Community Development Corporation as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify reportable conditions, that is, significant deficiencies in the design or operation of internal control. However, during the audit, if we become aware of such reportable conditions, we will communicate them to you.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. We will advise management about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. This responsibility includes the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. You are responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We estimate that our fee for these services to be \$3,500 for the audit and preparation of federal and state tax returns for the year ended June 30, 2008. You will also be billed for travel and other out-of-pocket costs such as report production, typing, postage, etc. Also, if additional work is required in assisting in closing the accounting records, it will be performed (upon approval) at our standard rates. The fee includes additional procedures and related work in order to comply with the provisions of Statement of Auditing Standards 99 (SAS 99) "Consideration of Fraud in a Financial Audit" and reevaluation of your internal control structure and procedures and also regulations regarding audit documentation administered by the California State Board of Accountancy. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


Guerrero, Jimenez, Diaz & Co. LLP

Response:

The letter correctly sets forth the understanding of Bird Rock Community Development Corporation.

Officer Signature

Title

Date



Bird Rock Community Council
5666 La Jolla Boulevard, #168
La Jolla, CA 92037

25 June 2008

David Kirkwood
1645 Emerald Street, 1-H
San Diego, California 92109

RE: Independent Consulting Agreement

Dear David:

Pursuant to the subject agreement (Agreement), the Bird Rock Community Development Corporation exercises its option to renew the agreement for one additional year. The effective date of the renewal is July 1, 2008 and the termination date is June 30, 2009.

All other terms of the Agreement remain unchanged.

Please indicate your concurrence by signing below.

We appreciate your good service and look forward to a productive year.

Sincerely,
Bird Rock Community Development Corporation

Joseph LaCava
President

Accepted by:

David Kirkwood

Date



Bird Rock Maintenance Assessment District
5666 La Jolla Boulevard, #168
La Jolla, CA 92037

16 June 2008

McCullough Landscaping
5552 Chelsea Avenue
La Jolla, CA 92037

RE: Landscape Maintenance, 5500 – 5700 La Jolla Boulevard

Dear Monty:

The purpose of this letter is to inform you that the Bird Rock Community Council will no longer require your services to maintain the existing street trees on La Jolla Boulevard. Our agreement on or about May 2006 is hereby terminated as of July 31, 2008.

The sole reason for this termination is that the maintenance will be folded into a larger contract incorporating all of the new landscaping on the boulevard that is currently in bid review by the maintenance assessment district.

We appreciate the years of service that you have provided and your contribution to making the Bird Rock commercial district a better place for residents and merchants alike.

Over the remaining 45 days or so, please do not do any pruning of the street trees and limit your effort to minor maintenance and clean-up in and around the tree wells.

Sincerely,

Joe LaCava
President
Bird Rock Community Council

cc: Board of Directors

**Bird Rock Maintenance Assessment District
Determine Balance of Cash Advance to be Returned to City (2007-2008)**

Date	Type	Check No.	Payee	Memo	Amount	Balance	Reimburse Request.
1010 BRCC Main Checking							
4/27/2006	Check	3483	Opaque Graphics	1010 BRCC Main Checking	-118.53	-118.53	8/10/2006
4/27/2006	Check	3485	Opaque Graphics	1010 BRCC Main Checking	-242.44	-360.97	8/10/2006
5/1/2006	Check	3486	Driver Alliant Insurance	Driver Alliant Insurance- City Endorsement from 3/27/06 thru 6/30/06	-103.23	-464.20	8/10/2006
5/18/2006	Check	3488	La Jolla Mailbox	1010 BRCC Main Checking	-147.00	-611.20	8/10/2006
6/29/2006	Check	3497	Driver Alliant Insurance	1010 BRCC Main Checking	-1,250.00	-1,861.20	12/4/2006
7/1/2006	Check	2	San Diego Daily Transcript	Ad for tree grate proposals	-47.85	-1,909.05	8/10/2006
7/28/2006	Check	3526	McCullough Five Star Landscaping	June Maint	-237.50	-2,146.55	8/10/2006
8/11/2006	Check	3530	McCullough Five Star Landscaping	La Jolla Blvd Trees Maint- July	-237.50	-2,384.05	12/4/2006
8/11/2006	Check	3533	Driver Alliant Insurance		-2,730.72	-5,114.77	12/4/2006
9/21/2006	Deposit			MAD Exp. Reimb.	1,134.05	-3,980.72	
9/21/2006	Check	3652	McCullough Five Star Landscaping	August Svc.	-237.50	-4,218.22	12/4/2006
9/21/2006	Deposit			4123 MAD Cash Advance	17,000.00	12,781.78	
10/12/2006	Check	3543	McCullough Five Star Landscaping	BR MAD job no. 2006-03	-250.00	12,531.78	12/4/2006
10/12/2006	Check	3543	McCullough Five Star Landscaping	September Maint	-237.50	12,294.28	12/4/2006
11/7/2006	Check	3561	BRCC BRDC MAD ACCOUNT	Open MAD account with funds designated to MAD expenses. City check deposited in BRCC- Main Account.	-17,000.00	-4,705.72	
12/1/2006	Check	3567	LaCava, Joe & Lorene	1012 BRCC Main Checking	-70.26	-4,775.98	12/4/2006
1/2/2007	Deposit			06/07 MAD	5,441.61	665.63	
1/2/2007	Check	3572	Opaque Graphics	06/07 MAD	-242.44	423.19	2/12/2007
1021 BRCC-MAD Checking							
11/7/2006	Deposit	3561	BRCC BRDC MAD ACCOUNT	Open MAD account with funds designated to MAD expenses. City check deposited in BRCC- Main Account.	17,000.00	17,000.00	
12/2/2006	Check	Auto	Checks Unlimited	Printed checks & window envelopes supply	-186.70	16,813.30	4/26/2007
12/7/2006	Bill Payment (Check)	1001	McCullough Five Star Landscaping	October/November	-475.00	16,338.30	12/4/2006, 2/12/2007
12/8/2006	Bill Payment (Check)	1003	La Jolla Mailbox		-67.38	16,270.92	12/4/2006
12/8/2006	Bill Payment (Check)	1002	Caran Hardy, Bookkeeper	4151 Prof. Serv	-289.50	15,981.42	2/12/2007
12/8/2006	Bill Payment (Check)	1004	McCullough Five Star Landscaping	May Maint	-237.50	15,743.92	8/10/2006
1/9/2007	Bill Payment (Check)	1005	San Diego Daily Transcript	December	-125.09	15,618.83	12/4/2006
1/14/2007	Bill Payment (Check)	1006	McCullough Five Star Landscaping	Refund	-237.50	15,381.33	2/12/2007
1/15/2007	Deposit			Checks Unlimited	7.95	15,389.28	4/26/2007
2/9/2007	Bill Payment (Check)	1007	Joe La Cava (deleted)		-22.17	15,367.11	2/12/2007
2/9/2007	Bill Payment (Check)	1008	Caran Hardy, Bookkeeper	4151 Prof. Serv	-199.87	15,167.24	4/26/2007
2/9/2007	Bill Payment (Check)	1009	La Jolla Mailbox		-757.55	14,409.69	2/12/2007
2/9/2007	Bill Payment (Check)	1010	McCullough Five Star Landscaping	Jan	-237.50	14,172.19	2/12/2007
VOID		1011			0.00	14,172.19	
VOID		1012			0.00	14,172.19	
3/5/2007	Bill Payment (Check)	1013	McCullough Five Star Landscaping	Feb	-237.50	13,934.69	4/26/2007
3/14/2007	Bill Payment (Check)	1014	Dreamscape Landscape, Inc.	Bird Rock Dev. Corp.	-6,077.10	7,857.59	2/12/2007
3/29/2007	Deposit			City of San Diego Treasurer	15,112.16	22,969.75	
4/15/2007	Bill Payment (Check)	1015	McCullough Five Star Landscaping	Mar	-237.50	22,732.25	4/26/2007
5/23/2007	Bill Payment (Check)	1016	McCullough Five Star Landscaping	April	-237.50	22,494.75	6/21/2007
5/23/2007	Deposit			City of San Diego Treasurer	853.62	23,348.37	
5/24/2007	Bill Payment (Check)	1017	Caran Hardy, Bookkeeper	4960 Acct. Dept Charge	-123.75	23,224.62	6/21/2007
6/10/2007	Bill Payment (Check)	1018	McCullough Five Star Landscaping	May	-237.50	22,987.12	6/21/2007
6/18/2007	Bill Payment (Check)	1019	Joe & Loreen La Cava (deleted)		-188.00	22,799.12	6/21/2007
6/21/2007	Bill Payment (Check)	1020	Dreamscape Landscape, Inc.		-7,010.90	15,788.22	2/12/2007
7/1/2007	Bill Payment (Check)	1021	Alliant Insurance Services	Voided - B1595281	0.00	15,788.22	
7/2/2007	Bill Payment (Check)	1022	Alliant Insurance Services	B1595281	-1,250.00	14,538.22	8/24/2007

**Bird Rock Maintenance Assessment District
Determine Balance of Cash Advance to be Returned to City (2007-2008)**

Date	Type	Check No.	Payee	Memo	Amount	Balance	Reimburse Request.
7/10/2007	Deposit		City of San Diego Treasurer		731.75	15,269.97	
7/17/2007	Bill Payment (Check)	1023	McCullough Five Star Landscaping	June	-237.50	15,032.47	8/24/2007
7/27/2007	Bill Payment (Check)	1024	Batten Accountancy, Inc.		-540.75	14,491.72	8/24/2007
8/3/2007	Check	1025	BRC #165100613455	MAD to BRC Acct re 8/3/07 deposit mistake	-3,585.00	10,906.72	
8/3/2007	Deposit				3,585.00	14,491.72	
8/15/2007	Bill Payment (Check)	1026	Alliant Insurance Services	B1595281	-3,011.13	11,480.59	8/24/2007
8/16/2007	Bill Payment (Check)	1027	McCullough Five Star Landscaping	July	-237.50	11,243.09	8/24/2007
8/28/2007	Deposit		LaCava, Joe & Lorene		55.00	11,298.09	6/21/2007
8/30/2007	Bill Payment (Check)	1028	Batten Accountancy, Inc.	8/30 Audit progress payment	-3,119.60	8,178.49	10/1/2007
9/18/2007	Bill Payment (Check)	1029	McCullough Five Star Landscaping	August BR tree maintenance	-237.50	7,940.99	10/1/2007
9/18/2007	Deposit		City of San Diego Treasurer		5,276.88	13,217.87	
10/2/2007	Check	1030	Batten Accountancy, Inc.	Voided - 9/30 Audit Progress Payment	0.00	13,217.87	12/10/2007
10/2/2007	Bill Payment (Check)	1031	Batten Accountancy, Inc.	9/30 Audit Progress Payment	-1,474.50	11,743.37	10/1/2007
10/5/2007	Bill Payment (Check)	1032	Batten Accountancy, Inc.	10/1 Audit Final billing	-2,477.25	9,266.12	12/10/2007
10/7/2007	Bill Payment (Check)	1033	Caran Hardy, Bookkeeper	May-9/7 Bookkeeping	-270.00	8,996.12	12/10/2007
10/15/2007	Deposit		Batten Accountancy, Inc.		1,474.50	10,470.62	12/10/2007
10/16/2007	Bill Payment (Check)	1034	McCullough Five Star Landscaping	Sept BR tree maintenance	-237.50	10,233.12	12/10/2007
10/28/2007	Deposit				0.00	10,233.12	
10/31/2007	Bill Payment (Check)	1035	Batten Accountancy, Inc.	Oct audit (class) consulting	-258.50	9,974.62	12/10/2007
10/31/2007	Deposit		City of San Diego Treasurer		4,831.60	14,806.22	
11/05/2007	Bill Payment (Check)	1036	La Jolla Mailbox	10/1 postage	-4.28	14,801.94	12/10/2007
11/06/2007	Bill Payment (Check)	1037	Caran Hardy, Bookkeeper	4151 Prof. Serv	-54.00	14,747.94	12/10/2007
11/06/2007	Bill Payment (Check)	1038	McCullough Five Star Landscaping	11/1 Oct tree maintenance	-237.50	14,510.44	12/10/2007
11/06/2007	Bill Payment (Check)	1039	La Jolla USPS	P.O. Box Rental Nov-Oct	-40.00	14,470.44	12/10/2007
12/12/2007	Bill Payment (Check)	1040	Caran Hardy, Bookkeeper	Nov Bookkeeping	-54.00	14,416.44	2/11/2008
12/13/2007	Bill Payment (Check)	1041	McCullough Five Star Landscaping	Nov tree maintenance	-237.50	14,178.94	2/11/2008
12/19/2007	Bill Payment (Check)	1042	Alliant Insurance Services	Renewal Endorsement CP4942413	-103.13	14,075.81	2/11/2008
01/05/2008	Bill Payment (Check)	1043	Opaque Graphics		-328.64	13,747.17	2/11/2008
01/05/2008	Bill Payment (Check)	1044	Joe and/or Lorene LaCava	Reimb mailing labels	-18.85	13,728.32	2/11/2008
01/05/2008	Deposit		City of San Diego Treasurer	12/27/07 BRDC FY 08 City SD Reimb.	2,104.53	15,832.85	2/11/2008
01/17/2008	Bill Payment (Check)	1045	McCullough Five Star Landscaping	Dec tree maintenance	-237.50	15,595.35	2/11/2008
01/21/2008	Bill Payment (Check)	1046	Caran Hardy Bookkeeping	Dec bookkeeping	-54.00	15,541.35	2/11/2008
02/04/2008	Bill Payment (Check)	1047	La Jolla Mailbox	Jan mailing	-799.70	14,741.65	2/11/2008
02/12/2008	Bill Payment (Check)	1048	Caran Hardy Bookkeeping	Jan bookkeeping	-54.00	14,687.65	6/30/2008
02/12/2008	Bill Payment (Check)	1049	McCullough Five Star Landscaping	Jan tree maintenance	-237.50	14,450.15	6/30/2008
02/26/2008	Check	1050	Alliant Insurance Services	7/30/07-7/30/08 Addl 2/21/08 due	-257.81	14,192.34	6/30/2008
03/17/2008	Deposit		City of San Diego Treasurer	3/17 BRDC FY08 City of San Diego	1,813.32	16,005.66	6/30/2008
03/27/2008	Check	1051	Caran Hardy Bookkeeping	Voided - Feb MAD Bookkeeping	0.00	16,005.66	6/30/2008
03/27/2008	Bill Payment (Check)	1052	Caran Hardy Bookkeeping	Feb MAD Bookkeeping	-54.00	15,951.66	6/30/2008
03/27/2008	Bill Payment (Check)	1053	McCullough Five Star Landscaping	Feb Maint LJ Blvd trees	-237.50	15,714.16	6/30/2008
03/27/2008	Check	1054	Joe and/or Lorene LaCava	2/27 *Assess.District Gw* Craig's List	-80.00	15,634.16	6/30/2008
03/27/2008	Deposit		La Jolla Mailbox	Bank error #1052 @ \$4 vs \$54	50.00	15,714.16	
04/14/2008	Check	1055	McCullough Five Star Landscaping	3/18 Inv 809992 Postage	-7.77	15,706.39	6/30/2008
04/14/2008	Check	1056	Caran Hardy Bookkeeping	March LJ Blvd tree maintenance	-237.50	15,468.89	6/30/2008
04/14/2008	Check	1057	Caran Hardy Bookkeeping	Mar MAD Bookkeeping	-54.00	15,414.89	6/30/2008
05/06/2008	Bill Payment (Check)	1058	Joe and/or Lorene LaCava	Apr copies/empl. screening reimb	-244.99	15,169.90	6/30/2008
VOID		1059			0.00	15,169.90	
VOID		1060			0.00	15,169.90	
05/14/2008	Check	1061	La Jolla Mailbox	4/21 MAD Mailing	-123.01	15,046.89	6/30/2008
05/14/2008	Check	1062	Caran Hardy Bookkeeping	Apr MAD Bookkeeping	-54.00	14,992.89	6/30/2008
05/14/2008	Check	1063	McCullough Five Star Landscaping	April LJ Blvd tree maintenance	-237.50	14,755.39	6/30/2008
05/19/2008	Check	1064	Alliant Insurance Services	5/28/07-5/28/08 - Directors & Officers	-1,250.00	13,505.39	6/30/2008
06/09/2008	Check	1065	Caran Hardy Bookkeeping	May MAD Bookkeeping	-54.00	13,451.39	6/30/2008
06/09/2008	Check	1066	David D. Kirkwood	May Mgmt/Adm 2.5 hr @ \$35/hr	-87.50	13,363.89	6/30/2008
06/09/2008	Check	1067	McCullough Five Star Landscaping	May LJ Blvd tree maintenance	-237.50	13,126.39	6/30/2008
06/09/2008	Check	1068	Caran Hardy Bookkeeping	June MAD Bookkeeping	-54.00	13,072.39	6/30/2008
06/09/2008	Check	1069	David D. Kirkwood	June Mgmt/Adm 9.75 hr @ \$35/hr	-341.25	12,731.14	6/30/2008

**Bird Rock Maintenance Assessment District
Determine Balance of Cash Advance to be Returned to City (2007-2008)**

Date	Type	Check No.	Payee	Memo	Amount	Balance	Reimburse Request.
06/09/2008	Check	1070	McCullough Five Star Landscaping	June LJ Blvd tree maintenance	-237.50	12,493.64	6/30/2008
				1104 BRCC-MAD Checking			
				Trial Balance in BRCC-MAD Checking		12,493.64	
				Trial Balance left in BRCC-Main		<u>423.19</u>	
				Total Trial Balance		<u>12,916.83</u>	
				Bank Error Not Yet Corrected by Bank		<u>-50.00</u>	
						<u>12,866.83</u>	
				Error in 2/18/2008 Reimb Request		<u>20.00</u>	
				SDDT Penalty, never billed		<u>1.84</u>	
						<u>12,888.67</u>	
				Independent Calc based on remainder expenses never reimbursed.		12,888.67	
				Difference	0.00		Check!
				Amount due to City		<u>12,888.67</u>	
				Error in 2/18/2008 Reimb Request		<u>20.00</u>	
						<u>12,868.67</u>	
				Amount due to City, Actual		<u>12,868.67</u>	
				Transfer from BRCC-MAIN to BRCC-MAD		<u>423.19</u>	
						<u>1.84</u>	
						<u>425.03</u>	