



**Bird Rock Maintenance Assessment District  
ADVISORY COMMITTEE REPORT  
30 November 2009**

## ***Action Items***

1. **Change Order to Empty 10 Trash Cans on the Boulevard**

We installed ten trash cans on the boulevard which Brewer is to empty twice a week. A previous change order covers the serving of doggie stations as well as two trash cans at coastal overlooks. See attached quote for including the ten trash cans.

**RECOMMENDATION: Approve the change order.**

2. **FY2011 Budget**

The City seeks the preliminary draft of the FY2011 budget by the end of November. We will present the draft to the community as part of the annual meeting; mail out in January with the meeting Feb 2, 2010. The final draft is due to the City the first week of February 2010.

**RECOMMENDATION: Approve the preliminary draft FY2011 budget.**

3. **Annual Meeting**

We will hold the annual meeting of the maintenance assessment district on Tuesday, February 2, 2010. The notice of the meeting will go out in early January as well as be published in the January/February BRCC newsletter.

**RECOMMENDATION: Approve the draft notice of the annual meeting.**

## ***Information Items***

1. **Beautification Committee**

Barbara Dunbar is now chairing the committee. The committee has a goal of a master plan and budget to be developed over the next six months with a call to make a presentation to the community at the annual MAD meeting in Feb 2010.

2. **Landscape Contractor** (*no change*)

Routine maintenance continues pursuant to the contract. Brewer is anticipated to complete plant removals of the plants that were formerly severely pruned for sight distance. The areas will be covered with mulch until a planting plan can be implemented.

3. **Open gutter/ditch at Wrelton Closure** (*no change*)

We filed a letter of complaint re the open ditch with the city.

4. **In pavement flashers at pedestrian crossings**

The City is reportedly is working on a new design of the Colima and Midway pedestrian crossings and reportedly has the funds for a full replacement. The other 3 intersections were reportedly repaired in October.

5. **Expenses to Date**

See attached spreadsheet documenting the cash flow for FY2010.

Submitted by:

*Joseph LaCava*

Joseph LaCava, Chair, Bird Rock MAD Advisory Committee

Attachments:

P&L for MAD – FY2010 through 11/20/2009

Reimbursement Request, 11/14/2009

Proposal for Trashcans

Preliminary Draft Annual Meeting Announcement and FY2011 Budget

**Bird Rock Maintenance Assessment District - FY2010  
Profit & Loss Detail - Fiscal Year to Date - Accrual Basis**

July 1 - November 23, 2009

	Date	Type	Num	Name	Class	Memo/Description	Amount
<b>Income</b>							
<b>4123 MAD Cash Advance</b>							
	09/09/2009	Deposit		City of San Diego Treasurer	09-10 MAD	BRDC Cap Adv	20,000.00
<b>Total for 4123 MAD Cash Advance</b>							<b>20,000.00</b>
<b>4124 MAD Reimbursements Received</b>							
	10/26/2009	Deposit		City of San Diego Treasurer	09-10 MAD	Reimb	3,084.67
	11/02/2009	Deposit		City of San Diego Treasurer	09-10 MAD	Reimb	17,108.94
<b>Total for 4124 MAD Reimbursements Received</b>							<b>\$ 20,193.61</b>
<b>Total for Income</b>							<b>40,193.61</b>
<b>Expenses</b>							
<b>MAD Expenditures</b>							
<b>Contract Services</b>							
<b>4151 Prof. Services/BRCC Admin OH</b>							
	09/09/2009	Check	1142	David D. Kirkwood	09-10 MAD	July Mgmt/Adm	1,500.00
	09/09/2009	Check	1143	David D. Kirkwood	09-10 MAD	Aug Mgmt/Adm	1,500.00
	10/26/2009	Check	1160	David D. Kirkwood	09-10 MAD	Sep Mgmt/Adm	1,500.00
	11/13/2009	Check	1166	David D. Kirkwood	09-10 MAD	Oct Mgmt/Adm	1,500.00
<b>Total for 4151 Prof. Services/BRCC Admin OH</b>							<b>6,000.00</b>
<b>4217 Landscaping Services</b>							
	09/09/2009	Check	1146	Zero Waste USA, Inc.	09-10 MAD	Doggie Bags	201.17
	09/09/2009	Check	1144	Brewer Lawn & Landscape	09-10 MAD	June Reg BR landscape maint	5,071.16
	09/09/2009	Check	1147	San Diego Power Clean	09-10 MAD	8/17 sidewalk cleanup	325.00
	09/09/2009	Check	1145	Brewer Lawn & Landscape	09-10 MAD	Aug Reg BR landscape maint (8/30/09)	5,071.16
	09/28/2009	Check	1154	Zero Waste USA, Inc.	09-10 MAD	9/15 Inv 3709 dog waste bag dispenser3200	173.53
	10/26/2009	Check	1158	Zero Waste USA, Inc.	09-10 MAD	10/20 Inv 4082 dog waste bags (3200)	201.17
	10/27/2009	Check	1161	Brewer Lawn & Landscape	09-10 MAD	Jul-Jul-Aug BR landscape maint & dog sta addl	130.40
	11/02/2009	Check	1163	Brewer Lawn & Landscape	09-10 MAD	9/8 Jul BR plantings & accident cleanup	2,094.79
	11/02/2009	Check	1164	Brewer Lawn & Landscape	09-10 MAD	10/26 extraordinary work (Seahaus)	376.00
	11/02/2009	Check	1165	Brewer Lawn & Landscape	09-10 MAD	10/1 Sep BR maint & doggy stn maint	5,071.16
	11/19/2009	Check	1168	Junk MD+	09-10 MAD	11/5 Pickup BR alleys	100.00
<b>Total for 4217 Landscaping Services</b>							<b>18,815.54</b>
<b>4222 Misc Contractual Services</b>							
	09/16/2009	Check	1151	Off Duty Officers, Inc.	09-10 MAD	10/31 6 officers @ \$55/hr patrol 6 blk radius	1,320.00
<b>Total for 4222 Misc Contractual Services</b>							<b>1,320.00</b>
<b>Other Incidental Costs</b>							
<b>3102 Postage and Delivery Expenses</b>							
	09/09/2009	Check	1150	La Jolla Mailbox	09-10 MAD	7/25 MAD mailings	13.45
	10/20/2009	Check	1155	La Jolla Mailbox	09-10 MAD	9/16 & 9/22 MAD mailings	6.05
	11/16/2009	Check	1167	La Jolla Mailbox	09-10 MAD	10/17 Newsletters	2.00
<b>Total for 3102 Postage and Delivery Expenses</b>							<b>21.50</b>
<b>3243 Dry Goods</b>							
	09/16/2009	Check	1152	Janisan	09-10 MAD	9/15 Inv 129045 (10 stadium 36-gal trash recept.)	5,248.75
<b>Total for 3298 Waste Stations &amp; Supplies</b>							<b>5,248.75</b>
<b>4314 Photocopy</b>							
	07/24/2009	Check	1139	Joe and/or Lorene LaCava	09-10 MAD	7/13-22 MAD fin. copies for auditor	60.78
<b>Total for 4314 Photocopy</b>							<b>60.78</b>
<b>4810 Insurance</b>							
	7/11/2009	Check	1136	Alliant Insurance Services, Inc.	09-10 MAD		103.13
	7/29/2009	Check	1140	Alliant Insurance Services, Inc.	09-10 MAD		2,920.76
<b>Total for 4810 Insurance</b>							<b>3,023.89</b>
<b>4960 Acctg Dept Charges</b>							
	08/01/2009	Check	1141	Caran Hardy Bookkeeping	09-10 MAD	July MAD bookkeeping	54.00
	09/09/2009	Check	1148	Integro /Jimenez & Inzunza Assoc. Inc.	09-10 MAD	8/17 Audit & Fin Strmts re 6/30/09	1,999.00
	09/09/2009	Check	1149	Caran Hardy Bookkeeping	09-10 MAD	Aug MAD bookkeeping	54.00
	09/28/2009	Check	1153	void	09-10 MAD		0.00
	10/20/2009	Check	1156	Caran Hardy Bookkeeping	09-10 MAD	Sep MAD Bookkeeping	54.00
	10/26/2009	Check	1159	Guerrero Jimenez Diaz & Co LLP	09-10 MAD	9/21 Audit/tax prep 08/09 accounting	1,501.00
	11/02/2009	Check	1162	Caran Hardy Bookkeeping	09-10 MAD	Oct MAD Bookkeeping	54.00
<b>Total for 4960 Acctg Dept Charges</b>							<b>3,716.00</b>
<b>Total for Expenses</b>							<b>38,206.46</b>
<b>Net Income/(Loss)</b>							<b>1,987.15</b>
<b>Note: Cash flow supplemented by \$6,000 in self-funding.</b>							



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

13 November 2009

Andy Field  
Park and Recreation Department - Open Space Division  
1250 Sixth Avenue, 4th Floor, MS 804A  
San Diego, CA 92101

RE: FY2010 Expenses Report

Dear Andy,

The BRDC respectfully submits this report of expenses incurred by the BRDC in conformance with our FY2010 Maintenance Agreement.

Pursuant to our agreement which ends June 30, 2010 we request replenishment of our Cash Advance.

**Summary**

Balance of Cash Advance as of 10/30/2009	\$ 20,000.00
Expenses This Period (See Attached)	(5,482.33)
Balance	\$14,517.67
<b>Requested Reimbursement</b>	<b>\$ 5,482.33</b>

We appreciate the opportunity to be of service to the Bird Rock community and the City of San Diego.

Sincerely,  
**Bird Rock Development Corporation**

Joseph LaCava  
Designated Representative

Attachment: Status of FY 2010 Budget  
Detail of Receipts by Account  
Copy of Listed Invoices/Receipts  
Copy of Bank Statement & Reconciliation Report (10/31/2009)

**Status of FY 2010 Budget  
Expenses Report as of: 31 October 2009**

<b>Object Account</b>	<b>Title</b>	<b>2009-2010 Approved Budget</b>	<b>Previously Reimb.</b>	<b>This Report</b>	<b>Balance</b>
3101	Office Supplies	\$ 250.00	0.00	0.00	250.00
3102	Postage/Mailing	1,000.00	13.45	6.05	980.50
3213	Garden Nursery Containers	0.00	0.00	0.00	0.00
3214	Garden Nursery Stock	5,000.00	0.00	0.00	5,000.00
3243	Dry Goods	5,000.00	0.00	5,248.75	- 248.75
3298	Unclas Mat & Supp	0.00	0.00	0.00	0.00
4118	Engineering Services	0.00	0.00	0.00	0.00
4151	Unclassified Prof Services	18,000.00	3,000.00	0.00	15,000.00
4217	Landscaping Services	76,120.00	10,668.49	173.53	65,277.98
4222	Misc Cont Serv (Security)	1,000.00	1,320.00	0.00	- 320.00
4314	Photocopy Xerox	1,000.00	60.78	0.00	939.22
4351	Advertising	0.00	0.00	0.00	0.00
4810	Insurance	4,100.00	3,023.89	0.00	1,076.11
4960	Accounting Dept Charges	\$5,000.00	2,107.00	54.00	2,839.00
	<b>Total</b>	<b>\$116,470.00</b>	<b>\$20,193.61</b>	<b>\$5,482.33</b>	<b>\$90,794.06</b>

**Listing by Account - FY 2010**  
**Expenses Report as of: 31 September 2009**

**Account 3102 Postage/Mailing**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
La Jolla Mailbox	Postage	6.05	1155
<b>Total – Account :</b>		<b>\$ 6.05</b>	

**Account 3243 Dry Goods**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
Janisan	Trash Cans (10)	5248.75	1152
<b>Total – Account :</b>		<b>\$5,248.75</b>	

**Account 4151 (Prof. Services/BRCC Admin OH)**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
<b>Total – Account :</b>		<b>\$ 0.00</b>	

**Account 4217 (Landscaping Services)**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
Zero Waste	Doggie disposal baggies	173.53	1154
<b>Total – Account 4217:</b>		<b>\$ 173.53</b>	

**Account 4222 (Misc Cont Serv (Security) )**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
<b>Total – Account 4222:</b>		<b>\$ 0.00</b>	

**Account 4810 (Insurance)**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
<b>Total – Account 4314:</b>		<b>\$ 0.00</b>	

**Account 4960 (Accounting Dept Charges)**

<b>Vendor</b>	<b>Explanation</b>	<b>Cost</b>	<b>Check No.</b>
Caran Hardy	September Services	54.00	1156
<b>Total – Account 4351:</b>		<b>\$ 54.00</b>	



1829 Royston Drive • San Diego, California 92154 • (619) 429-5065

## Landscape Worksheet

**Date:** November 5, 2009  
**Job Site :** Bird Rock MAD  
**Property Agent :** Dave Kirkwood  
**Phone :** (858)401-2623  
**Fax :** ( )  
**Management Company** Bird Rock Community Association

Scope of work weekly task, dog station, pick up, and restocking of pet waste bags, trash can pick up with bag replacement and cleaning. These tasks will be billed as a monthly severce. All materials needed for trash disposal will be supplied by contractor pet wasdte bags and waste or trash disposal will be supplied by Brewer Lawn Maintenance Inc.

Dog station pick up and service and service - \$ 5.00 per station 3 locations, one time per week, 52 weeks per year  
 Task cost per year \$ 780.00

Trash can pick up and service - \$ 5.00 per can 18 cans to be picked up per week. 52 weeks per year.  
 Task cost per year \$ 4680.00

- **NOTE** - This task is for specific locations per instructions. This item is subject to change at the direction of Bird Rock Community Association.

Yearly cost for this service	\$ 5460.00
Monthly cost for this service	\$ 455.00

If you need anything further please let me know.  
 Please sign and return if you would like us to begin.

Sign \_\_\_\_\_ Date \_\_\_\_\_

Thank You  
 Ron Brewer

# Bird Rock Maintenance Assessment District

## Annual Meeting

**Tuesday, February 2, 2010, 6:00 pm**  
**Masonic Lodge (5655 La Jolla Boulevard)**

The annual meeting of the Bird Rock Maintenance Assessment District (MAD) is hereby called for review and approval of the proposed annual budget for Fiscal Year 2011 (July 2010 to June 2011.) Upon community approval, the budget will be submitted to the City of San Diego for inclusion in the City's annual budget process which starts in late February and concludes with the mayor's and city council's approval in June.

In 2004 the Bird Rock community formed the MAD and appointed the Bird Rock Community Council as local managers. The MAD took over the initial phase of landscape maintenance in 2008. In spring 2008 the MAD used a Request for Proposal process to identify a highly qualified independent contractor to administer the day to day operations of the MAD. Dave Kirkwood was selected by the Board of the BRCC and placed under contract in May 2008. Mr. Kirkwood continues to work on a monthly retainer. Through a competitive bid process in spring 2008 the MAD selected a landscape maintenance contractor, Brewer Lawn and Landscape Maintenance. Brewer is under contract through June 30, 2010 and is eligible for annual renewals of the contract. The contract award is subject to yearly adjustments based on the Consumer Price Index. In May 2009 we achieved full operation of the maintenance district.

The 2008-2009 BRCC and MAD books were audited as required by the City and were given a clean bill of health. Further, our efforts are reviewed by the City of San Diego on a quarterly basis.

In 2009 we reconstituted the Beautification Committee to take a hard look at the landscape palette on the boulevard. In November 2009 we took the first steps towards permanent solutions by removing those plants that we had to frequently severely prune for safety reasons. Enclosed with this notice we are offering a detailed plan for removal of plants not suited for this location as well as a plan for more suitable replacements that meet the community's original intent as well as address safety, low maintenance, and aesthetic concerns.

We are working with the City to ensure the pedestrian crossings are in good working order, although the crossings are not part of the MAD. The City has determined that crossings at Midway and Colima can not be repaired and are working towards complete replacement, hopefully before the end of 2010.

On the other side of this flyer is the proposed budget for 2010-2011. The budget is satisfying obligations as required under the contract with the City of San Diego and to implement the street lighting project as supported by the community at our Annual Meeting in February 2009.

Revenue has exceeded expenses since the formation of the MAD. Excess funds accumulate in an interest-bearing account reserved and protected for the Bird Rock MAD; by state law it can not be touched. As discussed and approved last year, we will use the reserve to fund the decorative street light project; the balance of the reserved will be retained to fund other capital projects or to reduce the annual assessment.

For 2010-2011 we propose to continue to set the assessment rate at less than the amount allowed while preserving a healthy reserve. The 2010-11 assessment rate is proposed at **\$78.00** per equivalent benefit unit; that is, per single family home. This continues to be less than the maximum allowed. For 2011-2012, we anticipate that the assessment will be a similar level adjusted for the consumer price index.

The annual meeting is an opportunity to critique the previous year's performance and review the draft budget for the next year. We welcome your participation and comments.

*If you cannot attend the annual meeting,  
please mail your comments as soon as possible to  
Bird Rock MAD, 5666 La Jolla Boulevard, #168, La Jolla 92037  
or email them to [brcc@san.rr.com](mailto:brcc@san.rr.com)*

The documents of the Bird Rock MAD are available on-line for your review at <http://www.birdrock.org> (click on Forums.) The website also allows you to post your ideas and suggestions

Open Space Division - Maintenance Assessment Districts  
Worksheet for FY 2011 Proposed Budget  
Bird Rock - Fund No. 70281

**DRAFT**



Object		FY 2007	FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
Account	Program Element/Description	Actuals	Actuals	Actuals	Budget	Estimate	Proposed Budget
	<b>Budget Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1100	Salaried Wages Budgeted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Temporary Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2000	Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Labor &amp; Fringe</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
3101	Office Supplies (Equip & Supplies)	\$0.00	\$18.85	\$61.13	\$250.00	\$250.00	\$250.00
3102	Postage/ Mailing	\$1,015.05	\$823.98	\$839.89	\$1,000.00	\$1,000.00	\$1,000.00
3212	Soil & Conditioner	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3213	Garden Nur Containers	\$13,088.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3214	Garden Nur Stock	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$20,000.00
3243	Dry Goods/Wearing Apparel (seasonal decorations)	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,248.75	\$5,000.00
3298	Unclas Mat & Supp (Computers, Software)	\$0.00	\$0.00	\$1,666.46	\$0.00	\$0.00	\$0.00
4114	Prelim Eng - In House	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4118	Engineering Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4151	Unclasif Prof Services (BRDC Admin. Overhead)	\$0.00	\$0.00	\$11,366.50	\$18,000.00	\$18,000.00	\$19,000.00
4217	Landscaping Services	\$3,337.50	\$1,662.50	\$31,029.21	\$76,120.00	\$65,000.00	\$84,800.00
4222	Misc Cont Serv (Security Svcs.)	\$0.00	\$0.00	\$880.00	\$1,000.00	\$1,320.00	\$1,320.00
4226	Cont Serv-City Force	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4240	Reimbursement Agreements (Formation Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4272	Park Div Services (Developed Regional Parks)	\$122.84 <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4274	Contract Svc Chgs	(\$122.84) <sup>(2)</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4279	Other Non-Personnel Expense (Computers, Software)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4313	Photo and Blueprint	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4314	Photocopy and Xerox	\$695.84	\$328.64	\$493.16	\$1,000.00	\$500.00	\$1,000.00
4351	Advertising	\$304.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4460	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4691	Motive Equip Rental -Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4692	Motive Equip Rental-Usage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4693	Mot Eq Rental -Assignment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4810	Insurance	\$3,980.72	\$4,364.26	\$4,104.38	\$4,100.00	\$4,100.00	\$4,300.00
4813	Other Insurance	\$103.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4881	Transfers - Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49591	Special Districts Administration	\$10,000.00	\$10,000.00	\$10,000.00	\$3,500.00	\$3,500.00	\$5,730.19
4951	Overhead Billed (20% of wages)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4960	Accounting Department Charges	\$748.75	\$6,828.10	\$3,648.00	\$5,000.00	\$4,200.00	\$5,000.00
49887	IT/Other (One Time Purchases - Computers, Software)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>\$33,273.19</b>	<b>\$24,026.33</b>	<b>\$64,088.73</b>	<b>\$119,970.00</b>	<b>\$103,118.75</b>	<b>\$147,400.19</b>
4881	<b>Capital Improvements Program</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$229,000.00
5101	Electric Services	\$0.00	\$0.00		\$1,850.00	\$1,850.00	\$2,000.00
5204	Water Serv-Incl Hydr Rent	\$0.00	\$0.00		\$3,530.00	\$9,000.00	\$10,500.00
5205	Sewer Service Charge (Storm drain)	\$0.00	\$0.00		\$250.00	\$250.00	\$200.00
	<b>Total Utilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,630.00</b>	<b>\$11,100.00</b>	<b>\$12,700.00</b>
	<b>Total Costs / Appropriations :</b>	<b>\$33,273.19</b>	<b>\$24,026.33</b>	<b>\$64,088.73</b>	<b>\$125,600.00</b>	<b>\$114,218.75</b>	<b>\$389,100.19</b>
	<b>Fund Balance</b>						
4903	Unallocated Reserve (not earmarked)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4905	10% Reserve Required by Auditors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49051	Allocated Reserve (future projects or needs)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4905	<b>Contingency Reserve</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$268,487.00</b>	<b>\$332,401.65</b>	<b>\$343,782.90</b>	<b>\$113,668.71</b>



**Open Space Division - Maintenance Assessment Districts  
Worksheet for FY 2011 Proposed Budget  
Bird Rock - Fund No. 70281**

**DRAFT**



Object Account	Program Element/Description	FY 2007 Actuals	FY 2008 Actuals	FY 2009 Actuals	FY 2010 Budget	FY 2010 Estimate	FY 2011 Proposed Budget
	<b>GRAND TOTAL</b>	<b>\$33,273.19</b>	<b>\$24,026.33</b>	<b>\$332,575.73</b>	<b>\$458,001.65</b>	<b>\$458,001.65</b>	<b>\$502,768.90</b>
	<b>Income:</b>						
71110	Assessments - Taxable Entities	\$88,694.67	\$132,567.31	\$145,091.00	\$45,915.00	\$45,915.00	\$143,255.00
711101	Adjustment to Assessments - Taxable Entities	(\$462.72)	(\$549.62)	\$0.00	\$0.00	\$0.00	\$0.00
71140	Prior Year - June Assessments (Taxable Ent)	\$1,722.38	\$1,068.32	\$0.00	\$0.00	\$0.00	\$0.00
71210	Delinquent Secured Property Taxes	\$1,195.88	\$1,082.21	\$0.00	\$0.00	\$0.00	\$0.00
71310	Delinquent Secured Prop Taxes - Penalty & Int	\$209.90	\$382.96	\$0.00	\$0.00	\$0.00	\$0.00
71720	Property Taxes - Interest Alloc.	\$260.29	\$382.72	\$0.00	\$0.00	\$0.00	\$0.00
72620	Assessments - Non-Taxable Entities	\$867.04	\$1,300.56	\$0.00	\$0.00	\$0.00	\$0.00
72630	Delinquent Secured - Penalty & Int - Contra	(\$209.90)	(\$382.96)	\$0.00	\$0.00	\$0.00	\$0.00
75111	Interest On Pool Invest	\$5,762.72	\$10,243.41		\$10,250.00	\$10,250.00	\$3,000.00
751111	Accrued Interest On Pooled Investment	\$647.13	\$285.75	\$0.00	\$0.00	\$0.00	\$0.00
751132	Unrealized (Loss)	\$566.73	\$187.04	\$0.00	\$0.00	\$0.00	\$0.00
751133	Unrealized Gain (Interest)	\$0.00	\$1,705.47	\$0.00	\$0.00	\$0.00	\$0.00
79902	Trans Fr 302191-Gas Tax Fund	\$0.00	\$0.00	\$0.00	\$12,731.00	\$12,731.00	\$12,731.00
79910	Trans Fr 10505-Environmental Growth Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Revenue:</b>	<b>\$99,254.12</b>	<b>\$148,273.17</b>	<b>\$145,091.00</b>	<b>\$68,896.00</b>	<b>\$68,896.00</b>	<b>\$158,986.00</b>

**Fund Balance Calculation**

	Beginning Fund Balance	\$112,086.85	\$139,003.05	\$228,857.38	\$389,105.65	\$389,105.65	\$343,782.90
+	Prior Year Encumbrances (Fund Balance)	\$8,248.00	\$29,746.00	\$79,246.00	\$0.00	\$0.00	\$0.00
-	Reserve for Working Capital Advance (Acct. 8771)	\$17,000.00 <sup>(3)</sup>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+	Reserve for Working Capital Advance (Acct. 8771)	\$0.00	\$12,868.67 <sup>(4)</sup>	\$0.00	\$0.00	\$0.00	\$0.00
+	Reserve for Working Capital Advance (Acct. 8771)	\$0.00	\$4,131.33 <sup>(5)</sup>	\$0.00	\$0.00	\$0.00	\$0.00
+	Total Revenue	\$99,254.12	\$148,273.17	\$145,091.00	\$68,896.00	\$68,896.00	\$158,986.00
-	Total Expenditures	\$33,273.19	\$24,026.33	\$64,088.73	\$125,600.00	\$114,218.75	\$389,100.19
=	<b>Closing Fund Balance</b>	<b>\$169,315.78</b>	<b>\$309,995.89</b>	<b>\$389,105.65</b>	<b>\$332,401.65</b>	<b>\$343,782.90</b>	<b>\$113,668.71</b>
	<b>Change in Fund Balance (Decrease)</b>	<b>\$48,980.93</b>	<b>\$141,246.84</b>	<b>\$81,002.27</b>	<b>(\$56,704.00)</b>	<b>(\$45,322.75)</b>	<b>(\$230,114.19)</b>

**Target Fund Balance**

	<b>10% of Operating Expenditures (Min)</b>	\$3,327.32	\$2,402.63	\$6,408.87	\$12,560.00	\$11,421.88	\$38,910.02
	<b>Six Months of Operating Expenditures (Max)</b>	\$16,636.60	\$12,013.17	\$32,044.37	\$62,800.00	\$57,109.38	\$194,550.10

**Assessment and EBU Calculation**

	<b>Assessment Rate per EBU</b>	\$50.00	\$75.00	\$79.00	\$25.00	\$25.00	<b>\$78.00</b>
	<b>EBUs</b>	1,836.60	1,836.60	1,836.60	1,836.60	1,836.60	1,836.60
	<b>Total Assessment Revenue</b>	\$91,830.00	\$137,745.00	\$145,091.40	\$45,915.00	\$45,915.00	\$143,254.80