

**AGENDA
MEETING OF THE
ANIMAL CARE JPA
THURSDAY, MARCH 28, 2013, 12:00 p.m.
YUCCA VALLEY COMMUNITY CENTER MESQUITE ROOM**

ROLL CALL: Directors Cronin, Huntington, Lombardo, Chair Ramos

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

Approve the Special Meeting Minutes of February 28, 2013, as presented

DIRECTORS REPORTS/UPDATES

DISCUSSION ITEMS

1. FY 2011-12 Audit

Recommendation: Receive and File FY 2010-11 Audit.

2. Animal Shelter Project Update.

Recommendation: Receive and File project update.

3. Construction Project Invoices.

Recommendation: Receive and file construction project invoices paid to date.

FUTURE AGENDA ITEMS

PUBLIC COMMENTS

ADJOURNMENT

**ANIMAL CARE JPA MINUTES
THURSDAY, FEBRUARY 28, 2013**

Chair Ramos called the meeting to order at 1:20 p.m. with Directors Cronin, Huntington Lombardo, and Chair Ramos present.

PLEDGE OF ALLEGIANCE

Led by Director Huntington

APPROVAL OF MINUTES

Upon motion by Director Lombardo, second by Director Huntington and no opposition stated, the minutes of the Special Meeting of February 7, 2013 stand approved.

DIRECTORS REPORTS/UPDATES

None

DISCUSSION ITEMS

1. FY 2010-11 Audit Report and Payment of Audit Expense

Director Cronin stated the recommendation is to approve the expense for the 2010-11 Audit.

Motion by Director Huntington, Second by Director Lombardo to receive and File Audit Report and approve payment of FY 2010-11 audit expense in the amount of \$8,160.00. No objection stated.

2. FY 2011-12 Audit Proposal and Approval of Audit Expenses for FY 2011-12 and FY 2012-13

Director Cronin advised that the County Auditor Controller serves as the Treasurer for the JPA and recommended that an outside firm be retained to conduct the audit for FY 11-12 and subsequent years.

Director Lombardo moved and Director Huntington seconded to receive and file FY 2011-12 Audit Proposal from Smith Marion & Company LLC; and approve audit expenses not to exceed an amount of \$6,900 for FY 2011-12 and \$7,100 for FY 12/13.

FUTURE AGENDA ITEMS

- A. Receipt of 2011-12 Audit
- B. Animal Shelter Project Update and review of expenses.

PUBLIC COMMENTS

None

ADJOURNMENT

Upon motion by Director Lombardo, and second by Director Huntington the meeting was adjourned at 1:25 p.m.

Respectfully submitted

Jamie Anderson
Town Clerk

ANIMAL CARE JOINT POWERS AUTHORITY



FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED JUNE 30, 2012

SM&Co
Smith Marion
& Company, LLP
Certified Public Accountants

ANIMAL CARE JOINT POWERS AUTHORITY
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2012

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Assets	2
Statement of Activities	3
Fund Financial Statements:	
Balance Sheet – Governmental Funds	4
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	5
Reconciliation of Statement of Revenues, Expenditures, and Changes In Fund Balances of Governmental Funds to the Statement of Activities	6
Notes to Financial Statements	7-13



Smith Marion & Company, LLP • Certified Public Accountants
Grand Terrace Office • 22365 Barton Road, Suite 108 • Grand Terrace, CA 92313 • (909) 825-6600

Board of Directors
Animal Care Joint Powers Authority
351 N. Mt. View Avenue, 3rd Floor
San Bernardino, CA

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities of the Animal Care Joint Powers Authority as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the minimum audit requirements and reporting guidelines for California Special District's required by the Office of the State Controller. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the governmental activities of the Animal Care Joint Powers Authority as of June 30, 2012, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and the state regulations governing District's.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board. The management of the Animal Care Joint Powers Authority has elected to omit the Management Discussion and Analysis information as well as the budgetary comparison information.

February 14, 2013

BASIC FINANCIAL STATEMENTS

ANIMAL CARE JOINT POWERS AUTHORITY
STATEMENT OF NET ASSETS
JUNE 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,275,421
Interest receivable	4,099
Prepaid insurance	2,912
Total Current Assets	<u>3,282,432</u>
Noncurrent Assets:	
Capital assets	
Construction in progress	250,648
Total Noncurrent Assets	<u>250,648</u>
TOTAL ASSETS	<u>3,533,080</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	33,325
TOTAL LIABILITIES	<u>33,325</u>
NET ASSETS	
Non-spendable investment in capital assets (net of related debt)	250,648
Restricted for animal shelter	3,247,168
Unassigned	1,939
TOTAL NET ASSETS	<u>\$ 3,499,755</u>

ANIMAL CARE JOINT POWERS AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Governmental Activities
PROGRAM EXPENSES	
Insurance	\$ 4,449
Professional fees	8,160
TOTAL PROGRAM EXPENSES	12,609
PROGRAM REVENUES	
Contribution from members	-
TOTAL PROGRAM REVENUES	-
Net program revenue/(expenses)	(12,609)
GENERAL REVENUES	
Investment earnings	17,084
TOTAL GENERAL REVENUES	17,084
Change in net assets	4,475
Net assets - beginning	3,495,280
Net assets - ending	\$ 3,499,755

ANIMAL CARE JOINT POWERS AUTHORITY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

	<u>General (MSF)</u>	<u>Total Governmental Funds</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 3,275,421	\$ 3,275,421
Interest receivable	4,099	4,099
Prepaid insurance	2,912	2,912
Total Current Assets	<u>3,282,432</u>	<u>3,282,432</u>
TOTAL ASSETS	<u>\$ 3,282,432</u>	<u>\$ 3,282,432</u>
LIABILITIES AND FUND BALANCES		
Current Liabilities:		
Accounts payable	\$ 33,325	\$ 33,325
TOTAL LIABILITIES	<u>33,325</u>	<u>33,325</u>
FUND BALANCE		
Nonspendable	2,912	2,912
Restricted	3,247,168	3,247,168
Unassigned	<u>(973)</u>	<u>(973)</u>
TOTAL FUND BALANCE	<u>3,249,107</u>	<u>3,249,107</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,282,432</u>	
Amounts to reconcile to net assets reported in the statement of net assets:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		<u>250,648</u>
Net assets of governmental activities		<u>\$ 3,499,755</u>

ANIMAL CARE JOINT POWERS AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	General (MSF)	Total Governmental Funds
REVENUES		
Contributions from members	\$ -	\$ -
Investment earnings	17,084	17,084
TOTAL REVENUES	<u>17,084</u>	<u>17,084</u>
EXPENDITURES		
Insurance	4,449	4,449
Professional services	8,160	8,160
Capital outlay:		
Construction in progress	208,282	208,282
TOTAL EXPENDITURES	<u>220,891</u>	<u>12,609</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(203,807)	(203,807)
OTHER FINANCING SOURCES AND (USES)		
Transfers in from other funds	-	-
Transfers out to other funds	-	-
Net Other Financing Sources and (Uses)	<u>-</u>	<u>-</u>
Net change in fund balances	(203,807)	(203,807)
FUND BALANCE - BEGINNING OF YEAR	3,452,914	3,452,914
FUND BALANCE - END OF YEAR	<u>\$ 3,249,107</u>	<u>\$ 3,249,107</u>

ANIMAL CARE JOINT POWERS AUTHORITY

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012**

Net change in fund balances-total governmental funds \$ (203,807)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This amount represents the amount by which depreciation exceeded capital outlays

208,282

Change in net assets of governmental activities

\$ 4,475

ANIMAL CARE JOINT POWERS AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2012

1. NATURE OF ORGANIZATION

The Animal Care Joint Powers Authority, (the Authority), was established under a Joint Powers Agreement between the County of San Bernardino (County) and the Town of Yucca Valley (Town) on November 18, 2008. It was established for the construction, design, financing, maintenance and operation of animal shelter(s) in the unincorporated County areas in the Morongo Basin region of the County and Town of Yucca Valley areas. The anticipated site of the animal shelter is on Town property. It was originally named City-County Animal Services Joint Powers Authority and was subsequently renamed the Animal Care Joint Powers Authority on July 13, 2010.

The Animal Care JPA is self-governed by a Board of Directors, which is comprised of four Directors designated as follows:

San Bernardino County shall be represented by its Third District Supervisor and a second Director recommended for appointment by the Third District Supervisor and appointed by action of the San Bernardino County Board of Supervisors who must be an elected or appointed official of San Bernardino County.

The Town of Yucca Valley (Town) shall be represented by one of its Councilpersons and a second Director appointed by action of the Town Council of the Town of Yucca Valley who must be an elected official of the Town of Yucca Valley.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Animal Care Joint Powers Authority (the Authority) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Authority has no component units and is not a component unit of another primary government.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligible requirements imposed by the provider have been met.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal. All other revenue items are considered to be measurable and available only when cash is received by the government.

Animal Care JPA reports the following major governmental fund:

The *general fund* MSF accounts for the contributions received in accordance with the JPA agreement and the subsequent use of this revenue to finance the construction of the animal shelter.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (for improvements to land and structures and equipment) and have an estimated useful life in excess of one year. Structures with an initial cost of \$100,000 are considered capital assets. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of building and acquiring capital assets (land, buildings, vehicles and equipment) financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the balance sheet. However, the statement of net assets includes those capital assets among the assets of the JPA as a whole, and their original costs are expensed annually over their useful lives.

The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend asset life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Property, plant and equipment of the government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	10-100
Structures and improvements	Up to 45
Equipment	5-15

Deposits and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Net Assets

Net assets comprise the various net earnings from operating and non-operating revenues, expenses and contribution of capital. Net assets are classified in the following three components:

- Invested in capital assets- This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation.
- Restricted - This component of net assets consists of constraints placed on net asset use through external constraints imposed by creditors, grantors, contributors, or laws or regulations, of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted - This component of net assets consist of net assets of the Animal Services JPA that are not restricted for any project or other purpose

Fund Balance

The Authority has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of July 1, 2010. In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned, or unassigned. These components of fund balance are reported primarily to indicate the extent to which the Authority is bound to honor constraint on the specific purposes for which amounts in the fund can be spent.

- 1) **Nonspendable Fund Balance:** Amounts cannot be spent because they are: (a) not in spendable form or (b) legally or contractually required to be maintained intact Due to the nature or form of the resources , they generally cannot be expected to be converted into cash or a spendable form.
- 2) **Restricted Fund Balance:** Amounts are restricted by external parties, ie., creditors, grantors, contributors, or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- 3) **Committed Fund Balance:** Amounts can only be used for a specific purpose pursuant to constraints imposed by formal action (resolution) of the government's highest level of decision making authority (the Authority Board of Directors). The formal action must occur prior to the end of the reporting period, however, the amount may be determined in the subsequent period. These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same level of action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Board.
- 4) **Assigned Fund Balance:** Amounts are constrained by the government's intent to be used for specific purposes that are neither restricted nor committed. This intent must be expressed by the Board of Directors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance(Continued)

- 5) **Unassigned Fund Balance:** The General Fund, as the principal operating fund, often has net resources in excess of what can properly be classified in one of the four categories already described. Therefore, in order to calculate unassigned fund balance, total fund balance less non-spendable, restricted, committed, or assigned equals unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then followed by unrestricted resources; committed, assigned, and unassigned, as they are needed.

Long-Term Obligations

In the government-wide financial statements long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities statement of net assets. There are no bond premiums or discounts associated with these obligations.

3. CASH AND INVESTMENTS

Cash and investments include the cash balances of monies deposited with the County Treasurer which are pooled and invested for the purpose of increasing earnings through investment activities. Interest earned on pooled investments is deposited to the Authority's account based upon the Authority's average daily deposit balance during the allocation period. As of June 30, 2012, Cash and Investments are reported in the Authority's financial statement as cash and cash equivalents in the amount of \$3,275,421.

Investments Authorized by the California Government Code and the Authority's Investment Policy

The succeeding table identifies the investment types that are authorized for the Authority by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration credit risk. This table does not address investment of debt proceeds held by a bond trustee that are governed by the provisions of debt agreements of the Authority, rather than the general provisions of the California Government Code or the Authority investment policy.

<u>Investment Type</u>	<u>Maturity</u>	<u>of Portfolio*</u>	<u>in One Issuer</u>
U.S. Treasury Securities	5 years	100%	100%
U.S. Government Agencies	5 years	100%	100%
Negotiable Certificates of Deposit	540 days	30%	5%
Commercial Paper	270 days	40%	5%
TLGP Corporate Notes	5 years	30%	100%
Money Market Mutual Funds	N/A	15%	10%

See the County of San Bernardino's Comprehensive Annual Financial Report (CAFR) for further details of the County's investment policy and investments held.

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Disclosure Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

3. CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The investment policy of the Authority contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represents 5% or more of total Authority investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Authority's investment policy do not contain legal or policy requirement that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Authority deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposit.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Authority's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investment, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of a mutual fund or government investment pool.

4. CONTRIBUTIONS FROM MEMBERS

Contributions from members to date consist of:

	Town of Yucca Valley	County of San Bernardino
Fiscal Year 09-10	\$ 437,500	\$ -
Fiscal Year 10-11	\$ -	\$3,060,316
Fiscal Year 11-12	\$ -	\$ -

The proposed funding arrangements in Attachment B of the Joint Powers Agreement (JPA) state, "The Town and the County have agreed to provide equal, matching funds for the capital costs of constructing an animal shelter." Attachment B indicates the cost of the facility shall not exceed \$3,500,000. Section 2.01 of the JPA agreement states the details of the proposed funding plan were to be determined by the Board of the Authority during the first 12 months following the creation of the Authority. As of June 30, 2012, the Town and County have made combined contributions of \$3,497,816. The County's \$1,310,316 contribution in excess of the JPA agreement was made at the sole discretion of the County.

5. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors & omissions on natural disasters for which the Authority carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTES TO FINANCIAL STATEMENTS (Continued)

6. CAPITAL ASSETS

The following is a summary of changes in the capital fixed assets during the fiscal year:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Assets:					
<i>Capital assets not being depreciated:</i>					
Construction in progress	\$ 42,366	\$ 208,282	\$ -	\$ -	\$ 250,648
Total Capital Assets, not being depreciated	42,366	208,282	-	-	250,648
<i>Capital assets being depreciated:</i>					
Total Capital Assets being depreciated	-	-	-	-	-
Accumulated Depreciation:					
Total Accumulated Depreciation	-	-	-	-	-
<i>Net capital assets being depreciated</i>	-	-	-	-	-
Net Governmental Activities					
Capital Assets	\$ 42,366	\$ 208,282	\$ -	\$ -	\$ 250,648

Construction in Progress

At June 30, 2012, construction in progress represents the following projects:

Project Title	Budget	YTD Expenses	Projected Fiscal Year of Completion
Development of Animal Shelter	\$3,500,000	\$ 208,282	2014

7. COMMITMENTS

The Authority entered into a contract with an architect for services relative to the development, design, and construction administration of the proposed new Animal Shelter. The Authority agrees to pay the architect a total fixed fee of \$263,723 for all services described in the contract. Services include pre-design services, schematic design services, design development services, and construction document services. As of 6/30/12, total fees incurred for Architect's services were \$250,648.

8. RELATED PARTY TRANSACTIONS

The County of San Bernardino and the Town of Yucca Valley are related parties to the Authority. The 3rd District County Supervisor serves on both the County and the Authority's Boards. Two Yucca Valley Town Councilmembers serve on both the Town Council and the Authority Board. The Authority board member appointed by the 3rd District County Supervisor is the Chief Executive Officer of the Authority and a Division Chief for the County of San Bernardino Public Health Department.

9. GASB 54 IMPLEMENTATION

GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions," addresses clearer fund balance classifications. GASB 54 was implemented for the fiscal year ending June 30, 2011 . This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable, restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

At June 30, 2012, fund balances of the Authority's governmental funds are classified as follows:

	<u>General (MSF)</u>	<u>Total Governmental Funds</u>
Restricted Funds:		
Nonspendable	\$ 2,912	\$ 2,912
Restricted	3,247,168	3,247,168
Total Restricted	<u>3,250,080</u>	<u>3,250,080</u>
Unrestricted Funds:		
Unassigned balances	<u>(973)</u>	<u>(973)</u>
Total unassigned	<u>(973)</u>	<u>(973)</u>
Total	<u>\$ 3,249,107</u>	<u>\$ 3,249,107</u>

10. SUBSEQUENT EVENT

Management evaluated the activity of the Authority through February 14, 2013 (the date the financial statements were available to be issued) and noted the following subsequent event.

Subsequent to year end, the Authority awarded a contract to build the new animal shelter for an amount of \$2,919,865. Services include construction costs of the new facility. No amounts were incurred as of the end of the current fiscal year.



FACILITY BUILDERS & ERECTORS, INC.

3940 E. Miraloma Ave. • Anaheim, California 92806 - 6200

PHONE: (714) 577-8060 • FAX: (714) 577-8064

www.facilitybuilders.com



Invoice date: 02/01/2013

Invoice # 63965

Progress Billing Number (1)

From: Facility Builders & Erectors Inc.
3940 E. Miraloma Ave.
Anaheim, CA 92806

To: Animal Care Joint Powers Authority
57090 29 Palms Avenue
Yucca Valley, CA 92284

For: Yucca Valley Animal Shelter
4755 Malin Way
Yucca Valley, CA 92284

Job No. YVY-585-13

Attention:

Contract Amount

Original Contract	2,881,200.00
Net Change by Change Orders (1 thru 18)	-
Contract Sum to date	2,881,200.00
Total complete & stored to date	104,050.00
Retainage	5,202.50
Total earned less retainage	98,847.50
Less previous certificates for payment	-
Current Payment Due	98,847.50
Balance to finish plus retainage	2,782,352.50

CONSTRUCTION SERVICES

CA #670072 • AZ #129581 • NV #45334 • UT #363067-5501 • WA #FACILBE011JH • HI #BC28285



FACILITY BUILDERS & ERECTORS, INC.

3940 E. Miraloma Ave. • Anaheim, California 92806

Phone (714) 577-8060 • Fax (714) 577-8064

www.facilitybuilders.com

CONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT NOTICE:

(in accordance with CA Civil Code §8132)

THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.

Name of Claimant : FACILITY BUILDERS & ERECTORS, INC.
Name of Customer : Animal Care Joint Powers Authority
Job Name & # : Yucca Valley Animal Shelter
Job Location : 4755 Malin Way, Yucca Valley, CA 92284
Owner : Animal Care Joint Powers Authority
Through Date : January 31, 2013
Job Number : YVY-58513

Conditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check : Animal Care Joint Powers Authority
Amount of Check : \$98,847.50
Check Payable to : FACILITY BUILDERS & ERECTORS, INC.

Exceptions

This document does not affect any of the following: Retentions.

- 1) Extras for which the claimant has not received payment.
- 2) The following progress payments for which the claimant has previously given a conditional waiver and release but has not received payment:

Date(s) of waiver and release : _____
Amount(s) of unpaid progress payment(s) : \$ _____

- 3) Contract rights, including (A) a right based on rescission, abandonment, or breach of contract, and (B) the right to recover compensation for work not compensated by the payment.

Claimant's Signature: *Maria J. Schaeffer* Claimant's Title: Controller
Maria J. Schaeffer

Date of Signature : February 1, 2013

Phone (714) 577-8060 • Fax (714) 577-8064

TOWN OF YUCCA VALLEY - COMMUNITY DEVELOPMENT DEPARTMENT
ENGINEERING DIVISION

ACJPA Project No. 1 - YUCCA VALLEY ANIMAL SHELTER

Purchase Order Number	Contract / Approval Date	Contract Description	Contractor		Facility Builders & Erectors, Inc.		Calendar Days		Payment No.		Dates		Status	
			Address	Phone	3146 W. MIRALOMA AVENUE ANAHEIM, CA 92806	714-575-8960	100	6	13	28	Total to Date	From: 01/18/13 To: 02/01/13	By Bid Item	Weighted Percentage
Item	Unit	Description	Unit Price	Quantity	Amount	Original Contract	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
1	LS	Basic Bid	\$80,000.00	1	\$80,000.00									
2	LS	General Overhead & Mobilization/Demobilization	\$10,000.00	1	\$10,000.00									
3	LS	Traffic Control and Safety	\$2,500.00	1	\$2,500.00									
4	LS	Paving	\$11,000.00	1	\$11,000.00									
5	LS	Clearing & Grubbing	\$15,000.00	1	\$15,000.00									
6	LS	Stormwater Pollution Prevention/Erosion Control	\$8,000.00	1	\$8,000.00									
7	LS	Construction Survey	\$3,500.00	1	\$3,500.00									
8	EA	Pavement Markers, Markings, Legends, Striping and Signs	\$700.00	2	\$1,400.00									
9	LS	Construction Sign	\$55,000.00	1	\$55,000.00									
10	TON	3" A.C. over 85% min. Compacted Subgrade	\$115.00	550	\$63,250.00									
11	SF	Furnish and Install Decomposed Granite	\$6.50	8,500	\$55,250.00									
12	EA	Construct Commercial Driveway	\$1,500.00	3	\$4,500.00									
13	LF	Construct 6" P.C.C. Curb	\$20.00	250	\$5,000.00									
14	LF	Construct 6" P.C.C. Curb and 18" Gutter	\$30.00	300	\$9,000.00									
15	SF	Construct P.C.C. Walk	\$8.00	5,000	\$40,000.00									
16	SF	Construct ADA Access Ramp	\$10.00	5,000	\$50,000.00									
17	EA	Construct ADA Access Ramp	\$1,000.00	2	\$2,000.00									
18	LF	Furnish and Install 4" SDR-35 PVC Drain Pipe	\$18.00	400	\$7,200.00									
19	EA	Furnish and Install 12"x12" Drain Box w/Grate	\$800.00	6	\$4,800.00									
20	LS	Furnish and Install Septic Tank System w/Leach Lines	\$50,000.00	1	\$50,000.00									
21	LS	Construct Retention Basin	\$5,000.00	1	\$5,000.00									
22	LF	Furnish and install 6" Class 150 C900 PVC Fire Line	\$30.00	600	\$18,000.00									
23	EA	Furnish and Install 6" Fire Hydrant Assembly	\$6,000.00	2	\$12,000.00									
24	EA	Furnish and Install 2" Domestic Water Backflow Preventer	\$2,500.00	2	\$5,000.00									
25	EA	Furnish and Install Double Check Valve Assembly	\$9,000.00	1	\$9,000.00									
26	LS	Furnish and Install Irrigation Controller w/Endzone	\$11,000.00	1	\$11,000.00									
27	SF	Construct Concrete Walk	\$5.00	1,300	\$6,500.00									
28	LS	Construct Concrete Dry Stream Bed	\$20,000.00	1	\$20,000.00									
29	SF	Furnish and Install Sodded Turf	\$4.50	4,000	\$18,000.00									
30	LS	Furnish and Install Irrigation	\$33,000.00	1	\$33,000.00									
31	EA	Furnish and Install 24" Box-Thorn less Palo Verde	\$600.00	3	\$1,800.00									
32	EA	Furnish and Install 24" Box-Crape Myrtle	\$500.00	3	\$1,500.00									
33	EA	Furnish and Install 24" Box-Argemone	\$650.00	7	\$4,550.00									
34	EA	Furnish and Install 24" Box-Thorn less Honey Mesquite	\$600.00	3	\$1,800.00									
35	EA	Furnish and Install 5 Gallon-Grey Desert Spoon	\$100.00	15	\$1,500.00									
36	EA	Furnish and Install 5 Gallon-Gold Coast Juniper	\$100.00	6	\$600.00									
37	EA	Furnish and Install 5 Gallon-Spanish Lavender	\$100.00	2	\$200.00									
38	EA	Furnish and Install 5 Gallon-Texas Needle Grass	\$100.00	7	\$700.00									
39	EA	Furnish and Install 5 Gallon-Texas Sage	\$100.00	8	\$800.00									
40	EA	Furnish and Install 5 Gallon-Scarlet Bugler	\$100.00	8	\$800.00									
41	EA	Furnish and Install 5 Gallon-Suear Bush	\$100.00	41	\$4,100.00									
42	EA	Furnish and Install Borch	\$1,000.00	3	\$3,000.00									
43	EA	Furnish and Install Trash Receptacle	\$750.00	2	\$1,500.00									
44	EA	Relocate Existing Native Trees	\$400.00	60	\$24,000.00									
45	LS	General Conditions to the Contract Documents	\$260,000.00	1	\$260,000.00									

Prepared By
Alex Qphra
Project Engineer

46	LS	Furnish and Install Chain Link Gates & Fences	\$151,000.00	1	\$151,000.00				\$0.00		\$
47	LS	Furnish and Install Gate Openers	\$30,000.00	1	\$30,000.00				\$0.00		\$
48	LS	Furnish and Install Plastic Fence and Gates	\$35,000.00	1	\$35,000.00				\$0.00		\$
49	LS	Furnish and Install all Concrete Work Shown in the Construction Documents and Specified.	\$150,000.00	1	\$150,000.00				\$0.00		\$
50	LS	Furnish and Install all Masonry Work Shown in the Contract Documents and Specified	\$50,000.00	1	\$50,000.00				\$0.00		\$
51	LS	Furnish and Install all Metal Work Shown in the Contract Documents and Specified	\$40,000.00	1	\$40,000.00				\$0.00		\$
52	LS	Furnish and Install Plastic Laminate Casework	\$45,000.00	1	\$45,000.00				\$0.00		\$
53	LS	Furnish and Install all Other Wood & Plastic Work Shown in the Contract Documents and Specified	\$1,000.00	1	\$1,000.00				\$0.00		\$
54	LS	Furnish and Install Thermal and Acoustical Insulation	\$8,800.00	1	\$8,800.00				\$0.00		\$
55	LS	Furnish and Install Sheet Metal Flashing & Trim	\$7,500.00	1	\$7,500.00				\$0.00		\$
56	LS	Furnish and Install all Other Thermal & Moisture Documents and Specified	\$1,000.00	1	\$1,000.00				\$0.00		\$
57	LS	Furnish and Install Steel Doors and Frames	\$17,000.00	1	\$17,000.00				\$0.00		\$
58	LS	Furnish and Install Wood Doors	\$5,500.00	1	\$5,500.00				\$0.00		\$
59	LS	Furnish and Install Access Panels	\$1,000.00	1	\$1,000.00				\$0.00		\$
60	LS	Furnish and Install Aluminum Entrance and Store Front (including glass)	\$25,000.00	1	\$25,000.00				\$0.00		\$
61	LS	Furnish and Install Aluminum Sliding Entrance Doors and Frames (including glass)	\$18,000.00	1	\$18,000.00				\$0.00		\$
62	LS	Furnish and Install Operable Aluminum Windows and Frames (including glass)	\$19,000.00	1	\$19,000.00				\$0.00		\$
63	LS	Furnish and Install Finish Hardware	\$28,000.00	1	\$28,000.00				\$0.00		\$
64	LS	Furnish and Install all Other Glass and Glazing - Installed	\$1,200.00	1	\$1,200.00				\$0.00		\$
65	LS	Furnish and Install all Other Door and Window Work Shown in the Contract Documents and Specified	\$750.00	1	\$750.00				\$0.00		\$
66	LS	Furnish and Install Non-Lead Bearing Metal Studs, Gypsum Board Partitions and Ceilings - Installed	\$280,000.00	1	\$280,000.00				\$0.00		\$
67	LS	Furnish and Install Portland Cement Plaster	\$95,000.00	1	\$95,000.00				\$0.00		\$
68	LS	Furnish and Install Acoustical Suspension Systems (including Lay-in Acoustical Ceiling Panels)	\$20,000.00	1	\$20,000.00				\$0.00		\$
69	LS	Furnish and Install Resilient Floorings & Top Set Base	\$15,000.00	1	\$15,000.00				\$0.00		\$
70	LS	Furnish and Install Sheet Carpet	\$4,000.00	1	\$4,000.00				\$0.00		\$
71	LS	Furnish and Install Acoustical Panels and Baffles (Kannel Buildings)	\$10,000.00	1	\$10,000.00				\$0.00		\$
72	LS	Furnish and Install Painting	\$90,000.00	1	\$90,000.00				\$0.00		\$
73	LS	Furnish and Install all Other Finishes Work Shown in the Contract Documents and Specified	\$6,000.00	1	\$6,000.00				\$0.00		\$
74	LS	Furnish and Install Metal Lockers	\$2,000.00	1	\$2,000.00				\$0.00		\$
75	LS	Furnish and Install Built-in Dog Kennel Systems & Guillotine Door (including all chain link gates and fencing systems)	\$30,000.00	1	\$30,000.00				\$0.00		\$
76	LS	Furnish and Install Exterior & Interior Signage	\$7,000.00	1	\$7,000.00				\$0.00		\$
77	LS	Furnish and Install all Other Specialties Work Shown in the Contract Documents and Specified	\$4,000.00	1	\$4,000.00				\$0.00		\$
78	LS	Furnish and Install Kitchen Equipment	\$1,500.00	1	\$1,500.00				\$0.00		\$
79	LS	Furnish and Install Freezer	\$20,000.00	1	\$20,000.00				\$0.00		\$
80	LS	Furnish and Install all Other Equipment Shown in the Contract Documents and Specified	\$500.00	1	\$500.00				\$0.00		\$
81	LS	Furnish and Install Mechanical Units, Condensing Units, Exhaust Fans and Other Items (including seismic bracing, plumbing lines, etc.)	\$125,000.00	1	\$125,000.00				\$0.00		\$
82	LS	Furnish and Install Mechanical Ductwork & Accessories	\$25,000.00	1	\$25,000.00				\$0.00		\$

Prepared By
Alex Qleho
Project Engineer



"Concept To Completion"

FACILITY BUILDERS & ERECTORS, INC.

3940 E. Miraloma Ave. • Anaheim, California 92806 - 6200

PHONE: (714) 577-8060 • FAX: (714) 577-8064

www.facilitybuilders.com



Invoice date: 02/28/2013

Invoice #: 63980

Progress Billing Number (2)

From: Facility Builders & Erectors Inc.
3940 E. Miraloma Ave.
Anaheim, CA 92806

To: Animal Care Joint Powers Authority
57090 29 Palms Avenue
Yucca Valley, CA 92284

For: Yucca Valley Animal Shelter
4755 Malin Way
Yucca Valley, CA 92284

Job No. YVY-585-13

Contract Amount

Original Contract	2,881,200.00	
Net Change by Change Orders (1 thru 18)	11,616.00	
Contract Sum to date	2,892,816.00	
Total complete & stored to date	348,208.50	
Retainage	17,410.43	
Total earned less retainage	330,798.08	
Less previous certificates for payment	98,847.50	
Current Payment Due		231,950.58
Balance to finish plus retainage	2,782,352.50	

CONSTRUCTION SERVICES

CA #670072 • AZ #129581 • NV #45334 • UT #363067-5501 • WA #FACILBE011JH • HI #BC28285



FACILITY BUILDERS & ERECTORS, INC.

3940 E. Miraloma Ave. • Anaheim, California 92806
Phone (714) 577-8060 • Fax (714) 577-8064
www.facilitybuilders.com

CONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT NOTICE: (in accordance with CA Civil Code §8132)

THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.

Name of Claimant : FACILITY BUILDERS & ERECTORS, INC.
Name of Customer : Animal Care Joint Powers Authority
Job Name & # : Yucca Valley Animal Shelter
Job Location : 4755 Malin Way, Yucca Valley, CA 92284
Owner : Animal Care Joint Powers Authority
Through Date : February 28, 2013
Job Number : YVY-58513

Conditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check : Animal Care Joint Powers Authority
Amount of Check : \$231,950.58
Check Payable to : FACILITY BUILDERS & ERECTORS, INC.

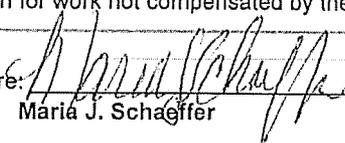
Exceptions

This document does not affect any of the following: Retentions.

- 1) Extras for which the claimant has not received payment.
- 2) The following progress payments for which the claimant has previously given a conditional waiver and release but has not received payment:

Date(s) of waiver and release : 1-31-13
Amount(s) of unpaid progress payment(s) : \$ 48,847.50

- 3) Contract rights, including (A) a right based on rescission, abandonment, or breach of contract, and (B) the right to recover compensation for work not compensated by the payment.

Claimant's Signature:  Claimant's Title: Controller
Maria J. Schaeffer

Date of Signature : February 28, 2013

Phone (714) 577-8060 • Fax (714) 577-8064

TOWN OF YUCCA VALLEY - COMMUNITY DEVELOPMENT DEPARTMENT
 - ENGINEERING DIVISION

ACJFA Project No. 1 - YUCCA VALLEY ANIMAL SHELTER

Purchase Order Number	Contract/Agreement Date	Contractor	Description	Original Contract		Revised Contract		Payment No.	Date	Total to Date	By Bid Item	Weighted Percent		
				Quantity	Amount	Quantity	Amount							
13-	January 14, 2013	FACILITY BUILDERS & ERECTORS, INC. 3940 W. MIRALOMA AVENUE ANAHEIM, CA 92816 Phone: 714-577-8164 Finc: 714-577-8164		Calendar Days: 30 Extension: 3 Days Elapsed: 42 Days Remaining: 261	02/09/13	02/28/13	02/09/13	02/28/13	02/28/13	02/28/13	02/28/13	02/28/13		
Bid Item	Unit	Basic Bid	Description	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	Percentage
1	LS	\$80,000.00	General Overhead & Mobilization/Demobilization	1	\$80,000.00		\$0.00	0%	\$0.00	50%	\$40,000.00	50%	\$40,000.00	1.38%
2	LS	\$10,000.00	Traffic Control and Safety	1	\$10,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
3	LS	\$2,500.00	Profiling	1	\$2,500.00		\$0.00		\$0.00		\$0.00		\$0.00	
4	LS	\$11,000.00	Clearing & Grubbing	1	\$11,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
5	LS	\$15,000.00	Stormwater Pollution Prevention/Erosion Control	1	\$15,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
6	LS	\$8,000.00	Construction Survey	1	\$8,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
7	LS	\$3,500.00	Pavement Markers, Markings, Legends, Striping and Signage's	1	\$3,500.00		\$0.00		\$0.00		\$0.00		\$0.00	
8	EA	\$700.00	Construction Sign	2	\$1,400.00		\$0.00		\$0.00		\$0.00		\$0.00	
9	LS	\$55,000.00	Grading	1	\$55,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
10	TON	\$115.00	3" A.C. over 95% min. Compacted Subgrade	550	\$63,250.00		\$0.00		\$0.00		\$0.00		\$0.00	
11	SF	\$6.50	Furnish and Install Decomposed Granite	8,500	\$55,250.00		\$0.00		\$0.00		\$0.00		\$0.00	
12	EA	\$1,500.00	Construct Commercial Driveway	3	\$4,500.00		\$0.00		\$0.00		\$0.00		\$0.00	
13	LF	\$20.00	Construct 6" P.C.C. Curb	250	\$5,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
14	LF	\$30.00	Construct 6" P.C.C. Curb and 18" Gutter	300	\$9,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
15	SF	\$5.00	Construct P.C.C. Walk	5,000	\$25,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
16	SF	\$1,000.00	Construct ADA Access Ramp	2	\$2,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
17	EA	\$18.00	Furnish and Install 4" SDR-35 PVC Drain Pipe	400	\$7,200.00		\$0.00		\$0.00		\$0.00		\$0.00	
18	EA	\$800.00	Furnish and Install 12x12" Drain Box w/Grate	6	\$4,800.00		\$0.00		\$0.00		\$0.00		\$0.00	
19	EA	\$50,000.00	Furnish and Install Septic Tank System w/Leach Lines	1	\$50,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
20	LS	\$5,000.00	Construct Retention Basin	1	\$5,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
21	LF	\$30.00	Furnish and Install 6" Class 150 C900 PVC Fire Line	600	\$18,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
22	EA	\$6,000.00	Furnish and Install 6" Fire Hydrant Assembly	2	\$12,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
23	EA	\$2,500.00	Furnish and Install 2" Domestic Water Backflow Preventer	2	\$5,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
24	EA	\$9,000.00	Furnish and Install Double Check Valve Assembly	1	\$9,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
25	EA	\$11,000.00	Furnish and Install Irrigation Controller w/Enclosure	1	\$11,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
26	LS	\$5.00	Construct Concrete Walk	1,300	\$6,500.00		\$0.00		\$0.00		\$0.00		\$0.00	
27	SF	\$20,000.00	Construct Concrete Dry Stream Bed	1	\$20,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
28	LS	\$4.50	Furnish and Install Sodded Turf	4,000	\$18,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
29	LS	\$33,000.00	Furnish and Install Irrigation	1	\$33,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
30	EA	\$600.00	Furnish and Install 24" Box-Thorn less Palo Verde	3	\$1,800.00		\$0.00		\$0.00		\$0.00		\$0.00	
31	EA	\$600.00	Furnish and Install 24" Box-Crape Myrtle	3	\$1,800.00		\$0.00		\$0.00		\$0.00		\$0.00	
32	EA	\$600.00	Furnish and Install 24" Box-African Pine	7	\$4,200.00		\$0.00		\$0.00		\$0.00		\$0.00	
33	EA	\$600.00	Furnish and Install 24" Box-Thorn less Honey Mesquite	3	\$1,800.00		\$0.00		\$0.00		\$0.00		\$0.00	
34	EA	\$100.00	Furnish and Install 5 Gallon-Grey Desert Spoon	15	\$1,500.00		\$0.00		\$0.00		\$0.00		\$0.00	
35	EA	\$100.00	Furnish and Install 5 Gallon-Gold Cost Juniper	6	\$600.00		\$0.00		\$0.00		\$0.00		\$0.00	
36	EA	\$100.00	Furnish and Install 5 Gallon-Spanish Lavender	2	\$200.00		\$0.00		\$0.00		\$0.00		\$0.00	
37	EA	\$100.00	Furnish and Install 5 Gallon-Texas Noedle Grass	7	\$700.00		\$0.00		\$0.00		\$0.00		\$0.00	
38	EA	\$100.00	Furnish and Install 5 Gallon-Texas Sage	8	\$800.00		\$0.00		\$0.00		\$0.00		\$0.00	
39	EA	\$100.00	Furnish and Install 5 Gallon-Scarlet Bugler	4	\$400.00		\$0.00		\$0.00		\$0.00		\$0.00	
40	EA	\$100.00	Furnish and Install 5 Gallon-Sugar Bush	41	\$4,100.00		\$0.00		\$0.00		\$0.00		\$0.00	
41	EA	\$1,000.00	Furnish and Install Bench	3	\$3,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
42	EA	\$750.00	Furnish and Install Trash Receptacle	2	\$1,500.00		\$0.00		\$0.00		\$0.00		\$0.00	
43	EA	\$400.00	Relocate Existing Native Tree	60	\$24,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
44	LS	\$260,000.00	General Conditions to the Contract Documents	1	\$260,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
45	LS	\$151,000.00	Furnish and Install Chain Link Gates & Fences	1	\$151,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
46	LS	\$30,000.00	Furnish and Install Gate Openers	1	\$30,000.00		\$0.00		\$0.00		\$0.00		\$0.00	
47	LS	\$30,000.00	Furnish and Install Gate Openers	1	\$30,000.00		\$0.00		\$0.00		\$0.00		\$0.00	

Prepared By
 Alex Qahra
 Project Engineer

