



**Pleasant Hill Recreation
& Park District**

ADMINISTRATION
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October 25, 2012

**Letter to the Public
From the Board of Directors**

Dear Members of the Public,

The Measure E Bond Oversight Committee has posted its Semi-Annual Report for June 30, 2012. We encourage interested members of the public to review the report at the District's website: pleasanthillrec.com.

We truly appreciate the efforts of the Bond Oversight Committee and their outstanding work in review of the expenses for the Teen Center, Senior Center, Community Center and Pleasant Oaks Park projects.

We are also pleased that the Bond Oversight Committee reports indicate that our District is spending Measure E revenue appropriately on these voter-approved projects.

The Board of Directors would like to clarify why the report cumulative budget for our bond projects as shown in the current report are more than the \$28 million that the voters approved for the Measure E projects. This is because the District is also utilizing additional revenue sources for the projects. They are:

- \$700,000 Community Center Project – funds from the East Bay Regional Park District's 2008 Measure WW Grant Program
- \$150,000 Bocce Courts in Pleasant Hill Park near the PH Senior Center from the District's County Parkland Dedication Fees. The Bond Oversight Committee includes the new bocce courts in its report because the Senior Center contractor is doing the work. The courts are not being paid for the from Measure E funds.
- \$150,000 Teen Center – Funds from the East Bay Regional Park District's 2008 Measure WW Grant Program

Again, we want to thank the Bond Oversight Committee for their dedication and for the many hours they have spent in reviewing our Measure E projects.

Sincerely,

Board of Directors
Pleasant Hill Recreation & Park District

Pleasant Hill Recreation & Park District (PHR&PD) Citizens Bond Oversight Committee For Measure E Projects

Semi-Annual Report as of June 30, 2012

Date Published: October 8, 2012

I. Introduction

This is the semi-annual report of the Citizens Bond Oversight Committee (BOC) for the period ending June 30, 2012. This report summarizes the work of the Committee and its review of the District expenditures pertaining to Measure E Bond Projects for the period beginning January 1, 2012 and ending June 30, 2012.

II. History and Overview of the Citizens Bond Oversight Committee

The District placed a bond measure on the ballot in August 2009 for the residents of the District to consider funding for a new Senior Center, Teen Center, Community Center, Pleasant Hill Oaks Park upgrades and additional restrooms at Pleasant Hill Park, Rodgers-Smith Park, and Brookwood Park. Bond Measure E passed on a 75.7% vote. The total Bond amount was not to exceed twenty eight million dollars (\$28,000,000). It was stated in the Measure that an independent community oversight committee be appointed by the District Board to monitor Bond expenditures.

III. Committee Membership

The Bond Oversight Committee (BOC) is made up of the following members: Frank Gorham, Lisa Hagopian, Erin Hirst, Harold Jeffrey, Marie Simons, Norman Vanhole, and Leo Vardas.

BOC Sub Committees are as follows:

- Communications: Norman Vanhole and Marie Simons
- Audit: Leo Vardas and Harold Jeffrey
- Construction: Frank Gorham
- Budget: Lisa Hagopian and Erin Hirst

Note: During December 2011, Steve Ganguet rendered his resignation letter to Chair Vanhole. His resignation was accepted by the PHR&PD Board at their meeting on January 25, 2012 and the Board appointed Alternate Member Hirst as his replacement.

IV. Duties of the Committee

1. Review the Capital Improvement Budget Expenditure Plan for the Measure E projects beginning in the fiscal year 2009/2010 through the end of the construction projects.
2. Monitor all plans and expenditures to ensure the funds are spent in accordance with Measure E.

3. Review construction expenditures to ascertain whether the construction expenditures are consistent with the budget.
4. Review any major changes in costs previously approved by the District.
5. Report to the voters and the people of the District semi-annually regarding the revenues and expenditures of Measure E funds.
6. Review an annual Measure E financial report to ensure the funds are spent in accordance with Measure E.

V. Bond Oversight Committee Activities

The Bond Oversight Committee met on January 12, March 8 and June 21, 2012 during this six month timeframe. Minutes from all three meetings have been approved and are attached for review.

At the meeting on January 12, 2012, the BOC approved the recommendation to the District (PHR&PD) to accept the resignation of BOC Member Steve Ganguet and to appoint alternate Member Hirst as a permanent member of the BOC. Also, the BOC approved the Quarterly Report as of September 30, 2011 and Committee Chair Vanhole presented the report to the District Board on January 25, 2012. Lastly, the BOC approved a proposed tentative schedule for future meetings and reporting deadlines to be submitted to the District Board for approval.

At the meeting on March 8, 2012, the BOC reviewed and approved the BOC Quarterly Report as of December 31, 2011 that was published on April 10, 2012. Chair Vanhole presented this report to the District Board at their meeting on May 9, 2012.

At the meeting on June 21, 2012, it was the consensus of the BOC to maintain the same format for the Semi-Annual Report as of June 30, 2012 that was used for previous Quarterly Reports.

The Semi-Annual Report as of June 30, 2012 is scheduled for review and approval at the BOC meeting on September 13, 2012.

VI. Subcommittee Reports

Budget Subcommittee

The Budget Subcommittee comprised of Lisa Hagopian and Erin Hirst reviewed construction project change orders, 1) to ensure funds are spent in accordance with Measure E Expenditure Policy, 2) to report impacts of change orders to individual project budgets as well as the overall Measure E budget. The documents reviewed included the following:

1. Construction change orders #8 through #22 with McFadden Construction
2. Critical Solutions twelve change orders #18 through #29
3. Harriman and Associates three change orders #29 through #31
4. Parc Services Inc. two change orders #2 and #3
5. PRA Group Consulting Engineers contract #2 two change orders #4 and #5

6. PRA contract #3 change order #1
7. Dahlin Group, Inc. change order #4
8. RGA Environmental contract change order #1
9. Matriscope Engineering Labs, Inc. contract change order #1

There were a total of thirty-eight change orders, concerning eight firms processed for a six month period beginning January 1 and ending June 30, 2012. McFadden change orders #13, 16 and #19 were “no cost” but adjusted the final completion date of both projects to November 6, 2012. The contract extensions were due to adverse weather days recorded this past winter.

In summary, there remains budgeted a Measure E fund contingency of \$500,000 (1.73%) for all five of the Measure E fund projects, (Teen Center \$3.49M, Senior Center \$9.84M, Community Center \$11.3M, Pleasant Oaks Park \$4.3M, Rehabilitation of Park Bathrooms \$0.) As of June 30, 2012 there is a fund variance of <\$287,554> which when taken into account reduces the actual contingency amount to \$212,446. *(Please see Attachment A for further detail of the review by the Budget Subcommittee)*

Construction Subcommittee

The role and responsibilities of the Construction Subcommittee comprised of Frank Gorham are to 1) monitor construction contract bond expenditures during the construction phase to ensure proper allocation of Bond Funds, 2) monitor construction contract change orders (CCO) utilizing bond funds, 3) ensure both construction contract expenditures and CCO funds are clearly segregated between Bond and Non-bond expenditures and 4) report back to the BOC and the general public regarding questions, findings and conclusions related to construction phase bond expenditures.

This subcommittee is not tasked with ensuring the materials and method of construction are in compliance with the contract documents including the general provisions and the special provisions. This subcommittee is also not responsible for ensuring progress payments are accurate in regard to the actual measured quantities, nor is this subcommittee responsible for identifying or selecting items to be deleted in order to fund extra work. These responsibilities are fulfilled by the PHR&PD and/or its representatives.

For the period of January to June 30, 2012, the BOC received a total of six construction invoices for review for both the Senior Center and the Teen Center. Specifically, for this reporting period invoices for January through June were reviewed by the Construction Subcommittee as follows:

The amounts for the Senior Center were \$318,421.09 for January, \$570,953.70 for February, \$157,834.31 for March, \$389,412.14 for April, \$693,283.21 for May, and \$480,814.86 for June for a total of \$2,610,719.31. The amounts for the Teen Center were \$322,853.08 for January, \$240,269.28 for February, \$200,395.45 for March, \$125,123.86 for April, \$142,132.35 for May and \$96,133.88 for June for a total of \$1,126,907.90.

As of the end of this reporting period, the contract for both buildings is approximately 74% complete in terms of dollars spent including change orders. Specifically, the Senior Center is approximately 70% and the Teen Center is approximately 84% complete in terms of dollars spent.

The site construction and concrete work is substantially complete for both the Senior Center and Teen Center. A majority of the progress payments made this period included framing, drywall, roofing, plumbing and HVAC systems.

To date the project has been able to fund extra work and contract change orders through down scoping and deleting items within the submitted schedule of values. *(Please see Attachment B for further detail of the review by the Construction Subcommittee.)*

Audit Subcommittee

The role and responsibilities of the Audit Subcommittee comprised of Leo Vardas and Harold Jeffrey are to 1) monitor bond expenditures and review an annual Measure E financial report, 2) review any major changes in costs previously approved by the District and 3) report to voters and people of the District semi-annually regarding revenues and expenditures of Measure E funds. Findings and conclusions are as follows:

The Audit Subcommittee's analysis of the District's general ledger record of Measure E expenditures for the six month period ended June 30, 2012, showed bond fund payments were \$4,898,986.19. The cumulative Measure E expenditures since inception at June 30, 2012, for all projects were \$11,981,467.18

In summary, selective tests of January through June 2012 invoices examined by the Audit Subcommittee were deemed appropriate for payment from Measure E bond funds. *(Please see Attachment C and C-1 for further detail of the review by the Audit Subcommittee.)*

Communication Subcommittee

The Communication Subcommittee comprised of Norman Vanhole and Marie Simons prepared the January 12, March 8 and June 21, 2012 BOC meeting minutes that are attached for review. In addition, this Subcommittee prepared the Quarterly Report as of December 31, 2011 for presentation at the District board meeting on May 9, 2012.

The Communication Subcommittee encourages District residents to visit the Pleasant Hill Recreation & Park District's website or call the District office at (925) 682-0896 to review all pertinent BOC activities and public information, including agendas, meeting minutes and reports. In addition, the website has a "fact sheet" on the Measure E Bond Projects and the projects activities and construction progress updates. The BOC also invites the public to attend the BOC's meetings.

VII. SUMMARY

At the District Board meeting on June, 27, 2012, the General Manager announced the estimated “move in” date for the Senior Center and Teen Center would be October 30, 2012 and the Grand Openings are tentatively scheduled for November 14, 2012.

The General Manager reported that on April 18, 2012 the remaining \$8 million of Measure E obligation bonds were sold at an all-in interest cost of 4.35% that will result in a 2012/2013 tax rate to be set below the \$29.00 limit per \$100,000 of assessed valuation.

At the special meeting on May 29, 2012, the District Board rejected all construction bids for the Community Center and authorized the contract rebidding due to the lowest bid coming in at \$1.6 million over the construction budget of \$8.2 million.

Construction Project Manager Ron Johnson gave a presentation to the District at the June 13, 2012 Board meeting and discussed an estimated time line for the rebidding of the Community Center construction project. The minutes of this meeting may be reviewed in detail on the District’s website. Johnson further stated the construction of the Community Center is expected to begin in August 2012 with the goal of opening the facility in the winter of 2013.

Based upon the information provided by District staff to the Subcommittees, the BOC believes the District continues to generally comply with their mandated requirements and fiscal policies by appropriately spending Measure E funds on the voter approved bond projects.

The BOC thanks District staff for their responsiveness to all questions and documents requested by the members.

Submitted By:

The Pleasant Hill Recreation & Park District Citizens Bond Oversight Committee

Attachments:

1. January 12, 2012 Meeting Minutes
2. March 8, 2012 Meeting Minutes
3. June 21, 2012 Meeting Minutes
4. Attachment A – Budget Subcommittee Report for January to June 30, 2012
5. Attachment B – Construction Subcommittee Report for January to June 30, 2012
6. Attachment C - Audit Subcommittee Report for January to June 30, 2012
7. Attachment C-1 - Measure E Expenditure Payments Spreadsheet through June 30, 2012.

Pleasant Hill Recreation & Park District

Date: September 13, 2012
To: Bond Oversight Committee, Measure E Bond Program
From: Budget Subcommittee – Erin Hirst & Lisa Hagopian
Subject: Report for January to June 2012

BACKGROUND:

The purpose of the Budget Sub-committee is to review construction expenditures as outlined by Measure E, and assigned to the District Bond Oversight Committee. Within those responsibilities the Budget Sub-committee reviews project change orders to: a) to ensure funds are spent in accordance with Measure E Expenditure Policy; b) report impacts of change orders to individual project budget(s) as well as overall Measure E budget.

ACTIVITY:

Description of Documents Reviewed: There were a total of thirty-eight change orders, involving eight firms processed for the first half of 2012.

Findings: Change orders 8-22 with McFadden Construction were in regards to the Senior and Teen Center Building Projects. These changes resulted in a net contract addition of \$186,107, bringing the total contract amount to \$10,213,857 up from the original amount of \$10,027,750. Project increases were due primarily to changes in the scope of work to the sites and sewer work, while reductions were due to changes in the scope of work as requested by the Board. Change Orders 13, 16 and 19 were “no cost” but adjusted the final completion date of both projects to November 6, 2012. The contract extensions were due to adverse weather days recorded this past winter.

Contract with Critical Solutions, Inc. was increased by twelve change orders (Nos. 18-29). Change Orders 18-20, 23-24, 26 and 29 are related to additional construction management services for the Senior and Teen Centers. CO #21 is “no cost” related to reallocating funds from one task to another task. CO #22 in the amount of \$10,000 was related to non-bond work. Change orders 25, 27 and 28 are related to Bid Services. In summary these changes resulted in a new contract amount of \$1,930,667.

Three change orders (Nos. 29-31) were approved with Harriman AIA and Associated, increasing their contract amount by \$3,270 resulting in a new contract amount of \$1,046,812.

Parc Services Inc. contract was increased by two change orders (Nos. 2-3) to remove additional material not originally noted. These change orders were approved in December 2011 but were not reported in our December 2011 report.

PRA Group Consulting Engineers contract #2 was increased by two change orders (Nos. 4-5), for a total amount of \$10,300 for additional geotechnical services at the Community Center. This

ATTACHMENT A

increased the total for contract #2 to \$29,900. These change orders also increased their contract by 136 calendar days with an adjusted completion date of May 15, 2012.

PRA contract #3 was increased by one change order (No. 1) in the amount of \$32,300. This change order was completed to provide for on-site geotechnical observation and testing services for the Senior and Teen centers through the end of construction. This change order also increased their contract by 61 calendar days with an adjusted completion date of November 30, 2012, with a total compensation of \$92,300.

Dahlin Group, Inc. contract was increased by one change order (No. 4) in the amount of \$2,000. This was related to a topographical survey of as-built site. This increased their contract to \$1,005,905.

RGA Environmental contract was increased by one change order (No. 1) in the amount of \$620 to collect additional samples at the Community Center. This increased their contract to \$12,070.

Matriscope Engineering Labs, Inc. contract was increased by one change order (No. 1) in the amount of \$13,985 for additional special testing at Senior and Teen Centers. This increased their contract to \$49,985.

Conclusions:

There remains budgeted a Measure E Fund contingency of \$500,000. for all five of the Measure E Fund projects, (Teen Center \$3.52M , Senior Center \$9.86M, Community Center \$11.3M, Pleasant Oaks Park \$4.3M, Rehabilitation of Park Bathrooms \$0). At this time there is an overall fund variance of (\$287,554), which when taken into account reduces the actual contingency amount to \$212,446.

MEMORANDUM

Submitted: August 17, 2012

To: Norm Vanhole, Chair Pleasant Hill Recreation & Park District Citizen's Bond Oversight Committee (BOC), Measure E Funds

From: Francis G. Gorham

Subject: Construction Subcommittee Q3/Q4 Report Period Ending June 2012

Subcommittee Responsibilities:

The role and responsibilities of the Construction Subcommittee are to (1) monitor construction contract bond expenditures during the construction phase to ensure proper allocation of Bond Funds (2) monitor construction contract change orders (CCOs) utilizing bond funds (3) ensure both construction contract expenditures and CCO funds are clearly segregated between Bond and Non-bond expenditures and (4) report back to the Bond Oversight Committee and the general public regarding questions, findings and conclusions related to construction phase bond expenditures.

This committee is not tasked with ensuring the materials and method of construction are in compliance with the contract documents including the general provisions and the special provisions. This committee is not responsible for ensuring progress payments are accurate in regard to the actual measured quantities, nor is this committee responsible for identifying or selecting items to be deleted in order to fund extra work. These responsibilities are fulfilled by the District and/or its representatives.

Background Information:

The District's contract for the construction of the Senior Center (SC) and the Teen Center (TC) was award on June 6, 2011 and executed or approved on June 17, to McFadden Construction Inc. of Stockton. The total awarded bid was \$10,027,750.00 of which \$27,750 was allocated for insurance. During this reporting period (Q3+Q4) the Bond Oversight Committee received a total of 6 combined invoices for review including both the Senior Center and the Teen Center. Specifically, for this reporting period invoices for January thru June were reviewed.

Updates and Corrections:

There were no updates or corrections to report at this time.

Q3/Q4 Summary and Findings:

The Construction Sub-committee is satisfied with Contract Progress Payments made this period in accordance with the approved Schedule of Values. The amounts paid adequately reflect industry standards and the prosecution and progress of work. There are no objections to the Contract Change Order payments made with the exception of one minor adjustment that was agreed to by the District, and as described below.

During this reporting period extra work payments were made under Change Orders 1, 4, 9-12, 14-18 and 20-23. The subcommittee requested additional information and clarification in regard to payments made under CCOs-14 and 15, and CCOs 20 and 21. Specifically, information was requested for CCO-14 regarding Over-span Issues (PCO No. 135 & 151) including payments of **\$2675.00 and \$696.00**. In addition, the subcommittee requested information regarding CCO-15 *“Add Flashing for Asphalt Roof \$5457.00,”* and *“Provide & Install Flashing Cleats for \$580.00.”* At this time the subcommittee is satisfied with the responses provided and no objections were made in regard to these CCOs. In regard to CCOs 20 and 21, minor administrative adjustments will be made in the amount \$371.00 and \$277.00 which were inadvertently changed to Bond Measure funds and should have been placed under CCO-1 Bocci Court which is non-Bond funded change.

As part of reporting period the Construction subcommittee requested that the Audit Subcommittee verify that CSI’s administrative charges related to CCO-1 (Bocci Courts) are segregated within the general ledger and not drawn from Bond Measure funds.

<u>CCO No.</u>	<u>CCO Work Description</u>	<u>Facility</u>
CCO-1	Non-Bond Bocci Courts	(SC)
CCO-4	Infill Block Wall Pump Room	(TC)
CCO-9	Add Back plaster to Teen center	(TC)

ATTACHMENT B

CCO-10	Install Composition Roof	(TC)
CCO-11	Lath & Plaster @ Filter Room	(TC)
CCO-12	Frame Rake Opening @ Game RM	(TC)
	Resolve Gable Rafter Conflict	(TC)
CCO-14	Credit Back	(SC)
	Credit Back	(SC)
	Tall Curb Ret Wall @ P-lot	(SC)
	Install Curb along Canal	(SC)
	Remove 2 CMU @ Planter	(TC)
	Add Rebar @ NE Corner	(TC)
	Fill @ 18"RCP Tie in (SC)	
	Lath CMU	(TC)
	Add 2x4 for Overspan @ stucco	(SC)
	Add Blocks for Stucco Overspan	(TC)
CCO-15	Add Flashing for Asphalt Roof	(TC)
	Add Rebar at CMU Planter	(SC)
	Provide & install Flash Cleats	(TC)
CCO-16	Drinking Fountain changes (2)	(SC)
CCO-17	Traffic Signal Modifications	(SC)
CCO-18	Revised Framing Details	SC
CCO-20	Added paint at SC, Parapet Wall @ME Room (TC)	(SC)
	2x6 PT at Bocci	
CCO-21	Access to Bump-out at Multi Purpose Room	(SC)
CCO-22	EW Soil Compaction at SC & Add Fire Rated panel	(SC)
CCO-23	Infill Ridge Vent	(SC)
	Accelerate Picnic Area Completion	(TC)
	Frame Bathroom Wall	(SC)

Q3 -Condensed Payment Summary:

ATTACHMENT B

Facility	Original Bid	January Progress Pay ¹	February Progress Pay ¹	March Progress Pay ¹
SC Subtotal	\$7,219,753.55	\$318,421.09	\$570,953.70	\$157,834.31
TC Subtotal	\$2,780,246.45	\$322,853.08	\$240,269.28	\$200,395.45
SC/TC Subt	\$10,000,000.00	\$641,274.17	\$811,222.98	\$358,229.76
CCO/PPP		\$45,688.58	\$56,387.53	\$65,501.61
Misc/Adjust	\$27,750.00	-\$26,503.58	(\$37,254.53)	(\$21,504.35)
Total	\$10,027,750.00	\$660,459.17	\$830,355.98	\$402,227.02
Total Q3 Schedule of Value Payment (w/o CCOs ¹)				\$1,810,726.91
Total CCOs for Q3 ¹				\$167,577.72
Previous Quarter Payments w/o CCOs ¹ (Q1+Q2)				\$3,586,179.74
Total Payments to date ¹ (Inc CCO Total)				\$5,386,530.37
CCO Total To date				-\$38,126.28
Q3 CCO Summary Chart				
CCO-No	CCO Paid this Qtr	Description	BF=Bnd Fnds NBF=NonBnd (F)	CCOs Paid TO Date
CCO-1	\$85,262.46	Bocci Court	NBF	\$85,262.46
CCO-2	\$0.00	Delete 7 SOV Items	BF/(F)	-\$276,570.00
CCO-3	\$0.00	SC/TC Extra Wrk	BF/(F)	\$14,803.00
CCO-4	\$1,395.00	SC/TC Extra Wrk	BF/(F)	\$19,887.00
CCO-5	\$0.00	EW @ SC/TC	BF/(F)	\$13,093.00
CCO-6	\$0.00	Sewer Revisions	BF/(F)	\$34,955.00
CCO-7	\$0.00	11 Deletion 19 EW Additions	BF	-\$55,512.00
CCO-8	\$0.00	20 EW Changes	BF/(F)	\$45,035.00
CCO-9	\$0.00	4 Delete/reduce 15 EW items	BF/(F)	\$19,185.00
CCO-10	\$25,734.26	EW for roof	BF	\$25,734.26
CCO-11	\$15,007.00	Varies		\$15,007.00
CCO-12	\$2,731.00	Varies		\$2,731.00
CCO-13	\$0.00	hold	hold	\$0.00
CCO-14	\$11,474.00	Varies		\$11,474.00
CCO-15	\$6,789.00	Varies		\$6,789.00
CCO Qtr	\$148,392.72			-\$38,126.28
CCO Total				-\$38,126.28

Q4 -Condensed Payment Summary

ATTACHMENT B

Facility	Original Bid	April Progress Pay ¹	May Progress Pay ¹	June Progress Pay ¹
SC Subtotal	\$7,219,753.55	\$389,412.14	\$693,283.21	\$480,814.86
TC Subtotal	\$2,780,246.45	\$125,123.86	\$142,132.35	\$96,133.88
SC/TC Subt	\$10,000,000.00	\$514,536.00	\$835,415.56	\$576,948.74
CCO/PPP		\$58,794.24	\$56,073.09	\$14,046.00
Misc/Adjust	\$27,750.00			(\$82,472.09)
Total	\$10,027,750.00	\$573,330.24	\$891,488.65	\$508,522.65
Total Q4 Schedule of Value Payment (w/o CCOs ¹)				\$1,926,900.30
Total CCOs for Q4 ¹				\$128,913.33
Total Payments w/o CCOs ¹ (Q1 -Q3)				\$5,396,906.65
Total Payments to date ¹ (Inc CCO Total)				\$7,442,344.00
CCO Total Q3				-\$38,126.28
Q4 CCO Summary Chart				
CCO-No	CCO Paid this Qtr	Description	BF=Bnd Fnds NBF=NonBnd	CCOs Paid TO Date
Q3 CCO Total From CCOs 1-10				-\$38,126.28
CCO-1	\$15,456.63	Bocci Court	NBF	\$100,719.09
CCO-2 to 8	\$0.00	Varies	BF	-\$204,308.00
CCO-9	\$15,242.00	Varies	BF	\$34,427.00
CCO-10	\$14,690.90	Roof	BF	\$40,425.16
CCO-11	\$7,048.00	Varies	BF	\$22,055.00
CCO-12 to 14	\$0.00	Varies	BF	\$14,205.00
CCO-15	\$2,276.00	Varies	BF	\$10,797.00
CCO-16	\$0.00	Days	N/A	\$0.00
CCO-17	\$40,360.80	Varies	BF	\$22,555.00
CCO-18 & 19			BF	\$17,805.00
CCO-20	\$1,345.00	Varies	BF/NBF	\$1,345.00
CCO-21	\$3,095.00	Varies	BF/NBF	\$3,095.00
CCO-22	\$14,808.00	Varies	BF	\$14,808.00
CCO-23	\$11,514.00	Varies	BF	\$11,514.00
Q4 CCO Total	\$125,836.33			

Conclusion:

As of the end of the Q3/Q4 reporting period the contract for both buildings is approximately 74 % complete in terms of dollars spent including contract change orders. Specifically, the Senior Center is approximately 70% complete and the Teen Center is approximately 84% complete in terms of dollars spent.

The Site Construction and Concrete work is substantially complete for both the SC & TC. A majority of the progress payments made this period included framing, drywall, roofing, plumbing and HVAC systems. There were no objections made to payments made under the approved schedule of values. The District will make one minor administrative change to CCO-20 and 21 to reverse \$648.00 that was inadvertently charged to Bond Measure funds.

To date the project has been able to fund extra work and Contract Change Orders through down scoping and deleting items within the submitted Schedule of Values.

MEMORANDUM

October 8, 2012

Norm Vanhole, Chair
Pleasant Hill Recreation & Park District
Citizen's Bond Oversight Committee for
Measure E Projects

Subject: Revised BOC Audit Subcommittee Semi-Annual Report for January to June 2012

Subcommittee Responsibilities

The role and responsibilities of the Audit Subcommittee are to 1) monitor bond expenditures and review an annual Measure E financial report, 2) review any major changes in costs previously approved by the District and 3) report to voters and people of the District semi-annually regarding revenues and expenditures of Measure E funds.

Background and Activity

Pleasant Hill Recreation & Park District (District) prepares a general ledger that is the official accounting system for revenues and expenditures and keeps a separate record of Measure E outlays for each construction project and for each fiscal year ending June 30. The Audit Subcommittee developed a software application that analyzes the details recorded in the general ledger and produces a listing that expedites tracing invoice payments to underlying documents once a quarter.

Findings and Conclusions

- A. The Subcommittee's analysis of the District's general ledger record of Measure E expenditures for the semi-annual period ended June 30, 2012, showed bond fund payments for January to March 2012 were \$2,399,456.89 and for April to June 2012 were \$2,499,529.30, a total of \$4,898,986.19 for the six months. Senior and Teen Center construction costs accounted for about ninety percent of the six-month period bond expenditures. Bond fund outlays are commencing for the Pleasant Oaks Park project and are increasing for the Community Center project. **Measure E expenditures since the beginning of all bond project work until June 30, 2012 were \$11,981,467.18.**

ATTACHMENT C

All Measure E payments from inception to June 30, 2012 made to Contractor/ Consultant organizations serving the bond construction projects are presented in Attachment C-1 to this report. **The Audit Subcommittee continued its selective examination of invoices paid with Measure E funds to determine that payments were made according to bond Measure E. Included in the Subcommittee examination was an additional adjustment made to Measure E expenditures to recognize escrow payments related to the March 2012 credit adjustment of \$23,853.23 to Senior Center construction costs previously recorded as Measure E expenditures. As the Substantial Completion dates for the Senior and Teen Centers project approach, the Audit Subcommittee is looking closely for payments to contractors that exceed contract dollars the District has authorized.**

- B. The District's Measure E expenditures spreadsheet allows comparisons with Master Program budget dollars at any given date. The Audit Subcommittee compared the District's spreadsheet totals by project with the related general ledger cumulative amounts at June 30, 2011. The difference was minor—the spreadsheet understated general ledger costs by \$129. District staff prepared a general ledger report of Bond fund expenditures at June 6, 2012, and added the prior two years general ledger Bond fund expenditures (a total of \$10,288,966) to compare with the District's spreadsheet at the same date (a total of \$10,290,715). The difference of \$1,749 was reduced to \$1,551 by a quick District check for duplicate postings or omissions.**

The Audit Subcommittee believes the District's spreadsheet serves a good purpose and the \$1,551 difference is minor and unworthy of further checking at this time. In future validation efforts, the Subcommittee will bring duplicate postings, omissions and misstated amounts to the District staff's attention as such items are encountered in looking at general ledger or spreadsheet entries.

- C. The Subcommittee prepared change order listings for each Measure E contractor organization that had one or more approved changes during the contract term. A few of the organizations, such as the PRA Group and WRA, Inc., have more than one contract with the District for Measure E projects. The listings helped to confirm that Measure E authorized contract dollars were sufficient to cover cumulative bond fund payments to each of the organizations. As noted in the previous Subcommittee report for quarter ended December 31, 2011, District approval of change orders to the PRA organization's authorized bond contract dollars has lagged the pace of payments by a few weeks. During the current six-month reporting period authorized PRA dollars lagged payments again by a few weeks for the quarter ended March 31, 2012. The Audit Subcommittee met with the District's construction management contractor [Critical Solutions, Inc.] to understand the controls in place to prevent overpayments to bond project contractors. The Subcommittee is satisfied that CSI procedures are adequate to separate payments by individual contract and prevent significant overpayments.**

ATTACHMENT C

In a second instance of potential Measure E payments beyond authorized dollars, the Audit Subcommittee found that another contractor, WRA Inc., had two contracts to which bond fund payments could be applied. The Subcommittee is confident that CSI will exercise sufficient control over the invoice validation process to prevent overpayment to a contractor.

- D. The Subcommittee's monitoring of bond Measure E revenues revealed earned interest on invested [unspent] bond funds was \$14,186.61 for the six months January through June 2012. Proceeds related to the sale of the final \$8,000,000 portion of the Pleasant Hill Recreation and Park District bond Measure E were received in April 2012 and deposited in an interest bearing account related to Measure E funds. Interest on the \$8,000,000 deposited funds to June 30, 2012 is included in the foregoing amount stated.**

Submitted by BOC Audit Subcommittee

Leo Vardas and Harold Jeffrey

Attachment C-1

**Revised 10-8-12 Final Measure E Expenditure Payments To
Contractor/Consultant Organizations Serving The Bond Measure
Construction Projects at June 30, 2012**

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE	
				Comm Ctr	Plsnt Oaks Pk	Sen Ctr				Teen Ctr
	[original group]									
	PAGE ONE									
A	Harriman & Associates	THIS LINE	<u>1,008,669.87</u>	<u>0.00</u>	<u>0.00</u>	<u>710,697.52</u>	<u>297,972.35</u>	Initial	808,203.00	Architectural design development & construction documentation for Meas. E Senior and Teen Centers [excludes non-bond funded C.O. 27]
	Harriman Kinyon Architects [Jan 12, 2012]									
	Fiscal Year 2009/2010		125,167.21			93,065.28	32,101.93	C.O. 1-26		
	Fiscal Year 2010/2011		655,668.44			463,082.95	192,585.49	& 28-31	<u>236,251.00</u>	
	Fiscal Year 2011/2012		227,834.22	0.00	0.00	154,549.29	73,284.93	Total	1,044,454.00	
	Fiscal Year 2012/2013									
	Jul-Sep 2011		115,961.34	0.00	0.00	85,377.50	30,583.84			
	Oct-Dec 2011		45,699.89	0.00	0.00	35,941.91	9,757.98			
	Jan-Mar 2012		39,966.38	0.00	0.00	23,492.27	16,474.11			
	Apr-Jun 2012		26,206.61			9,737.61	16,469.00			
	# 16817 Apr		11,364.43			7,852.18	3,512.25			
	# 16884 May-1		11,329.93			7,817.68	3,512.25			
	corrctn May		0.00			(5,932.25)	5,932.25	*		
	# 17073 Jun		3,512.25				3,512.25			
B	Critical Solutions, Inc.	THIS LINE	<u>1,228,748.38</u>	<u>275,701.17</u>	<u>22,979.23</u>	<u>676,900.47</u>	<u>253,167.51</u>	Initial	1,697,901.00	Meas. E project mangement, design phase & construction administration services
	Fiscal Year 2009/2010		49,332.86	17,394.73	4,799.52	16,740.43	10,398.18			
	Fiscal Year 2010/2011		376,289.70	68,536.00	10,041.43	216,176.56	81,535.71			
	Fiscal Year 2011/2012		803,125.82	189,770.44	8,138.28	443,983.48	161,233.62	C.O. 1-21	<u>145,559.00</u>	
	Fiscal Year 2012/2013									
	Jul-Sep 2011		173,117.76	31,532.77	1,192.62	102,969.99	37,422.38	Subtotal	1,843,460.00	
	Oct-Dec 2011		242,770.98	59,759.19	2,277.97	132,558.30	48,175.52	C.O. 23-29	<u>77,207.00</u>	[Apr-Jun C.O. \$64,457 added]
	Jan-Mar 2012		199,002.34	38,252.76	3,360.43	115,526.56	41,862.59	C.O. 22		[Apr non-Meas E work C.O. \$10K]
	Apr-Jun 2012		188,234.74	60,225.72	1,307.26	92,928.63	33,773.13	Total	1,920,667.00	
	# 16802 Apr		75,916.50	27,150.77	686.20	35,263.68	12,815.85			
	# 16937 May		62,103.94	22,568.50	166.74	28,874.70	10,494.00			
	# 17059 Jun		50,214.30	10,506.45	454.32	28,790.25	10,463.28			
C	Dahlin Group	THIS LINE	<u>836,781.85</u>	<u>836,781.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Initial	996,300.00	Architectural design development & construction documentation for Meas. E Community Center
	Fiscal Year 2009/2010		96,895.47	96,895.47	0.00	0.00	0.00	C.O. 4	<u>9,605.00</u>	
	Fiscal Year 2010/2011		163,794.30	163,794.30	0.00	0.00	0.00			
	Fiscal Year 2011/2012		576,092.08	576,092.08	0.00	0.00	0.00	Total	1,005,905.00	
	Fiscal Year 2012/2013									
	Jul-Sep 2011		292,296.29	292,296.29	0.00	0.00	0.00			
	Oct-Dec 2011		169,182.08	169,182.08	0.00	0.00	0.00			
	Jan-Mar 2012		80,863.11	80,863.11	0.00	0.00	0.00			
	Apr-Jun 2012		33,750.60	33,750.60	0.00	0.00	0.00			
	# 16803 Apr		4,976.70	4,976.70	0.00	0.00	0.00			
	# 16938 May		1,347.90	1,347.90	0.00	0.00	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

<u>Key</u>	<u>Name</u>	<u>General Ledger Expenditures</u>	<u>Accum.</u>	<u>Total</u>	<u>Measure E Expenditures by Project</u>				<u>Initial & Added Amt thru C.O.#</u>	<u>Authorized Contract Dollars</u>	<u>WORK SCOPE</u>
			<u>Dollars Paid</u>	<u>Dollars Paid</u>	<u>Comm Ctr</u>	<u>Plsnt Oaks Pk</u>	<u>Sen Ctr</u>				
# 17197	Jun			27,426.00	27,426.00	0.00	0.00	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE		
				Comm Ctr	Plsnt Oaks Pk	Sen Ctr				Teen Ctr	
PAGE TWO											
D	Jerry Haag	THIS LINE	<u>80,951.37</u>	<u>30,213.31</u>	<u>13,351.00</u>	<u>29,200.64</u>	<u>8,186.42</u>	a /	Initial 66,725.00 C.O. 5 13,801.50 Ltr auth <u>1,142.50</u>	Geotechnical services for Meas. E Senior & Teen Center projects; also services for temporary relocation of selected Community Center activities	
	Fiscal Year 2009/2010		64,068.04	24,644.07	11,089.11	21,946.61	6,388.25				
	Fiscal Year 2010/2011		16,883.33	5,569.24	2,261.89	7,254.03	1,798.17				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00	Total	81,669.00	to Winslow Center	
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
E	Mark Cornelius	THIS LINE	<u>85,113.00</u>	<u>30,085.88</u>	<u>6,561.49</u>	<u>34,760.65</u>	<u>13,704.98</u>	b /		Legal services related to Meas. E projects	
	Fiscal Year 2009/2010		21,045.50	5,236.10	1,827.76	8,730.73	5,250.91				
	Fiscal Year 2010/2011		27,842.50	8,473.67	2,991.59	12,739.85	3,637.39				
	Fiscal Year 2011/2012		36,225.00	16,376.11	1,742.14	13,290.07	4,816.68				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		10,920.00	2,354.80	67.94	6,241.60	2,255.66				
	Oct-Dec 2011		7,210.00	3,201.02	198.39	2,794.89	1,015.70				
	Jan-Mar 2012		10,500.00	4,584.08	1,345.36	3,352.31	1,218.25				
	Apr-Jun 2012		7,595.00	6,236.21	130.45	901.27	327.07				
	# 16801 Apr		5,302.50	4,411.06	114.15	570.12	207.17				
	# 16936 May		2,100.00	1,667.65	16.30	305.15	110.90				
	# 17058 Jun		192.50	157.50	0.00	26.00	9.00				
F	PRA	THIS LINE	<u>143,048.75</u>	<u>29,900.00</u>	<u>0.00</u>	<u>81,099.08</u>	<u>32,049.67</u>	c /			
	Fiscal Year 2009/2010		18,526.93	7,526.93		6,875.00	4,125.00	SC TN	Initial 11,000.00	Geotechnical observations and testing services related to Meas. E projects	
	Fiscal Year 2010/2011		11,322.00	3,392.00		4,985.20	2,944.80		C.O. 2 <u>7,600.00</u>		
	Fiscal Year 2011/2012		113,199.82	18,981.07	0.00	69,238.88	24,979.87		Total 18,600.00		
	Fiscal Year 2012/2013										
	Jul-Sep 2011		36,088.75	1,500.00	0.00	26,564.61	8,024.14	CC	Initial 10,600.00		
	Oct-Dec 2011		45,200.50	2,583.00	0.00	33,731.77	8,885.73	c /	C.O. 1-5 <u>19,300.00</u>		
	Jan-Mar 2012		19,665.00	6,210.00	0.00	6,890.00	6,565.00				
	Apr-Jun 2012		12,245.57	8,688.07	0.00	2,052.50	1,505.00		Total 29,900.00		
	# 16839 Apr		5,025.00	3,940.00	0.00	742.50	342.50				
	## 7423 May-1		2,492.50	2,492.50	0.00	0.00	0.00				
	# 16964 May		1,390.00	0.00	0.00	997.50	392.50				
	# 17025 Jun-1		2,255.57	2,255.57	0.00	0.00	0.00	all sites	Initial 60,000.00	Onsite geotechnical observtns SC-TC	
	# 17099 Jun-2		1,082.50	0.00	0.00	312.50	770.00		C.O. 2 <u>39,900.00</u>	additional observations Dec'11- May'12	
									Total 99,900.00		
									TOTAL ALL cntcts	148,400.00	[See note c /, pg 15 regarding paymtns]

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE
					Plsnt Oaks Pk	Sen Ctr	Teen Ctr			
PAGE THREE										
G	TEECom	THIS LINE	<u>62,002.66</u>	<u>4,406.85</u>	<u>642.96</u>	<u>33,740.74</u>	<u>23,212.11</u>	Initial	77,700.00	Technology system design services for Meas. E projects
	Fiscal Year 2009/2010							C.O. 1	<u>(2,129.14)</u>	
	Fiscal Year 2010/2011		51,296.98	4,406.85	642.96	26,784.44	19,462.73			
	Fiscal Year 2011/2012		10,705.68	0.00	0.00	6,956.30	3,749.38	Total	75,570.86	
	Fiscal Year 2012/2013									
	Jul-Sep 2011		5,509.26	0.00	0.00	3,772.43	1,736.83			
	Oct-Dec 2011		1,910.25	0.00	0.00	775.52	1,134.73			
	Jan-Mar 2012		1,314.08			1,120.06	194.02			
	Apr-Jun 2012		1,972.09	0.00	0.00	1,288.29	683.80			
	# 16912 May-1		503.43			369.24	134.19			
	# 16967 May-2		856.95			708.74	148.21			
	# 17107 Jun		611.71			210.31	401.40			
H	Abey Arnold	THIS LINE	<u>40,077.00</u>	<u>0.00</u>	<u>40,077.00</u>	<u>0.00</u>	<u>0.00</u>			
	Fiscal Year 2009/2010		17,000.00		17,000.00					
	Fiscal Year 2010/2011		(14,900.00)		(14,900.00)			e /		
	Fiscal Year 2011/2012		37,977.00	0.00	37,977.00	0.00	0.00			
	Fiscal Year 2012/2013									
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00			
	Jan-Mar 2012		0.00	0.00	0.00	0.00	0.00			
	Apr-Jun 2012		37,977.00	0.00	37,977.00	0.00	0.00			
	# 16923 May		37,977.00	0.00	37,977.00	0.00	0.00			
J	Paige-Moris	THIS LINE	<u>16,095.48</u>	<u>0.00</u>	<u>0.00</u>	<u>10,737.78</u>	<u>5,357.70</u>	Initial *	45,878.00	Design of Meas. E Senior & Teen Center building interiors (excludes services related to movable furniture and equipment)
	Fiscal Year 2009/2010							C.O. 3	<u>6,480.46</u>	
	Fiscal Year 2010/2011		15,207.68			10,235.98	4,971.70			
	Fiscal Year 2011/2012		887.80	0.00	0.00	501.80	386.00	Total	52,358.46	
	Fiscal Year 2012/2013									
	Jul-Sep 2011		0.00	0.00	0.00	0.00	0.00	* Excl'dg cntngcy		
	Oct-Dec 2011		887.80	0.00	0.00	501.80	386.00			
	Jan-Mar 2012		0.00	0.00	0.00	0.00	0.00			
	Apr-Jun 2012		0.00	0.00	0.00	0.00	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
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Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE		
				Comm Ctr	Plsnt Oaks Pk	Sen Ctr				Teen Ctr	
PAGE FOUR											
K	PERMCO	THIS LINE	<u>3,000.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	Initial	3,000.00	Determine property corners and encroachments related to Meas. E Pleasant Oaks Park project	
	Fiscal Year 2009/2010		3,000.00		3,000.00						
	Fiscal Year 2010/2011		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
L	Omni	THIS LINE	<u>959.00</u>	<u>0.00</u>	<u>0.00</u>	<u>959.00</u>	<u>0.00</u>	f /			
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		959.00			959.00					
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
M	Antai Solutions	THIS LINE	<u>2,975.00</u>	<u>977.36</u>	<u>139.77</u>	<u>1,746.99</u>	<u>110.88</u>	f /			
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		2,975.00	977.36	139.77	1,746.99	110.88				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
<u>[NEW GROUP]</u>											
N-1	RG Environmental	THIS LINE	<u>12,070.00</u>	<u>5,773.71</u>	<u>0.00</u>	<u>4,630.64</u>	<u>1,665.65</u>	g /	Initial	11,450.00	Observation & inspection services for hazards abatement at 3 demolition sites
	Fiscal Year 2010/2011		11,450.00	5,100.00		4,600.00	1,750.00				Added work at Comm Ctr
	Fiscal Year 2011/2012		620.00	673.71	0.00	30.64	(84.35)	m/	C.O. 1	<u>620.00</u>	
	Fiscal Year 2012/2013										
	Jul-Sep 2011		0.00	53.71	0.00	30.64	(84.35)	Total		12,070.00	
	Oct-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Mar 2012		620.00	620.00	0.00	0.00	0.00				
	Apr-Jun 2012										
	## 7385 Mar		620.00	620.00							

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Measure E Expenditures by Project				Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE	
				Comm Ctr	Plsnt Oaks Pk	Sen Ctr					Teen Ctr
PAGE FIVE											
N-2	Millenium	THIS LINE	<u>7,750.00</u>	<u>2,150.00</u>	<u>1,700.00</u>	<u>2,000.00</u>	<u>1,900.00</u>	g /	Initial	9,650.00	Environmental site assessment services for all Meas. E projects
	Fiscal Year 2010/2011		7,750.00	2,150.00	1,700.00	2,000.00	1,900.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
N-3	Chandler Tree Removal	THIS LINE	<u>11,620.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,970.00</u>	<u>4,650.00</u>	f /			Meas. E site clearing (tree removal) services for Senior & Teen Center projects
	Fiscal Year 2010/2011		11,620.00			6,970.00	4,650.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
N-4	Hamilton Tree Service	THIS LINE	<u>3,499.00</u>	<u>3,499.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	f /			Meas. E site clearing (tree removal) services for Community Center project
	Fiscal Year 2010/2011		3,499.00	3,499.00							
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
N-5	Associated Right of Way	THIS LINE	<u>1,980.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,980.00</u>	<u>0.00</u>	g /	Initial	6,000.00	Real estate & right of way services related to Meas. E projects
	Fiscal Year 2010/2011		1,980.00			1,980.00					
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				
N-6	Janus Corp	THIS LINE	<u>40,555.00</u>	<u>16,618.18</u>	<u>0.00</u>	<u>22,356.65</u>	<u>1,580.17</u>	d /	Initial	33,435.00	Hazardous materials abatement services for Meas. E projects
	Fiscal Year 2010/2011		20,646.11	10,312.73		9,360.95	972.43		C.O. 1	<u>7,120.00</u>	
	Fiscal Year 2011/2012		19,908.89	6,305.45	0.00	12,995.70	607.74				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		19,908.89	6,305.45	0.00	12,995.70	607.74		Total	40,555.00	
	Oct-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00				

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CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE
				Comm Ctr	Plsnt Oaks Pk	Sen Ctr			
PAGE SIX									
N-7	Far West Sanitation	THIS LINE	<u>4,219.38</u>	<u>0.00</u>	<u>0.00</u>	<u>3,094.70</u>	<u>1,124.68</u>	h /	Temporary restroom facilities at Pleasant Hill park during Teen Center construction
	Fiscal Year 2010/2011								
	Fiscal Year 2011/2012		4,219.38	0.00	0.00	3,094.70	1,124.68		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		1,457.28	0.00	0.00	1,068.83	388.45		
	Oct-Dec 2011		1,267.80	0.00	0.00	929.86	337.94		
	Jan-Mar 2012		462.90			339.52	123.38		
	Apr-Jun 2012		1,031.40	0.00	0.00	756.49	274.91		
	# 16748 Apr-1		231.45	0.00	0.00	170.00	61.45		
	# 16813 Apr-2		214.30	0.00	0.00	157.18	57.12		
	# 16879 May		297.65	0.00	0.00	218.31	79.34		
	# 16998 Jun		288.00	0.00	0.00	211.00	77.00		
N-8	PARC Services, Inc.	THIS LINE	<u>215,140.90</u>	<u>215,140.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	g /	Initial 216,000.00 Meas. E site clearing (demolition of existing Community Center) services
	Fiscal Year 2010/2011								
	Fiscal Year 2011/2012		215,140.90	215,140.90	0.00	0.00	0.00		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		0.00	0.00	0.00	0.00	0.00	Total	215,141.00
	Oct-Dec 2011		215,140.90	215,140.90	0.00	0.00	0.00		
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00		
N-9	Architectural Energy Corp	THIS LINE	<u>15,534.41</u>	<u>9,000.00</u>	<u>0.00</u>	<u>6,534.41</u>	<u>0.00</u>	g /	Initial 32,000.00 CAL Green commissioning services for Meas. E project building systems
	Fiscal Year 2010/2011								
	Fiscal Year 2011/2012		15,534.41	9,000.00	0.00	6,534.41	0.00		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		0.00	0.00	0.00	0.00	0.00		
	Oct-Dec 2011		6,000.00	1,000.00	0.00	5,000.00	0.00		
	Jan-Mar 2012		8,000.00	8,000.00	0.00	0.00	0.00		
	Apr-Jun 2012		1,534.41	0.00	0.00	1,534.41	0.00		
	# 17041 Jun		1,534.41	0.00	0.00	1,534.41	0.00		

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE
					Plsnt Oaks Pk	Sen Ctr	Teen Ctr				
PAGE SEVEN											
N-10	WRA Inc.	THIS LINE	<u>10,869.85</u>	<u>3,049.89</u>	<u>0.00</u>	<u>6,078.28</u>	<u>1,741.68</u>		g / **Initial	8,900.00	Arborist services during construction of Meas. E Senior & Teen Center projects [** Effctv 7/21/11]
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		10,869.85	3,049.89	0.00	6,078.28	1,741.68				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		2,142.02	0.00	0.00	1,955.42	186.60		n/ *Initial	5,850.00	Arborist services supporting Meas. E Community Center project
	Oct-Dec 2011		4,973.92	1,842.48	0.00	2,176.17	955.27		C.O. 1	<u>4,600.00</u>	Non-bond task \$125 is excluded from Meas. E authorized dollars
	Jan-Mar 2012		1,547.50	51.00	0.00	1,176.59	319.91				
	Apr-Jun 2012		2,206.41	1,156.41	0.00	770.10	279.90		Total	10,450.00	
	# 16849 Apr		882.91	882.91	0.00	0.00	0.00				
	# 16973 May		700.00	0.00	0.00	513.40	186.60		TOTAL ALL cntcts	19,350.00	
	# 17248 Jun		623.50	273.50	0.00	256.70	93.30				
N-11	Matriscope Enginrg Labs, Inc.	THIS LINE	<u>49,144.92</u>	<u>0.00</u>	<u>0.00</u>	<u>26,366.12</u>	<u>22,778.80</u>		g / Initial	36,000.00	Special inspection materials testing services related to Meas. E Senior & Teen Center projects
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		49,144.92	0.00	0.00	26,366.12	22,778.80				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		385.00	0.00	0.00	0.00	385.00		C.O. 1	<u>13,985.00</u>	Additional special testing
	Oct-Dec 2011		24,824.25	0.00	0.00	9,053.00	15,771.25		Total	49,985.00	
	Jan-Mar 2012		23,935.67			17,313.12	6,622.55				
	Apr-Jun 2012		0.00	0.00	0.00	0.00	0.00				
N-12	McInerey	THIS LINE	<u>57,261.96</u>	<u>2,812.50</u>	<u>0.00</u>	<u>54,143.01</u>	<u>306.45</u>	b /			Legal services related to Meas. E design and construction phases
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		57,261.96	2,812.50	0.00	54,143.01	306.45				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		3,064.50	0.00	0.00	2,247.64	816.86				
	Oct-Dec 2011		10,825.00	0.00	0.00	11,335.41	(510.41)				
	Jan-Mar 2012		26,060.96	0.00	0.00	26,060.96	0.00				
	Apr-Jun 2012		17,311.50	2,812.50	0.00	14,499.00	0.00				
	# 16827 Apr		7,861.50			7,861.50					
	# 16955 May		4,800.00	2,812.50		1,987.50					
	# 17086 Jun		4,650.00			4,650.00					

**MEASURE E EXPENDITURE PAYMENTS TO
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SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE
				Comm Ctr	Plsnt Oaks Pk	Sen Ctr			
PAGE EIGHT									
N-13	Stone Tree & Lndscp	THIS LINE	<u>3,080.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,700.00</u>	<u>1,380.00</u>	f /	Tree preservation services for Meas. E Community Center project
	Fiscal Year 2010/2011								
	Fiscal Year 2011/2012		3,080.00	0.00	0.00	1,700.00	1,380.00		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		1,700.00	0.00	0.00	1,700.00	0.00		
	Oct-Dec 2011		1,380.00	0.00	0.00	0.00	1,380.00		
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00		
N-14	TRUCREW Inc.	THIS LINE	16,625.00	0.00	0.00	16,625.00	0.00	g / Initial	20,000.00
	Fiscal Year 2010/2011								Excavation work related to connecting new Sen Ctr to sewer main on Gregory
	Fiscal Year 2011/2012		16,625.00	0.00	0.00	16,625.00	0.00		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		16,625.00	0.00	0.00	16,625.00	0.00		
	Oct-Dec 2011		0.00	0.00	0.00	0.00	0.00		
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00		
N-15	GNU Group	THIS LINE	<u>12,196.56</u>	<u>5,048.73</u>	<u>0.00</u>	<u>4,601.19</u>	<u>2,546.64</u>	Plan Initial	4,400.00
	Fiscal Year 2010/2011								Planning and design of building signage required for all Meas. E projects (excludes District only signage)
	Fiscal Year 2011/2012		12,196.56	5,048.73	0.00	4,601.19	2,546.64		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		0.00	0.00	0.00	0.00	0.00		
	Oct-Dec 2011		4,232.00	1,799.00	0.00	1,799.00	634.00	Desgn Initial	13,832.00
	Jan-Mar 2012		6,837.59	2,786.81	0.00	2,406.16	1,644.62		
	Apr-Jun 2012		1,126.97	462.92	0.00	396.03	268.02		
	# 16815 Apr		497.15	205.71	0.00	174.80	116.64	TOTAL ALL cntcts	18,232.00
	# 17144 Jun		629.82	257.21	0.00	221.23	151.38		
N-16	W W Gregory	THIS LINE	<u>1,045.00</u>	<u>1,045.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	f /	Right of way services related to Community Ctr proj
	Fiscal Year 2010/2011		0.00	0.00	0.00	0.00	0.00		
	Fiscal Year 2011/2012		1,045.00	1,045.00	0.00	0.00	0.00		
	Fiscal Year 2012/2013								
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00		
	Jan-Mar 2012		825.00	825.00	0.00	0.00	0.00		
	Apr-Jun 2012		220.00	220.00	0.00	0.00	0.00		
	# 16816 Apr		220.00	220.00					

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SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

<u>Key</u>	<u>General Ledger</u> <u>Name</u> <u>Expenditures</u>	<u>Accum.</u> <u>Dollars</u> <u>Paid</u>	<u>Total</u> <u>Dollars Paid</u>	<u>Comm Ctr</u>	<u>Measure E Expenditures by Project</u>				<u>Initial &</u> <u>Added Amt</u> <u>thru C.O.#</u>	<u>Authorized</u> <u>Contract</u> <u>Dollars</u>	<u>WORK SCOPE</u>
					<u>Plsnt Oaks Pk</u>	<u>Sen Ctr</u>	<u>Teen Ctr</u>				
PAGE NINE											
N-17	Bellecci & Associates, Inc.	THIS LINE	<u>2,600.83</u>	<u>2,600.83</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>				
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		2,600.83	2,600.83	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	<i>Jul-Dec 2011</i>										
	<i>Jan-Mar 2012</i>										
	Apr-Jun 2012		2,600.83	2,600.83	0.00	0.00	0.00				
	# 16860 May		2,600.83	2,600.83							
<u>[OTHER ACTIVITIES]</u>											
P	Small Payments under \$250	THIS LINE	<u>15,546.90</u>	<u>3,913.68</u>	<u>180.15</u>	<u>6,507.70</u>	<u>4,945.37</u>				
	Fiscal Year 2009/2010		901.76	127.33	48.50	472.78	253.15				
	Fiscal Year 2010/2011		5,705.04	1,744.66	58.32	2,515.12	1,386.94				
	Fiscal Year 2011/2012		8,940.10	2,041.69	73.33	3,519.80	3,305.28				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		4,470.84	544.88	0.00	2,719.98	1,205.98				
	Oct-Dec 2011		506.00	380.65	0.00	119.06	6.29				
	Jan-Mar 2012		732.91	232.69	0.00	84.96	415.26				
	Apr-Jun 2012		3,230.35	883.47	73.33	595.80	1,677.75				
	Apr		2,061.59	523.94	14.07	186.89	1,336.69				
	May		701.98	222.57	20.42	220.17	238.82				
	Jun		466.78	136.96	38.84	188.74	102.24				

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<u>Key</u>	<u>General Ledger</u> <u>Name</u> <u>Expenditures</u>	<u>Accum.</u>	<u>Total</u>	<u>Measure E Expenditures by Project</u>				<u>Initial &</u> <u>Added Amt</u> <u>thru C.O.#</u>	<u>Authorized</u> <u>Contract</u> <u>Dollars</u>	<u>WORK SCOPE</u>
		<u>Dollars</u> <u>Paid</u>	<u>Dollars Paid</u>	<u>Comm Ctr</u>	<u>Plsnt Oaks Pk</u>	<u>Sen Ctr</u>				

PAGE TEN

Q-- PYMTS/FEES \$250 OR MORE

Q-1	General	THIS LINE	<u>70,612.58</u>	<u>38,472.11</u>	<u>47.22</u>	<u>26,131.31</u>	<u>5,961.94</u>		
	Fiscal Year 2009/2010		900.00	300.00		300.00	300.00		
	Fiscal Year 2010/2011		22,585.54	4,627.60	47.22	15,661.73	2,248.99		
	Fiscal Year 2011/2012		47,127.04	33,544.51	0.00	10,169.58	3,412.95		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		4,862.37	2,042.58	0.00	2,182.08	637.71		
	Oct-Dec 2011		17,420.15	10,099.49		6,956.92	363.74		
	Jan-Mar 2012		5,042.55	4,159.92	0.00	165.40	717.23		
	Apr-Jun 2012		19,801.97	17,242.52	0.00	865.18	1,694.27		
	Apr		8,017.30	6,955.54	0.00	60.09	1,001.67		
	May		4,374.14	3,276.45	0.00	805.09	292.60		
	Jun		7,410.53	7,010.53	0.00	0.00	400.00		
Q-2	City PH	THIS LINE	<u>123,650.00</u>	<u>54,345.52</u>	<u>18,633.59</u>	<u>38,709.87</u>	<u>11,961.02</u>		
	Fiscal Year 2009/2010		50,000.00	19,201.52	9,315.59	17,300.38	4,182.51		
	Fiscal Year 2010/2011		31,450.00	11,472.00	4,659.00	11,236.49	4,082.51		
	Fiscal Year 2010/2011--Eq		12,200.00	12,200.00					
	Fiscal Year 2011/2012		30,000.00	11,472.00	4,659.00	10,173.00	3,696.00		
	Fiscal Year 2012/2013								
	Jul-Sep 2011		0.00	0.00	0.00	0.00	0.00		
	Oct-Dec 2011		30,000.00	11,472.00	4,659.00	10,173.00	3,696.00		
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00		

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					Plsnt Oaks Pk	Sen Ctr	Teen Ctr			
PAGE ELEVEN										
Q-3	Contra Costa County	THIS LINE	<u>16,847.70</u>	<u>5,914.00</u>	<u>0.00</u>	<u>6,500.45</u>	<u>4,433.25</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		8,741.50			4,308.25	4,433.25			
	Fiscal Year 2011/2012		8,106.20	5,914.00	0.00	2,192.20	0.00			
	Fiscal Year 2012/2013									
	Jul-Sep 2011		2,094.00	2,094.00	0.00	0.00	0.00			
	Oct-Dec 2011		1,723.20		0.00	1,723.20	0.00			
	Jan-Mar 2012		2,757.00	2,288.00	0.00	469.00	0.00			
	Apr-Jun 2012		1,532.00	1,532.00	0.00	0.00	0.00			
	## 7398 May		1,532.00	1,532.00	0.00	0.00	0.00			
Q-4	CA EPA & Water Res. Bd	THIS LINE	<u>887.50</u>	<u>0.00</u>	<u>0.00</u>	<u>652.50</u>	<u>235.00</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		375.00			275.00	100.00			
	Fiscal Year 2011/2012		512.50	0.00	0.00	377.50	135.00			
	Fiscal Year 2012/2013									
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00			
	Jan-Mar 2012		0.00	0.00	0.00	0.00	0.00			
	Apr-Jun 2012		512.50	0.00	0.00	377.50	135.00			
	# 16715 Apr		505.00			370.00	135.00			
	## 7481 Jun		7.50			7.50				
Q-5	Central San	THIS LINE	<u>66,512.55</u>	<u>450.00</u>	<u>0.00</u>	<u>54,175.67</u>	<u>11,886.88</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		69,062.55			57,175.67	11,886.88			
	Fiscal Year 2011/2012		(2,550.00)	450.00	0.00	(3,000.00)	0.00			
	Fiscal Year 2012/2013									
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00			
	Jan-Mar 2012		450.00	450.00	0.00	0.00	0.00			
	Apr-Jun 2012		(3,000.00)	0.00	0.00	(3,000.00)	0.00			
	## recpt 2687 May		(3,000.00)	0.00	0.00	(3,000.00)	0.00			

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					<u>Plsnt Oaks Pk</u>	<u>Sen Ctr</u>	<u>Teen Ctr</u>				
PAGE TWELVE											
Q-6	Fire Districts	THIS LINE	<u>8,241.98</u>	<u>3,119.30</u>	<u>0.00</u>	<u>2,946.09</u>	<u>2,176.59</u>				
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		5,122.68			2,946.09	2,176.59				
	Fiscal Year 2011/2012		3,119.30	3,119.30	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		430.00	430.00	0.00	0.00	0.00				
	Oct-Dec 2011		215.00	215.00	0.00	0.00	0.00				
	Jan-Mar 2012		2,044.30	2,044.30	0.00	0.00	0.00				
	Apr-Jun 2012		430.00	430.00	0.00	0.00	0.00				
	## 7445 Jun		430.00	430.00	0.00	0.00	0.00				
Q-7	Flood Cntrl	THIS LINE	<u>14,500.00</u>	<u>4,500.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>				
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		10,000.00			10,000.00					
	Fiscal Year 2011/2012		4,500.00	4,500.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013										
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00				
	Jan-Mar 2012		4,500.00	4,500.00	0.00	0.00	0.00				
	Apr-Jun 2012		0.00	0.00	0.00	0.00	0.00				
Q-8	Contra Costa Water	THIS LINE	<u>306,794.00</u>	<u>119,679.00</u>	<u>0.00</u>	<u>137,238.14</u>	<u>49,876.86</u>				
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		10,000.00			7,334.43	2,665.57				
	Fiscal Year 2011/2012		296,794.00	119,679.00	0.00	129,903.71	47,211.29				
	Fiscal Year 2012/2013										
	Jul-Sep 2011		177,115.00	0.00	0.00	129,903.71	47,211.29				
	Oct-Dec 2011		10,000.00	10,000.00	0.00	0.00	0.00				
	Jan-Mar 2012		0.00	0.00	0.00	0.00	0.00				
	Apr-Jun 2012		109,679.00	109,679.00	0.00	0.00	0.00				
	## 7422 May		109,679.00	109,679.00	0.00	0.00	0.00				

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					Plsnt Oaks Pk	Sen Ctr	Teen Ctr			
PAGE THIRTEEN										
Q-9	Pacific Gas & Elec.	THIS LINE	<u>40,266.00</u>	<u>30,266.00</u>	<u>0.00</u>	<u>7,334.43</u>	<u>2,665.57</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		10,000.00			7,334.43	2,665.57			
	Fiscal Year 2011/2012		30,266.00	30,266.00	0.00	0.00	0.00			
	Fiscal Year 2012/2013									
	<i>Jul-Dec 2011</i>		0.00	0.00	0.00	0.00	0.00			
	Jan-Mar 2012		2,000.00	2,000.00	0.00	0.00	0.00			
	Apr-Jun 2012		28,266.00	28,266.00	0.00	0.00	0.00			
	## 7352 Apr		28,266.00	28,266.00	0.00	0.00	0.00			
<i>MEMO</i>	TOTAL ALL "Q"	THIS LINE	<u>491,090.84</u>	<u>99,596.41</u>	<u>18,680.81</u>	<u>285,445.78</u>	<u>87,367.84</u>			
	Fiscal Year 2009/2010		50,900.00	19,501.52	9,315.59	17,600.38	4,482.51			
	Fiscal Year 2010/2011		179,537.27	28,299.60	4,706.22	116,272.09	30,259.36			
	Fiscal Year 2011/2012		260,653.57	51,795.29	4,659.00	151,573.31	52,625.97			
	Fiscal Year 2012/2013									
	<i>Jul-Sep 2011</i>		184,501.37	4,566.58	0.00	132,085.79	47,849.00			
	<i>Oct-Dec 2011</i>		59,358.35	31,786.49	4,659.00	18,853.12	4,059.74			
	Jan-Mar 2012		16,793.85	15,442.22	0.00	634.40	717.23			
R	Relocating costs except ADP	THIS LINE	<u>14,919.14</u>	<u>5,241.44</u>	<u>0.00</u>	<u>9,677.70</u>	<u>0.00</u>			Temporary property storage costs pending completion of Senior & Community Center projects
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		9,971.65	2,145.65		7,826.00				
	Fiscal Year 2011/2012		4,947.49	3,095.79	0.00	1,851.70	0.00			
	Fiscal Year 2012/2013									
	Jul-Sep 2011		1,218.19	947.41	0.00	270.78	0.00			
	Oct-Dec 2011		1,125.66	768.32	0.00	357.34	0.00			
	Jan-Mar 2012		1,090.66	516.76	0.00	573.90	0.00			
	Apr-Jun 2012		1,512.98	863.30	0.00	649.68	0.00			
	#16754 Apr-1		265.22	113.66	0.00	151.56	0.00			
	#16721 Apr-2		65.00	0.00	0.00	65.00	0.00			
	#16780 Apr-3		50.00	50.00	0.00	0.00	0.00			
	#16848 Apr-4		115.00	50.00	0.00	65.00	0.00			
	#16893 May-1		523.88	372.32	0.00	151.56	0.00			
	#16918 May-2		65.00	0.00	0.00	65.00	0.00			
	#17015 Jun-1		378.88	227.32	0.00	151.56	0.00			
	#17038 Jun-2		50.00	50.00	0.00	0.00	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	Name	General Ledger Expenditures	Accum.	Total	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	<u>WORK SCOPE</u>
			Dollars Paid	Dollars Paid	Comm Ctr	Plsnt Oaks Pk	Sen Ctr			

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S	M. Wojcik- Relocating ADP	THIS LINE	<u>32,361.99</u>	<u>19,394.64</u>	<u>360.50</u>	<u>11,653.99</u>	<u>952.86</u>	j /		
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		32,361.99	19,394.64	360.50	11,653.99	952.86			
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00			
	Fiscal Year 2012/2013									
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00			
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00			

T	Trench to SC- eq rent/mtls	THIS LINE	<u>5,088.15</u>	<u>0.00</u>	<u>0.00</u>	<u>5,088.15</u>	<u>0.00</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		5,088.15			5,088.15				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00			
	Fiscal Year 2012/2013									
	Jul-Dec 2011		0.00	0.00	0.00	0.00	0.00			
	Jan-Jun 2012		0.00	0.00	0.00	0.00	0.00			

[CONSTRUCTION]

U	McFadden Construction	THIS LINE	<u>6,561,402.48</u>	<u>0.00</u>	<u>0.00</u>	<u>4,444,698.10</u>	<u>2,116,704.38</u>		Initial	Lump-sum cost construction of
	Fiscal Year 2010/2011								w/o CO 1	Meas. E Senior & Teen Center
	Fiscal Year 2011/2012		6,561,402.48	0.00	0.00	4,444,698.10	2,116,704.38		C.O. 2-7	projects. Work began July 2011.
	Fiscal Year 2012/2013								C.O. 8-22	
	Jul-Sep 2011		1,000,194.19	0.00	0.00	664,296.61	335,897.58	k/	Total	10,063,857.00
	Oct-Dec 2011		2,064,160.59	0.00	0.00	1,376,381.44	687,779.15			
	Jan-Mar 2012		1,694,880.98	0.00	0.00	963,677.12	731,203.86			
	Apr-Jun 2012		1,802,166.72	0.00	0.00	1,440,342.93	361,823.79			
	# 16826 Apr-1		514,438.08	0.00	0.00	366,691.60	147,746.48			
	## 2665 Apr-2 Adjmt		(32,305.07)	0.00	0.00	(24,454.94)	(7,850.13)			
	# 16954 May-1		789,200.43	0.00	0.00	660,710.71	128,489.72			
	# 17085 Jun-1		449,009.19	0.00	0.00	355,571.47	93,437.72			
	## 7593 Jun-2		82,472.09	0.00	0.00	82,472.09	0.00			
	## Jun-3 Adjmt		(648.00)	0.00	0.00	(648.00)	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O.#	Authorized Contract Dollars	WORK SCOPE
					Plsnt Oaks Pk	Sen Ctr	Teen Ctr			
	<u>[CONSTRUCTION] cont.</u>									
										PAGE FIFTEEN
U-1	Bank of Sacramento Escrow	THIS LINE	<u>730,221.04</u>	<u>0.00</u>	<u>0.00</u>	<u>494,329.04</u>	<u>235,892.00</u>			Senior & Teen Center construction contract requires ten percent be withheld from approved and paid construction invoices and remitted to an Escrow holder.
	Fiscal Year 2010/2011									
	Fiscal Year 2011/2012		730,221.04	0.00	0.00	494,329.04	235,892.00			
	Fiscal Year 2012/2013									
	Jul-Sep 2011 10%		111,132.69	0.00	0.00	73,810.14	37,322.55			
	Oct-Dec 2011		151,345.74	0.00	0.00	109,231.45	42,114.29			
	Jan-Mar 2012		266,357.96	0.00	0.00	151,615.91	114,742.05			
	Apr-Jun 2012		201,384.65	0.00	0.00	159,671.54	41,713.11			
	cert #10 ck #16859 May-1		57,027.52			40,611.00	16,416.52			
	cert #11 ck #16929 May-2		87,688.94			73,412.30	14,276.64			
	## May-3 Adjmt		(2,385.00)	0.00	0.00	(1,749.00)	(636.00)		Escrow adjmt \$2,385 for Mar refund	
	Correct entry May-4		0.00			(636.00)	636.00			
	cert # ck #17048 Jun-1		59,053.19			48,669.24	10,383.95			
	Correct entry Jun-2 Bocce Ct		0.00			(636.00)	636.00			
	<u>MEMO</u> Total McFadden & Escrow		7,291,623.52	0.00	0.00	4,939,027.14	2,352,596.38			
	Jul-Sep 2011		1,111,326.88	0.00	0.00	738,106.75	373,220.13			
	Oct-Dec 2011		2,215,506.33	0.00	0.00	1,485,612.89	729,893.44			
	Jan-Mar 2012		1,961,238.94	0.00	0.00	1,115,293.03	845,945.91			
	Apr-Jun 2012		2,003,551.37	0.00	0.00	1,600,014.47	403,536.90			
V	D L Falk Construction, Inc.	THIS LINE	0.00							Lump-sum cost construction of Meas. E Community Center Project. Work to begin August 2012.
	Fiscal Year 2010/2011									
	Fiscal Year 2011/2012									
	Fiscal Year 2012/2013									
V-1	Calif. Bank of Commerce Escrow	THIS LINE								Community Center construction contract [CO #02] requires five percent be withheld from approved and paid construction invoices and remitted to an Escrow holder.
	Fiscal Year 2010/2011									
	Fiscal Year 2011/2012									
	Fiscal Year 2012/2013									

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

Key	General Ledger Name Expenditures	Accum.	Total	Measure E Expenditures by Project			Initial & Authorized Added Amt Contract thru C.O.# Dollars
		Dollars Paid	Dollars Paid	Comm Ctr	Plsnt Oaks Pk	Sen Ctr	
W	[reserved Plsnt Oaks Pk]		0.00				

WORK SCOPE

Initial design work for Pleasant Oaks Park Project began in May 2012.

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**General Ledger Adjustments
FY 2009/2010-- Reallocate**

	0.00	(19.81)	869.69	188.75	(1,038.63)
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TOTAL ALL "Key" Orgztns THIS LINE 11,981,467.18 1,760,081.04 108,542.60 6,992,754.76 3,120,088.78

Fiscal Year 2009/2010	446,837.77	171,306.34	47,950.17	165,619.96	61,961.30
Fiscal Year 2010/2011	1,596,948.14	327,795.70	8,002.68	912,231.30	348,918.46
Fiscal Year 2011/2012	9,937,681.27	1,260,979.00	52,589.75	5,914,903.50	2,709,209.02

MEMO Total Expenditures

Jul - Sep 2011	1,980,693.37	340,101.89	1,260.56	1,134,732.66	504,598.26
Oct - Dec 2011	3,058,001.71	487,443.13	7,135.36	1,741,540.04	821,883.18
Jan - Mar 2012	2,399,456.89	158,384.43	4,705.79	1,314,263.84	922,102.83
Apr - Jun 2012	2,499,529.30	275,049.55	39,488.04	1,724,366.96	460,624.75
<i>TOTAL</i>	9,937,681.27	1,260,979.00	52,589.75	5,914,903.50	2,709,209.02

General Ledger Measure E

Expenditures Jan - Mar 2012	2,399,456.89	158,384.43	4,705.79	1,320,196.09	916,170.58
[correction made in Apr 2012]	<u>0.00</u>			<u>(5,932.25)</u>	<u>5,932.25</u>
Compares to MEMO above	2,399,456.89	158,384.43	4,705.79	1,314,263.84	922,102.83
Expenditures Apr - Jun 2012	2,499,529.30	275,049.55	39,488.04	1,724,366.96	460,624.75
Compares to MEMO above	2,499,529.30	275,049.55	39,488.04	1,724,366.96	460,624.75

COMMENT

Measure E Expenditures per
Independent Accountant's Report
for FY 2009/2010 is \$ 446,838.
for FY 2010/2011 is \$1,596,948.
for FY 2011/2012 is Not Available.

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At June 30, 2012 Final [10/8/12 Revision]

<u>Key</u>	<u>General Ledger</u>	<u>Accum.</u>	<u>Dollars</u>	<u>Total</u>	<u>Measure E Expenditures by Project</u>				<u>Initial & Added Amt thru C.O.#</u>	<u>Authorized Contract Dollars</u>	<u>WORK SCOPE</u>
					<u>Paid</u>	<u>Dollars Paid</u>	<u>Comm Ctr</u>				

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Notes

- a / Contractor Haag had other non-Measure E work for District (\$547.67) discovered after the close of FY 2009/2010 that was corrected (removed from Measure E expenditures) in the following fiscal year general ledger. Authorized contract dollars excludes non-Measure E work. Haag's original Measure E contract work scope of \$66,725 plus approved change orders #1, 2 & 3 for \$7,000 and a District letter approval of \$2,500 (C.O.#4) for a total of \$76,225 has previously been identified. An additional District letter approval in Aug 2010 (C.O.#5) increased the work scope by \$6,368. The letter approval included two Measure E tasks (\$4301.50 & \$1142.50- total \$5,444) related to traffic studies required for relocating pre-school programs temporarily to the Winslow Center from the Community Center.
- b / Legal adviser work is arranged as needed on a continuing basis at an agreed rate per hour [including N-12].
- c / District has separate agreements for the Senior/Teen Center projects and for the Community Center project and a new contract scope for all three projects effective June 23, 2011. Payments to PRA from Measure E funds have slightly exceeded authorized amounts in prior periods and \$303.18 in the Jan to Mar 2012 period. Bond Oversight Committee [BOC] members met with District staff and its Contractor Management organization in April 2012 to understand the controls in place to prevent paying invoices before funds have been approved and only then to record the transaction in the general ledger accounts established for Measure E expenditures. Change orders processed in April and May 2012 added sufficient authorized dollars to cover cumulative payments through June 2012. Audit Subcommittee inspected CSI controls for separating payments to PRA by each of PRA's three contracts and found that the process was sufficient for preventing overpayments.
- d / District staff located Change Order 01 approved 9-30-11 in the amount of \$7,120 for Contractor Janus.
- e / Non Measure E expenditure discovered after close of FY 2009/2010 was corrected in general ledger the following fiscal year. Minor services in FY 2009/2010 arranged by email and telephone under agreement existing before Measure E voter approval. New Contract approved for planning/design of Pleasant Oaks Park effective xxxxxxxx for \$
- f / Minor services arranged by email and telephone and invoiced upon completion of work including N-3, N-4 and N-13.
- g / New 2011 contracts entered into-- N-1 Jan20, N-2 Oct 29, N-5 Apr 5, N-6 May 5, N-9 Jul 14, N-10 Jul 21, N-11 Jul 14, N-14 Jul 11, and N-15 (two agreemts) Oct 10 and Dec 1. Contract N-8 Sep 15 for demolition work commenced in Oct and finished in Dec 2011.
- h / Minor temporary restroom services [N-7] during Senior/Teen Center project construction arranged by email and telephone.
- j / Independent Contractor agreement effective April 26, 2008 continued to December 31, 2010 for telecommunication services for the District including support to Measure E projects as assigned and at agreed hourly rates. Agreement extension and final settlement will be complete in early 2012.
- k / Senior Center project work related to Change Order No. 1--Bocce courts and Horseshoe pit for \$150,000 is funded by non-Measure E funds and is excluded from the authorized Meas. E contract amount. Total authorized [all funds] \$10,213,857.
- m / RGA Environmental added workscope completed Oct 2011 was billed in March 2012 and approved on 4/16/12.
- n / Cumulative payments to WRA have not been separated between two contracts District has with company. Audit Subcommittee inspected controls as stated in note c/ above and is satisfied that CSI procedures will prevent overpayment.