

February 1, 2011

LAFCo
651 Pine Street, #6
Martinez, CA 94553
Attn: Martin McNair

February 9, 2011
Agenda Item 13

RE: Town of Discovery Bay Community Services District MSR Issues

Dear Honorable Chairman McNair,

As you know, Discovery Bay Community Services District was formed in 1998 and subsequently changed its name to Town of Discovery Bay Community Services District (DB-CSD) presumably to imply township.

When the DB-CSD was formed the Discovery Municipal Advisory Committee (DB-MAC) was dissolved and the DB-CSD was given responsibility that had previously been the County's and labeled Sanitation District 19 (SD-19) to provide retail water service and deliver, collect, treat and dispose of wastewater which had sent previously been referred to as SD19.

Subsequently the DB-CSD was given authority and funding to oversee five landscape districts or zones identified as LD8, LD9, LD35, LD57, and LD61. The ownership and method of funding varies for each zone.

The Contra Costa Board of Supervisors (CCC-BOS) also 'gave' the DB-CSD responsibility to provide advice on a variety of county issues. These advisory duties are typically given to the local MAC, however the DB-MAC had been dissolved and the DB-CSD has never moved to activate the latent authority through LAFCo to fund those duties. Without a legitimate source of revenue to fund these advisory duties, the district has, and continues to, violate California Proposition 218 that requires ratepayer funds be utilized for the purpose for which they were collected.

The DB-CSD is not a MAC and does not adhere to the Better Government Ordinance (BGO) even when discussing MAC issues, thus depriving the community of adequate notice as required by the BGO. To further support that the DB-CSD is not a MAC we should consider that over the past several years the husband of a County Supervisor served on the DB-CSD. If one were to make the argument that the DB-CSD indeed reports to and is subservient to the CCC-BOS, this relationship would have presented a conflict of offices. I believe it is well established that the DB-CSD is not a MAC, and does not act as a MAC.

My reason for contacting you is that LAFCo's first and only Municipal Service Review (MSR) for DB-CSD was prepared in 2006 and did not delve into some important issues that continue to cause problems for our community. I am confident that LAFCo's next MSR will be much more complete and identify weaknesses and bring about corrective actions in several areas. Unfortunately the next MSR is tentatively scheduled for 2012 and I believe the problems we have are of a severity that require more immediate review.

Rest assured that concerned citizens in Discovery Bay have attempted to work with the DB-CSD to resolve these concerns but have been met with resistance which led us to contact the Contra Costa County Office of the Auditor–Controller (CCC-OAC) and now LAFCo. I have attached a copy of the CCC-OAC report which identifies some of the issues that require resolution.¹

While the CCC-OAC report was enlightening for many people, it is my understanding that their office is unable to affect change within our special district. LAFCO is, I believe, an appropriate agency to assist the community by reviewing the situation and issuing finding that include improvements or changes that need to occur.

As you know, in preparing MSRs, LAFCo is required to prepare a written statement of its finding in the five areas:

- 1) Growth and population projections for the affected area.
- 2) Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- 3) Financial ability of agencies to provide services.
- 4) Status of, and opportunities for, shared facilities.
- 5) Accountability for community service needs, including governmental structure and operational efficiencies.

I believe several of these areas warrant your attention.

1 – Growth and population projections for the affected area

The Discovery Bay community does not have the municipal advisory relationship that other unincorporated areas and districts within the Contra Costa enjoy. Our community has no properly activated and funded authority to prepare and provide such advice, and is therefore at a disadvantage with regard to land use planning, appropriate developer fee structures and taxes to manage increased costs associated with new development.

The ability to meet, confer, and plan strategies on land use planning as it relates to new development requires the latent authority through LAFCO to fund those duties.

I suggest that LAFCo strongly advise the DB-CSD to move immediately to activate the latent authority through LAFCo to fund MAC duties

2 - Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies

The DB-CSD has not completed required infrastructure master planning despite LAFCo's demands.

Our district has also been responsible for an inordinate number and gallons of raw sewage releases. The district fired its previous wastewater plant vendor (Southwest Water) after a huge spill uncovered gross

¹ Exhibit 1 – Contra Costa County Office of the Auditor-Controller Report dated November 5, 2010

deficiencies. The new vendor seems to be an improvement, however turnover of personnel has been a continuous problem and the system failure warning devices are problematic.

I suggest that LAFCo investigate the status of the overdue master plan as well as an operational overview of the water and wastewater treatment facilities.

Also, the community center project has not moved forward at all since the initial MSR, though the County and developer (Hofmann) have somehow agreed to cap the developers previously uncapped obligation of one-half the construction costs of the community center. The "community center" committee has not met since 2008. I do not know whether or not LAFCo can provide any advice, but would appreciate any thoughts you may have.

3 - Financial ability of agencies to provide services.

As noted previously, the DB-MAC was dissolved and the DB-CSD was given responsibility that had previously been the County's and labeled Sanitation District 19 (SD-19) to provide retail water service and deliver, collect, treat and dispose of wastewater which had previously been referred to as SD19 in 1998.

Subsequently the DB-CSD was given authority and funding to oversee five landscape districts or zones identified as LD8, LD9, LD35, LD57, and LD61. The ownership and method of funding varies for each zone.

Because the DB-CSD has never moved to activate the latent authority through LAFCo to fund MAC duties, the district has no legitimate source of revenue to fund these advisory duties. The district continues to violate California Proposition 218 that requires ratepayer funds be utilized for the purpose for which they were collected.

This issue has been discussed as is evidenced by this article in the local media from last May.²

Unfortunately the result of this discussion was nothing more than a scheme to hide the attorney fees that were being charged to the district as a result of MAC functions by initiating a "per meeting" rate rather than an hourly rate. By doing this, the district alleged, there was no actual cost associated with the attorney attending meetings that happened to also include MAC issues. Of course this did nothing to ensure that ratepayer funds were not being expended illegally, but it did make it difficult to track exactly how many hours were being billed for MAC issues.

In order to comply with Prop 218 the DB-CSD is required to maintain proper budgetary and expense reports to demonstrate that each source of revenue is being accounted for and used solely for the purpose for which it is raised. This has not been done.

I have attempted to gather information in this regard from the DB-CSD and have found the following:

- The district has refused to explain the source of revenue used to compensate the board members for stipends associated with attendance at East Contra Costa Fire District meetings in which they expressed concerns on behalf of the community for our fire stations being closed. The predominant concern voiced was for the potential loss of life caused by increased response times, as well as some concern for homes that would be lost for the same reason.

² Exhibit 2 – CDS Board to Examine advisory role. Rick Lemyre, Ruth Roberts - The Press March 19, 2009

While I believe the concerns expressed were valid, and I attended the same meetings and expressed similar concerns, these activities were not associated with any of the DB-CSD's "activated" funding powers.

- Staff, legal, and board member stipend costs associated with the continual discussion of non-CSD duties during board meetings. Approximately 50% of meeting time is associated with these MAC duties and there is no attempt by the district to allocate the MAC expenses properly. In fact, the exercise of properly allocating the MAC costs would merely prove the degree to which the district is violating Prop218.

It is also worth noting that the district's own "outside" audit report by Croce & Croce³ was unwilling to offer an opinion on the effectiveness of the District's internal control and expressly refused to rule out significant deficiencies or material weaknesses. The report went on to find that because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

The audit did conclude the following deficiency in the DB-CSD's internal control to be a significant deficiency: "The District does not have an individual on staff that possesses the knowledge of accounting principles generally accepted in the United States of America sufficient to prepare its financial statements and related note disclosures."

Given the aforementioned concerns regarding the lack of legitimate revenue for MAC business that the DB-CSD insists on conducting, albeit without any attempt to adhere to the BGO requirement, this "significant deficiency" is even more troubling.

I suggest that LAFCo thoroughly review the outside audit report, source of funds to the district and expenditures to ensure that the district has not violated Prop218, and if it find violations that it provide the appropriate advice to the District including moving to activate its latent authority through LAFCo to fund MAC duties.

4 – Status of, and opportunities for, shared facilities

In the prior LAFCo MSR much was discussed of potential opportunities with Byron Sanitary District. I am unaware of an progress in that regard and suggest that LAFCo inquire with the two districts. .

5 - Accountability for community service needs, including governmental structure and operational efficiencies.

While some of the issues that I will group in this section may well be more appropriately applied to previous sections I beg your indulgence as I use this section as "catch-all" repository for what I consider bad governance. The DB-CSD has, through its words and actions, demonstrated contempt for the community and the law. That sounds like a strong statement, and it is. I have many examples of what I think is best described as poor governance, but I will limit myself to these four:

a) Illegal stipends payments

The new Community Services District Law took effect on January 1, 2006. At that time, the DB-CSD commissioned its attorney, John Stoval, to review the law and provide guidance. Dave Piepho was

³ Exhibit 3 - Croce & Croce Accountancy Corporation Audit Report Cover Letter

serving on the board at this time and received Stoval's advice letter clearly outlining the law regarding stipends and warning of the criminal implications of not adhering to the law.

Despite this advice, Dave Piepho, sought and received over \$6,500 in illegal stipends from the ratepayers.

In 2009, subsequent to Bob Mankin's PRR and call for an investigation, Stoval issued an updated letter that again outlined the law regarding stipends and warned of the criminal implications of not adhering to the law. This letter was a restatement of Stoval's earlier letter, providing nothing new.

All of these documents are available at <https://sites.google.com/site/dbcsdstipends/>

This time, however, the public was aware of the situation and coalesced around a call for thorough investigation and restitution. Over forty community members signed a petition to the Board (many more would have liked to but were afraid of retribution) that is posted at the above reference website.

Unfortunately, the board handled this entire issue in secret closed sessions and did not allow the public to oversee any of their discussions. Still, Piepho and other CSD board members were forced to return the illegally paid stipends.

Rather than voluntarily provide an accounting of the illegally paid stipends that were being repaid, the district would only provide such information in response to yet another PRR.

It is worth noting that Dave Piepho has stated publicly that he disagrees with the law and wants to see it changed. He has also taken steps to help board members receive as many stipends as possible, including making motions to allow all board members to attend meetings outside the DB-CSD authority which is limited to water, sewer, landscaping and recreation and seek stipends. The district has apparently embraced his goal of maximizing stipends.

Board members have actually claim stipends for closed session meetings that immediately precede open session, and then an additional stipend for the open session meeting. In essence, in less than three hours they are able to claim two stipends without ever leaving the room.

In fact, December of 2010 the district passed a resolution to allow all five directors to attend the local Chamber of Commerce Annual Dinner at ratepayer expense for both the cost of the ticket and the stipend allowed. No other municipality in the region provides for this sort of event at ratepayer expense. At the 12/15/2010 Discovery Bay CSD meeting our General Manager (Rick Howard) presented this "agenda report" to the board of directors for their approval claiming that the fiscal impact of our five directors attending the Chamber of Commerce function would be between \$300 and \$325. The cost for the tickets to this event is \$60 per person.

The purpose of this resolution was to afford each director the opportunity to be reimbursed for the cost of the ticket, and collect a \$100 stipend for attending this event.

We can debate whether or not in the face of rate increases it is appropriate for the directors to allow themselves to each attend the dinner at the district's expense. According to the report in the Contra

Costa Times⁴ no other municipality affords its members this special treatment. While I believe that having the district pay \$60 for the dinner **and** also pay \$100 stipend to each director to eat the meal is excessive, I appreciate that some people may think this is an entirely worthwhile use of our rate dollars that the DB-CSD collects from us.

What is beyond debate, however, is that the fiscal impact as stated by General Manager Rick Howard on the Agenda Report only includes the cost of the meal and completely ignores the larger cost of \$500 in stipends. The actual fiscal impact to the district will be \$800, more than double what was claimed by Mr. Howard.

I attended the meeting on December 15th and expressed concern that Mr. Howard was understating the fiscal impact and providing false and misleading information to the public. He agreed that he excluded the \$500 stipend expense from the fiscal impact analysis despite the fact that it is indeed part of the resolution's fiscal impact to the district. He also admitted that excluding it from the fiscal impact was not an oversight, but rather a purposeful act on his part.

The board, for its part, commented that stipend payments are normal for such events and expressed no concern over the misleading fiscal impact contained within the agenda report.

Here we have a clear attempt to understate the cost to district, hide it on the consent calendar, and then show no concern for correcting such misstatements even when questioned. That sort of half-truth goes to the poor governance that I believe should be reviewed by LAFCo.

b) Fraudulent documents and reporting to outside agencies

DB-CSD submitted claims for reimbursement for a non-existent enterprise "Minutes for Hire". "Minutes for Hire" was hired by the DB-CSD to attend board meetings and prepare minutes. An employee of DB-CSD operated "Minutes for Hire" despite being limited through her contract with the district to remain in the exclusive employment of the district. A business such as "Minutes for Hire" would have violated this contract⁵. Of course, the district was well aware that no such business actually existed and did not obtain a copy of the business license or proof of insurance. The district also failed to report the hours worked to its workman's compensation carrier.

As has been confirmed by the CCC-OAC, the district did submit requests for reimbursement for payments made to this known illegitimate business. CCC issued payments to the DB-CSD⁶, and the district then issued payments to the employee and not the non-existent business⁷. Aside from the ethical lapses that these actions highlight, the district should be held accountable for forcing one of its employees to work in excess of her contracted hours and participate in a scheme to defraud the county.

⁴ Exhibit 4 - Discovery Bay leaders draw criticism for paying themselves to attend chamber dinner – Hannah Dreier, Contra Costa Times January 18, 2011

⁵ Exhibit 5 -Employment Contract

⁶ Exhibit 6 - Listing of payment made from KCLMF

⁷ Exhibit 7 - IRS Form 1099 for DB-CSD Employee (not "business")

When this issue was made public through a public records request (PRR), the district terminated the Minutes for Hire scheme and tasked another staff member with the responsibility for preparing meeting minutes. The District has not taken any steps to correct reporting with the workers' compensation carrier, calculate potential overtime due to the employee, or correct the reporting with Contra Costa County.

It is worth noting that during the illegal enterprise described above, the District was defending itself against a lawsuit that alleged, among other things, that meeting minutes were being sanitized. The "Minutes for Hire" scheme was not known to the public (or plaintiff) at that time, but clearly the staff member involved in the scheme was put in a precarious position of pleasing the district as they were each involved to some degree in this illegitimate activity.

c) Confusion over MAC status

As has been noted previously in this correspondence, the DB-CSD has not taken the necessary steps to activate the latent authority through LAFCo to fund MAC operations. Beyond that, the DB-CSD added to confusion over MAC status by filing forms and responding to queries by the outside agencies as DB-MAC. This confusion appears to be purposeful and in some instances was used to receive Keller Canyon Landfill Mitigation Funds (KCLMF) inappropriately.

With regards to receiving KCLMF, at a recent DB-CSD meeting, Board President Kevin Graves asked if someone was suggesting that the district should not have taken money that was given to it, or return money that was received. He said that the district had not asked for the money and hadn't claimed to be a MAC. That however is not true. The district has indeed requested KCLMF and other funds from the county and at various times claimed to be DB-MAC, or at least responded to queries directed to DB-MAC without offering any clarification.

One of the "rules" of KCLMF for non-MAC's is quarterly reporting. DB-CSD made no such quarterly reports, enjoying some lack of oversight intended only for MACs. This is an inappropriate result of confusion that has been allowed to exist for far too long.

The CCC-OAC raises this concern in its report.

d) Inappropriate handling of questions from the public and public records requests

The DB-CSD has a longstanding aversion to sharing public information with the public. Two years ago, then DB-CSD Director David Piepho summed it up very succinctly when he told me: "Sometimes too much public information in the hands of the public is not a good thing."

By way of background, David Piepho first encouraged me to develop and post documents to DBCSD.COM during the Richardson v. DB-CSD lawsuit. He willingly provided my copies of pleadings because he felt getting that information out to the public would be good for the public and the district. I gladly posted all that he provided, and in fact went on to post information that Mr. Richardson provided. The three of us, Piepho, Richardson, and I were all in agreement that more public access to public information was a good thing.

I slowly added content, including pages for agenda packets, community center documents and other pertinent items. In fact, at that time the district was not posting or making complete agenda packets available to the public until Monday prior to a Wednesday meeting. I would acquire a copy of the complete packet, scan and post it, and send out a community email notification. I care deeply for the public's right to public information.

This all worked well enough until I posted a copy of Piepho's deposition in the Richardson lawsuit. While Piepho never objected or asked that I remove it, he immediately began to refuse to provide documents for the website.

From that point, if I wanted a document I would need to file a PRR, which I did. Subsequently, Piepho decided that the number of PRRs being filed were excessive. Sadly, a request to listen to a tape recording of a meeting was considered a PRR, as was a request for a copy of an exhibit that was handed out to the board during a meeting without enough copies for the public who were in attendance. These were all manifestations of the evolving policy of the district to limit the public's access to information.

In a further attempt to harass citizens who dared to request information from their local government, Piepho put forth a plan to account and publicize those who submitted PRRs. In fact, the district created a special section in the agendas and minutes in which it lists the identities of those submitting PRRs.

Late last year, an anonymous PRR was filed. Initially GM Howard took the position that he would not respond to anonymous email. He then changed his mind, presumably becoming aware that the law allows for anonymous PRRs.

At about the same time I became aware of the district circumventing their own PRR policy to provide their friends and political allies with public records outside of the normal reporting scheme. In doing so, these special people avoided the financial cost and public listing in the agendas and minutes.

Board member complained at meetings, then, according to then Director David Piepho, responded with a "No-Cash" policy in order to remove anonymity.

Rather than recount the detail in this letter, I have attached a document⁸ that clearly explains the situation. I ask that you read the document carefully as this issue is very serious.

My hope is that upon review LAFCo will provide the district with some sorely needed advice regarding the PRA and their duty to support it, even if they don't personally like it. As I think we would all agree, the PRA are a way to facilitate disclosure of government information, not allow the government to compile an enemies list.

In closing, I would ask that LAFCO take a close look at the governance of the DB-CSD and provide the board and community with your thoughts on improvements. I am hopeful that you agree these issues warrant a standalone MSR being performed in the near future.

Regards,

Don Flint

Discovery Bay Resident

⁸ Exhibit 8 - No-Cash Policy intended to thwart Anonymous Public Records Requests.pdf

Exhibit 1 – Contra Costa County Office of the Auditor-Controller Report dated November 5, 2010

**Office of
COUNTY AUDITOR-CONTROLLER
Contra Costa County
Martinez, California**

November 5, 2010

TO: Mark Doran
Don Flint
Carol Jackson
William Richardson

FROM: Stephen J. Ybarra, Auditor-Controller
BY: Joanne Bohren, Chief Auditor, Tom Lanfranki, Information Systems
Auditor, Elizabeth Verigin, Assistant Auditor-Controller

SUBJECT: Response to Allegations Concerning the Keller Canyon Mitigation Fund

EXECUTIVE SUMMARY

Several citizens of Contra Costa County (CCC) made numerous public information requests and inquiries to various county departments and officials regarding the application and disbursement process associated with the Keller Canyon Mitigation Fund (KCMF). Those citizens also met with the Office of the Auditor-Controller to discuss and seek a response to specific allegations regarding the KCMF. Subsequent to that meeting, the Internal Audit division and Assistant Auditor-Controller of the Office of the Auditor-Controller were assigned to review and respond to the citizens' allegations.

The allegations presented to the Office of the Auditor-Controller are as follows:

1. **Allegation:** "Supervisors Glover and Piepho have abused, misused and are using the Keller Canyon Mitigation Trust funding illegally as personal slush funds with political influence."
2. **Allegation:** "None of the required paperwork, contracts, plans for approved usage and follow-up quarterly documents have been done within the guidelines or done at all."
3. **Allegation:** "Lynn at Supervisor Glover's office has asked for blank forms to be signed and she creates documents."
4. **Allegation:** "Funds are used to fund Advisory Council (AC) administrative duties that are outside the budgets of CCC."
5. **Allegation:** "Discovery Bay Community Services District (DBCSD) submitted and got funds from the County (Supervisor Glover's office) for fraudulent invoices from "Minutes for Hire" that is not a business. Over \$25K."

Response to Allegations Concerning the Keller Canyon Mitigation Fund

6. Allegation: "Mary Piepho's office directed DBCSD to submit invoices for a party for her celebration of the new Zip code from the Keller Canyon Fund without plan, contract, or any compliance to fund guidelines."

7. Allegation: "Letters have been written to Byron, Knightsen, DBCSD, and other entities stating, "Congratulations, your application for Keller Canyon Funds has been received and approved. None of the AC completed applications."

8. Allegation: "From my understanding these funds are to be used only in Glover's district since they are return to source funds covered by prop 218."

9. Allegation: "My calculations show that there are over \$200,000 dollars that have been used outside the intent and guidelines of the Keller Canyon Fund with no checks and balances."

In order to respond to the allegations, an examination was conducted. The examination included a review of the KCMF's accounting records for the period of July 1, 2000, to June 30, 2010, associated board orders, and a series of meetings with District V staff in an effort to understand the KCMF application and disbursement process. The emphasis of the examination was to identify and match the KCMF grantee transactions to Board authorizations and accurately calculate the accumulated impact of the transactions. The examination also included a review of the Discovery Bay Community Services District's (DBCSD) formation, advisory role for the County Board of Supervisors, and funding sources.

The examination scope did not include any tests to validate if the grantee disbursement monies were reasonable or used as intended. Grantees were not contacted or interviewed. Furthermore, no work was performed to validate the completeness or accuracy of the KCMF fees received by the landfill operator.

This report includes the examinations, associated recommendations, and responses to the citizens' allegations.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

A summary of recommendations:

1. Publish an annual report of all KCMF activity to improve accountability to the public.
2. Involve the public in defining the KCMF mission, application, and selection process to improve governance and transparency.
3. Establish an "Ethics Policy" that includes a recusal provision for the KCMF Committee members. Train to ensure compliance with that policy.
4. Obtain Board authorization for all KCMF expenditures.
5. Allocate and authorize the KCMF for County Municipal Advisory Councils (MAC) and other Advisory Councils in compliance with the County's Municipal Advisory Council Policies, Advisory Body Procedures, and Fiscal Procedures and Controls for County Municipal Advisory Councils adopted by the County Board of Supervisors.
6. Establish a Discovery Bay Municipal Advisory Council (DBMAC), pursuant to §Government Code 31010, and appoint the DBCSD members as the DBMAC members; or (b) eliminate the advisory council functions performed by the DBCSD.

Contents

***List of Acronyms** – refer to attached list

Section I -- Examination of the Keller Canyon Mitigation Fund and a full text of recommendations

Section II – Examination of the Discovery Bay Community Services District formation, advisory role for the County Board of Supervisors, funding sources, and a full text of the recommendation

Section III - Specific allegations provided by citizens and responses to those allegations

Section IV – The Keller Canyon Mitigation Fund Financial Activity by Year

Response to Allegations Concerning the Keller Canyon Mitigation Fund

SECTION I

BACKGROUND - Keller Canyon Mitigation Fund

Establishment of the Fund

In 1992, as a condition to adopt the Keller Canyon Landfill Land Use permit, the Contra Costa Board of Supervisors approved the policy that established several Keller Canyon Mitigation Funds. As identified in the land use permit, the funds were established for the following purposes:¹

- 35.1 Transportation System Impact Fee. This was established “to mitigate the general impacts of the Landfill-generated traffic on the County’s road system.”
- 35.2 Open Space and Agricultural Preservation Fee. This was established “to mitigate the impacts of the Landfill on open space, existing and proposed recreation facilities, and agricultural land.”

In 1994, the Board amended the original permit, which halted the conditions of 35.1 and 35.2 as long as the new condition of 35.8² was in “full force and operation.”

- 35.8 Mitigation Fee. “The fee shall be used by the Board in its sole discretion: 1) to mitigate general impacts of the Landfill-generated traffic on the County’s road system, 2) to mitigate the general impacts of the Landfill on open space, existing and proposed recreational facilities, and agriculture, or 3) to mitigate any general impacts of the Landfill upon the surrounding community.”

The adopted board orders, landfill permit, and associated written policy clearly and effectively established the Keller Canyon Mitigation Fund.

Board of Supervisors – The KCMF Board Allocation Review

The KCMF grantee allocation process was established in August 1992 and the first allocation occurred in November 1992. Policies and procedures identified for all of the KCMFs state:³

¹ Contra Costa County Board of Supervisors, Land Use Permit 2020-89 Conditions of Approval Keller Canyon Landfill, July 24, 1990. Pg 55.

² Contra Costa County Board of Supervisors, Land Use Permit 2020-89 Conditions of Approval Keller Canyon Landfill, Amendment 1, November 1, 1994. Pg 55.

³ Contra Costa County Board of Supervisors, Landfill Mitigation Fees – Policies, Procedures and Programs, August 11, 1992. Page 2 and 3.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

- "The mitigation fees shall be used to mitigate impact from the existence and operation of the landfill consistent with conditions of approval, franchise agreements, and the policies adopted by the Board of Supervisors for each trust fund."
- "Monies may be allowed to accrue in the trust funds from year to year in order to accumulate sufficient sums to address major priority mitigation programs. The Board need not allocate any mitigation fees from the trust funds in any given year."
- "Annually, the Board shall initiate the approved procedures to seek public input for the allocation of monies in each trust fund. These procedures shall culminate with the issue being set for public input and action at regularly scheduled meetings of the Board no later than October of each fiscal year."

Policies and Procedures related specifically to the "Community Assistance Mitigation Trust Fund" state:

- "The use of Community Assistance Mitigation Trust Fund shall be targeted for uses that offset the potential problems from being host to the landfill, other than those mitigations already provided for in the conditions of approval and landfill permits. The primary community impacted by the landfill is West Pittsburg. The Cities of Pittsburg and Concord may also be impacted from time to time."
- "Annually, the Finance Committee shall seek input from the West Pittsburg MAC and other appropriate parties, such as PRIDE and the Ambrose Recreation and Parks District Board of Directors, to develop recommendations for consideration by the Board of Supervisors on allocation of the Community Assistance Mitigation Fee."

As established by the initial Board of Supervisor's written policy, the Finance Committee was responsible for providing the annual allocation recommendation to the Board of Supervisors. To facilitate the process, the Finance Committee established an advisory committee. The annual allocation then was defined and approved by a board order that generally occurred in the first three months of each fiscal year; however, that allocation process evolved throughout the years.

In April 1998, due to a reduction of the mitigation fees, the Finance Committee recommended, and the Board adopted, new policies and procedures related to the allocation process, which are summarized as follows:⁴

- Eliminated the three categories of allocation and associated advisory committees: 1) Open Space; 2) Transportation; and 3) Community Assistance.

⁴ Contra Costa County Board of Supervisors Recommended Policies and Procedures for Allocation of 1998/1999 Keller Canyon Mitigation Funds, April 28, 1998, Deliberation Item 6.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

- Established a Community/Advisory Panel, comprised of District V individuals, agencies, and organizations to act as the preliminary review body for all applications. The body was responsible to provide the Finance Committee with a preliminary allocation recommendation.
- Assigned the Finance Committee to review the preliminary allocation recommendation from the Community/Advisory Panel, hold hearings with the grantees, and submit a final allocation recommendation to the Board of Supervisors for approval.
- Identified the priority for funding as follows: "... shall be those agencies and/or individuals, which can demonstrate a direct nexus of the benefits of their proposal to the host communities. Following their identification, the balance of funds shall be recommended, based upon their ability to serve the other communities within District V. Funds provided shall be supplemental and shall not be used to supplement county or other funding."⁵
- Directed the Community Development Department (CDD) to designate a staff person to work with District V staff to develop new written procedures, and revise the grant application.

In July 1998, the Board established an interim committee to make allocation recommendations to the Finance Committee and Board.⁶ The interim committee was in effect for two additional years: FY 1999-00, and FY 2000-01. As documented in the associated board orders, the interim committee consisted of two District V staff members and a representative from the Office of the County Administrator (CAO).

With the FY 2001-02 KCMF allocations, other changes occurred, which included "establishment of the future funding categories."⁷ As documented in the board order, the composition of the interim committee members also was changed so that the preliminary allocation recommendation was made directly from the "District V Supervisor and his staff" to the Finance Committee.

As documented in the "2004-05 Allocation Board Order", the Finance Committee review was eliminated, and the District V Supervisor made the allocation recommendation

⁵ IBID.

⁶ Contra Costa County Board of Supervisors, Authorize the District V Supervisor to Take Specific Actions with regard to the Keller Canyon Landfill Mitigation Funding Process, July 28, 1998, Consent Item 148.

⁷ Contra Costa County Board of Supervisors, Allocation of Keller Canyon Landfill Mitigation Funds Fiscal Year 2001-2002, November 6, 2001, Consent Item 176.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

directly to the Board of Supervisors.⁸ In April 2005, the Board formally sanctioned the policy change when they adopted the Finance Committee recommendation: Policy related to practice of allocation General Fund Revenue to Specific Communities or Programs. The specific policy related to the KCMF is as follows:

- Funding Cycle: Allocated annually for projects in East County.
- Purpose of funds: To mitigate effects of landfill sites by funding community-based organizations for programs in the following areas: a-Youth Services, b-Code Enforcement, c-Community Beautification, d-Public Safety, and e-Community Services.
- Restrictions for funding: The Board has discretion over the use of these funds.
- Advisory/Approval Body: Recommendations from District V must be approved by the Board of Supervisors.
- Other Note: Traditionally, District V makes recommendations to the Board for this funding and sets up agreements for the communities.

All subsequent KCMF allocation board orders were originated from the District V Supervisor.

Grantee Application Review, Selection and Monitoring

In April 2007, the District V Supervisor established a KCMF Committee to help review the selection process. The KCMF Committee consists of Supervisor Federal Glover, David Fraser (Supervisor Glover's Chief of Staff), and Bob Calkins, Department of Conservation and Development. The application review process starts each spring and consists of the following steps by the KCMF Committee:

1. Determine the amount of the KCMF available for allocation. An accounting is performed to establish the KCMF fund balance and revenue forecast.
2. E-mail applications to registered parties at the end of April.
3. Receive final applications (preferably by email) at the end of May.
4. Review and score applications. A scoring sheet for each application is maintained on file with the Department of Conservation and Development.

⁸ Contra Costa Board of Supervisors, Fiscal Year 2004-05 Allocation of Keller Canyon Landfill Mitigation Funds, August 10, 2004, Consent Item 27.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

5. Schedule and conduct interviews for the majority of new applicants and former applicants that materially changed their application from the prior year.
6. Provide allocation recommendation to the Board via a board order by mid-July.
7. Notify awarded and rejected applicants upon adoption of the "Allocation Recommendation" board order.
8. Execute the standard contract agreements for awarded grantees. The Department of Conservation and Development personnel execute those agreements. Grantees, external to the county, are paid via a warrant request shortly after their contracts are executed. Internal county departments are paid via a journal voucher transfer request.
9. Require grantees to submit three activity reports during the grant year. The reports identify the program outcomes and outputs to help ensure efficiency and effectiveness.

Grantee Application Review, Selection, and Monitoring Exception

The KCMF Committee exempted the MACs and other Advisory Councils from the grantee application review, selection, and monitoring process as described above.

Summary of the KCMF Accounting

Broadly defined, the financial transactions consist of cash inflows and disbursements. Historically, the transactions have been accounted for on the cash basis, which is considered an alternative basis of accounting. The KCMF fund balance is calculated as the *accumulated* annual revenue less expenditures from the July 2000 starting date as noted by the following formula:

Beginning Fund Balance + Net Change of Current Year Activity

Where Net Change of Current Year Activity = (Current Year Revenue – Current Year Expenditures)

For example, at the end of '99-00 the fund balance was \$174,738.16. For fiscal year '00-01, the net activity was \$130,482.92 and ending fund balance was \$305,221.08. The '00-01 net change included actual revenue of \$1,055,139.91 and actual expenditures of \$924,656.99.

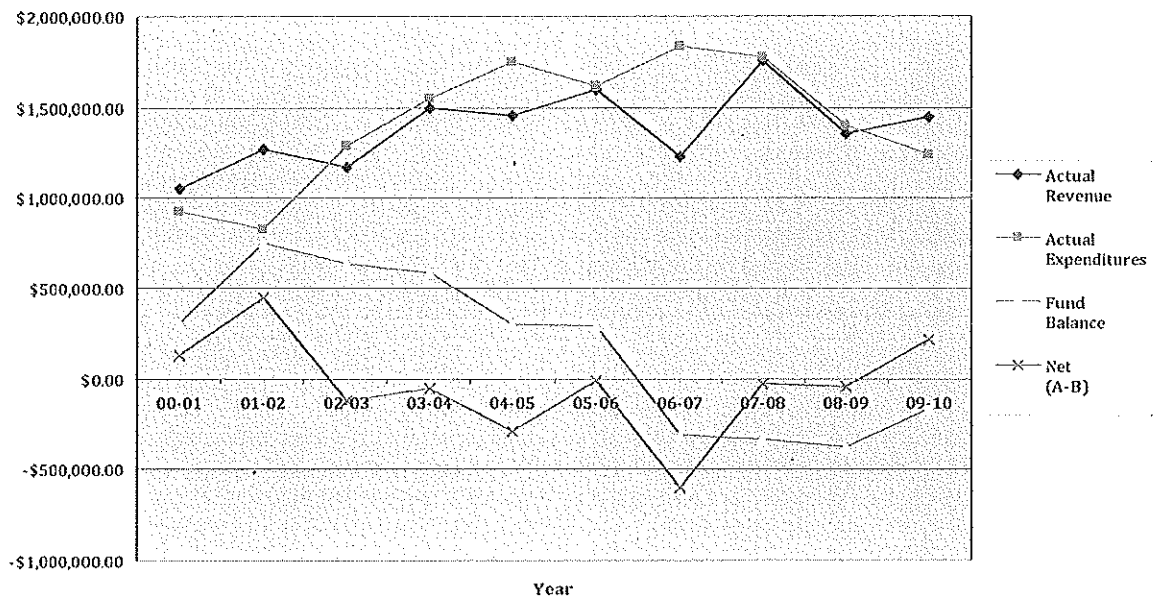
Response to Allegations Concerning the Keller Canyon Mitigation Fund

The following tables and graphs summarize the accounting activity for the period FY 2000-01 through FY 2009-10.

Table-A
Keller Canyon Mitigation Fund
Annual Activity and Fund Balance by Fiscal Year
Basis Cash

Year	Actual Revenue	Actual Expenditures	Net (A-B)	Fund Balance
99-00				\$174,738.16
00-01	\$1,055,139.91	\$924,656.99	\$130,482.92	305,221.08
01-02	1,273,953.96	826,309.12	447,644.84	752,865.92
02-03	1,174,416.83	1,290,357.79	-115,940.96	636,924.96
03-04	1,499,669.19	1,549,923.79	-50,254.60	586,670.36
04-05	1,458,636.83	1,748,150.60	-289,513.77	297,156.59
05-06	1,601,501.22	1,611,918.21	-10,416.99	286,739.60
06-07	1,232,131.59	1,832,779.83	-600,648.24	-313,908.64
07-08	1,752,957.39	1,776,855.63	-23,898.24	-337,806.88
08-09	1,352,850.81	1,394,949.02	-42,098.21	-379,905.09
09-10	1,446,634.85	1,234,549.63	212,085.22	-167,819.87
Total	\$13,847,892.58	\$14,190,450.61	-\$342,558.03	-\$167,819.87

Graph-A
Keller Canyon Mitigation Fund
Annual Activity and Fund Balance by Fiscal Year
Basis Cash

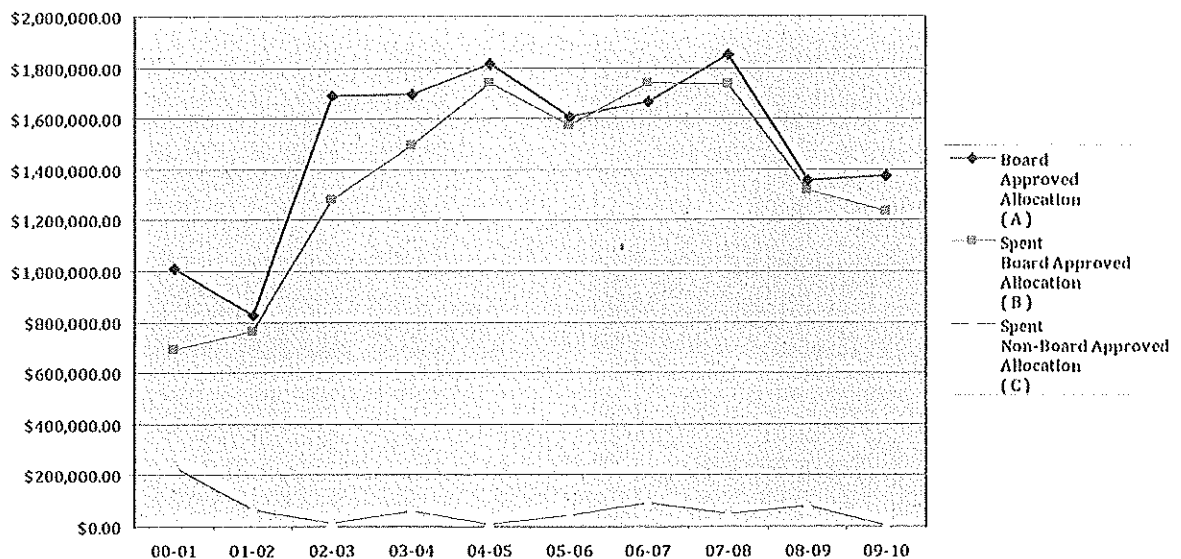


Response to Allegations Concerning the Keller Canyon Mitigation Fund

Table-B
Keller Canyon Mitigation Fund
Annual Expenditure Activity by Fiscal Year
Basis Cash

Year	Board Approved Allocation (A)	Spent Board Approved Allocation (B)	Spent Non-Board Approved Allocation (C)
00-01	\$1,011,055.00	\$690,598.25	\$234,058.74
01-02	829,387.00	761,504.12	64,805.00
02-03	1,688,900.00	1,280,589.79	9,768.00
03-04	1,695,438.00	1,491,100.54	58,823.25
04-05	1,815,962.00	1,739,545.27	8,605.33
05-06	1,608,051.00	1,572,605.14	39,313.07
06-07	1,665,813.50	1,740,920.85	91,858.98
07-08	1,852,165.00	1,730,243.28	46,612.35
08-09	1,355,907.00	1,315,386.36	79,562.66
09-10	1,377,879.00	1,233,585.10	964.53
Total	\$14,900,557.50	\$13,556,078.70	\$634,371.91

Graph-B
Keller Canyon Mitigation Fund
Annual Expenditure Activity by Fiscal Year
Basis Cash



Response to Allegations Concerning the Keller Canyon Mitigation Fund

Observations:

1. There has been a deficit in the fund balance for the last four (4) years. A deficit fund balance suggests other resources are used to fund the operation. For the KCMF those resources were from the County General Fund. (*Refer to Table-A, Fund Balance Column*)
2. Expenditures exceed revenue for seven (7) of the ten (10) years. (*Refer to Table-A, -Net Column*)
3. Expenditures occurred each year without specific KCMF allocation Board approval. (*Refer to Table-B, Spent, Non-Board Approved Allocation*)

Response to Allegations Concerning the Keller Canyon Mitigation Fund

RECOMMENDATIONS

Recommendation 1: Publish an annual report of all KCMF activity to improve accountability to the public.

Condition: An annual report of the KCMF activity has never been published and public records of the KCMF activity is limited to associated board orders. As noted by Table-B, there can be a discrepancy between authorized and actual expenditures.

Criteria: The Governmental Accounting Standards Board (GASB) Concept Statement No. 1 identifies “*accountability* as the paramount objective of reporting by state and local governments.”⁹ The Statement further declares, “Public accountability is based on the belief that the taxpayer has a ‘right to know,’ a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives.” On a local level the Government Finance Officers Association (GFOA) suggests, “A key responsibility of state and local government is to develop and manage programs, services, and their related resources as efficiently and effectively as possible and to communicate the results of these efforts to stakeholders.”¹⁰

Effect: The most pervasive impact is the loss of public confidence since management has failed to discharge its responsibility for public accounting. Without an accounting, the public does not know if the mission of the KCMF is met.

Suggested: We believe the financial data provided in Section IV provides a framework for reporting. The financial data should be supplemented with program analysis, including accomplishments such as grantee outputs and outcomes. As suggested by the GFOA, to increase public awareness and usage the data should be reported on the county’s website.¹¹ Printed copies also should be available for distribution.

⁹ Governmental Accounting Standards Board, Concept Statement No. 1, May 1987, http://www.gasb.org/jsp/GASB/Pronouncement_C/GASBSummaryPage&cid=1176156708049.

¹⁰ Government Finance Officers Association, Best Practice: Performance Management: Using Performance Measurement for Decision Making, 2007, Page 1.

¹¹ Government Finance Officers Association, Best Practice: Website Presentation of Official Financial Documents, 2009, Page 1.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Recommendation 2: Involve the public in defining the KCMF mission, application, and selection process to improve governance and transparency.

Condition: Public involvement and the original key oversight controls were diminished with the evolution of the KCMF. The selection process is managed entirely by the KCMF Committee. A process calendar is not formally defined, nor available for public review. Applications are emailed to registered parties, but a defined registration process does not exist. The KCMF mission and purpose is not formally documented. Finally, the geographic distance from the landfill defining the mitigation area is not clearly defined.

Criteria: The Association of Government Accountants (AGA) notes that a key component to governance is definition of policies and procedures: "Governance is the responsibility of senior executive management and focuses on creating organizational transparency by defining the mechanisms an organization uses to ensure that its constituents follow established processes and policies."¹²

It is imperative that the public perspective is incorporated into the allocation process. The GFOA states, "Not only do citizen viewpoints differ from those of government 'insiders,' but from citizen to citizen. No single citizen or group of citizens is able to represent the views of all citizens. The best way to assure a broad perspective is to collect information in a variety of ways and from a variety of sources."¹³

Effect: The most pervasive impact is the loss of public confidence. The public does not understand the KCMF allocation process or purpose. A poorly defined governance process increases the potential for waste, fraud, abuse, and misappropriation of funds.

Suggested: The KCMF policies and procedures should be documented and posted on the county's website. Correspondingly, the annual KCMF allocation process calendar should be defined and published. The website should include functionality that allows potential grantees to register for future KCMF notifications.

¹² Association of Government Accountants, AGA CPAG Research Series: Report No. 26 The Maturity of Governance, Risk and Compliance (GRC) in the Public Sector, September 2010, Page 5, http://www.agacgfm.org/research/downloads/CPAG_No26.pdf.

¹³ Government Finance Officers Association, Best Practice: Public Participation in Planning, Budgeting and Performance Management, 2009, Page 1.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Recommendation 3: Establish an “Ethics Policy” that includes a recusal provision for the KCMF Committee members. Train to ensure compliance with that policy.

Condition: The KCMF Committee members play a pivotal role in the grant application review and selection process; however, an “Ethics Policy” for the KCMF Committee members does not exist. There were times when a KCMF Committee member also was serving on the board of directors of KCMF grant recipient organizations, thus creating the public perception of a possible conflict of interest.

Criteria: The KCMF Committee members must be independent and unbiased in the selection process. An “Ethics Policy” helps to ensure integrity and objectivity in the application selection process. Incidents where a conflict may exist should be well documented and discussed with legal counsel. Committee members should recuse themselves if there may be an appearance of a conflict.

California Government code provides some guidance on “conflict of interest” resolution procedures.¹⁴ Legal counsel opinion is necessary to determine if there are associated issues. Finally, the Institute for Local Government offers some very good resources including a resource guide for dealing with nonprofits.¹⁵

Effect: The most pervasive impact is the loss of public confidence. Conflict of interest issues may also increase the possibility of waste, fraud, abuse, and misappropriation of funds.

¹⁴ California Government Code Section §87103.

¹⁵ Institute for Local Government, Everyday Ethics for Local Officials Commitment to Nonprofit Causes and Public Service: Some Issues to Ponder, December 2008.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Recommendation 4: Obtain Board authorization for all KCMF expenditures.

Condition: Provided in Section IV is a schedule of the “KCMF Activity by Year”, which identifies a number of payments where the associated Board authorization could not be identified.

Criteria: As previously noted, the current KCMF allocation policy requires Board authorization for all KCMF expenditures.¹⁶ Board authorization and oversight is a critical control in expenditure governance. For properly functioning internal controls, it is imperative that those charged with governance lead by example and set the proper tone. The Government Finance Officers Association (GFOA) notes:

“Ultimately, it is the responsibility of appropriate elected officials to ensure that the managers who report to them fulfill their responsibilities in implementing and maintaining a sound and comprehensive framework of internal control.”¹⁷

Effect: Unauthorized and improper payments may result in waste, or even fraud. Additionally, without proper authorization, expenditures may not be within budget and consistent with the program objective.

Suggested: Each KCMF allocation board order should include a detailed line item defining the line item number, vendor name, purpose, and amount. To ensure proper accounting, we recommend each warrant request reference the applicable board order and associated line item number. The Office of the Auditor-Controller needs to track and make payments based on the applicable board order and proper authorizing signature.

Additionally, management should consider paying the vendors on a cost reimbursement basis. Under this approach, grantees would submit reimbursement documentation, including supporting invoices. That type of payment helps to ensure the funds are spent as intended and thus reduces the possibility of waste, abuse, and fraud.

¹⁶ Contra Costa County Board of Supervisors, Policy related to practice of allocating General Fund Revenue to Specific Communities or Programs, July 19 2005, Consent Item 64.

¹⁷ Government Finance Officers Association, Best Practice: Enhancing Management Involvement with Internal Control, 2008, Page 1.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Recommendation 5: Allocate and authorize the KCMF for County Municipal Advisory Councils (MAC) and other Advisory Councils in compliance with the county's Municipal Advisory Council Policies, Advisory Body Procedures, and Fiscal Procedures and Controls for County Municipal Advisory Councils adopted by the County Board of Supervisors.

Condition: The County Board or Supervisors authorized the allocation of the KCMF to the East County MACs and the Knightsen Town Advisory Council without receiving or approving their annual reports or work plans as required by Municipal Advisory Council Policies.¹⁸ As illustrated by the following table, only the Bay Point and Bethel Island MACs submitted reports in 2008 and 2009.

MACs and Other Advisory Council	02	03	04	05	06	07	08	09
District V								
Bay Point Municipal Advisory Council (MAC)	-	-	-	-	-	-	X	X
Bethel Island MAC	-	-	-	-	-	-	X	X
District III								
Byron MAC	-	-	-	-	-	-	-	-
Knightsen Town Advisory Council	-	-	-	-	-	-	-	-

X = Report Filed

Criteria: Allocation of the KCMF to MACs and other Advisory Councils needs to comply with the Board of Supervisor's policies, fiscal procedures, and controls that govern those MACs and other Advisory Councils.

The county MACs and other Advisory Councils are required to submit an annual report for approval by the Board of Supervisors. The MACs and other Advisory Councils are also required to follow the funding policies included in the Municipal Advisory Council Policies adopted by the Board of Supervisors.¹⁹ As defined in those Policies, "... funding will be restricted to the following uses: clerical support, telephone expenses, post office box expenses, postage, print and mailing services, and community meeting expenses. *Funding may not be expended on other items not directly related to the functions and activities specified in the Board approved annual work plan.*"²⁰

¹⁸ Contra Costa County Board of Supervisors, Policies and Boundaries for Municipal Advisory Councils, December 16, 2008, Page 10.

¹⁹ IBID.

²⁰ IBID, Page 10.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Effect: The KCMF could have been expended for events not authorized under the Municipal Advisory Council Policies. Without comprehensive reporting, the public does not understand the purpose or authority of the MACs and other Advisory Councils. The authors of the Municipal Advisory Council Policies clearly understood the potential impact of non-compliance. As stated in those Policies, “.....Failure to submit the required annual report and work plan may result in consideration of MAC dissolution.”²¹

Suggested: As stated in the Municipal Advisory Council Policies: “Each MAC should be reminded of its annual reporting responsibilities by administrative staff support.”²² The County Board of Supervisors should verify compliance with the Municipal Advisory Council Policies before approving the allocation of KCMF to MACs and other Advisory Councils.

²¹ Contra Costa County Board of Supervisors, Policies and Boundaries for Municipal Advisory Councils, December 16, 2008. Page 12.

²² IBID, Page 12.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Section II

BACKGROUND - Discovery Bay Community Services District

The Discovery Bay Community Services District (DBCSD) is an independent special district, formed in 1998, because of a boundary reorganization involving the formation of DBCSD, annexation and dissolution of County Sanitation District No. 19. The Contra Costa Local Agency Formation Commission (LAFCO) approved the reorganization in Resolution 96-16,²³ which later was ratified by the Board of Supervisors.²⁴ As a condition the Resolution states, “....in order to create a smooth transition of ‘in-progress’ advisory functions to the newly-created DBCSD, the Discovery Bay Municipal Advisory Council shall be terminated on December 1, 1998 and its advisory responsibilities shall be assumed by the DBCSD Board of Directors.”

MACs are formed by the Board of Supervisors (pursuant to Government Code Section §31010) to advise the Board of specific matters. Presently, the only authority LAFCO has regarding MACs is to authorize a Community Services District (CSD) to finance the operation of a MAC per Gov. Code Section §61100(ad). The power of financing the operation of a MAC was added in 2005 (SB 135) with the CSD law rewrite. Prior to 2005, LAFCO had no authority regarding MACs.

The DBCSD originally was formed to provide retail water service and to deliver, collect, treat, and dispose of wastewater. As a type of local agency, CSDs can provide an array of services. LAFCO has authorized other services since the DBCSD was first formed.

Funding Source of DBCSD’s advisory functions

The Discovery Bay Municipal Advisory Council (DBMAC) was terminated by LAFCO per Resolution 96-16 that later was ratified by the County Board of Supervisors on June 10, 1997. The DBCSD Board authorized the transfer of the remaining DBMAC funds (\$668.44) to the DBCSD Center Fund on April 12, 2006.

On June 20, 2006, the County Administrator and Auditor-Controller responded to a June 19, 2006, letter from Supervisor Mary Piepho requesting comments, concerns, and any

²³ Contra Costa Local Agency Formation Commission, Resolution of the Local Agency Formation Commission (LAFCO) of Contra Costa County making determinations and approving the Discovery Bay Boundary Reorganization and establishment of the sphere of influence (SOI) Boundary of the Community Bay Community Services District (DBCSD), Resolution 96-19. Proposed July 9, 1996. Effective date July 1, 1998.

²⁴ Contra Costa County Board of Supervisors, Resolution 97/295 Discovery Bay Reorganization, Adopted Order on June 10, 1997.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

necessary actions that should be taken regarding the transfer of the DBMAC remaining fund balance to the DBCSD Center Fund, and a fiscal report provided by the DBCSD.²⁵

Supervisor Piepho's initial request for a response also was made to County Counsel; however, since County Counsel believed the issue was more relative to an auditing concern and not a legal one, deferral of a response was made by County Counsel to the Auditor-Controller.

The Auditor-Controller and County Administrator responded to Supervisor Piepho's request from an accounting/auditing perspective. Their response stated that since the DBMAC no longer existed, as authorized by LAFCO Resolution No 96-19 and later ratified by the Board of Supervisors, there appeared to be no purpose to maintain a separate DBMAC fund and did not find the DBCSD's April 12, 2006, action unwarranted.

The Auditor-Controller and County Administrator's response also stated that the DBCSD was not under the governing body of Contra Costa County and, therefore, not subject to the fiscal procedures adopted by the Board of Supervisors for Contra Costa County MACs and other Advisory Councils. Additionally, the response to Supervisor Piepho stated that per Government Code §26909(b), the Auditor-Controller only had the authority to require annual audited financial statements from each special district within the County (may be changed from annual to two or five years by the governing board with approval of the Board of Supervisors).^{26 27}

Each year the DBCSD also receives funds from the KCMF. Invoices submitted for payment to the Office of the Auditor-Controller often are labeled as "DBCSD/MAC"; however, as previously indicated, LAFCO and the Board of Supervisors terminated the DBMAC. The Accounts Payable section of the Office of the Auditor-Controller only verifies that an appropriate signature exists to pay bills for the DBCSD and to reimburse the DBCSD for expenses covered by the KCMF.

²⁵ Office of the County Administrator and Office of the Auditor-Controller, Letter to Supervisor Piepho, June 30, 2006.

²⁶ IBID.

²⁷ The entire subject correspondence consisted of three separate letters:

- Office of District III, Letter to Office of the Auditor Controller, June 19, 2006.
- Office of the County Administrator and Office of the Auditor-Controller, Letter to Supervisor Piepho, June 30, 2006.
- Office of District III, Letter to Chairman Contra Costa County Board of Supervisors, July 21, 2006.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Recommendation 6: (a) Establish a Discovery Bay Municipal Advisory Council (DBMAC), pursuant to Government Code 31010, and appoint the DBCSD's members as the DBMAC members; or (b) eliminate the advisory council functions performed by the DBCSD.

Condition: The DBMAC was terminated by LAFCO (later ratified by the Board of Supervisors) and its advisory functions assigned to the DBCSD. That action has created confusion regarding the proper governance and funding of the DBCSD's advisory functions.

Criteria: The Board of Supervisors can establish a MAC and approve that its members are those members that serve on a CSD. This process occurred in 2008 when the Diablo Municipal Advisory Council (DMAC) was established, and the Board of Supervisors appointed each of the DMAC members as a current elected member of the Diablo Community Services District Board of Directors.

If the Board of Supervisors establishes a MAC and appoints a CSD's Board of Directors as the MAC members, the CSD's Board of Directors can then submit an application to the LAFCO to activate its latent power to finance the operation of the MAC. After receiving LAFCO's approval, the CSD's Board of Directors may, by ordinance, order the exercise of that power (Gov. Code §61100 (ad); and §61106).

Effect: Without clear guidelines and proper definition of the authority, the public is at a loss regarding the role, funding, and legal requirements of the entity.

For example, when the DBMAC was terminated and its advisory functions assumed by the DBCSD, the DBCSD's Board may not have complied with the Better Government Ordinance when it performed advisory functions for the County Board of Supervisors. MACs operate as other County advisory bodies do, subject to the County's policies for advisory bodies and the Better Government Ordinance; however, CSDs are not subject to the Better Government Ordinance.

In 2009, the Board of Supervisors amended the Better Government Ordinance so that it excluded any MAC whose members are the directors of a CSD serving ex officio as members of a MAC. However, as previously stated, the DBMAC was terminated and its advisory functions assumed by the DBCSD's Board members not serving ex officio as members of a MAC. Therefore, it is uncertain what legal requirements the DBCSD must follow when performing advisory council functions for the Board of Supervisors and how those functions should be funded. Additionally, since the KCMF Committee treats the DBCSD as a MAC when awarding the KCMF allocation, the DBCSD is not required to comply with the KCMF grantee application and reporting process.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

Section III

Responses to Citizen's Specific Allegations

A citizen representing the group that met with the Office of the Auditor-Controller provided the specific allegations stated below.

1. Allegation: "Supervisors Glover and Piepho have abused, misused and are using the Keller Canyon Mitigation Trust funding illegally as personal slush funds with political influence."

1. Response: A fraud audit was not performed. As noted in Recommendations #1-5 (pages 12-16), the internal control environment of the KCMF is significantly deficient. With any control deficiencies, there is a possibility of fraud and abuse.

KCMF grantee recipient organizations, and current and former individuals associated with those organizations, were identified that made campaign donations.

2. Allegation: "None of the required paperwork, contracts, plans for approved usage and follow-up quarterly documents have been done within the guidelines or done at all."

2. Response: We sampled the KCMF 2004-05 reporting period. The MACs, other Advisory Councils, and the DBCSD did receive a KCMF allocation without an application, work plan, or follow-up progress reports.

As previously stated, the KCMF Committee does not require the MACs, other Advisory Councils, and the DBCSD to complete an application or submit progress reports.

3. Allegation: "Lynn at Supervisor Glover's office has asked for blank forms to be signed and she creates documents."

3. Response: On March 26, 2007, Lynn Reichard, Administrative Assistant, sent a memo to the Bay Point, Bethel Island, and Byron MAC Chairs, Knightsen Advisory Council Chair, and the DBCSD's General Manager regarding "Keller Reimbursement." The memo states, "There has been a change in the County procedure for Keller reimbursements. You will still need to forward a receipt or invoice (secretarial services), the Municipal Advisory Council Expense Demand Form (completed), and the new Demand form. These forms I have filled out and signed in the past. I will continue to fill out the form but I need the signature of the person that is to receive the check to sign it."²⁸

²⁸ Lynn Reichard, Letter to East County Advisory Council Chairpersons, Keller Reimbursement, March 26, 2007.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

On April 12, 2007, Liz Hardy, Accounting Assistant Town of Discovery Bay CSD (AKA-DBCSD), sent a letter to Lynn Reichard. The letter states, "We have enclosed the signed Demand form as you requested. If you would like, after I see how you complete the form, I would be happy to fill it in next time. Let me know."²⁹

On April 17, 2007, Lynn Reichard sent a FAX to Liz Hardy. The FAX states, "... Thanks for the offer to fill these out but to be safe and not cause any time delays please just send them to me signed and I will continue to fill them out, just in case there are any further changes."³⁰

4. Allegation: "Funds are used to fund AC (Advisory Council) administrative duties that are outside the budgets of CCC."

4. Response: For the reporting period, July 1, 2000, to June 30, 2010, the KCMF was used to pay administrative costs for the Bay Point, Bethel Island, and Byron MACS, the Knightsen Town Advisory Council, and the DBCSD. Funding for administrative duties performed by MACs and other Advisory Councils is allowed. If the KCMF Committee had the authority to exempt the MACs and other Advisory Councils from the KCMF application and monitoring process, then the KCMF allocation used to pay for administrative duties for the MACs and the Knightsen Town Advisory Council were appropriate.

The allocated KCMF used to pay for administrative duties performed by the DBCSD are questionable. The DBCSD was treated as a MAC or other Advisory Council, which it is not. Due to the termination of the DBMAC, it is not apparent how the DBCSD's advisory and administrative functions should be funded.

5. Allegation: "Discovery Bay CSD submitted and got funds from the County (Supervisor Glover's office) for fraudulent invoices from "Minutes for Hire" that is not a business. Over 25K."

5. Response: For the reporting period, July 1, 2000, to June 30, 2010, the Town of Discovery Bay (AKA- DBCSD) was reimbursed a total of \$2,242.82 for "Minutes for Hire" expenses incurred. For two of the reimbursement requests, the supporting invoice documentation was not attached so we had to infer it was from "Minutes of Hire."

6. Allegation: "Mary Piepho's office directed DBCSD to submit invoices for a party for her celebration of the new Zip code from the Keller Canyon Fund without plan, contract, or any compliance to fund guidelines."

²⁹ Liz Hardy, Letter to Lynn Reichard, MAC Expense Demand Form, April 12, 2007.

³⁰ Liz Hardy, Fax to Lynn Reichard, April 17, 2007.

Response to Allegations Concerning the Keller Canyon Mitigation Fund

6. Response: Reimbursement requests for the "Zip Event" were submitted, approved, and paid without specific KCMF approval by the County Board of Supervisors. For the reporting period, the Town of Discovery Bay (AKA-DBCSD) was reimbursed with two checks for the "Zip Event" for a total of \$3,938.07. For each of the checks, the General Manager of the Town of Discovery Bay submitted a reimbursement request, which was approved by District V staff and paid by the Office of the Auditor-Controller.

7. Allegations: "Letters have been written to Byron, Knightsen, DBCSD, and other entities stating, "Congratulations, your application for Keller Canyon Funds has been received and approved." None of the AC completed applications."

7. Response: Congratulation letters from the District V Office were sent to the DBCSD in 2006, 2007, and 2008. Those letters state that the DBCSD's applications were reviewed, accepted, and approved; however, our Office was unable to obtain any of the DBCSD's applications for those years.³¹

8. Allegation: "From my understanding these funds are to be used only in Glover's district since they are return to source funds covered by prop 218."

8. Response: We believe this is a legal question and is outside the scope of our examination.

9. Allegation: "My calculations show that there are over \$200,000 dollars that have been used outside the intent and guidelines of the Keller Canyon Fund with no checks and balances."

9. Response: A total of approximately \$634,371.91 was spent without specific KCMF allocation approval by the County Board of Supervisors. This response is based on exhaustive efforts to obtain pertinent documents and records.

cc: Supervisor John Gioia
Supervisor Federal Glover
Supervisor Mary Piepho
Supervisor Susan Bonilla
Supervisor Gayle Uilkema
David Twa, County Administrator
Sharon Anderson, County Council

As requested by the following individuals:

Steve Bolen, Deputy District Attorney
Daniel Borenstein, Contra Costa County Times Newspaper
Michael Roldan, Special Agent

SY/TML, EV:tml, ev

³¹ Federal D. Glover, Letter to Virgil Koehne, Keller Canyon Grantee Award Letter, August 14, 2008.

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2001

Appendix IV

Item	Payee	Allocation Code	Board Order	Finance System			Trust System	Board Order	
				Actual	Sub-Total	Budget	Variance		
Total Revenue				-1,055,139.91	-1,055,139.91	0.00	-1,055,139.91	0.00	NA
				-1,055,139.91	0.00	-1,055,139.91	0.00	NA	
1	School Resource Officers	D	11/14/00_C222	81,635.23	81,635.23	75,000.00	-6,635.23		
2	General Services — East County Beautification	F	11/14/00_C222	119,412.59	119,412.59	145,000.00	25,587.41		
3	East County Municipal Advisory Councils - Bay Point MAC	F	11/14/00_C222	2,196.36	2,196.36	5,000.00	2,803.64		
3	- Bethel Island MAC	F	11/14/00_C223	1,556.35	1,556.35	5,000.00	3,443.65		
3	- Byron MAC	F	11/14/00_C223	2,195.99	2,195.99	5,000.00	2,804.01		
3	- Discovery Bay CSD	F	11/14/00_C224	1,508.20	1,508.20	5,000.00	3,491.80		
3	- Knightsen TAC	F	11/14/00_C222	4,637.51	4,637.51	5,000.00	362.49		
4	Bay Point Resident Deputy Program	D	11/14/00_C222	155,788.02	155,788.02	201,055.00	45,266.98		
5	Community Code Enforcement Pilot Program	B	11/14/00_C222	0.00	0.00	100,000.00	100,000.00		
6	District V Code Enforcement Program	B	11/14/00_C222	130,000.00	130,000.00	250,000.00	120,000.00		
7	California Highway Patrol	D	11/14/00_C222	0.00	0.00	15,000.00	15,000.00		
8	CCC Health Services: Bay Point Children's Dental Health Project	A	11/14/00_C222	25,000.00	25,000.00	25,000.00	0.00		
8	CCC Health Services: e Bridge/El Puente Family Drop In Center	C	11/14/00_C222	15,000.00	15,000.00	15,000.00	0.00		
8	CCC Health Services: Contra Costa Breast Cancer Partnership Navigator Project	F	11/14/00_C222	35,000.00	35,000.00	35,000.00	0.00		
8	CCC Health Services: Bay Point Health Neighborhoods Project	F	11/14/00_C222	25,000.00	25,000.00	25,000.00	0.00		
9	Contra Costa County Animal Services	F	11/14/00_C222	75,000.00	75,000.00	50,000.00	-25,000.00		
1	Anthony Donato	C	02/13/01_C9	16,668.00	16,668.00	50,000.00	33,332.00		
Sub-total Board Approved Expenditures				661,835.84	28,762.41	690,598.25	1,011,055.00	320,456.75	
Antioch Friends of Arts				7,500.00	7,500.00	0.00	0.00	-7,500.00	
Bay Point Pride				5,000.00	5,000.00	0.00	0.00	-5,000.00	
Bedford Center				5,000.00	5,000.00	0.00	0.00	-5,000.00	
Delta Learning Center				5,000.00	5,000.00	0.00	0.00	-5,000.00	
East County Boys & Girls Club				25,000.00	25,000.00	0.00	0.00	-25,000.00	
GreenInfo Network				595.00	595.00	0.00	0.00	-595.00	
Lions Blind Center of Diablo				11,000.00	11,000.00	0.00	0.00	-11,000.00	
Pacific Communication Services, Inc.				16,000.00	16,000.00	0.00	0.00	-16,000.00	
Pittsburg Preschool Community Center				15,000.00	15,000.00	0.00	0.00	-15,000.00	
Soroptimist Intn'l Pitts				5,000.00	5,000.00	0.00	0.00	-5,000.00	
CCC Office of Education				10,000.00	10,000.00	0.00	0.00	-10,000.00	
Pleasant Hill Bayshore				344.65	344.65	0.00	0.00	-344.65	
Juvenile Hall Auxiliary				7,500.00	7,500.00	0.00	0.00	-7,500.00	
MidNight Basketball League				25,000.00	25,000.00	0.00	0.00	-25,000.00	
Central Historical Society				2,500.00	2,500.00	0.00	0.00	-2,500.00	
East County Horseman				10,700.00	10,700.00	0.00	0.00	-10,700.00	
Pittsburg Community Emergency Services, Inc.				5,000.00	5,000.00	0.00	0.00	-5,000.00	
Tony LaRussa ARF				25,000.00	25,000.00	0.00	0.00	-25,000.00	
First Baptist Church				24,848.00	24,848.00	0.00	0.00	-24,848.00	
Smoke Alarms				571.09	571.09	0.00	0.00	-571.09	
Transfer to the Los Medanos Health Center				24,500.00	24,500.00	0.00	0.00	-24,500.00	

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2001

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System			Finance System			Board Order		
				Actual			Actual			Budget		Variance
Transfer to Sheriff for Bay Point Bike Patrol and Children's Holiday party		Z		3,000.00					3,000.00	0.00		-3,000.00
Sub-total Non-Board Approved Expenditures				27,500.00			206,558.74		234,058.74	0.00		-234,058.74
Total Expenditures				689,335.84			235,321.15		924,656.99	1,011,055.00		86,398.01
Net Revenue/(Loss) Over Expenditures before Transfers				365,804.07			-235,321.15		130,482.92			
Transfer from Trust to Finance (General Fund)				-100,000.00			100,000.00		0.00			
Net Revenue/(Loss) Over Expenditures				265,804.07			-135,321.15		130,482.92			

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2002

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual		Actual	Sub-Total	Budget	Variance
Total Revenue				-1,273,953.96		-1,273,953.96		NA	NA
				-1,273,953.96	0.00	-1,273,953.96		NA	NA
1	School Resource Office	D	11/6/01_C176	75,000.00		75,000.00		75,000.00	0.00
2	General Services-East County Beautification	F	11/6/01_C176	145,000.00		145,000.00		145,000.00	0.00
3	East County Municipal Advisory Councils - Bay Point MAC	F	11/6/01_C176	2,734.04	4,430.71	7,164.75		5,000.00	-2,164.75
3	- Bethel Island MAC	F	11/6/01_C176		3,171.00	3,171.00		5,000.00	1,829.00
3	- Byron MAC	F	11/6/01_C176		2,961.42	2,961.42		5,000.00	2,038.58
3	- Discovery Bay CSD	F	11/6/01_C176		1,673.59	1,673.59		5,000.00	3,326.41
3	- Knightsen TAC	F	11/6/01_C176		2,274.67	2,274.67		5,000.00	2,725.33
4	Bay Point Resident Deputy Program	D	11/6/01_C176	199,426.69		199,426.69		201,055.00	1,628.31
5	Community Code Enforcement Pilot Program	B	11/6/01_C176			0.00		100,000.00	100,000.00
6	Code Enforcement Program	B	11/6/01_C176	226,000.00	59,251.00	285,251.00		250,000.00	-35,251.00
7	Anthony Donato	C	PY 2/13/01_C9	39,581.00	39,581.00	39,581.00		33,332.00	-6,249.00
Sub-total Board Approved Expenditures				648,160.73	113,343.39	761,504.12		829,387.00	67,882.88
East County Boys & Girls Club					25,000.00	25,000.00		0.00	-25,000.00
Ambrose Recreation & Parks					20,000.00	20,000.00		0.00	-20,000.00
Bedford Center					5,800.00	5,800.00		0.00	-5,800.00
Reimbursement to CAO for Davis contract				10,000.00		10,000.00		0.00	-10,000.00
Reimbursement for Equipment - District V				4,005.00		4,005.00		0.00	-4,005.00
Sub-total Non-Board Approved Expenditures				14,005.00	50,800.00	64,805.00		0.00	-64,805.00
Total Expenditures				662,165.73	164,143.39	826,309.12		829,387.00	3,077.88
Net Revenue/(Loss) Over Expenditures before Transfers				611,788.23	-164,143.39	447,644.84			
Transfer from Trust to Finance (General Fund)				-159,829.00	159,829.00	0.00			
Net Revenue/(Loss) Over Expenditures				451,959.23	-4,314.39	447,644.84			

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2003

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust		Finance System		Board	
				System		Order		Order	
				Actual		Actual	Sub-Total	Budget	Variance
Total Revenue				-1,174,416.83	0.00	-1,174,416.83		NA	NA
				-1,174,416.83	0.00	-1,174,416.83		NA	NA
1	East County Municipal Advisory Councils - Bay Point MAC	F	10/1/02_C77		0.00	4,525.13	4,525.13	5,000.00	474.87
1	- Bethel Island MAC	F	10/1/02_C77			4,289.93	4,289.93	5,000.00	710.07
1	- Byron MAC	F	10/1/02_C77			1,090.09	1,090.09	5,000.00	3,909.91
1	- Discovery Bay CSD	F	10/1/02_C77			1,622.22	1,622.22	5,000.00	3,377.78
1	- Knightsen TAC	F	10/1/02_C77			372.07	372.07	5,000.00	4,627.93
2	Bethel Island Municipal Advisory Council - Park	F	10/1/02_C77			20,000.00	20,000.00	20,000.00	0.00
3	MAC Community Projects, Youth Projects, Senior Projects	F	10/1/02_C77			3,973.96	3,973.96	140,000.00	136,026.04
4	Economic Development & Planning	C	10/1/02_C77			6,249.00	6,249.00	15,000.00	8,751.00
5	District V Code Enforcement	B	10/1/02_C77		174,000.00		174,000.00	174,000.00	0.00
6	Bay Point Works Teen Video Project	A	10/1/02_C77		30,000.00		30,000.00	30,000.00	0.00
7	Bay Point Community Career Center	F	10/1/02_C77		30,000.00		30,000.00	30,000.00	0.00
8	East County Juvenile Drug Court	A	10/1/02_C77		40,000.00		40,000.00	40,000.00	0.00
9	School Resource Officer	D	10/1/02_C77		79,049.78		79,049.78	75,000.00	-4,049.78
10	Bay Point Resident Deputy Program	D	10/1/02_C77		242,117.61		242,117.61	250,600.00	8,482.39
11	General Services — East County Beautification	F	10/1/02_C77		145,000.00		145,000.00	145,000.00	0.00
12	Bay Point Children's Dental Health Project	A	10/1/02_C77		29,000.00		29,000.00	29,000.00	0.00
12	Teen Age Program's After School Youth Development Program	A	10/1/02_C77		20,000.00		20,000.00	20,000.00	0.00
12	The Patient Navigator Program	F	10/1/02_C77		34,000.00		34,000.00	34,000.00	0.00
12	West Boulevard Beautification Project	F	10/1/02_C77		10,000.00		10,000.00	10,000.00	0.00
13	Code Compliance Attorney	B	10/1/02_C77		75,000.00		75,000.00	75,000.00	0.00
14	California Theater	F	10/1/02_C77			5,800.00	5,800.00	5,800.00	0.00
15	Afterschool Program — Garden Project	A	10/1/02_C77			22,000.00	22,000.00	22,000.00	0.00
16	East County Midnight Basketball League	F	10/1/02_C77			25,000.00	25,000.00	25,000.00	0.00
17	East County Boys and Girls Club	A	10/1/02_C77			25,000.00	25,000.00	25,000.00	0.00
18	Multi-Cultural Resource Center	F	10/1/02_C77			10,000.00	10,000.00	10,000.00	0.00
19	City of Oakley — School Resource Officer	D	10/1/02_C77			28,000.00	28,000.00	28,000.00	0.00
20	City of Oakley — After School Program	A	10/1/02_C77			10,000.00	10,000.00	10,000.00	0.00
21	Parent Education Program	F	10/1/02_C77			20,000.00	20,000.00	20,000.00	0.00
22	Proud Fathers Program	F	10/1/02_C77			20,000.00	20,000.00	20,000.00	0.00
23	Read to Live	A	10/1/02_C77			10,000.00	10,000.00	10,000.00	0.00
24	Adult Day Health Care Center for Bay Point Residents	F	10/1/02_C77			27,000.00	27,000.00	27,000.00	0.00
25	Bay Point Residents Association Youth Education Focus	A	10/1/02_C77			0.00	0.00	2,500.00	2,500.00
26	Opportunities for Technology Information Careers	F	10/1/02_C77			25,000.00	25,000.00	25,000.00	0.00
27	Pittsburg Mentoring Program	A	10/1/02_C77			35,000.00	35,000.00	35,000.00	0.00
28	Victims of Violent Crime Support	F	10/1/02_C77			5,000.00	5,000.00	5,000.00	0.00
29	Handicapped Accessibility to Housing Services	F	10/1/02_C77			20,000.00	20,000.00	20,000.00	0.00
30	Foothill Elementary Jr. Achievement	A	10/1/02_C77			5,000.00	5,000.00	5,000.00	0.00
31	African American Academic Achievement Committee	A	10/1/02_C77			15,000.00	15,000.00	15,000.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2003

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order		Variance
				Actual		Actual	Sub-Total	Budget		
32	Contingency Reserve	Q	10/1/02_C77				0.00	246,000.00		246,000.00
34	Delta Science Center	A	3/25/03_C66			22,500.00	22,500.00	20,000.00		-2,500.00
	Sub-total Board Approved Expenditures			908,167.39		372,422.40	1,280,589.79	1,688,900.00		408,310.21
	Antioch School District - 21st Century Community Learning Ctr	Z				5,000.00	5,000.00	0		-5,000.00
	Trsf to Sheriff - NFL Pro Bowl event/Holiday dinner	Z		4,768.00			4,768.00	0		-4,768.00
	Sub-total Non-Board Approved Expenditures			4,768.00		5,000.00	9,768.00	0.00		-9,768.00
	Total Expenditures			912,935.39		377,422.40	1,290,357.79	1,688,900.00		398,542.21
	Net Revenue/(Loss) Over Expenditures before Transfers			261,481.44		-377,422.40	-115,940.96			
	Transfer from Trust to Finance (General Fund)			-378,899.00		378,899.00	0.00			
	Net Revenue/(Loss) Over Expenditures			-117,417.56		1,476.60	-115,940.96			

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2004

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual		Actual	Sub-Total	Budget	Variance
Returned Allocation				0.00	-1,542.35	-1,542.35			
Total Revenue				-1,498,126.84	0.00	-1,498,126.84		NA	NA
				-1,498,126.84	-1,542.35	-1,499,669.19		NA	NA
1	Cultural Arts Alliance	F	8/12/03_C109	0.00	10,000.00	10,000.00		10,000.00	0.00
2	City of Oakley — School Resource Officer	D	8/12/03_C109	28,000.00	0.00	28,000.00		28,000.00	0.00
3	Pittsburg Mentoring Program	A	8/12/03_C109	0.00	35,000.00	35,000.00		35,000.00	0.00
4	Opportunities for Technology Information Careers	F	8/12/03_C109	0.00	25,000.00	25,000.00		25,000.00	0.00
5	General Services — East County Beautification	F	8/12/03_C109	145,000.00	0.00	145,000.00		145,000.00	0.00
6	East County Midnight Basketball League	F	8/12/03_C109	0.00	25,000.00	25,000.00		25,000.00	0.00
7	Pacifica County Services Inc - Handicap Accessible Exit	F	8/12/03_C109	0.00	6,000.00	6,000.00		6,000.00	0.00
8	Pacifica County Services Inc LEAP	F	8/12/03_C109	0.00	11,838.00	11,838.00		11,838.00	0.00
9	Bay Point Children's Dental Health Project	A	8/12/03_C109	25,000.00	0.00	25,000.00		25,000.00	0.00
10	Victims of Violent Crime Support	F	8/12/03_C109	0.00	5,000.00	5,000.00		5,000.00	0.00
11	African American Academic Achievement Committee	A	8/12/03_C109	0.00	15,000.00	15,000.00		15,000.00	0.00
12	Bedford Center — Adult Day Care Center	F	8/12/03_C109	0.00	10,000.00	10,000.00		10,000.00	0.00
13	Afterschool Program — Garden Project	A	8/12/03_C109	0.00	42,100.00	42,100.00		20,000.00	-22,100.00
14	Read to Live	A	8/12/03_C109	0.00	20,000.00	20,000.00		20,000.00	0.00
15	Proud Fathers Program	F	8/12/03_C109	0.00	20,000.00	20,000.00		20,000.00	0.00
16	Patient Navigator Program	F	8/12/03_C109	20,000.00	0.00	20,000.00		20,000.00	0.00
17	District V Code Enforcement	B	8/12/03_C109	246,000.00	0.00	246,000.00		194,000.00	-52,000.00
18	Jr. Achievement	A	8/12/03_C109	0.00	20,000.00	20,000.00		20,000.00	0.00
19	City of Oakley After School Program	A	8/12/03_C109	0.00	10,000.00	10,000.00		10,000.00	0.00
20	East County Boys and Girls Club	A	8/12/03_C109	0.00	25,000.00	25,000.00		25,000.00	0.00
21	Chicano Latino Academies Reaching Out	A	8/12/03_C109	0.00	5,000.00	5,000.00		5,000.00	0.00
22	West Pittsburg Youth Football Association	A	8/12/03_C109	0.00	20,000.00	20,000.00		20,000.00	0.00
23	Into Safe Arms	A	8/12/03_C109	0.00	11,800.00	11,800.00		11,800.00	0.00
24	Antioch Historical Society	F	8/12/03_C109	0.00	25,000.00	25,000.00		25,000.00	0.00
25	Lions Center for the Visually Impaired	F	8/12/03_C109	0.00	13,700.00	13,700.00		13,700.00	0.00
26	Delacruz Computer Lab	F	8/12/03_C109	0.00	20,000.00	20,000.00		20,000.00	0.00
27	Pittsburg Unified School District	A	8/12/03_C109	0.00	10,000.00	10,000.00		10,000.00	0.00
28	Pittsburg Unified School District	A	8/12/03_C109	0.00	10,000.00	10,000.00		10,000.00	0.00
29	Give Always to Others & Co.	F	8/12/03_C109	0.00	14,700.00	14,700.00		14,700.00	0.00
30	Contra Costa Library-Bay Point Branch	A	8/12/03_C109	800.00	0.00	800.00		800.00	0.00
31	Contra Costa Library-Bay Point Branch	A	8/12/03_C109	500.00	0.00	500.00		500.00	0.00
32	Soroptimist International of Pittsburg	A	8/12/03_C109	0.00	5,000.00	5,000.00		5,000.00	0.00
33	New Connections	F	8/12/03_C109	0.00	15,000.00	15,000.00		15,000.00	0.00
34	Delta 2000	F	8/12/03_C109	0.00	11,200.00	11,200.00		11,200.00	0.00
35	The Positive Edge	F	8/12/03_C109	0.00	7,500.00	7,500.00		7,500.00	0.00
36	Afterschool4All Initiative	A	8/12/03_C109	0.00	0.00	0.00		55,000.00	55,000.00
37	Child Identification Program	A	8/12/03_C109	0.00	0.00	0.00		12,000.00	12,000.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
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Appendix IV

Item	Payee	Allocation Code	Board Order	Trust			Finance System			Board Order	
				System	Actual		Actual	Sub-Total	Budget	Variance	
38	Code Compliance Attorney	B	8/12/03_C109		75,086.00		0.00	75,086.00	75,000.00	-86.00	
39	East County Municipal Advisory Councils - Bay Point MAC	F	8/12/03_C109		0.00		4,702.47	4,702.47	5,000.00	297.53	
39	- Bethel Island MAC	F	8/12/03_C109		0.00		1,827.51	1,827.51	5,000.00	3,172.49	
39	- Byron MAC	F	8/12/03_C109		0.00		1,812.64	1,812.64	5,000.00	3,187.36	
39	- Discovery Bay CSD	F	8/12/03_C109		0.00		757.50	757.50	5,000.00	4,242.50	
39	- Knightsen TAC	F	8/12/03_C109		0.00		0.00	0.00	5,000.00	5,000.00	
40	MAC Community Projects, Youth Projects, Senior Projects	F	8/12/03_C109		5,000.00		2,834.00	7,834.00	140,000.00	132,166.00	
41	Sheriff - School Resource Officer & Resident Deputies	D	8/12/03_C109		349,942.42		0.00	349,942.42	413,400.00	63,457.58	
42	West Boulevard Beautiful Project	F	8/12/03_C109		15,000.00		0.00	15,000.00	15,000.00	0.00	
43	East Contra Costa County Firefighter Youth Academy	A	8/12/03_C109		0.00		10,000.00	10,000.00	10,000.00	0.00	
44	Bay Point Works Community Career Center	F	8/12/03_C109		30,000.00		0.00	30,000.00	30,000.00	0.00	
45	Teen Age Program's After School Youth Development Program	A	8/12/03_C109		10,000.00		0.00	10,000.00	10,000.00	0.00	
46	Contra Costa Health Services	A	8/12/03_C109		5,000.00		0.00	5,000.00	5,000.00	0.00	
47	Wings to Fly	A	8/12/03_C109		0.00		5,000.00	5,000.00	5,000.00	0.00	
48	Los Medanos College Foundation	F	8/12/03_C109		0.00		20,000.00	20,000.00	20,000.00	0.00	
49	Bay Point Partnership for the Public's Health	F	8/12/03_C109		0.00		10,000.00	10,000.00	10,000.00	0.00	
50	Bay Area Legal Aid	D	8/12/03_C109		0.00		12,500.00	12,500.00	12,500.00	0.00	
51	League of Latin American Citizens	F	8/12/03_C109		0.00		7,500.00	7,500.00	7,500.00	0.00	
52	Pittsburg Junior Football League (PJFL)	A	8/12/03_C109		0.00		10,000.00	10,000.00	10,000.00	0.00	
	Sub-total Board Approved Expenditures				955,328.42		535,772.12	1,491,100.54	1,695,438.00	204,337.46	
	Delta Science Center	Z			0.00		500.00	500.00	0.00	-500.00	
	Pittsburg Kiwanis: Make a Difference Lunch	Z			0.00		1,000.00	1,000.00	0.00	-1,000.00	
	Kids Without Christmas	Z			0.00		1,000.00	1,000.00	0.00	-1,000.00	
	Delta Minority Chamber of Commerce: Incubator	Z			0.00		5,000.00	5,000.00	0.00	-5,000.00	
	Los Medanos College: 10th Annual Gospel Concert Cleanup	Z			0.00		2,250.00	2,250.00	0.00	-2,250.00	
	City of Pittsburg	Z			0.00		3,500.00	3,500.00	0.00	-3,500.00	
	CA State Board of Eq Audit 98-033684 00/03	Z			0.00		1,823.25	1,823.25	0.00	-1,823.25	
	Matching funds for CCTV production on HIV/AIDS	Z			750.00		0.00	750.00	0.00	-750.00	
	Fund Transfer to Probation for Juvenile Drug Court	Z			40,000.00		0.00	40,000.00	0.00	-40,000.00	
	Reimb to Sheriff for Youth/Holiday Program	Z			3,000.00		0.00	3,000.00	0.00	-3,000.00	
	Sub-total Non-Board Approved Expenditures				43,750.00		15,073.25	58,823.25	0.00	-58,823.25	
	Total Expenditures				999,078.42		550,845.37	1,549,923.79	1,695,438.00	145,514.21	
	Net Revenue/(Loss) Over Expenditures before Transfers				499,048.42		-549,303.02	-50,254.60			
	Transfer from Trust to Finance (General Fund)				-550,000.00		550,000.00	0.00			
	Net Revenue/(Loss) Over Expenditures				-50,951.58		696.98	-50,254.60			

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2005

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust		Finance System		Board	
				System				Order	
				Actual		Actual	Sub-Total	Budget	Variance
Total Revenue				-1,458,636.83		-1,458,636.83		NA	NA
				-1,458,636.83		-1,458,636.83		NA	NA
1	City of Oakley: School Resource Officer	D	8/10/04_C27	28,000.00	0.00	28,000.00	28,000.00	28,000.00	0.00
2	Pittsburg Preschool Community Center	A	8/10/04_C27		35,000.00	35,000.00	35,000.00	35,000.00	0.00
3	Opportunities for Technology Information OPTICS	F	8/10/04_C27		25,000.00	25,000.00	25,000.00	25,000.00	0.00
4	General Services: East Bay Beautification	F	8/10/04_C27	145,000.00	0.00	145,000.00	145,000.00	145,000.00	0.00
5	Pittsburg Preschool Community Center	F	8/10/04_C27		25,000.00	25,000.00	25,000.00	25,000.00	0.00
6	Pacific Communication Services, Inc. - LEAP	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
7	Pacific Communication Services, Inc. - PACO	F	8/10/04_C27		15,000.00	15,000.00	15,000.00	15,000.00	0.00
8	CC Health - Bay Point Children's Dental Health Project	A	8/10/04_C27	22,000.00	0.00	22,000.00	22,000.00	22,000.00	0.00
9	African American Academic Achievement	A	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
10	Bedford Center	A	8/10/04_C27		4,000.00	4,000.00	4,000.00	4,000.00	0.00
11	Pittsburg High School	A	8/10/04_C27		3,000.00	3,000.00	3,000.00	3,000.00	0.00
12	Pittsburgh Bank Boosters	A	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
13	Contra Costa Youth Council	A	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
14	Family Stress Center	F	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
15	CC Health - Patient Navigation Program	F	8/10/04_C27	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
16	Building Inspection - District V Code Enforcement	B	8/10/04_C27	271,000.00	0.00	271,000.00	200,000.00	-71,000.00	0.00
17	Junior Achievement Bay Area	A	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
18	City of Oakley	A	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
19	East County Boys & Girls Club	A	8/10/04_C27		35,000.00	35,000.00	35,000.00	35,000.00	0.00
20	Antioch Historic Society	F	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
21	Antioch Babe Ruth	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
22	Ambrose Recreation & Parks	F	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
23	Ambrose Recreation & Parks	F	8/10/04_C27		20,000.00	20,000.00	20,000.00	20,000.00	0.00
24	Pittsburg USD	F	8/10/04_C27		40,000.00	40,000.00	40,000.00	40,000.00	0.00
25	Pittsburg Adult Education	A	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
26	Give Always to Others	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
27	CC Library - Bay Point Branch	A	8/10/04_C27	1,590.00	0.00	1,590.00	1,590.00	1,590.00	0.00
28	CC Library - Pittsburg Branch	A	8/10/04_C27	1,950.00	0.00	1,950.00	1,950.00	1,950.00	0.00
29	Bethel Island Municipal Improvement Distict - Park	F	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
30	Soroptimist Intn'l Pitts	A	8/10/04_C27		7,500.00	7,500.00	7,500.00	7,500.00	0.00
31	Presido Village	F	8/10/04_C27		15,000.00	15,000.00	15,000.00	15,000.00	0.00
32	Delta 2000	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
33	Mt Diablo School District	A	8/10/04_C27		40,000.00	40,000.00	40,000.00	40,000.00	0.00
34	CC Counsel - Code Compliance Attorney	B	8/10/04_C27	84,482.00	0.00	84,482.00	84,482.00	84,482.00	0.00
35	County Municipal Advisory Councils - Bethel Island MAC	F	8/10/04_C27		4,905.98	4,905.98	4,905.98	5,000.00	94.02

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
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Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual	Sub-Total	Actual	Sub-Total	Budget	Variance
35	- Byron MAC	F	8/10/04_C27		534.02	534.02	5,000.00	5,000.00	4,465.98
35	- Discovery Bay MAC	F	8/10/04_C27		782.75	782.75	5,000.00	5,000.00	4,217.25
35	- Knightsen MAC	F	8/10/04_C27		3,303.89	3,303.89	5,000.00	5,000.00	1,696.11
36	Baypoint MAC	F	8/10/04_C27	0.00	10,924.14	10,924.14	10,000.00	10,000.00	-924.14
37	CC Sheriff Department - Bay Point School District	D	8/10/04_C27	400,172.49	400,172.49	400,172.49	413,040.00	413,040.00	12,867.51
38	CC Health Services - West Boulevard Beautification	F	8/10/04_C27	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
39	Center for Human Development - Community Forums	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
40	Center for Human Development - Conference	A	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
41	Pittsburg Rotary Club	A	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
42	Los Medanos	F	8/10/04_C27		40,000.00	40,000.00	40,000.00	40,000.00	0.00
43	Los Medanos - Upgrade to Baseball Field	F	8/10/04_C27		0.00	0.00	150,000.00	150,000.00	150,000.00
44	Child Abuse Prevention Council	F	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
45	Pittsburg Police Department	D	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
46	Community Violence Solutions	F	8/10/04_C27		5,000.00	5,000.00	5,000.00	5,000.00	0.00
47	Bay Area Legal Aid	D	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
48	CC Probation - East County Juvenile Drug Court	A	8/10/04_C27	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
49	CC Health Services - Celli House Youth Shelter	A	8/10/04_C27	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00
50	CC Health Services - Injury Prevention Project	D	8/10/04_C27	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
51	CC Health Services - Mentoring Program	A	8/10/04_C27	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
52	Delta Bay Athletic Association	A	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
53	Future Leaders of America	A	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
54	Women's Club of Antioch	A	8/10/04_C27		12,000.00	12,000.00	12,000.00	12,000.00	0.00
55	Homeless Animals Lifeline Organization HALO	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
56	Kids without Christmas	A	8/10/04_C27	0.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
57	CC Service Integration Program - Bay Point Works Community Center	F	8/10/04_C27	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
58	CC Service Integration Program - Yap GAP Program	A	8/10/04_C27	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
59	WW Ministries	F	8/10/04_C27		12,400.00	12,400.00	12,400.00	12,400.00	0.00
60	Mental Health Consumer Concerns	F	8/10/04_C27		10,000.00	10,000.00	10,000.00	10,000.00	0.00
61	League of Latin Americans	F	8/10/04_C27		7,000.00	7,000.00	7,000.00	7,000.00	0.00
62	New Connections	F	8/10/04_C27		15,000.00	15,000.00	15,000.00	15,000.00	0.00
63	Mt Diablo School District	A	8/10/04_C27		25,000.00	25,000.00	25,000.00	25,000.00	0.00
	Sub-total Board Approved Expenditures	A	PY 8/12/03_C109	1,066,194.49	673,350.78	1,739,545.27	1,815,962.00	1,815,962.00	76,416.73
	CA State Board of Eq Audit	Z		1,487.33	1,487.33	1,487.33	0.00	0.00	-1,487.33
	Reimb to Sheriff for Youth/Holiday Program	Z		3,000.00	3,000.00	3,000.00	0.00	0.00	-3,000.00
	Dillard Environmental Services: Tire Clean Up	Z		2,118.00	2,118.00	2,118.00	0.00	0.00	-2,118.00
	Los Medanos College: 11th Annual Gospel Concert Cleanup	Z		2,000.00	2,000.00	2,000.00	0.00	0.00	-2,000.00
	Sub-total Non-Board Approved Expenditures			3,000.00	5,605.33	8,605.33	0.00	0.00	-8,605.33

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2005

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order		Variance
				Actual	Sub-Total	Actual	Sub-Total	Budget	Variance	
Total Expenditures				1,069,194.49	678,956.11	1,748,150.60	1,815,962.00	67,811.40		
Net Revenue/(Loss) Over Expenditures before Transfers				389,442.34	-678,956.11	-289,513.77				
Transfer from Trust to Finance (General Fund)				-672,000.00	672,000.00	0.00				
Net Revenue/(Loss) Over Expenditures				-282,557.66	-6,956.11	-289,513.77				

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
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Appendix IV

Item	Payee	Allocation Code	Board Order	Finance System			Board Order	
				Trust System Actual	Actual	Sub-Total	Budget	Variance
Total Revenue				-1,601,501.22	0.00	-1,601,501.22	NA	NA
				-1,601,501.22		-1,601,501.22		
1	African American Academic Achievement Committee	A	8/9/05_C63		15,000.00	15,000.00	15,000.00	0.00
2	Ambrose After School Program	A	8/9/05_C63		15,000.00	15,000.00	15,000.00	0.00
3	Ambrose Computer Lab	F	8/9/05_C63		20,000.00	20,000.00	20,000.00	0.00
4	Ambrose Teen Center	A	8/9/05_C63		5,000.00	5,000.00	5,000.00	0.00
5	Antioch Historical Society	F	8/9/05_C63		15,000.00	15,000.00	15,000.00	0.00
6	Antioch Jamboree	F	8/9/05_C63		10,000.00	10,000.00	10,000.00	0.00
7	Arts & Cultural Foundation of Antioch — Art 4 Schools	A	8/9/05_C63		10,000.00	10,000.00	10,000.00	0.00
8	Arts & Cultural Foundation of Antioch — Free Children's Concert	A	8/9/05_C63		4,000.00	4,000.00	4,000.00	0.00
9	Bay Area Legal Aid	D	8/9/05_C63		8,000.00	8,000.00	8,000.00	0.00
10	Center for Human Development Community Forums	F	8/9/05_C63		10,000.00	10,000.00	10,000.00	0.00
11	Center for Human Development Empowerment Project	A	8/9/05_C63		5,000.00	5,000.00	5,000.00	0.00
12	Child Abuse Prevention Council	F	8/9/05_C63		8,075.00	8,075.00	8,075.00	0.00
13	City of Oakland Police Department — Freedom High	D	8/9/05_C63	38,000.00		38,000.00	38,000.00	0.00
14	City of Oakland Police Department — Oakland Middle Schools	A	8/9/05_C63		0.00	0.00	5,000.00	5,000.00
15	City of Oakland Park & Recreation — After School Program	A	8/9/05_C63		3,500.00	3,500.00	3,500.00	0.00
16	City of Oakland Park & Recreation — Youth Teen Summit	A	8/9/05_C63		3,500.00	3,500.00	3,500.00	0.00
17	City of Pittsburg Police Department	D	8/9/05_C63		25,000.00	25,000.00	25,000.00	0.00
18	City of Pittsburg Recreation Department — Every Day is Special	A	8/9/05_C63		6,250.00	6,250.00	6,250.00	0.00
19	City of Pittsburg Recreation Department-Fun Fellowship & Food	F	8/9/05_C63		1,000.00	1,000.00	1,000.00	0.00
20	City of Pittsburg Recreation Department-Summer Youth Corp	A	8/9/05_C63		10,000.00	10,000.00	10,000.00	0.00
21	Community Violence Solutions	A	8/9/05_C63		15,000.00	15,000.00	15,000.00	0.00
22	Building Inspection - District Five Code Enforcement	B	8/9/05_C63	253,000.00		253,000.00	190,000.00	-63,000.00
23	General Services — East County Beautification	F	8/9/05_C63		145,000.00	145,000.00	145,000.00	0.00
24	County Counsel - Code Compliance Attorney	B	8/9/05_C63	93,996.00		93,996.00	93,996.00	0.00
25	CC Sheriff's Department - Bay Point School Resident Deputy	D	8/9/05_C63	183,332.00		183,332.00	183,332.00	0.00
26	CC Sheriff's Department - Bay Point School Resource Officer	D	8/9/05_C63	91,668.00		91,668.00	91,668.00	0.00
27	CC Sheriff's Department — Dinner with Santa	F	8/9/05_C63	3,000.00		3,000.00	3,000.00	0.00
28	CC Probation — East County Juvenile Drug Court	A	8/9/05_C63	40,000.00		40,000.00	40,000.00	0.00
29	Zero Tolerance for Domestic Violence Initiative	D	8/9/05_C63	15,000.00		15,000.00	15,000.00	0.00
30	Contra Costa Library-Bay Point Branch-Spanish Language Materials	F	8/9/05_C63	1,000.00		1,000.00	1,000.00	0.00
31	Contra Costa Library-Bay Point Branch-Intro to Animals Program	A	8/9/05_C63	1,655.00		1,655.00	1,655.00	0.00
32	Contra Costa Library-Pittsburg Branch-Spanish Language Materials	F	8/9/05_C63	1,000.00		1,000.00	1,000.00	0.00
33	Contra Costa Library-Pittsburg Branch-Intro to Animals Program	A	8/9/05_C63	1,677.00		1,677.00	1,677.00	0.00
34	Contra Costa Library-Pittsburg Branch-Teen Read Program	A	8/9/05_C63	500.00		500.00	500.00	0.00
35	CC Health - Bay Point Children's Dental Health Project	A	8/9/05_C63	10,000.00		10,000.00	10,000.00	0.00
36	CC Health Services - West Boulevard Beautification Project	F	8/9/05_C63	5,000.00		5,000.00	5,000.00	0.00
37	CC Health Services — East County Junior Health Facilitators	A	8/9/05_C63	10,000.00		10,000.00	10,000.00	0.00
38	CC Health Services — Calli House Youth Shelter	A	8/9/05_C63	5,000.00		5,000.00	5,000.00	0.00
39	CC Health - Patient Navigator Program	F	8/9/05_C63	20,000.00		20,000.00	20,000.00	0.00
40	Delta 2000	F	8/9/05_C63		9,500.00	9,500.00	9,500.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2006

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual		Actual	Sub-Total	Budget	Variance
41	Delta Bay --- Pop Warner Football League & Cheerleading	A	8/9/05_C63			10,000.00	10,000.00	10,000.00	0.00
42	East County Boys and Girls Club	A	8/9/05_C63			35,000.00	35,000.00	35,000.00	0.00
43	Family Stress Center - Proud Fathers Program	F	8/9/05_C63			15,000.00	15,000.00	15,000.00	0.00
44	Give Always to Others & Co. --- Multicultural Program	F	8/9/05_C63			9,000.00	9,000.00	9,000.00	0.00
45	Give Always to Others & Co. --- Senior Citizens	F	8/9/05_C63			500.00	500.00	500.00	0.00
46	Homeless Animals' Lifeline Organization	F	8/9/05_C63			7,000.00	7,000.00	7,000.00	0.00
47	Jewish Family- Multicultural Senior Project	F	8/9/05_C63			7,000.00	7,000.00	7,000.00	0.00
48	Jr. Achievement	A	8/9/05_C63			15,000.00	15,000.00	15,000.00	0.00
49	Kids Without Christmas	A	8/9/05_C63			3,000.00	3,000.00	3,000.00	0.00
50	League of Latin American Citizens	F	8/9/05_C63			7,500.00	7,500.00	7,500.00	0.00
51	Los Medanos College Foundation	F	8/9/05_C63			20,000.00	20,000.00	20,000.00	0.00
52	Mental Health Consumer Concerns	F	8/9/05_C63			5,000.00	5,000.00	5,000.00	0.00
53	Mt. Diablo Habitat for Humanity	F	8/9/05_C63			5,000.00	5,000.00	5,000.00	0.00
54	Mt. Diablo Unified School District After School Enrichment Program	A	8/9/05_C63			25,000.00	25,000.00	25,000.00	0.00
55	Mt. Diablo Unified School District --- After School Youth Development	A	8/9/05_C63			15,000.00	15,000.00	15,000.00	0.00
56	New Connections	F	8/9/05_C63			15,000.00	15,000.00	15,000.00	0.00
57	Opportunities for Technology Information Careers --- Job Placement	F	8/9/05_C63			25,000.00	25,000.00	25,000.00	0.00
58	Pacific Community Services Inc	F	8/9/05_C63			20,000.00	20,000.00	20,000.00	0.00
59	Pittsburg High School Band Boosters	A	8/9/05_C63			30,000.00	30,000.00	30,000.00	0.00
60	Pittsburg National Little League	A	8/9/05_C63			5,000.00	5,000.00	5,000.00	0.00
61	East County Midnight Basketball League	F	8/9/05_C63			25,000.00	25,000.00	25,000.00	0.00
62	Pittsburg Preschool - El Pueblo After School Program	A	8/9/05_C63			30,000.00	30,000.00	30,000.00	0.00
63	Pittsburg Preschool --- Seniors for Children	A	8/9/05_C63			7,000.00	7,000.00	7,000.00	0.00
64	Pittsburg Senior & Handicapped Meal Program	F	8/9/05_C63			20,000.00	20,000.00	20,000.00	0.00
65	Pittsburg Unified School District --- Except No Boundaries	A	8/9/05_C63			12,000.00	12,000.00	12,000.00	0.00
66	Rotary Club of Pittsburg	A	8/9/05_C63			10,000.00	10,000.00	10,000.00	0.00
67	CC Service Integration Program --- Community Career Center	F	8/9/05_C63			0.00	0.00	15,000.00	15,000.00
68	CC Service Integration Program --- YAP Program	A	8/9/05_C63			5,000.00	5,000.00	5,000.00	5,000.00
69	Soroptimist International of Pittsburg - Mervyns	A	8/9/05_C63			7,500.00	7,500.00	7,500.00	0.00
70	Soroptimist International of Pittsburg - Reading Project	A	8/9/05_C63			5,000.00	5,000.00	5,000.00	0.00
71	Bedford Center Adult Day Health Care	F	8/9/05_C63			12,400.00	12,400.00	12,400.00	0.00
72	WW Ministries --- The Positive Edge	F	8/9/05_C63			6,858.45	6,858.45	10,000.00	3,141.55
73	Bay Point MAC	F	8/9/05_C63			1,524.85	1,524.85	5,000.00	3,475.15
74	County Municipal Advisory Councils - Bethel Island MAC	F	8/9/05_C63			0.00	0.00	5,000.00	5,000.00
74	- Byron MAC	F	8/9/05_C63			1,282.57	1,282.57	5,000.00	3,717.43
74	- Discovery Bay MAC	F	8/9/05_C63			0.00	0.00	5,000.00	5,000.00
74	- Knightsen MAC	F	8/9/05_C63			5,000.00	5,000.00	15,000.00	10,000.00
75	Transfer to PH for Public Health Homeless	A	8/2/05_C22					75,498.00	43,111.73
76	CC Probation --- East County Juvenile Drug Court	A	11/15/05_C33			32,386.27	32,386.27		
	Sub-total Board Approved Expenditures			956,214.27		616,390.87	1,572,605.14	1,608,051.00	35,445.86
	Trsf to Redevelopment Admin-expenses for contract processing	Z		18,000.00			18,000.00		-18,000.00
	Transfer to Public Health for Health Conductors	Z		15,728.00			15,728.00		-15,728.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2006

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System			Finance System			Board Order	
				Actual			Actual	Sub-Total	Budget	Variance	
Advance Camp		Z					1,500.00	1,500.00		-1,500.00	
Bay Point MAC: OctoberFest Event		Z					3,058.33	3,058.33		-3,058.33	
Delta Science Center		Z					500.00	500.00		-500.00	
Keller Canyon Reception		Z					526.74	526.74		-526.74	
Sub-total Non-Board Approved Expenditures				33,728.00			5,585.07	39,313.07	0.00	-39,313.07	
Total Expenditures				989,942.27			621,975.94	1,611,918.21	1,608,051.00	-3,867.21	
Net Revenue/(Loss) Over Expenditures before Transfers				611,558.95			-621,975.94	-10,416.99			
Transfer from Trust to Finance (General Fund)				-701,000.00			701,000.00	0.00			
Net Revenue/(Loss) Over Expenditures				-89,441.05			79,024.06	-10,416.99			

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2007

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual		Actual	Sub-Total	Budget	Variance
Total Revenue				-1,232,131.59		0.00	-1,232,131.59	NA	NA
				-1,232,131.59			-1,232,131.59	NA	NA
1	African American Academic Achievement Committee	A	8/15/06_C103		15,000.00	15,000.00		15,000.00	0.00
2	Ambrose Recreation & Park District - Afterschool Program	A	8/15/06_C103		7,500.00	7,500.00		7,500.00	0.00
3	Ambrose Recreation & Park District - Ambrose Computer Lab	F	8/15/06_C103		15,000.00	15,000.00		15,000.00	0.00
4	Ambrose Recreation & Park District - Ambrose Teen Center	A	8/15/06_C103		5,000.00	5,000.00		5,000.00	0.00
5	Ambrose Recreation & Park District - Bay Point All Star Cheerleading	A	8/15/06_C103		10,000.00	10,000.00		10,000.00	0.00
6	Antioch Historical Society - Museum Restoration	F	8/15/06_C103		13,500.00	13,500.00		13,500.00	0.00
7	Antioch Rivertown Jamboree - Jamboree Music Festival	F	8/15/06_C103		10,000.00	10,000.00		10,000.00	0.00
8	Arts & Cultural Foundation of Antioch, ACFA - Free Children's Summer Concerts	A	8/15/06_C103		4,000.00	4,000.00		4,000.00	0.00
9	Arts & Cultural Foundation of Antioch, ACFA - Art 4 Schools	A	8/15/06_C103		8,000.00	8,000.00		8,000.00	0.00
10	Bay Area Legal Aid - East County Domestic Violence Legal Services Project	D	8/15/06_C103		8,000.00	8,000.00		8,000.00	0.00
11	Boy Scouts of America - AdvanceCamp Inc.	A	8/15/06_C103		1,500.00	1,500.00		1,500.00	0.00
12	Center for Human Development - Bay Point Partnership	F	8/15/06_C103		8,000.00	8,000.00		8,000.00	0.00
13	Center for Human Development - Empowerment Program	F	8/15/06_C103		5,000.00	5,000.00		5,000.00	0.00
14	Child Abuse Prevention Council - Newborn Connections	F	8/15/06_C103		8,075.00	8,075.00		8,075.00	0.00
15	City of Oakley - Oakley Police Department - Freedom High School	D	8/15/06_C103		73,000.00	73,000.00		35,000.00	-38,000.00
16	City of Oakley - Oakley Police Department - Oakley Middle Schools	A	8/15/06_C103		10,000.00	10,000.00		10,000.00	0.00
17	City of Oakley - Science Week	A	8/15/06_C103		4,000.00	4,000.00		4,000.00	0.00
18	City of Pittsburg - Youth Gang/Narcotics Intervention	D	8/15/06_C103		5,000.00	5,000.00		5,000.00	0.00
19	City of Pittsburg - Every Day Is a Special Day	A	8/15/06_C103		5,000.00	5,000.00		5,000.00	0.00
20	City of Pittsburg - Fun, Fellowship and Food	F	8/15/06_C103		1,950.00	1,950.00		1,950.00	0.00
21	Community Violence Solutions - Stepping Stone Counseling Center	A	8/15/06_C103		15,000.00	15,000.00		15,000.00	0.00
22	Contra Costa County - Animal Services	F	8/15/06_C103	9,773.10		9,773.10		25,200.00	15,426.90
23	Contra Costa County - Building Inspection Department	B	8/15/06_C103	93,924.97		93,924.97		100,000.00	6,075.03
24	Contra Costa County - General Services	G	8/15/06_C103	75,000.00		75,000.00		75,000.00	0.00
25	Contra Costa County - Midnight Basketball League	F	8/15/06_C103		15,000.00	15,000.00		15,000.00	0.00
26	Contra Costa County - Office of County Counsel	B	8/15/06_C103	100,437.00		100,437.00		100,320.00	-117.00
27	Contra Costa County - Sheriff Resident Deputy (2)	D	8/15/06_C103	318,843.50		318,843.50		318,843.00	-0.50
28	Contra Costa County - Sheriff - School Resource Officer (1)	A	8/15/06_C103	159,421.50		159,421.50		159,421.50	0.00
29	Contra Costa County - Sheriff Holiday Dinner and Toys	F	8/15/06_C103	3,000.00		3,000.00		3,000.00	0.00
30	Contra Costa County - Probation Department	A	8/15/06_C103	40,000.00		40,000.00		40,000.00	0.00
31	Contra Costa County - Zero Tolerance for Domestic Violence Initiative	D	8/15/06_C103	25,000.00		25,000.00		25,000.00	0.00
32	Contra Costa County Library - Bay Point Branch, Animal Program	A	8/15/06_C103	1,863.00		1,863.00		1,863.00	0.00
33	Contra Costa County Library - Pittsburg Branch, Animal Program	A	8/15/06_C103	1,863.00		1,863.00		1,677.00	-186.00
34	Contra Costa County Library - Pittsburg Branch, Animal Program MLK	A	8/15/06_C103	1,863.00		1,863.00		1,863.00	0.00
35	Contra Costa Health Services - Bay Point Family Health Center	F	8/15/06_C103	1,863.00		1,863.00		1,863.00	0.00
36	Contra Costa Health Services - Calli House Youth Center	A	8/15/06_C103			0.00		15,728.00	15,728.00
37	Contra Costa Health Services - Patient Navigator Program	F	8/15/06_C103	10,000.00		10,000.00		5,000.00	5,000.00
38	Contra Costa Youth Council - Read to Live Program	A	8/15/06_C103		20,000.00	20,000.00		20,000.00	0.00
39	Creative Arts Building Corporation	F	8/15/06_C103		20,000.00	20,000.00		20,000.00	0.00
40	Delta 2000	F	8/15/06_C103		9,000.00	9,000.00		9,000.00	0.00
41	Delta Bay Athletic Assoc. - Pop Warner Football	A	8/15/06_C103		15,000.00	15,000.00		15,000.00	0.00
42	East County Boys & Girls Club	A	8/15/06_C103		50,000.00	50,000.00		50,000.00	0.00
43	East County Kids-N-Motion	A	8/15/06_C103		5,000.00	5,000.00		5,000.00	0.00
44	El Campanil Theatre - Famous People Players	A	8/15/06_C103		7,000.00	7,000.00		7,000.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2007

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order		Variance
				Actual	Sub-Total	Actual	Sub-Total	Budget	Variance	
45	El Campanil Theatre Preservation 'Foundation	F	8/15/06_C103	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00
46	Family Stress Center - Proud Father Program	F	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
47	Filipiana Dance Troupe - Marketing Program	F	8/15/06_C103	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
48	First Baptist Head Start - Alumni Program	A	8/15/06_C103	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00
49	GFWC Woman's Club of Antioch MS Patients Exercise Program	F	8/15/06_C103	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00
50	Give Always to Others - Community Multicultural Program	F	8/15/06_C103	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	0.00	0.00
51	Give Always to Others - Senior Center Arts & Crafts Program	F	8/15/06_C103	500.00	500.00	500.00	500.00	500.00	0.00	0.00
52	Homeless Animals Lifeline Organization HALO	F	8/15/06_C103	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00
53	Jewish Family & Children's Services of the East Bay	F	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
54	Junior Achievement of the Bay Area, Inc. - East Contra Costa	A	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
55	La Clinica De La Raza - Pittsburg Community Health Education	F	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
56	League of Latin American Citizens- TODOS UNIDOS	F	8/15/06_C103	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00
57	Los Medanos College Foundation - Los Medanos College ERT	D	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
58	Los Medanos College Foundation - Los Medanos College Science Department	F	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
59	Mt Diablo Habitat for Humanity	F	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
60	Mt Diablo Unified School District - After School4All	A	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
61	Mt Diablo Unified School District - After School Enrichment Programs	A	8/15/06_C103	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00
62	Mt Diablo Unified School District - After School Youth Development	A	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
63	New Connections - Substance Abuse Prevention, Intervention & Treatment	F	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
64	One Day At A Time I	A	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
65	Opportunities for Technology Information Careers (OPTIC), Job Training & Placement	F	8/15/06_C103	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00
66	Pacific Community Services Inc --- Re-roofing Project	F	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
67	Pittsburg Arts Collaborative, PACd	F	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
68	PIECES - Pittsburg Community Emergency Service	F	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
69	Pittsburg High School - Academic Achievers Association.	A	8/15/06_C103	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00
70	Pittsburg High School - Wrestling Program	A	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
71	Pittsburg Kiwanis	F	8/15/06_C103	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
72	Pittsburg National Little League 4 Little League Youth Baseball	A	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
73	Pittsburg Preschool & Community Council - El Pueblo After School Program	A	8/15/06_C103	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00
74	Pittsburg Preschool & Community Council - Seniors for Children	A	8/15/06_C103	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	0.00
75	Pittsburg Senior & Handicapped Residential Community, Inc. --- Meal Program	F	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
76	Pittsburg Unified School District - Central Junior High School, No Boundaries	A	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
77	Rotary Club of Pittsburg - Education Committee	A	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
78	Service Integration Program - Bay Point Works, Community Career Center	F	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
79	Service Integration Program Bay Point Works, YAP/gap	A	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
80	Soroptimist International of Pittsburg --- Reading Protect	A	8/15/06_C103	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00
81	Soroptimist International of Pittsburg --- Mervyns	A	8/15/06_C103	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
82	West Pittsburg Youth Football Association Inc.	A	8/15/06_C103	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
83	WW Ministries Inc. - The Positive Edge	F	8/15/06_C103	9,039.18	9,039.18	9,039.18	9,039.18	9,039.18	0.00	0.00
84	Bay Point Municipal Advisory Committee	F	8/15/06_C103	3,772.50	3,772.50	3,772.50	3,772.50	3,772.50	0.00	0.00
85	County Municipal Advisory Councils - Bethel Island MAC	F	8/15/06_C103	2,727.30	2,727.30	2,727.30	2,727.30	2,727.30	0.00	0.00
85	- Byron MAC	F	8/15/06_C103	1,219.00	1,219.00	1,219.00	1,219.00	1,219.00	0.00	0.00
85	- Discovery Bay MAC	F	8/15/06_C103	4,565.03	4,565.03	4,565.03	4,565.03	4,565.03	0.00	0.00
85	- Knightsen MAC	F	8/15/06_C103	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
86	The Bedford Center --- Adult Day Health Care	F	8/15/06_C103	7,551.93	7,551.93	7,551.93	7,551.93	7,551.93	0.00	0.00
87	A Women's Health Summit	F	8/15/06_C103	5,535.11	5,535.11	5,535.11	5,535.11	5,535.11	0.00	0.00
89	Grant Writing Seminar	F	2/6/07_C104	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	0.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2007

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System			Finance System			Board Order		
				Actual	Sub-Total	Variance	Actual	Sub-Total	Variance	Budget	Order	Variance
90	Contra Costa County Youth Summit	A	4/3/07_C48				5,000.00	5,000.00	0.00	5,000.00		0.00
91	Building Community Process	F	4/24/07_C55				18,133.40	18,133.40	1,866.60	20,000.00		1,866.60
92	East County Health and Safety Fair	F	6/12/07_C123				5,526.33	5,526.33	473.67	6,000.00		473.67
93	East County Boys and Girls Club	A	6/26/07_C165				37,500.00	37,500.00	0.00	37,500.00		0.00
94	Contra Costa County - Sheriff Resident Deputy	D	10/16/07_C87				0.00	0.00	-15,427.00	-15,427.00		-15,427.00
95	Contra Costa County - Animal Services	F	10/16/07_C87				5,000.00	5,000.00	-73,837.00	-73,837.00		-73,837.00
96	City of Oakley Police Department — Oakley Middle Schools	D	11/14/06_C160				17,837.00	17,837.00	0.00	5,000.00		0.00
97	Antioch Baseball Center	F	11/14/06_C160				17,837.00	17,837.00	0.00	17,837.00		0.00
	Sub-total Board Approved Expenditures			860,989.07	879,931.78	1,740,920.85	1,665,813.50		-75,107.35			
	Trsf to Redevelopment Admin-expenses for contract processing	Z		18,000.00	18,000.00				-18,000.00			
	DECSO: Zip Event	Z			3,938.07		3,938.07		-3,938.07			
	District V- Salaries and Benefits	Z			6,880.47		6,880.47		-6,880.47			
	Eddie Hart - All in One Field Day	Z			20,000.00		20,000.00		-20,000.00			
	DVHS Ed Advancement Foundation (Teacher Res)	Z			20,000.00		20,000.00		-20,000.00			
	STS Academy	Z			20,000.00		20,000.00		-20,000.00			
	Procurement Card: Mecca Café	Z			508.23		508.23		-508.23			
	Bethel Island Safety Day 9/16	Z			1,000.00		1,000.00		-1,000.00			
	Bethel Island Cleanup Day	Z			876.65		876.65		-876.65			
	Keller Reception	Z			405.40		405.40		-405.40			
	Knighten Cleanup Day	Z			250.16		250.16		-250.16			
	Sub-total Non-Board Approved Expenditures			18,000.00	73,858.98	91,858.98	0.00		-91,858.98			
	Total Expenditures			878,989.07	953,790.76	1,832,779.83	1,665,813.50		-166,966.33			
	Net Revenue/(Loss) Over Expenditures before Transfers			353,142.52	-953,790.76	-600,648.24						
	Transfer from Trust to Finance (General Fund)			-880,811.00	880,811.00	0.00						
	Net Revenue/(Loss) Over Expenditures			-527,668.48	-72,979.76	-600,648.24						

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2008

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual		Actual	Sub-Total	Budget	Variance
Total Revenue				-378,040.20	-1,374,917.19	-1,752,957.39		NA	NA
				-378,040.20	-1,374,917.19	-1,752,957.39		NA	NA
1	AdvanceCamp Inc.	A	8/14/07_C90		1,500.00	1,500.00	1,500.00	0.00	0.00
2	African American Academic Achievement Committee	A	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
3	Ambrose Recreation & Park District - Ambrose Computer Lab	F	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
4	Ambrose Recreation & Park District Teen Center	A	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
5	Antioch Historical Society - Museum Restoration	F	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
6	Antioch Music Foundation, East County Idol	A	8/14/07_C90		2,000.00	2,000.00	2,000.00	0.00	0.00
7	Antioch Rivertown Jamboree - Jamboree Music Festival	F	8/14/07_C90		10,000.00	10,000.00	10,000.00	0.00	0.00
8	Arts & Cultural Foundation of Antioch, ACFA Art 4 Schools	A	8/14/07_C90		8,000.00	8,000.00	8,000.00	0.00	0.00
9	Arts & Cultural Foundation of Antioch, ACFA - Free Children's Summer Concerts	A	8/14/07_C90		4,000.00	4,000.00	4,000.00	0.00	0.00
10	Bay Area Legal Aid - East County Domestic Violence Legal Services Project	D	8/14/07_C90		8,000.00	8,000.00	8,000.00	0.00	0.00
11	Bay Point All Star Cheerleading	A	8/14/07_C90		10,000.00	10,000.00	10,000.00	0.00	0.00
12	Brentwood Agriculture Land Trust, Buy Local	F	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
13	California Network, Building Community Youth Internship Project	A	8/14/07_C90		15,000.00	15,000.00	15,000.00	0.00	0.00
14	Center for Human Development- Community Forums	F	8/14/07_C90		8,000.00	8,000.00	8,000.00	0.00	0.00
15	Center for Human Development - Empowerment Program	A	8/14/07_C90		7,000.00	7,000.00	7,000.00	0.00	0.00
16	Child Abuse Prevention Council - Newborn Connections	F	8/14/07_C90		10,000.00	10,000.00	10,000.00	0.00	0.00
17	City of Oakley, Park & Recreation Department, CCC Youth Teen Summit	A	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
18	City of Oakley - Oakley Police Department - Freedom High School SKO	D	8/14/07_C90		30,000.00	30,000.00	30,000.00	0.00	0.00
19	City of Pittsburg, Police Department, Tactical Operations	D	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
20	City of Pittsburg, Recreation Department- Black Diamond Blue Festival	F	8/14/07_C90		10,000.00	10,000.00	10,000.00	0.00	0.00
21	City of Pittsburg, Recreation Department - Every Day is a Special Day	A	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
22	City of Pittsburg, Recreation Department - Fun, Fellowship and Food	F	8/14/07_C90		1,950.00	1,950.00	1,950.00	0.00	0.00
23	City of Pittsburg, Recreation Department, Small World Ferris	F	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
24	City of Pittsburg, Recreation Department- Summer Youth Corp.	A	8/14/07_C90		15,000.00	15,000.00	15,000.00	0.00	0.00
25	Community Violence Solutions - Stepping Stone Counseling Center	F	8/14/07_C90		15,000.00	15,000.00	15,000.00	0.00	0.00
26	Contra Costa County - Animal Services, A Snip In Time - see item 91 below	F	8/14/07_C90		0.00	0.00	10,000.00	10,000.00	0.00
27	Contra Costa County - Building Inspection Department Code Enforcement	B	8/14/07_C90		100,000.00	100,000.00	100,000.00	0.00	0.00
28	Contra Costa County - General Services	G	8/14/07_C90		75,000.00	75,000.00	75,000.00	0.00	0.00
29	Contra Costa County, Housing Authority, Midnight Basketball League	F	8/14/07_C90		15,000.00	15,000.00	15,000.00	0.00	0.00
30	Contra Costa County - Office of County Counsel - Code Compliance Attorney	B	8/14/07_C90		108,436.00	108,436.00	100,000.00	-8,436.00	-8,436.00
31	Contra Costa County - Sheriff - Resident Deputy (2) - see item 92 below	D	8/14/07_C90		347,674.92	347,674.92	318,843.00	-28,831.92	-28,831.92
32	Contra Costa County - Sheriff - School Resource Officer (1)	D	8/14/07_C90		159,422.00	159,422.00	159,422.00	0.00	0.00
33	Contra Costa County - Sheriff - Holiday Dinner and Toys	F	8/14/07_C90		4,000.00	4,000.00	4,000.00	0.00	0.00
34	Contra Costa County - Probation Department- East County Juvenile Drug Court	A	8/14/07_C90		34,299.00	34,299.00	40,000.00	5,701.00	5,701.00
35	Contra Costa County Library, SAT	A	8/14/07_C90		5,250.00	5,250.00	5,250.00	0.00	0.00
36	Contra Costa Health Services - Call House Youth Shelter	A	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
37	Contra Costa Youth Council - Read to Live Program	A	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
38	Craft Community, STS Academy	A	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
39	Dear Valley High School PTSA Challenge Day	A	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00
40	Delta 2000	F	8/14/07_C90		7,500.00	7,500.00	7,500.00	0.00	0.00
41	East County Boys & Girls Club	A	8/14/07_C90		50,000.00	50,000.00	50,000.00	0.00	0.00
42	East County Kids-N-Motion	A	8/14/07_C90		10,000.00	10,000.00	10,000.00	0.00	0.00
43	Eddie Hart All In One Foundation	A	8/14/07_C90		10,000.00	10,000.00	10,000.00	0.00	0.00
44	El Campanil Theatre - Capital Improvements	F	8/14/07_C90		20,000.00	20,000.00	20,000.00	0.00	0.00
45	El Campanil Theatre, Family Series	F	8/14/07_C90		5,000.00	5,000.00	5,000.00	0.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2008

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual	Sub-Total	Actual	Sub-Total	Budget	Variance
46	Family Stress Center - Proud Father Program	F	8/14/07_C90	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00
47	First Baptist Head Start - Alumni Program	A	8/14/07_C90	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
48	GFWC Woman's Club of Antioch - Historic Building	F	8/14/07_C90	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	0.00
49	Give Always to Others - Community Multicultural Program	F	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
50	Habitat for Humanity East Bay	F	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
51	Homeless Animals Response Program HARP	F	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
52	Jewish Family & Children's Service- Multicultural Senior Project	F	8/14/07_C90	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00
53	Junior Achievement of the Bay Area, Inc. - East Contra Costa	A	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
54	La Clinica De La Raza	A	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
55	Los Medanos College Foundation - Los Medanos College Science Department	F	8/14/07_C90	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	0.00
56	Mt. Diablo Unified School District - After School 4All	A	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
57	Mt. Diablo Unified School District - After School Enrichment	A	8/14/07_C90	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
58	New Connections - Substance Abuse Prevention, Intervention & Treatment	F	8/14/07_C90	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
59	Opportunity Junction, Job Training & Placement	F	8/14/07_C90	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
60	Pacific Community Service Inc, CA Historical Theatre	F	8/14/07_C90	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
61	Pittsburg Community Emergency Service - PICES	F	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
62	Pittsburg High School - Academic Achievers Association	A	8/14/07_C90	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00
63	Pittsburg Kiwanis-Make a Difference Luncheon	F	8/14/07_C90	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
64	Pittsburg Kiwanis, Special Needs & Senior Fishing	F	8/14/07_C90	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
65	Pittsburg Preschool & Community Council - El Pueblo After School Program	B	8/14/07_C90	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
66	Pittsburg Preschool & Community Council - Seniors for Children	A	8/14/07_C90	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00
67	Pittsburg Unified School District Yosemite Institute, Accept No Boundaries	A	8/14/07_C90	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00
68	Rotary Club of Pittsburg - Education Committee	B	8/14/07_C90	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
69	Service Integration Program - Bay Point Works, Community Career Center	F	8/14/07_C90	18,037.00	18,037.00	18,037.00	18,037.00	15,000.00	-3,037.00
70	Service Integration Program - Bay Point Works, YAP/gap	A	8/14/07_C90	0.00	0.00	0.00	0.00	5,000.00	5,000.00
71	Soroptimist International of Pittsburg - Mervyns	A	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
72	Soroptimist International of Pittsburg - Reading Project	A	8/14/07_C90	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00
73	STAND! - Zero Tolerance for Domestic Violence Initiative	D	8/14/07_C90	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
74	Stoneman Village, Dinner Meal Program	F	8/14/07_C90	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
75	The Bedford Center - Adult Day Health Care	F	8/14/07_C90	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	0.00
76	The Delta Science Center, Science Vessel Cruise	A	8/14/07_C90	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
77	The Perinatal Council, Antioch, First Five	A	8/14/07_C90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
78	TODOS UNIDOS, Juntando Generaciones	F	8/14/07_C90	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00
79	West Pittsburg Youth Football Association Inc.	B	8/14/07_C90	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
80	WW Ministries Inc. - The Positive Edge	F	8/14/07_C90	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	0.00
81	Bay Point Municipal Advisory Committee	F	8/14/07_C90	12,591.32	12,591.32	12,591.32	12,591.32	10,000.00	-2,591.32
82	Bethel Island Municipal Advisory Council	F	8/14/07_C90	3,899.39	3,899.39	3,899.39	3,899.39	5,000.00	1,100.61
83	Contra Costa County, Community Development Department	Z	8/14/07_C90	35,995.14	35,995.14	35,995.14	35,995.14	36,000.00	4.86
84	Byron Municipal Advisory Council	F	8/14/07_C90	2,145.64	2,145.64	2,145.64	2,145.64	5,000.00	2,854.36
85	Knighten Town Advisory Council	F	8/14/07_C90	4,951.28	4,951.28	4,951.28	4,951.28	5,000.00	48.72
86	Discovery Bay Community Service District	F	8/14/07_C90	3,139.79	3,139.79	3,139.79	3,139.79	5,000.00	1,860.21
87	Contra Costa County - Office of County Counsel - Code Compliance Attorney	B	8/14/07_C90	554.31	554.31	554.31	554.31	8,436.00	7,881.69
88	Leshner Foundation (07/24/07-C.83) - Zero Tolerance for Domestic Violence	D	7/27/07_C83	500.00	500.00	500.00	500.00	15,000.00	14,500.00
89	CC Coaching Boys into Men (07/24/07-C.84) - a program of Zero Tolerance for Domestic Violence	D	7/24/07_C84	16,752.88	16,752.88	16,752.88	16,752.88	37,000.00	37,000.00
90	Contra Costa County - Animal Services (10/16/07-C.87) - see item 26 above	F	10/16/07_C87	0.00	0.00	0.00	0.00	15,427.00	-1,325.88
91	Contra Costa County - Sheriff Resident Deputy (2) (10/16/07-C.87) - see item 31 above	D	10/16/07_C87	0.00	0.00	0.00	0.00	73,837.00	73,837.00
92	Building Community Process (11/06/07-C.55)	F	11/16/07_C100	1,150.00	1,150.00	1,150.00	1,150.00	6,000.00	4,850.00
93	All Cities Management Services, Inc. School Crossing Guard in BayPoint (12/18/07-C.169)	D	12/18/07_C169	59,080.37	59,080.37	59,080.37	59,080.37	60,000.00	919.63

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2008

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order		Variance
				Actual		Actual	Sub-Total	Budget		
91	Grant Writing Seminar	F	2/12/08_C48			4,414.24	4,414.24	5,000.00		585.76
92	United Parents Booster	A	1/8/08_C133			7,500.00	7,500.00	7,500.00		0.00
	Sub-total Board Approved Expenditures			0.00		1,730,243.28	1,730,243.28	1,852,165.00		121,921.72
	Salaries and Benefits	Z				43,998.42	43,998.42			-43,998.42
	LIS Fees//Coding Error	Z				1,200.00	1,200.00			-1,200.00
	District V Postage	Z				86.00	86.00			-86.00
	Keller Grantees Reception	Z				1,244.27	1,244.27			-1,244.27
	Knightesen Postage: Car and Tractor Event	Z				83.66	83.66			-83.66
	Sub-total Non-Board Approved Expenditures			0.00		46,612.35	46,612.35	0.00		-46,612.35
	Total Expenditures			0.00		1,776,855.63	1,776,855.63	1,852,165.00		75,309.37
	Net Revenue/(Loss) Over Expenditures before Transfers			378,040.20		-401,938.44	-23,898.24			
	Transfer from Trust to Finance (General Fund)			-202,505.33		202,505.33	0.00			
	Net Revenue/(Loss) Over Expenditures			175,534.87		-199,433.11	-23,898.24			

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2009

Appendix IV

Item	Payee	Allocation Code	Board Order	Finance System			Board Order	
				Trust System Actual	Actual	Sub-Total	Budget	Variance
Total Revenue				0.00	-1,352,850.81	-1,352,850.81	NA	NA
				0.00	-1,352,850.81	-1,352,850.81	NA	NA
1	AdvanceCamp Inc.	A	8/12/08_C68		890.00	890.00	890.00	0.00
2	A-maze-ing Solutions - Money Management	F	8/12/08_C68		5,874.00	5,874.00	5,874.00	0.00
3	Ambrose Recreation & Park District — Teen Center	A	8/12/08_C68		3,560.00	3,560.00	3,560.00	0.00
4	Antioch Historical Society - Museum History Tours	A	8/12/08_C68		2,225.00	2,225.00	2,225.00	0.00
5	Antioch Music Foundation - Concert for Kids	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
6	Antioch Rivertown Jamboree — Bingo in The Park	F	8/12/08_C68		3,560.00	3,560.00	3,560.00	0.00
7	Arts & Cultural Foundation of Antioch, ACFA — Art 4 Schools	A	8/12/08_C68		7,120.00	7,120.00	7,120.00	0.00
8	Arts & Cultural Foundation of Antioch, ACFA - Free Children's Summer Concerts	A	8/12/08_C68		3,560.00	3,560.00	3,560.00	0.00
9	Bay Area Legal Aid - East County Domestic Violence Legal Services Project	D	8/12/08_C68		7,120.00	7,120.00	7,120.00	0.00
10	Bay Point All Star Cheerleading	A	8/12/08_C68		8,010.00	8,010.00	8,010.00	0.00
11	Brentwood Agriculture Land Trust — Buy Fresh, Buy Local	F	8/12/08_C68		2,670.00	2,670.00	2,670.00	0.00
12	Brighter Beginnings-Antioch First Five-Teen Parenting Groups	A	8/12/08_C68		3,115.00	3,115.00	3,115.00	0.00
13	California Network, Building Community Youth Internship Project	A	8/12/08_C68		13,350.00	13,350.00	13,350.00	0.00
14	Center for Human Development- Community Forums	F	8/12/08_C68		7,120.00	7,120.00	7,120.00	0.00
15	Center for Human Development - Empowerment Program	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
16	Child Abuse Prevention Council = NewBorn Connections	F	8/12/08_C68		6,675.00	6,675.00	6,675.00	0.00
17	City of Oakley, Park & Recreation Department-Youth Empowerment	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
18	City of Oakley - Oakley Police Department — Freedom High School SRO	D	8/12/08_C68		20,000.00	20,000.00	20,000.00	0.00
19	City of Pittsburg, Recreation Department — Black Diamond Blues Festival	F	8/12/08_C68		7,120.00	7,120.00	7,120.00	0.00
20	City of Pittsburg, Recreation Department — Every Day Is a Special Day	A	8/12/08_C68		3,560.00	3,560.00	3,560.00	0.00
21	City of Pittsburg, Recreation Department — Fun Fellowship and Food	F	8/12/08_C68		1,780.00	1,780.00	1,780.00	0.00
22	City of Pittsburg, Recreation Department- Summer Youth Corp.	A	8/12/08_C68		8,678.00	8,678.00	8,678.00	0.00
23	Community Violence Solutions -Stepping Stone, Counseling Center	F	8/12/08_C68		13,350.00	13,350.00	13,350.00	0.00
24	Contra Costa County Dept of Conservation & Development Code Enforcement	B	8/12/08_C68		100,000.00	100,000.00	100,000.00	0.00
25	Contra Costa County General Services - East County Beautification	G	8/12/08_C68		40,000.00	40,000.00	40,000.00	0.00
26	Contra Costa County Housing Authority - Midnight Basketball League	F	8/12/08_C68		17,800.00	17,800.00	17,800.00	0.00
27	Contra Costa County Office of the Sheriff - Code Compliance Attorney	B	8/12/08_C68		108,436.00	108,436.00	108,436.00	0.00
28	Contra Costa County Office of the Sheriff — Resident Deputy	D	8/12/08_C68		176,328.79	176,328.79	190,000.00	13,671.22
29	Contra Costa County Office of the Sheriff — School Resource Officer	D	8/12/08_C68		176,328.78	176,328.78	190,000.00	13,671.22
30	Contra Costa County Office of the Sheriff — Holiday Dinner and Toys	F	8/12/08_C68		3,560.00	3,560.00	3,560.00	0.00
31	Contra Costa County Probation Department - East County Juvenile Drug Court	A	8/12/08_C68		20,000.00	20,000.00	20,000.00	0.00
32	Contra Costa County Public Works - Bay Point Crossing Guards	D	8/12/08_C68		114,410.40	114,410.40	117,479.00	3,068.60
33	Contra Costa County County Administrator's Office - Zero Tolerance Initiative	D	8/12/08_C68		10,680.00	10,680.00	10,680.00	0.00
34	Contra Costa County Library - SAT Study Sessions	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
35	Contra Costa Health Services — Cali House Youth Shelter	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
36	Contra Costa Youth Council - Read to Live Program	A	8/12/08_C68		17,800.00	17,800.00	17,800.00	0.00
37	CCISCO - Pittsburg Day Labor Project	F	8/12/08_C68		1,800.00	1,800.00	1,800.00	0.00
38	Craft Community, STS Academy - Afterschool Program	A	8/12/08_C68		17,800.00	17,800.00	17,800.00	0.00
39	Dear Valley High School PTSA - Challenge Day	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
40	Delta 2000 - East County Nonprofit Library	F	8/12/08_C68		2,225.00	2,225.00	2,225.00	0.00
41	Delta 2000 - Rivertown Resource Center	F	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00
42	Delta Bay Athletics - Pop Warner Football	A	8/12/08_C68		8,900.00	8,900.00	8,900.00	0.00
43	EBNSBE - Science, Technology, Engineering	A	8/12/08_C68		4,450.00	4,450.00	4,450.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2009

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual	Sub-Total	Actual	Sub-Total	Budget	Variance
44	East County Boys & Girls Club	A	8/12/08_C68	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
45	East County Kids-N-Motion	A	8/12/08_C68	8,010.00	8,010.00	8,010.00	8,010.00	8,010.00	0.00
46	ECNAACP - Back to School	F	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
47	Eddie Hart All In One Foundation -Total Health for Life	A	8/12/08_C68	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	0.00
48	El Campanil Theatre —Capital Improvements	F	8/12/08_C68	16,020.00	16,020.00	16,020.00	16,020.00	16,020.00	0.00
49	El Campanil Theatre - Children's Theatre	A	8/12/08_C68	1,780.00	1,780.00	1,780.00	1,780.00	1,780.00	0.00
50	Family Stress Center - Proud Father Program	F	8/12/08_C68	3,560.00	3,560.00	3,560.00	3,560.00	3,560.00	0.00
51	First Baptist Head Start- Alumni Program	A	8/12/08_C68	7,120.00	7,120.00	7,120.00	7,120.00	7,120.00	0.00
52	Foundation for Change - Moolah Matters	A	8/12/08_C68	2,670.00	2,670.00	2,670.00	2,670.00	2,670.00	0.00
53	Give Always to Others - Community Multicultural Program	F	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
54	Foundation for Change — Seniors Citizens Center	F	8/12/08_C68	500.00	500.00	500.00	500.00	500.00	0.00
55	Hapnood Theatre - Student Matinee	A	8/12/08_C68	5,340.00	5,340.00	5,340.00	5,340.00	5,340.00	0.00
56	Homeless Animals Response Program HARP	F	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
57	Jewish Family & Children's Service - Multicultural Senior Project	F	8/12/08_C68	6,230.00	6,230.00	6,230.00	6,230.00	6,230.00	0.00
58	Junior Achievement of the Bay Area, Inc. - East Contra Costa	A	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
59	La Clinica De La Reza - 4th Annual Bi-National Health Fair	F	8/12/08_C68	3,560.00	3,560.00	3,560.00	3,560.00	3,560.00	0.00
60	Mt. Diablo Unified School District - After School Enrichment Programs	A	8/12/08_C68	17,800.00	17,800.00	17,800.00	17,800.00	17,800.00	0.00
61	New Connections - Substance Abuse Prevention, Intervention & Treatment	F	8/12/08_C68	13,350.00	13,350.00	13,350.00	13,350.00	13,350.00	0.00
62	One Day At a Time	A	8/12/08_C68	7,120.00	7,120.00	7,120.00	7,120.00	7,120.00	0.00
63	Opportunity Junction - Job Training & Placement	F	8/12/08_C68	17,800.00	17,800.00	17,800.00	17,800.00	17,800.00	0.00
64	Pacific Community Services Inc. - Diamond City Playhouse,A Raisin in the Sun	F	8/12/08_C68	3,560.00	3,560.00	3,560.00	3,560.00	3,560.00	0.00
65	People Who Care - Hip Hop Car Wash	A	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
66	Pittsburg, Community Emergency Service - PICES	F	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
67	Pittsburg Creative Arts Building - Seat Refurbishing	F	8/12/08_C68	13,350.00	13,350.00	13,350.00	13,350.00	13,350.00	0.00
68	Pittsburg High School - Academic Achievers Association	A	8/12/08_C68	2,670.00	2,670.00	2,670.00	2,670.00	2,670.00	0.00
69	Pittsburg National Little League	A	8/12/08_C68	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	0.00
70	Pittsburg Unified School District— Yosemite Institute, Accept No Boundaries	A	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
71	Rotary Club of Pittsburg - Education Committee	A	8/12/08_C68	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	0.00
72	Service Integration Program - Bay Point Works, Community Career Center	F	8/12/08_C68	10,680.00	10,680.00	10,680.00	10,680.00	10,680.00	0.00
73	Service Integration Program - Bay Point Works, YAP/gap	A	8/12/08_C68	3,560.00	3,560.00	3,560.00	3,560.00	3,560.00	0.00
74	Soroptimist International of Pittsburg — Mervyns Shopping Spree	A	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
75	Soroptimist International of Pittsburg — Reading Project	F	8/12/08_C68	17,800.00	17,800.00	17,800.00	17,800.00	17,800.00	0.00
76	Stoneman Village - Dinner Meal Program	F	8/12/08_C68	6,230.00	6,230.00	6,230.00	6,230.00	6,230.00	0.00
77	TODOS UNIDOS, Juntando Generaciones	F	8/12/08_C68	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00	0.00
78	United Parents Booster Club - Operation Uplift	A	8/12/08_C68	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	0.00
79	West Pittsburg Youth Football Association Inc.	A	8/12/08_C68	10,680.00	10,680.00	10,680.00	10,680.00	10,680.00	0.00
80	WW Ministries Inc. - The Positive Edge	F	8/12/08_C68	2,677.98	2,677.98	2,677.98	2,677.98	2,677.98	0.00
81	Bay Point Municipal Advisory Committee	F	8/12/08_C68	2,152.56	2,152.56	2,152.56	2,152.56	2,000.00	7,322.02
82	Bethel Island Municipal Advisory Council	F	8/12/08_C68	81.94	81.94	81.94	81.94	2,000.00	-152.56
83	Byron Municipal Advisory Council	F	8/12/08_C68	1,493.24	1,493.24	1,493.24	1,493.24	2,000.00	1,918.06
84	Discovery Bay Community Service District	F	8/12/08_C68	1,918.57	1,918.57	1,918.57	1,918.57	2,000.00	506.76
85	Knightsen Town Advisory Council	Z	8/12/08_C68	35,968.06	35,968.06	35,968.06	35,968.06	36,000.00	81.43
86	Contra Costa County, Department of Conservation and Development	A	8/12/08_C68	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	31.94
87	District V Office - CCC Youth Summit	Y	8/12/08_C68	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
88	District V Office - Intern	Z	2/24/09_C101	598.04	598.04	598.04	598.04	1,000.00	0.00
89	Grant Writing Seminar							401.96	401.96

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2009

Appendix IV

Item	Payee	Allocation Code	Board Order	Finance System			Board Order	
				Trust System Actual	Actual	Sub-Total	Budget	Variance
Sub-total Board Approved Expenditures				0.00	1,315,386.36	1,315,386.36	1,355,907.00	40,520.65
Keller Celebration/Reception		Z			1,430.80	1,430.80		-1,430.80
Consulting Association of CA		Z			3,335.00	3,335.00		-3,335.00
District V- Salaries and Benefits		Z			73,596.86	73,596.86		-73,596.86
LIS/Coding Errors - see prior year		Z			1,200.00	1,200.00		-1,200.00
Sub-total Non-Board Approved Expenditures				0.00	79,562.66	79,562.66	0.00	-79,562.66
Total Expenditures				0.00	1,394,949.02	1,394,949.02	1,355,907.00	-39,042.02
Net Revenue/(Loss) Over Expenditures before Transfers				0.00	-42,098.21	-42,098.21		
Transfer from Trust to Finance (General Fund)				0.00	0.00	0.00		
Net Revenue/(Loss) Over Expenditures				0.00	-42,098.21	-42,098.21		

Contra Costa County
 Review of Keller Canyon
 Program Revenues and Expenditures
 For the Fiscal Year Ended June 30, 2010

Appendix IV

Item	Payee	Allocation Code	Board Order	Finance System			Trust System		Board Order	
				Actual	Sub-Total	Budget	Actual	Variance		
Total Revenue				0.00	-1,446,634.85	-1,446,634.85			NA	NA
				0.00	-1,446,634.85	-1,446,634.85			NA	NA
1	AdvanceCamp Inc.	A	8/11/09_C52	1,000.00	1,000.00	1,000.00			0.00	0.00
2	Amador Institute, Life Skill Training	A	8/11/09_C52	5,000.00	5,000.00	5,000.00			0.00	0.00
3	A-maze-ing Solutions, Maze Program	F	8/11/09_C52	5,800.00	5,800.00	5,800.00			0.00	0.00
4	Ambrose Rec & Park, CARES Garden	A	8/11/09_C52	1,000.00	1,000.00	1,000.00			0.00	0.00
5	Ambrose Teen Center	A	8/11/09_C52	4,000.00	4,000.00	4,000.00			0.00	0.00
6	AHS PTSA, Antioch Classical Theatre	A	8/11/09_C52	3,000.00	3,000.00	3,000.00			0.00	0.00
7	Antioch Historical Society, Museum Tours	A	8/11/09_C52	3,000.00	3,000.00	3,000.00			0.00	0.00
8	Antioch Little League	A	8/11/09_C52	5,500.00	5,500.00	5,500.00			0.00	0.00
9	Antioch Music Foundation, Concert For Kids	A	8/11/09_C52	5,000.00	5,000.00	5,000.00			0.00	0.00
10	Antioch Music Foundation, East County Idol	A	8/11/09_C52	2,000.00	2,000.00	2,000.00			0.00	0.00
11	Antioch Rivertown Jamboree, Harlem Ambassadors Basketball	F	8/11/09_C52	3,500.00	3,500.00	3,500.00			0.00	0.00
12	Arts & Cultural, Art 4 Schools	A	8/11/09_C52	5,000.00	5,000.00	5,000.00			0.00	0.00
13	Bay Area Legal Aid, East County Domestic Violence	D	8/11/09_C52	7,100.00	7,100.00	7,100.00			0.00	0.00
14	Bay Point All Star Cheerleading	A	8/11/09_C52	8,000.00	8,000.00	8,000.00			0.00	0.00
15	Brentwood Ag Land Trust, Buy Local	F	8/11/09_C52	5,000.00	5,000.00	5,000.00			0.00	0.00
16	CA Network, Building Community Youth Intern	A	8/11/09_C52	8,000.00	8,000.00	8,000.00			0.00	0.00
17	Center Human Dev., Community Forums	F	8/11/09_C52	6,000.00	6,000.00	6,000.00			0.00	0.00
18	Center Human Dev., Empowerment Project	A	8/11/09_C52	5,000.00	5,000.00	5,000.00			0.00	0.00
19	Child Abuse Prevention, Newborn Connections	F	8/11/09_C52	6,500.00	6,500.00	6,500.00			0.00	0.00
20	City of Antioch, FOTAL, Gateway Centers	F	8/11/09_C52	10,000.00	10,000.00	10,000.00			0.00	0.00
21	City of Oakley PD, SRO, Freedom HS	A	8/11/09_C52	20,000.00	20,000.00	20,000.00			0.00	0.00
22	City of Oakley, Youth, Empowerment Prg	A	8/11/09_C52	4,450.00	4,450.00	4,450.00			0.00	0.00
23	City of Pittsburg, Communication is Key	F	8/11/09_C52	4,100.00	4,100.00	4,100.00			0.00	0.00
24	CVS, Trauma/Sexual Abuse Recovery	F	8/11/09_C52	10,000.00	10,000.00	10,000.00			0.00	0.00
25	CCC, Bay Point Municipal Advisory Council	F	8/11/09_C52	10,360.33	10,360.33	10,000.00			-360.33	0.00
26	CCC, Bethel Island Municipal Advisory Council	F	8/11/09_C52	1,618.90	1,618.90	2,000.00			381.10	0.00
27	CCC, Byron Municipal Advisory Council	F	8/11/09_C52	176.25	176.25	2,000.00			1,823.75	0.00
28	CCC, Dept Conservation & Development, District V Code Enforcement	B	8/11/09_C52	107,109.00	107,109.00	90,000.00			-17,109.00	0.00
29	CCC, Dept. Conservation & Development, Grant Administration Fee	Y	8/11/09_C52	35,996.70	35,996.70	36,000.00			3.30	0.00
30	CCC, Discovery Bay Community Service District	F	8/11/09_C52	499.65	499.65	2,000.00			1,500.35	0.00
31	CCC, General Services, East County Beautification Program	F	8/11/09_C52	30,000.00	30,000.00	30,000.00			0.00	0.00
32	CCC, East County Midnight Basketball - Winter 10	F	8/11/09_C52	10,000.00	10,000.00	10,000.00			0.00	0.00
33	CCC, Knightsen Town Advisory Council	F	8/11/09_C52	671.20	671.20	2,000.00			1,328.80	0.00
34	CCC, County Counsel, Code Compliance Attorney	B	8/11/09_C52	81,327.00	81,327.00	98,436.00			17,109.00	0.00
35	CCC, Sheriff, Resident Deputy	D	8/11/09_C52	180,000.00	180,000.00	180,000.00			0.00	0.00
36	CCC, Sheriff, Bay Point SRO	D	8/11/09_C52	154,772.06	154,772.06	180,000.00			25,227.94	0.00
37	CCC, Sheriff, Holiday Dinner & Toys	F	8/11/09_C52	4,000.00	4,000.00	4,000.00			0.00	0.00
38	CCC, Probation, Juvenile Drug Court	A	8/11/09_C52	10,000.00	10,000.00	10,000.00			0.00	0.00
39	CCC,Public Works, Bay Point Crossing Guards	D	8/11/09_C52	62,294.49	62,294.49	71,265.00			8,970.51	0.00
40	CCC, Supervisor Glover, District V Intern	A	8/11/09_C52	2,000.00	2,000.00	2,000.00			0.00	0.00
41	CCC, Supervisor Glover, District V Staff	F	8/11/09_C52	88,055.60	88,055.60	172,048.00			83,992.40	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2010

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System		Finance System		Board Order	
				Actual		Actual	Sub-Total	Budget	Variance
42	CCC, Supervisor Glover, Grant Writing Seminar	F	8/11/09_C52	1,559.56		1,559.56	1,559.56	5,000.00	3,440.44
43	CCC, Supervisor Glover, Small Business Workshop/Youth Summit	F	8/11/09_C52	2,189.15		2,189.15	2,189.15	20,000.00	17,810.85
44	Contra Costa County Library, SAT	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
45	CCHS, Cali House Youth Shelter	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
46	CCYC, Read to Live Program	A	8/11/09_C52	15,000.00		15,000.00	15,000.00	15,000.00	0.00
47	CCCC, STS, Afterschool Program	A	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
48	CCCC, STS, Summer Youth Corp	A	8/11/09_C52	11,899.45		11,899.45	11,899.45	9,750.00	-2,149.45
49	DVHS PTSA, Challenge Day	A	8/11/09_C52	4,450.00		4,450.00	4,450.00	4,450.00	0.00
50	EBNSBE, Science, Technology, Engineering	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
51	East County Boys & Girls Club	A	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
52	East County Kids in Motion	A	8/11/09_C52	8,000.00		8,000.00	8,000.00	8,000.00	0.00
53	El Campanil Theatre, Capital Improvements	F	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
54	Family Stress Center - Proud Father Program	F	8/11/09_C52	3,200.00		3,200.00	3,200.00	3,200.00	0.00
55	First Baptist Head Start, Alumni Program	A	8/11/09_C52	7,000.00		7,000.00	7,000.00	7,000.00	0.00
56	From My Heart to Your Heart	F	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
57	Full Stride Track Club-East Bay	A	8/11/09_C52	1,500.00		1,500.00	1,500.00	1,500.00	0.00
58	Give Always to Others, Multicultural Program	F	8/11/09_C52	4,450.00		4,450.00	4,450.00	4,450.00	0.00
59	GASTP, Activity & Summer Camp	A	8/11/09_C52	8,000.00		8,000.00	8,000.00	8,000.00	0.00
60	Hapgood Theatre, Student Matinee	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
61	HARP-Animal Angel Program	F	8/11/09_C52	3,000.00		3,000.00	3,000.00	3,000.00	0.00
62	Jewish Family & Children's Ser. Multicultural Senior Project	F	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
63	Junior Achievement of the Bay Area, Inc.	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
64	Kiwanis, Every Day is Special	A	8/11/09_C52	3,500.00		3,500.00	3,500.00	3,500.00	0.00
65	La Clinica De La Raza, 5th Annual Health Fair	F	8/11/09_C52	4,447.96		4,447.96	4,447.96	5,000.00	552.04
66	Mt. Diablo Region YMCA, Childcare Services	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
67	MDUSD, After School Enrichment -CARES	A	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
68	NAACP East County, Parent Workshops	F	8/11/09_C52	4,000.00		4,000.00	4,000.00	4,000.00	0.00
69	Opportunity Junction	F	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
70	PCSI, Housing Counseling	F	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
71	PWC, RAP, Site Renovation	A	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
72	PAEC, Allied Health Academy	F	8/11/09_C52	4,000.00		4,000.00	4,000.00	4,000.00	0.00
73	PICES, Food Pantry	F	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
74	Pittsburg Creative Arts Building, Nutcracker	F	8/11/09_C52	8,000.00		8,000.00	8,000.00	8,000.00	0.00
75	PHS Academic Achievers	A	8/11/09_C52	2,670.00		2,670.00	2,670.00	2,670.00	0.00
76	Pittsburg HS Band Boosters	A	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
77	PUSD, Yosemite Institute, Accept No Boundaries	A	8/11/09_C52	5,000.00		5,000.00	5,000.00	5,000.00	0.00
78	Pittsburg Women's League, Books for Babies	A	8/11/09_C52	2,500.00		2,500.00	2,500.00	2,500.00	0.00
79	R.A.A.M.P. Mentoring Program	A	8/11/09_C52	7,500.00		7,500.00	7,500.00	7,500.00	0.00
80	Rotary Club of Pittsburg, Education Committee	A	8/11/09_C52	8,900.00		8,900.00	8,900.00	8,900.00	0.00
81	Serv. Intg. Prg., Community Career Center	F	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00
82	Serv. Intg. Prg., YAP gap	A	8/11/09_C52	1,613.00		1,613.00	1,613.00	3,560.00	1,947.00
83	Soroptimist, Kidz on Target	A	8/11/09_C52	4,000.00		4,000.00	4,000.00	4,000.00	0.00
84	Soroptimist, Reading Project	A	8/11/09_C52	4,500.00		4,500.00	4,500.00	4,500.00	0.00
85	Stoneman Village, Dinner Meal Program	F	8/11/09_C52	10,000.00		10,000.00	10,000.00	10,000.00	0.00

Contra Costa County
Review of Keller Canyon
Program Revenues and Expenditures
For the Fiscal Year Ended June 30, 2010

Appendix IV

Item	Payee	Allocation Code	Board Order	Trust System			Finance System			Board Order		
				Actual	Sub-Total	Variance	Actual	Sub-Total	Variance	Budget	Variance	Variance
86	The Delta Science Center, 2010 Calendar	A	8/11/09_C52									
87	TODOS UNIDOS, Juntando Generaciones	F	8/11/09_C52				5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
PY-87	TODOS UNIDOS, Juntando Generaciones (Prior Year, Item 77)	F	8/12/08_C68				5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
88	United Parents Booster Club, Operation Uplift	A	8/11/09_C52				174.80	174.80	-174.80	0.00	-174.80	0.00
89	West Pittsburg Youth Football	A	8/11/09_C52				5,000.00	5,000.00	0.00	5,000.00	0.00	0.00
90	WW Ministries, The Positive Edge	F	8/11/09_C52				8,000.00	8,000.00	0.00	8,000.00	0.00	0.00
93	DCD Census Activities//Grant	F	3/23/10_SD9				10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
	Sub-total Board Approved Expenditures			0.00	1,233,585.10	1,233,585.10	2,700.00	2,700.00	0.00	2,700.00	0.00	0.00
	Keller Reception	Z					534.74	534.74	-534.74		-534.74	
	National Nite Out	Z					219.99	219.99	-219.99		-219.99	
	Bethel Island Clean-Up	Z					209.80	209.80	-209.80		-209.80	
	Sub-total Non-Board Approved Expenditures			0.00	964.53	964.53	0.00	0.00	-964.53		-964.53	
	Total Expenditures			0.00	1,234,549.63	1,234,549.63	1,377,879.00	1,377,879.00	143,329.37		143,329.37	
	Net Revenue/(Loss) Over Expenditures before Transfers			0.00	212,085.22	212,085.22						
	Transfer from Trust to Finance (General Fund)			0.00	0.00	0.00						
	Net Revenue/(Loss) Over Expenditures			0.00	212,085.22	212,085.22						

LIST OF ACRONYMS

AC	Advisory Council
CSD	Community Services District
CCC	Contra Costa County
DBCSD	Discovery Bay Community Services District
DBMAC	Discovery Bay Municipal Advisory Council
KCMF	Keller Canyon Mitigation Fund
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
LAFCO	Local Agency Formation Commission Office
MAC	Municipal Advisory Council

Exhibit 2 – CDS Board to Examine advisory role. Rick Lemyre, Ruth Roberts - The Press March 19, 2009

CSD Board to examine advisory role
by Rick Lemyre and Ruth Roberts

Mar 19, 2009 | 416 views | 1  | 15  |  | 

The Discovery Bay Community Services District (CSD) board will review how some of the town's business gets done – and how it gets paid for.

CSD Treasurer Dave Dove has asked for an agenda item to review the town's role as an advisory body to the county Board of Supervisors. The CSD is charged primarily with managing sewer, water, landscaping and recreation services, but because the CSD's formation in 1998 was accompanied by the dissolution of the town's municipal advisory council (MAC), the CSD was also charged with providing the County Board of Supervisors (BOS) recommendations on other community concerns normally outside the purview of the CSD.

One of the things the board will look at is how to pay for expenses incurred while performing advisory council (AC) duties. The CSD's funding comes from tax dollars, and according to state law, those dollars can be used only for the services they were originally intended: sewer, water, landscaping and recreation.

The AC duties are therefore an unfunded mandate. Up to this point, the CSD Board has blended its duties with expenses for AC functions being absorbed by the CSD.

A sampling of the town's past CSD meeting agendas plus monthly billing statements from Neumiller & Beardslee, the town's attorneys, shows that nearly half of a typical CSD meeting is spent on AC business. With legal fees coming in at around \$215 per hour, that adds up to about \$8,300 per year spent for legal services during AC discussions at board meetings alone. Other AC expenses include attorney fees for outside meetings, such as recent P-6 district discussions and talks about a re-organization of the county's various advisory bodies. Also, some of the town's clerical wages go toward performing AC functions.

Some of those expenses are covered by money from the Keller Canyon Mitigation Fund. Recently reduced from \$5,000 to \$3,000 per year, the no-strings-attached funding was established to offset impacts on ratepayers whose trash ends up in the Pittsburg facility. Discovery Bay's trash no longer goes to Keller Canyon, although District V Supervisor Federal Glover has nonetheless kept Discovery Bay on the distribution list so far.

The \$3,000 per year isn't enough to fund all the AC functions as they stand currently, but Dove wants to make sure as much is collected as possible. So far this year, he said, the town has requested just \$600 in expenses from the fund.

CSD President Ray Tetreault agrees that the question of how the AC is paid for, along with possible town funding options, should be explored. "I'm going to explore whatever avenues there are to fund this," he said. "We don't want to be outside of the law now that we're aware of it."

Dove didn't want to offer possible solutions to the situation, preferring instead that the entire board discuss it before making suggestions. "Personally, I'm hoping everybody (the CSD board members) will be on board with this and want to solve the problem," he said. "When we bring it to the agenda, we'll find out."

CSD Director David Piepho said the combining of CSD and AC functions is neither an issue nor a

problem. "There is no MAC," he said in a recent e-mail. "It (the CSD) has ALL advisory powers as mandated by LAFCO ... I feel like this has been made clear several times now."

Even if that's the case, Dove said he would prefer an examination of the issue. "It's the public's money," he said, "and they need to know it's being spent properly. At the end of the day, I want to make sure it doesn't turn into something where the CSD has to defend itself in court."

Resident Don Flint also believes the issue should be looked at. "The issue isn't just the time and attention that has been diverted from these core (CSD) issues but also the money that has gone to pay for staff, including the CSD attorney for participation in (AC functions)," he said in an e-mail to the Press. "It appears that ratepayer funds that have been used to fund MAC-type activities violate the state constitution (Prop. 218). If Discovery Bay needs (AC) representation, and I believe we do, then we should implement it properly as every other community in the state seems to have done."

Exhibit 3 - Croce & Croce Accountancy Corporation Audit Report Cover Letter

Independent Auditors' Report

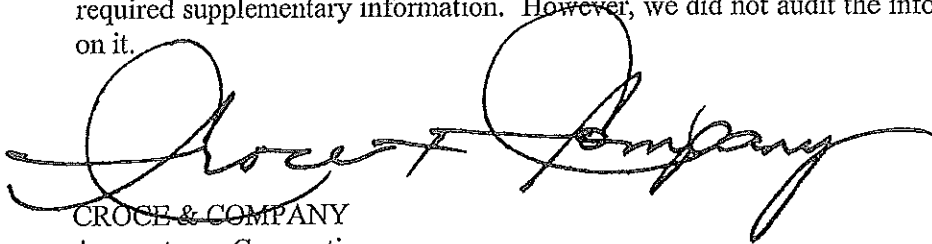
To the Board of Directors
**Town of Discovery Bay Community
Services District**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the **Town of Discovery Bay Community Services District (District)** as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions 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. 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the **Town of Discovery Bay Community Services District** as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with the accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 2 through 10 is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.



CROCE & COMPANY
Accountancy Corporation
Stockton, California
July 2, 2010

Exhibit 4 - Discovery Bay leaders draw criticism for paying themselves to attend chamber dinner –
Hannah Dreier, Contra Costa Times January 18, 2011

Discovery Bay leaders draw criticism for paying themselves to attend chamber dinner

By Hannah Dreier
Contra Costa Times

Posted: 01/18/2011 12:00:00 AM PST

DISCOVERY BAY -- Town directors will use public funds to pay themselves for attending this week's annual chamber of commerce dinner.

The five directors of Discovery Bay's Community Services District will each receive a \$100 stipend in addition to a \$60 ticket to attend the chamber's annual State of the Town dinner Saturday honoring the citizen of the year.

Some residents are calling the expenses unusual and inappropriate.

"The amount of money is reasonably small, but the message it sends is just plain wrong," resident Jeff Barber said. "They are seeking to be paid to sit and have dinner at a nongovernmental social function."

No East Contra Costa city compensates its council members for attending similar chamber dinners, though Brentwood does reimburse the mayor's meal ticket.

Barber says it is wrong to give directors a perk at a time of belt-tightening and rising costs for residents, and also says that the name of the chamber event is misleading because it implies town sponsorship. Many cities hold separate events for officials to address the state of civic affairs.

Town directors dismiss the dinner payments as a nonissue, and note that they received stipends for last year's dinner, as well.

"It's not like we're getting rich off this," said director Mark Simon, adding that he had to reschedule a family event to attend the dinner.

General Manager Rick Howard said the directors are within their legal rights

to seek stipends for representing the district at a public event. While directors receive \$100 stipends for regular CSD meetings, they are not compensated for time spent on other activities, such as visiting wastewater treatment plants or consulting with contractors.

"Board members put in a tremendous amount of time attending meetings where they don't get any compensation," Howard said. "The law provides opportunities to participate in community-type events and get paid for it so long as there is a benefit to the district."

To comply with state law, one of the directors will need to present a report to the district about the dinner.

The chamber's fifth annual State of the Town dinner will honor the citizen, business and teacher of the year, and provide local leaders with an opportunity to hobnob. Chamber President Rita Caruso said that while the directors are not required to attend, their presence is "crucial" to the event.

Resident Don Flint, who is often critical of the town government, objects to the way district staff members presented the stipend and ticket expenditures for board approval last month. Staff members wrote that the event would cost the town \$300 -- the price of the meal tickets. Staff members mentioned elsewhere in the report that directors would receive stipends but omitted the amount.

"Their actions demonstrate a problem with the culture of the CSD," Flint said. "Did they really need to approve all five directors to attend this event at our expense? Why not just the president?"

Director Brian Dawson argued that residents upset over this issue have themselves cost the town money with a trivial lawsuit and excessive public-records requests.

"The same people who are worried about us spending \$500 in stipends for the dinner have no problem running up thousands in costs with lawsuits," he said.

A few years ago, the town spent approximately \$90,000 fighting a lawsuit brought by another frequent critic over an open-meetings law. The plaintiff dropped the suit days before it was to go to trial.

Compared with these costs, Dawson said, the stipends are negligible.

"Five hundred dollars? We're not even crying over spilled milk," he said. "We're crying over the sticky surface after you've cleaned up the spilled milk."

Comments:



Exploding Escargot Jan 18

The remarks by city officials are amazing. It seems they have forgotten they work for the taxpayers.

John Zukoski Jan 18

How is it that Disco Bay gets so much press? I totally agree that this is a questionable expense when the council members are already receiving stipends to attend these types of events...but is this worthy of CC Times coverage? I'd rather see more stories exposing the corruption and "rotting from within" of the town of Hercules.

Mike Burkholder Jan 18

Discovery Bay General Manager Rick Howard, you are a schmuck... you can't over compensate for one task because you are not compensated for another. To comply with state law they have to present a report of the event... gee, is the report going to talk about what they had for dinner?



Town of Discovery Bay CSD AGENDA REPORT

Meeting Date

December 15, 2010

Prepared By: Rick Howard, General Manager
Submitted By: Rick Howard, General Manager

Agenda Title

Annual "State of the Town" Chamber of Commerce Event for 2011

Recommended Action

Authorize the Board of Directors to attend the annual "State of the Town" event scheduled for Saturday, January 22, 2011, authorize payment of the event for the board member and payment of a stipend for attending the event

Executive Summary

Each year, the Discovery Bay Chamber of Commerce hosts its annual "State of the Town" Dinner Banquet. As in past years, the 2011 event will again take place at the Discovery Bay Country Club. This year's event is scheduled for Saturday, January 22, 2011.

As is customary, it is appropriate for the Board of Directors to attend these types of community/public events. They foster positive involvement in the community, provide an opportunity to obtain feedback, and offer enhanced access to the business of the District.

CSD Law (GC§61047 (e)(2)) qualifies this type of event as a qualifying stipend activity if the following takes place: "Representation of the district at a public event, provided that the board of directors has previously approved the member's representation at a board of directors' meeting and that the member(s) delivers a written report to the board of directors regarding the member's representation at the next board of directors' meeting following the public event".

The cost to attend this year's event has not yet been determined. It is anticipated that the cost will be approximately \$60.00 to \$65.00 per person. If all five members of the Board attend, the total cost will be between \$300.00 to \$325.00 for the event.

Fiscal Impact:

Amount Requested: Approximately \$300-\$325
Sufficient Budgeted Funds Available?: (If no, see attached fiscal analysis)
Prog/Fund # Category: Pers. Optg. Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item

Authorization to attend 2010 State of the Town event.

Attachments

N/A

AGENDA ITEM: E-3

Exhibit 5 -Employment Contract



2-18-05

EMPLOYMENT CONTRACT

COPY

For Elizabeth Hardy
Town of Discovery Bay-CSD

This CONTRACT is made and entered into this 7th day of February 2005, by and between the Town of Discovery Bay, a community services district organized under the laws of the State of California, hereinafter called "Employer," and Elizabeth Hardy, hereinafter called "Employee."

The parties agree as follows:

RECEIVED

from Mark

OCT 19 2009

SECTION 1. DUTIES

A. General.

W.R. RICHARDSON

Employer hereby employs Employee as **Accounting Clerk/Accounting Office Assistant I** of Employer to perform the functions and duties specified in the laws of the State of California, the formation documents forming Employer, and Employer's by-laws, and to perform such other duties and functions as Employer shall from time to time assign.

SECTION 2. TERM

A. The term of this Contract shall be indefinite, unless terminated as provided herein, and shall commence on February 7, 2005.

B. Nothing in this Contract shall prevent, limit, or otherwise interfere with the right of Employee to resign at any time.

C. Employee shall remain in the exclusive employ of Employer, and shall neither accept other employment nor become employed by any other employer except upon written approval of Employer.

D. Employee in her position as Accounting Clerk/Accounting Office Assistant I serves at the will of the Employer, and may be removed by Employer at any time with or without cause or notice.

E. The term "employed" shall not be construed to include occasional teaching, writing, or consulting performed on Employer's time off.

SECTION 3. SALARY

A. Employer agrees to pay Employee for her duties as **Accounting Clerk/Account Office Assistant I** at an hourly rate of Fifteen dollars (\$15.00) payable via California Payroll, twice a month, subject to usual and normal withholdings.

SECTION 4. PERFORMANCE EVALUATION

Employer shall review and evaluate the performance of Employee six (6) months after the date of this Contract, an additional six (6) months thereafter and at least once annually thereafter. Such review shall include review of Employee's accomplishment of objectives and goals established by Employer.

SECTION 5. HOURS OF WORK

Employee is expected to devote a great deal of time during normal office hours to business of Employer. To that end, Employee will allowed to take compensatory time off, as she shall deem appropriate, during said office hours. Employee is expected to work Monday through Friday, 6-8 hours per day.

SECTION 6. VACATION AND SICK LEAVE

A. Employee shall accrue, and have credited to his personal account, vacation and sick leave at the rate as established in Employee's Personnel Manual for employees of Employer, and other Employer-authorized leave at the same rate as other employees.

B. Neither vacation nor sick leave may be accrued beyond the limits specified in the Personnel Manual. Upon reaching the accrual limit for either accrual of vacation or sick leave, as the case may be, accrual shall cease, and no further accrual shall occur until vacation, or sick leave, as the case may be, is taken so as to reduce the accrual amount to below the accrual limit, except as may be otherwise provided in the Personnel Manual for Exempt Employees.

C. Upon termination of employment, accrued, but unused vacation will be paid to Employee. There shall be no payment for accrued sick leave.

SECTION 7. DISABILITY, HEALTH AND LIFE INSURANCE

Employer shall not provide disability, health, or life insurance for Employee.

SECTION 8. RETIREMENT

Employer shall not provide retirement benefits or pension benefits for Employee.

SECTION 9. DUES AND SUBSCRIPTIONS

Employer shall budget and pay for the professional dues and subscriptions of Employee necessary for his continuing education and full participation in national, regional, state and local associations and organizations necessary and desirable for his continued professional participation, growth and advancement and for the good of Employer.

SECTION 10. PROFESSIONAL DEVELOPMENT

A. Employer shall budget for and pay the travel and subsistence expenses of Employee for professional official travel, meetings and occasions adequate to continue the professional development of Employee and to adequately pursue necessary official and other functions for Employer.

B. Employer shall budget and pay for the travel and subsistence expense of Employee for short courses, institutes and seminars necessary for his professional development and for the good of the Employer.

SECTION 11. REIMBURSEMENT EXPENSES

Employee will receive reimbursement for all sums necessarily incurred and paid by him in the performance of his duties, including mileage traveled in his private vehicle, at the rate of \$.31 per mile. Employee shall submit a claim form to employer in the form and manner required of any employee. Employer may, at its option, provide Employee with a valid credit card issued in the name of Employer, for use for such expenses.

COPY

SECTION 12. INDEMNIFICATION

Employer shall defend, save harmless and indemnify Employee in accordance with Division 3.6. of the California Government Code, sections 800 et seq.

SECTION 13. BONDING

Employer shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance, if needed.

SECTION 14. OTHER TERMS AND CONDITIONS OF EMPLOYMENT

A. Employer, in consultation with Employee, shall fix any such other terms and conditions of employment as it may determine from time to time, relating to the performance of Employee, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Contract, the formation documents, the by-laws, or any other law. ?

B. Unless otherwise specifically provided herein, all provisions of the adopted policies, regulations and rules of Employer as they now exist or hereafter may be amended, also shall apply to Employee as they would to other employees of the Employer.

C. Except as otherwise provided herein, Employee shall be subject to Employer's Personnel Manual Policies.

SECTION 15. NOTICES

Notices pursuant to this Contract shall be in writing given by deposit in the custody of the United State Postal Service, postage prepaid, addressed as follows:

(1) Employer: Town of Discovery Bay
1800 Willow Lake Road
Discovery Bay, CA 94514

(2) Employee: Elizabeth Hardy


Alternatively, notices required pursuant to this Contract may be personally served in the same manner as is applicable to civil judicial process. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service.

SECTION 16. GENERAL PROVISIONS

A. The text herein shall constitute the entire Contract between the parties.

B. This Contract shall be binding upon and inure to the benefit of the heirs at law and executors of Employee.

C. This Contract shall become effective on February 7, 2005.

D. If any provision, or any portion thereof, contained in this Contract is held unconstitutional, invalid or unenforceable, the remainder of this Contract, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

IN WITNESS WHEREOF, the Town of Discovery Bay has caused this Contract to be signed and executed in its behalf by its President and duly attested by its Secretary, and the Employee has signed and executed this Contract, both in duplicate, the day and year first above written.

"EMPLOYER"
Town of Discovery Bay

By: Bob Doran
Bob Doran, Board President

"EMPLOYEE"

Elizabeth Hardy
Elizabeth Hardy

ATTEST:

Virgil Koehn
Virgil Koehn, Secretary

APPROVED AS TO FORM:

[Signature]
Attorney for Employer

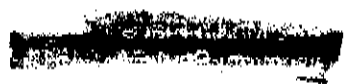


Exhibit 6 - Listing of payment made from KCLMF

COPY

Date of Request	For	Amount Requested	Dated Received	Warrant #	Amount Reimbursed
3/22/2004	Oct-Dec 2003 Mtg. - Minutes	\$266.25	4/5/2004	G590557	\$266.25
5/21/2004	Jan-Mar 2004 Mtg. - Minutes	\$202.50	6/17/2004	G616548	\$202.50
8/27/2004	Apr-May 2004 Mtg. - Minutes	\$217.50	9/21/2004	G649358	\$217.50
10/18/2004	July-Aug 2004 Mtg. - Minutes	\$331.50	11/23/2004	G669500	\$331.50
3/24/2005	Oct-Dec 2004 Mtg. - Minutes	\$233.75	4/8/2005	G215014	\$233.75
7/14/2005	Jan-June 2005 Mtg. - Minutes	\$423.75	8/2/2005	G254128	\$423.75
8/19/2005	ALL MAC Meeting	\$471.75	9/7/2005	G265709	\$471.75
12/21/2005	July-Sept 2005 Mtg. - Minutes	\$101.25	12/21/2005	G308729	\$101.25
3/8/2006	Oct-Dec 2005 Mtg. - Minutes	\$191.25	10/6/2006	G393850	\$191.25
5/10/2006	Jan-Mar 2006 Mtg. - Minutes	\$285.82	6/30/2006	G362772	\$285.82
8/7/2006	Apr-June 2006 Mtg. - Minutes	\$285.00	12/1/2006	G412379	\$285.00
4/12/2007	July 2006-Mar 2007 Mtg. - Minutes	\$792.75	5/16/2007	G466962	\$792.75
7/23/2007	Zip Event	\$3,888.07	8/10/2007	G498691	\$3,888.07
10/25/2007	Apr-Sept 2007 & All MAC Mtg.	\$992.80	11/20/2007	G532675	\$992.80
4/8/2008	Oct 2007-Mar 2008 Mtg. - Minutes	\$700.00	5/14/2008	G595725	\$700.00
7/14/2008	Apr-June 2008 & 2nd Qtr 2008 & 10th Anniv.	\$746.99	8/1/2008	G626257	\$746.99
Total		\$16,829.39	Total		\$16,829.19

Town of Discovery Bay CSD - MAC
Keller Canyon Fund Reimbursements 1999-present

COPY

Date of Request	For	Amount Requested	Dated Received	Warrant #	Amount Reimbursed
2/21/2000	Jan-Mar 1999 Mtg. - Minutes	\$183.75	4/4/2000	G562766	\$183.75
2/21/2000	General Elect of MAC for 1996	\$340.20	4/4/2000	G562766	\$340.00
3/28/2000	ALL MAC Meeting	\$373.00	4/7/2000	G566995	\$373.00
3/15/2000	July 99-Nov 99 Mtg.- Minutes	\$408.75	3/31/2000	G653983	\$408.75
3/28/2000	Dec 99 thru Feb 2000 Mtg.- Minutes	\$300.00	4/7/2000	G566995	\$300.00
8/10/2000	Mar 2000 thru June 2000 Mtg.- Minutes	\$385.50	12/6/2000	G647199	\$385.50
11/7/2000	July 2000 thru Sept 2000 Mtg.- Minutes	\$336.00	12/6/2000	G647199	\$336.00
1/8/2001	Oct-Dec 2000 Mtg.- Minutes	\$288.00	1/26/2001	G665010	\$288.00
5/8/2001	Jan-Mar 1001 Mtg. - Minutes	\$263.25	5/30/2001	G208045	\$263.25
5/23/2001	ALL MAC Meeting	\$235.45	6/11/2001	G214503	\$235.45
7/12/2001	Apr-June 2001 Mtg. - Minutes	\$367.50	8/14/2001	G235719	\$367.50
12/5/2001	July-Sept 2001 Mtg. - Minutes	\$313.85	1/4/2002	G284764	\$313.85
1/7/2002	Oct-Dec 2001 Mtg. - Minutes	\$296.95	1/18/2002	G290719	\$296.95
5/14/2002	Jan-Mar 2002 Mtg. - Minutes	\$263.30	6/17/2002	G346320	\$263.30
7/8/2002	Apr-June 2002 Mtg. - Minutes	\$431.99	7/23/2002	G360224	\$431.99
11/7/2002	July-Sept 2002 Mtg. - Minutes	\$328.50	12/16/2002	G417082	\$328.50
2/6/2003	Oct-Dec 2002 Mtg. - Minutes	\$273.12	3/7/2003	G444232	\$273.12
4/3/2003	Jan-Mar 2003 Mtg. - Minutes	\$326.25	4/21/2003	G462737	\$326.25
6/3/2003	ALL MAC Meeting	\$413.10	6/30/2003	G488597	\$413.10
7/3/2003	Apr-June 2003 Mtg. - Minutes	\$281.25	8/4/2003	G501743	\$281.25
10/8/2003	July-Sept 2003 Mtg. - Minutes	\$288.75	11/3/2003	G531553	\$288.75

COPY

Date of Request	For	Amount Requested	Dated Received	Warrant #	Amount Reimbursed
3/22/2004	Oct-Dec 2003 Mtg. - Minutes	\$266.25	4/5/2004	G590557	\$266.25
5/21/2004	Jan-Mar 2004 Mtg. - Minutes	\$202.50	6/17/2004	G616548	\$202.50
8/27/2004	Apr-May 2004 Mtg. - Minutes	\$217.50	9/21/2004	G649358	\$217.50
10/18/2004	July-Aug 2004 Mtg. - Minutes	\$331.50	11/23/2004	G669500	\$331.50
3/24/2005	Oct-Dec 2004 Mtg. - Minutes	\$233.75	4/8/2005	G215014	\$233.75
7/14/2005	Jan-June 2005 Mtg. - Minutes	\$423.75	8/2/2005	G254128	\$423.75
8/19/2005	ALL MAC Meeting	\$471.75	9/7/2005	G265709	\$471.75
12/21/2005	July-Sept 2005 Mtg. - Minutes	\$101.25	12/21/2005	G308729	\$101.25
3/8/2006	Oct-Dec 2005 Mtg. - Minutes	\$191.25	10/6/2006	G393850	\$191.25
5/10/2006	Jan-Mar 2006 Mtg. - Minutes	\$285.82	6/30/2006	G362772	\$285.82
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4/12/2007	July 2006-Mar 2007 Mtg. - Minutes	\$792.75	5/16/2007	G466962	\$792.75
7/23/2007	Zip Event	\$3,888.07	8/13/2007	G498691	\$3,888.07
10/25/2007	Apr-Sept 2007 & All MAC Mtg.	\$992.80	11/20/2007	G532675	\$992.80
4/8/2008	Oct 2007-Mar 2008 Mtg. - Minutes	\$700.00	5/14/2008	G595725	\$700.00
7/14/2008	Apr-June 2008 & 2nd Qtr 2008 & 10th Anniv.	\$746.99	8/1/2008	G626257	\$746.99
Total		\$16,829.39	Total		\$16,829.19



9-10-89



[REDACTED]

COPY

[illegible]

PAID
4149

PAID SEP 16 2009

Please make checks payable to: Liz Hardy



8-28-09

Ca 7002



Minutes for Hire

Liz Hardy



August 27, 2009

COPY

Invoice # 0809-02 Services for August 16-31 2009

DATE/s	DESCRIPTION:	TIME	RATE	TOTAL
8/19/2009	Attend Meeting on August 19, 2009	2.00	\$20.00	\$40.00
8/26 & 27/2009	Transcribe minutes from 8/19/09	2.50	\$20.00	\$50.00
INVOICE TOTAL...		4.50	\$20.00	\$90.00



PAID

4628

PAID SEP 02 2009

Please make checks payable to: Liz Hardy

Exhibit 7 - IRS Form 1099 for DB-CSD Employee (not "business")

4545 PAYER'S name, street address, city, state, ZIP code, and telephone no. Town of Discovery Bay 1800 Willow Lake Road Discovery Bay, CA 94514 925-634-1131		1 Rents \$	OMB No. 1545-0115 2006 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099.
PAYER'S federal identification number 68-0401578		2 Royalties \$	3 Other income \$	
RECIPIENT'S identification number [REDACTED]		4 Federal income tax withheld \$	5 Fishing boat proceeds \$	
RECIPIENT'S name Elizabeth Hardy		6 Medical and health care payments \$	7 Nonemployee compensation 2184.00 \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) [REDACTED]		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City, state, and ZIP code Discovery Bay CA 94514		10 Crop insurance proceeds \$	11	
Account number (see instructions) [REDACTED]		12	13 Excess golden parachute payments \$	
14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no. \$		18 State income \$

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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 From Mark
 OCT 19 2009
 W.R. RICHARDSON

PAYER'S name, street address, city, state, ZIP code, and telephone no. Town of Discovery Bay C.S.D. 1800 Willow Lake Road Discovery Bay, CA 94505-9376 925-634-1131		1 Rents \$	2 Royalties \$	OMB No. 1545-0115 2007 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number 68-0401578		RECIPIENT'S identification number [REDACTED]			
RECIPIENT'S name Liz Hardy		3 Other income \$			
Street address (including apt. no.) [REDACTED]		4 Federal income tax withheld \$			
City, state, and ZIP code Discovery Bay CA 94505		5 Fishing boat proceeds \$		6 Medical and health care payments \$	
Account number (see instructions) [REDACTED]		7 Nonemployee compensation \$ 2728.00		8 Substitute payments in lieu of dividends or interest \$	
2nd TIN not <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
11 [REDACTED]		12 [REDACTED]		13 Excess golden parachute payments \$	
14 Gross proceeds paid to an attorney \$		15 State tax withheld \$		16 State/Payer's state no. \$	
17 State income \$		18 State income \$		19 State income \$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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OCT 19 2009

W.R. RICHARDSON

one, street address, city, state, ZIP code, and telephone no.

of Discovery Bay C.S.D.
20 Willow Lake Road
Discovery Bay, CA 94505-9376
925-634-1131

1 Rents

\$

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

\$

13 Excess golden parachute
payments

\$

16 State tax withheld

\$

\$

OMB No. 1545-0115

2008

Form 1099-MISC

4 Federal income tax withheld

\$

6 Medical and health care payments

\$

8 Substitute payments in lieu of
dividends or interest

\$

10 Crop insurance proceeds

\$

12

14 Gross proceeds paid to
an attorney

\$

17 State/Payer's state no.

\$

\$

Miscellaneous
Income

COPIED

Copy A

For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2008 General
Instructions for
Forms 1099,
1098, 5498,
and W-2G.**

PAYER'S federal identification
number

68-0401578

RECIPIENT'S identification
number

[REDACTED]

RECIPIENT'S name

Liz Hardy

Street address (including apt. no.)

[REDACTED]

City, state, and ZIP code

Discovery Bay CA 94505

Account number (see instructions)

2nd TIN no.

☐

15a Section 409A deferrals

15b Section 409A income

\$

\$

Form 1099-MISC

VPA 16-0331690

Department of the Treasury - Internal Revenue Service

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OCT 19 2009

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FOR MAILING

Exhibit 8 - No-Cash Policy intended to thwart Anonymous Public Records Reqeusts.pdf

Cash no longer king in Discovery Bay

By Hannah Dreier
Contra Costa Times

Posted: 01/19/2011 10:46:39 PM PST

Updated: 01/20/2011 08:59:47 PM PST

DISCOVERY BAY -- Starting in May, residents no longer will have the option of paying for town services, including public records requests, with cash.

The Discovery Bay Community Services District board voted this week to ban cash transactions for all services, including water bills and park reservations.

Board members said the new policy will ensure the safety of town clerks and save the district time and money, but some say it is also a response to anonymous requests for public records the town has received. Those requesting records anonymously have been using cash to pay for the cost of copying the documents.

Resident Don Flint, who is often critical of the board, noted that the district began receiving anonymous records requests last fall -- it has so far received four -- and charged that the board was attempting to limit access to public information.

"I'm troubled that the board takes steps to limit people's access to records," he said. "I think that you guys are overstepping if not the letter then the spirit of the law."

Directors Mark Simon, Chris Steele and Kevin Graves said the new policy is not a response to these anonymous requests. The presence of cash at town offices might endanger staff by attracting thieves, the directors said, though they acknowledged that this has never happened.

The directors also cited the staff time the district spends bringing cash payments to the local bank.

"The main concern is the safety of our employees and the second is the efficiency with which we do our jobs," Graves said.

But former director David Piepho, who retired from the board in December, a month after the no-cash policy was introduced, says the change was designed to put an end to anonymous requests, which he believes are inappropriate.

"You'll find that a lot of the rules that the CSD deals with are created because of the same four or five antagonists," he said. "They're made because people acted in such a way that a rule needed to be made."

Board member Brian Dawson called the anonymous requests "cowardly" and indicative of "bad intentions."

"It's happenstance that I don't really care for," he said.

Discovery Bay is home to a group of residents whom officials say are uncommonly antagonistic toward local government. The town, which receives about seven records requests each month, recently began publishing the names of those requesting public records in the agendas for its biweekly meetings.

General Manager Rick Howard said the no-cash policy will have the "side benefit" of creating accountability among those requesting information. He noted that no one ever picked up copies made for one of the recent anonymous requests, frustrating city staff.

"When we got anonymous requests, we don't know if people are going to come in and get this stuff or not pick them up," he said. "If it never gets picked up, we don't have any recourse to contact them."

Public records requests must be answered within 10 days, according to state law. Requests still may be made anonymously because a person who goes to inspect public records, for which no fee can be charged, doesn't have to provide identifying information.

Piepho says he hopes the new policy will make it harder for antagonistic residents to use records requests as a weapon.

"They want to be like snipers and take shots," he said, "but they don't want the spotlight on them."

Residents will be able to use checks, credit or debit cards and money orders to pay for town services.

From: Don Flint [mailto:dflint@klsglobal.com]
Sent: Tuesday, January 04, 2011 3:20 PM
To: 'Rick Howard'
Subject: Violations and Concerns of DB-CSD Public Records Request Policy

Hello Rick,

The concerns I have voiced over the discriminatory and prejudicial handling of public records requests ("PRR") based in part on the statement issued by the board during the November 17, 2010 meeting have not been adequately acknowledged by the Town of Discovery Bay Community Services District ("DB-CSD").

As you know, DB-CSD Director Dave Piepho made this public statement to me during the November 17, 2010 meeting while I was providing public comment regarding a member of the board forwarding a PRR to a member of the public: ***"I forward everything. They are public documents. I have a request filed with me personally. You can file a request with me, but it's my choice as to whether or not I honor the request."***

This statement apparently highlights a board practice of providing some members of the public, in this case Piepho friend, political ally and appointee of Mary Piepho to the CCC- BOS DB-P6ZAC, Bob Mankin, with public records based on a PRR submitted directly to a sitting board member thus circumventing the DB-CSD PRR policy that Director Piepho was instrumental in implementing. When I requested a copy of the PRR the board claimed to have, I was informed that it did not exist within the DB-CSD (see attached 2010-11-18 PRR and Response.pdf).

It could be that the DB-CSD only searched its premises and that this document exists within the director's possession, however it is clearly a district document intended to be used in the course of district business. Interestingly, this particular director has previously testified under oath that he keeps no document at home (see attached Approved Piepho Deposition Mini Transcript.pdf - 22:25, 73:3) so we are left to wonder if indeed the PRR ever existed and whether he falsely represented the existence of the document.

For the purpose of completeness I am also attaching a document received from Mr. Mankin (MankinPRRComment.pdf) that seems to imply that Director Piepho was incorrect when he claimed to have a PRR from Mr. Mankin on file. Mankin also goes on to confirm his understanding of DB-CSD policy allows varying degrees of access to information to different members of the public. While his comments are troubling, I do not hold the DB-CSD accountable for them or use them as a basis for the concerns noted herein.

Furthermore, my concern at this time is not whether the director lied during the November 17, 2010 DB-CSD meeting, lied under oath in his deposition, or responded honestly on both occasions and does or does not possess the PRR that he claims to have received from Mr. Mankin.

Rather, my concern continues to be the one I raised on November 17, 2010, November 18, 2010, and again at the December 15, 2010 meeting:

Some members of the public are required to work through staff, pay a charge, and allow their names and dates of requests to be included in the board meeting agendas and minutes in order to review public documents, while others who enjoy special relationships with the DB-CSD are able to receive public records more quickly and without any financial cost or public attribution. This practice is discriminatory, prejudicial, and constitutes harassment of a select group of people who do not enjoy the unfettered, free, and anonymous access to information that the DB-CSD allows to others.

I find it particularly appalling that in this case the benefactor of this unfettered, free, prejudicial and discriminatory access to public information is a political ally of a director and his CCC-BOS wife, though **any** uneven treatment of provision of information to the public should be corrected.

Sadly, even though the DB-CSD heard this admission by a sitting director on November 17, 2010 as well as my concerns expressed on that date and as noted above on at least two subsequent occasions, it has thus far failed to acknowledge the issue. My expectation is that the CSD will acknowledge this concern and engage in a discussion of this issue, hopefully leading to a clarification or reminder that the policy for PRRs is to be applied evenly to the public without regard to political alliances. I am disappointed to not see the issue on this week's DB-CSD Board meeting agenda.

I am aware that this email is a public document and that you will forward it as you see fit. I expect that will include only members of the district (staff and/or directors) absent an actual PRR processed pursuant to the DB-CSD's stated policies and ask that I be notified of any transmission of this document to any party. I would also appreciate an acknowledgement of the concern I voiced at the last meeting as well as a constructive thought as to how the concern may be resolved. In the meantime, I will continue to bring this issue forward as necessary.

I would also like to once again formally request that the DB-CSD immediately cease its practice (which is intended to harass those members of the public who are required to submit PRRs in order to obtain public information from the DB-CSD) of including reference to PRRs in the agendas and minutes, OR begin providing the entire PRR in the agenda packet. As I have pointed out at previous board meetings, if the DB-CSD provides copies of the PRRs to the board upon receipt, and then include a listing of the PRRs in the agenda packets then I believe the law requires that the actual PRRs that have been provided to the board must be included in the agenda packet that is made available to public. When I made that statement last summer I was informed by President Graves that the board does not receive copies of PRRs, however recent episodes appear to refute President Graves' statement. What is your understanding of the validity of President Graves' comment?

Finally, I would like to voice my objection to the manner in which the board interrupted me and forbade me to comment on the effect on PRRs of the "no-cash" policy being considered. The "no-cash" policy clearly has implications on the DB-CSD PRR policy. I believe such a policy is shortsighted, unfairly limits the public's access to public information, violates the Coinage Act of 1963, and is unsupported by Government Code. The only excuse that the DB-CSD provided was of a concern for large sums of money being held at the DB-CSD office. The DB-CSD failed to make any showing (actual or anecdotal) that cash payments of PRRs have **ever** generated any actual security risk. Interestingly you recommended and the board supported an exception to this new "no-cash" policy for off-site sales of merchandise that would seem to pose more of a security risk than the nominal sums received for PRRs in the DB-CSD office that has several security cameras surrounding the premises.

I believe the no-cash policy is an attempt to prevent anonymous PRRs and to force the public to avail itself of the DB-CSD's discriminatory, harassing, and prejudicial PRR policy that is applied only in different ways to different members of the public as demonstrated above.

But whether or not the DB-CSD agrees with the point I tried to make, I believe there is a clear connection between the "cash-only" policy that was being discussed and PRRs. The DB-CSD should understand that it is my right to make these comment within the context of the agenda item and that DB-CSD policy and the Government Code protect that right. The actions of the board were a violation of the DB-CSD policy and the Government Code and I ask that the district reconsider its treatment of me and my remarks, afford me the opportunity to make my comments, and affirm its commitment to open public comment on all agenda items.

Regards,
Don Flint

From: Don Flint [mailto:dflint@klsglobal.com]
Sent: Thursday, November 18, 2010 11:58 AM
To: 'Rick Howard'
Cc: 'Rick Lemyre'; 'Ruth Roberts'
Subject: Piepho's PRR from Mankin

Mr. Howard,

I was surprised to hear that Director Dave Piepho was providing documents to Mary Piepho's appointee to the DB-P6ZAC, Bob Mankin, based on a Public Records Request submitted to him by Mr. Mankin. In doing so outside of the process that the district has in place, he is allowing Mr. Mankin to avoid the publication of the request in agendas and minutes, as well as the PRR log kept by staff. This is the responsibility of the district as Piepho is acting in the course and scope of his position with the district to circumvent the tracking process that is in place. Make no mistake; the issue is not whether or not the documents are public records. Clearly they are. The issue is disparate treatment and purposeful circumvention of a board policy by a member of the district.

Given the fact that Piepho was instrumental in implementing a process to publicize the identities of citizens who dare to avail themselves of their rights under the California Public Records Act, I find it distasteful that he is participating in this process. Not only does he ensure that Mr. Mankin receives information more quickly than the general public, but without the public notice that he felt was so necessary for everyone else.

As a citizen who has been subjected to harassment by the DB-CSD and members of Supervisor Mary Piepho's staff as a result of asking for information, I take exception to disparate treatment being afforded to Mr. Mankin. As I pointed out last night, I have made public records requests to Director Piepho which he has refused. In fact, I have been directed that such requests must be made to staff.

The CSD should endeavor to treat the public fairly and evenly, and I will do what I can to ensure this occurs. **To that end, I am hereby requesting an opportunity to review:**

- 1) The public records request which Director Piepho spoke of last evening;**
- 2) A log of each instance in which documents were provided as a result of said request;**
- 3) Each response issued by Piepho/DB-CSD as a result of said request.**

I would like to receive this information as soon as possible. I note that Mr. Mankin receives his information within 24 hours and I would appreciate any effort you can make to treat this request with the same level of efficiency.

Finally, I ask that you take the necessary steps to ensure that the actions of the district conform to the pertinent policies and procedures by correcting this situation.

If you have any question, please feel free to contact me.

Regards,
Don Flint



TOWN OF DISCOVERY BAY CSD

President - Kevin Graves • Vice-President - Mark Simon • Director - Brian Dawson • Director - David Piepho • Director - Ray Tetreault

November 22, 2010

Don Flint
c/o dflint@klsglobal.com

RE: Your Public Records Request titled "Piepho's PRR from Mankin"

Dear Mr. Flint:

This letter is to acknowledge receipt of your request to the Town of Discovery Bay Community Services District for information under the Public Records Act (California Government Code §§6250 et seq.) which was dated and received by our office on November 18, 2010. The District does have a response to your specific requests as follows:

The Town of Discovery Bay CSD does not have records in response to your request for items #1 through #3.

If you have any questions, please call me at our district office at (925) 634-1131.

Sincerely,

Richard Howard, General Manager
Town of Discovery Bay CSD

//ca

From: Bob Mankin [mailto:Bob@cadpros.com]
Sent: Friday, November 19, 2010 4:34 PM
To: Don Flint
Cc: Ruth Roberts; Rick Lemyre; Rick Howard
Subject:

Mr. Flint,

It would appear you are struggling with allowances and rights under the California Public Records Act, so I offer the following comments/observations;

As you noted, your correspondence enters the public realm at the time you submit it. Once that is distributed to CSD Directors, excluding confidential documents or those that fall under attorney-client privilege, an individual Director is free to do with it as they please. Any restrictions to that would be an infringement of individual rights and probably would not survive a legal challenge.

My requests to David Piepho for records was informal and verbal. There would be no record for you to review at the CSD, nor would there be any log. There is no requirement under the law for there to be one in this instance. Only when I'm making a request directly to the CSD would policy come into play. You appear to be attempting to apply policy outside the legal reach of said policy.

David has done that as a favor to me. There is nothing that bars him from doing that, nor is there anything that bars him from denying my requests or anyone else who asks him. Shorter: it is his personal decision to make on a case-by-case basis. There is no intentional effort to circumvent any policy, despite your claims.

For you to suggest that I have some unfair access is a matter of personal opinion. I could state same about your access at the time when Dave Dove was a Director. Perhaps you recall his well publicized release of a legal document to your group which he did not have Board authorization to do. You can search thepress.net for the article if you have forgotten.

Perhaps if you had not invested the time you have alienating pretty much the entire sitting CSD board your situation would be different and you could enjoy similar access today. But you have chosen your path.

Keep in mind that the situation between David and I is really no different than what takes place within your little group. Whenever Bill or Mark go on a seek and destroy mission, I'm sure they share documents with you which maintains this odd desire of yours to remain anonymous in public records request. But I must say the anonymousprpr@gmail.com thing did take it to a whole new and strange level.

Be advised that your continued exploitation of the California Public Records Act for less than noble purposes has raised a lot of eyebrows at all levels of government. It is my intent to seek assistance from members of the state legislature immediately after the first of the year to move forward existing draft legislation(AB 520) in an attempt to give local government more tools to push back against this abuse. The incoming Governor has voiced his support of such statutes in the past and I am hopeful that they will see fit to bring an end to these offensive practices in the

future. The anonymous request angle is one which is not addressed in the current draft, so in a weird way you have actually pointed out deficiencies in the current Bill which can be amended. Thank you for that.

As is often the case, when abuse of a situation takes place sometimes the corrective legislative action is an overshoot. In this instance and in the interest of saving the tens of thousands of District dollars that are being wasted, I'm willing to take that chance.

You might also want to archive the attached handy pamphlet which is similar to those distributed in the County office lobbies in Martinez. It comes courtesy of thefirstamendment.org website. The CSD may at some point consider making a similar document available in the office.

Respectfully,

Bob Mankin



TOWN OF DISCOVERY BAY CSD

1800 Willow Lake Road, Discovery Bay, CA 94505-9376
Telephone: 925.634.1131 Fax: 925.513.2705

Board Members

President-Kevin Graves
Vice President-Mark Simon
Director-David Piepho
Director-Ray Tetreault
Director-Brian Dawson

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
TOWN OF DISCOVERY BAY CSD
Wednesday, September 15, 2010
1800 Willow Lake Road, Discovery Bay, California
Website address: www.todb.ca.gov**

REGULAR MEETING at 7:00p.m.

A. ROLL CALL

The meeting was called to order at 7:00p.m. President Graves led the Pledge of Allegiance. Roll call reflected that all Directors were present.

Report on Closed Session: President Graves stated that there is one correction to the Agenda and that item 3 was a cut and paste issue and there was no closed session.

B. PUBLIC COMMENTS (Public Comments will be limited to a 3-minute time limit)

None

C. PRESENTATIONS

None

D. CONSENT CALENDAR

1. Minutes previous meeting, Special Meeting of August 25, 2010
2. Minutes previous meeting, Regular Meeting of September 1, 2010
3. District Invoices
Recommended Action - Staff recommends that the Board approve the listed invoices for payment
4. Consideration of Vegetation Agreement between the Town of Discovery Bay CSD and Reclamation 800 District pertaining to landscape of levee's under the jurisdiction of Reclamation District 800
Recommendation Action - Approve and authorize the President of the Board to enter into the attached "Vegetation Encroachment Agreement" with the Reclamation District No. 800
5. Notice of Exemption for Discovery Bay Boulevard / Sand Point Road Landscape Plantings
Recommended Action - Approve and authorize Staff to sign and record the Notice of Exemption (CEQA) for the Discovery Bay Blvd. / Sand Point Road Landscape Planting capital improvement project
6. Orwood Resort and Delta RV and Boat Storage - Direction to Staff
Recommended Action - 1) That the Board ratify the direction given to staff on item G1 at the August 4, 2010 Board meeting; and 2) That the Board ratify the direction given to staff on item G2 at the August 4, 2010 Board meeting
7. Notice of Exemption for Ravenswood's Splash Pad and Pathway Solar Lights
Recommended Action - Approve and authorize Staff to sign and record the Notice of Exemption(s) (CEQA) for the Ravenswood Splash Pad and Solar Light Projects.
8. Consideration of contract approval for design services pertaining to the playground replacement project at Cornell Park
Recommended Action - Approve and authorize the General Manager to contract for design services

between the Town of Discovery Bay CSD and Gates & Associates in the amount of \$13,365, plus reimbursables, for the Playground replacement project at Cornell Park.

Motion made by Director Simon to approve the consent calendar and seconded by Director Piepho.

Resident Don Flint – Pointed out errors that he thought existed with item six (6) on the consent calendar.

President Graves – Stated that for procedural issues the item is on the agenda, there was a mistake made, there was not a motion or a vote on the item to send a letter and that is why item six (6) is on the consent calendar for this meeting. The comments that were made, at the August 4, 2010 meeting with regard to this issue, were irrelevant to what the County was asking for and that is why the letter says no comment.

Resident Don Flint – Asked for the record if he can comment on that?

President Graves – No

President Graves – Asked if there is any other discussion by the public on the consent calendar?

Resident Walter Mac Vittie – Stated that this is a procedural question and in the future on consent items, are you going to discuss them in the consent calendar, because in the past items were pulled and the item was up for discussion, is this a new procedure?

President Graves – Stated this is not a new procedure. No one asked for that item to be pulled from the consent calendar, we asked if there were any public comment, public made their comments, and the board made their vote.

Resident Walter Mac Vittie – Stated that a person from the public can ask to have an item pulled from the consent calendar.

President Graves – Stated that did not happen tonight.

Resident Don Flint – Stated he would like for the item to be pulled.

President Graves – Asked Legal can the public pull items from the consent calendar?

Legal McGrew – Stated the public has a right to comment on any item and the public had a right to comment. The public cannot force the board to have the item be entered into discussion.

President Graves – Stated that now we are in a procedural issue, since there has been discussion, will the item be voted on within the consent calendar, even though it has not been technically pulled from the consent calendar?

Legal McGrew – Stated that it may be voted on in the consent calendar, or it can be done both ways.

Director Piepho – Called for the vote.

Motion carried by the following vote: AYES: 5, NOES: 0, ABSENT: 0

E. NEW BUSINESS AND ACTION ITEMS

1. **Appoint a member of the Board to fill the position of President Pro-Tempore**

Recommended Action - Appoint a member of the Board to fill the position of President Pro-Tempore

General Manager Howard – Stated this item was discussed in the Workshop dated August 25, 2010 regarding Board Policies and procedures. One of the items that came up for consideration and discussion is that when the President and Vice-President are absent from a meeting that leaves the remaining three (3) Board members without a successor to chair the meeting. Tonight is an opportunity to appoint a board member to be the President Pro-Tempore.

President Graves – Asked do we need a motion to make the vote?

Legal McGrew – Stated that you do not need to make a motion to make the vote. There are two procedures. One way is to open a nomination, which does not require a second, and the nominations made are then voted on in order. The other procedure is to make a motion to appoint and that motion is then seconded.

Vice-President Simon – Stated that he would like to make the motion, he also stated that the two Board members that have experience as the President are Director Tetreault and Director Piepho. Director Piepho's Fire Department schedule may prevent him from being able to attend meetings. Director Tetreault is retired and is able to attend all meetings.

Motion made by Vice-President Simon to appoint Director Tetreault as the President Pro-Tempore and seconded by Director Dawson. Motion carried by the following vote: AYES: 5, NOES: 0, ABSENT: 0

F. CHAIR REPORT

None

G. DIRECTORS' COMMENTS

Director Dawson – Stated that he attended the Discovery Bay P-6 Zone Citizen Advisory Committee and he turned in his report. A Lakeshore resident shared her frustration with a problem of people running a stop sign and Lt. Burton is looking into the problem. The P-6 Committee members decided that the next meeting would not be held until January 10, 2011. Director Dawson also attended the school board meeting and there is a new resource officer. The officer is noticing that the Anti-Bullying program is reaching out to the kids to make them feel comfortable to come forward with the problem of being bullied. Funding for the program has come from a Grant.

H. GENERAL MANAGER REPORT

General Manager Howard – Stated that he has two (2) items, the first is informational, the RFP for Water and Wastewater services has been distributed and the first tour is scheduled for September 16, 2010 and another tour is scheduled a week from that. The second item is that Fairin has a new town vehicle and would like the Board to take a look at.

President Graves – Stated that he would like a copy of the RFP.

Resident Don Flint – Asked if the RFP could be added to the Website?

General Manager Howard – Stated that yes the RFP can be added.

I. LEGAL COUNSEL REPORT

None

J. CORRESPONDENCE-Discussion and Possible Action

1. R – Letter from Supervisor Mary Piepho to Honorable Ray LaHood regarding the TIGER II grant for the Vasco Road Safety Improvements Project.

K. PUBLIC RECORD REQUESTS RECEIVED

(1) Request from anonymous for a tape of the August 4, 2010 meeting

(1) Request from John Silver – Veolia's Monthly Operations Report for June 2010

Director Dawson – Asked do we take anonymous requests?

General Manager Howard – Stated yes and in the situation listed above the request came from the Website and the email was unidentifiable.

L. FUTURE AGENDA ITEMS

Director Tetreault – Stated that the Agenda item "Directors Comment" placement be added to the agenda

Director Dawson – Stated that he would like a discussion for the internship program to be added to the agenda.

M. ADJOURNMENT

The meeting was adjourned at 7:30 to the next Regular meeting of October 6, 2010 starting at 7:00pm at 1800 Willow Lake Road- Located in back of the Delta Community Presbyterian Church.

cmc – 09.16.10



TOWN OF DISCOVERY BAY CSD

President - Kevin Graves • Vice-President - Mark Simon • Director - Brian Dawson • Director - David Piepho • Director - Ray Tetreault

**MINUTES OF THE REGULAR MEETING
AND THE SPECIAL MEETING OF
THE BOARD OF DIRECTORS OF THE
TOWN OF DISCOVERY BAY CSD
Wednesday November 03, 2010
1800 Willow Lake Road, Discovery Bay, California
REGULAR MEETING 7:00 P.M.
Website address: www.toddb.ca.gov**

SPECIAL MEETING at 6:30p.m.

President Graves called the meeting to order at 6:30p.m. Director Piepho was absent. All other Directors were present.

A. CLOSED SESSION:

District Legal Counsel McGrew took the meeting into closed session.

1. CONFERENCE WITH LABOR NEGOTIATOR Government Code section 54957.6

Agency Designated Representative: Richard J. Howard

Unrepresented Employees: All

B. Return to open session; report on closed session

The Board returned from Closed Session and District Legal Counsel McGrew returned the meeting to open session and stated that there was no reportable action taken. The meeting adjourned at 7:00p.m.

REGULAR MEETING AT 7:00p.m.

A. ROLL CALL

The meeting was called to order at 7:02p.m. President Graves led the Pledge of Allegiance. Roll call was taken. All Directors were present with the exception that Director Piepho was absent. District Legal Counsel McGrew stated that the board held a closed session at 6:30p.m. and there was nothing to report.

President Graves – Issued an apology for his behavior at the meeting dated October 6, 2010.

B. PUBLIC COMMENTS (Public Comments will be limited to a 3-minute time limit)

No Comments

C. AREA AGENCIES REPORTS / PRESENTATION

1. DEPUTY SHERIFF /MARINE PATROL REPORT

Tony Fontenot - Resident Crime Prevention Specialist – Presented his report and explained in detail the items.

2. CHP REPORT – No Report

3. FIRE DISTRICT REPORT

Battalion Chief Burris – Stated that the format has been changed to reflect a monthly comparison. He then gave details on the report

4. EAST CONTRA COSTA FIRE PROTECTION DISTRICT REPORT

Chief Henderson – Provided an update on the status of the East Contra Costa Fire Protection District and that they are working on revenue enhancements. The ECC Fire Protection District has hired a Consultant. Also they will be doing polling in November and December to get a sense of enhancing the ECC District Revenue.

The ECC Fire Protection Board will make the decision on a possible special parcel tax over an assessment tax, which will be an improvement to their stream.

Another important subject matter was moving to an elected Board, which is a two (2) step process, and which may calculate up to \$200,000.

The ECC District Staff is researching a less expensive method for the election; mail ballot verses a full election.

The Board and Chief Henderson had a discussion on the revenue enhancements, hiring of a Consultant and moving to an elected Board.

5. COUNTY'S CODE ENFORCEMENT DEPARTMENT REPORT

Patty Cookson – Discovery Bay Code Enforcement Officer –Wanted to introduce Conrad Fromme who is the Senior Code Enforcement officer for the East County Area.

Conrad Fromme – Provided slides on different items that the Code Enforcement Department covers within Discovery Bay and surrounding areas. To obtain forms go to www.cccounty.us/forms.aspx

6. SUPERVISOR MARY PIEPHO, DISTRICT III REPORT

Karyn Cornell – Discussed the road improvements within Discovery Bay and also, provided information on the different meetings coming up. The update on the Grant funding for the Knightsen/Byron transportation study is a project that did not receive State funding.

D. CONSENT CALENDAR

1. Consideration of Purchasing and Procurement Policy
2. Letter of Commendation for Lt. Mike Burton
3. Veolia Monthly Reports for the Months of March, April, and June 2010
4. District Financials
5. Minutes of Regular Meeting for October 20, 2010
6. District Invoices

Resident Richardson – Commented on the section of the Minutes regarding the Internship Program from the Regular Meeting for October 20, 2010.

Motion made – by Vice-President Simon to approve the Consent Calendar and seconded by Director Dawson. Motion carried by the following vote: AYES: 4, NOES: 0, ABSENT: 1 – Director Piepho.

E. NEW BUSINESS AND ACTION ITEMS

1. Lease agreement between T-Mobile West Corporation and the Town of Discovery Bay, a Community Services District, for the placement of a cellular antenna to be located at the Newport Lift Station, adjacent to Slifer Park

General Manager Howard – Explained the lease agreement in detail and is communicating with T-Mobile to finalize the adjustments within the agreement.

Motion made – by Director Tetreault to Approve lease agreement between T-Mobile West Corporation and the Town of Discovery Bay, a Community Services District, for the placement of a cellular antenna to be located at the Newport Lift Station, adjacent to Slifer Park and authorize the President of the Board to execute all associated lease documents and seconded by Director Dawson. Motion carried by the following vote: AYES: 4, NOES: 0, ABSENT: 1 – Director Piepho.

F. COMMITTEE/LIAISON REPORTS

1. Trans-Plan Report – **No Report**
2. County Planning Commission Report – **No Report**
3. Code Enforcement Report – **No Report**
4. Special Districts Report** - **No Report**

****These meetings are held Quarterly**

G. CHAIR REPORT AND DIRECTORS' COMMENTS

Vice-President Simon – Wanted to congratulate Director Dawson and President Graves for being elected to the board and to also congratulate Chris Steele as our new Board Member.

President Graves – Provided the report from the meeting of the East County Water Management Association and handed in his written report for the District files.

H. GENERAL MANAGER'S REPORT

General Manager Howard – The RFP for the Water and Wastewater Services were received and distributed to the committee. Also, provided slides for the Well 6 project.

I. **LEGAL COUNSEL REPORT**

No Report

J. **CORRESPONDENCE – Discussion and Possible Action**

1. R – Letter from Supervisor Piepho regarding the Economic Opportunity Council
 2. R – Letter from Supervisor Piepho regarding postponement of the certification of the 4th High School Environmental Impact Review.
 3. R – Letter from Supervisor Piepho regarding the status of the Floodplain Designation in the Discovery Bay Area
 4. R – Letter from Supervisor Piepho regarding the proposed Bonita House Knightsen Facility Application
- No Comments

K. **PUBLIC RECORD REQUESTS RECEIVED**

Request from William Richardson – 16,450 Gallon Sewage Spill
Request from William Richardson – for Director Brian Dawson's email correspondence
Request from Don Flint – Stipends for non-CSD activity
Request from Don Flint – June 2010 Sewer Spill and conspiracy allegations
Request from anonymouspr@gmail.com – Anonymous Public Records
Request from anonymouspr@gmail.com – Copies of Public Records Requests
Request from anonymouspr@gmail.com – Correspondence Included in agenda packets

No Comments

L. **FUTURE AGENDA ITEMS**

Director Dawson – Suggested that staff create a policy for the Anonymous Public Records request.
President Graves – Would like to have the minutes transformed into Action Minutes or in other terms brief minutes, due to the audio covering all details of the meeting. President Graves would also like to have on the agenda the decision of how the funds from T-Mobile will be used.

M. **ADJOURNMENT**

The meeting was adjourned at 8:24p.m. to next regular meeting on November 17, 2010 at 1800 Willow Lake Rd – Located in back of Delta Community Presbyterian Church.

cmc – 11.9.10