

**INDEPENDENT ANALYSIS
OF INCOME AND
EXPENSES**



*Certified Public
Accountants*

*Forensic Accounting
Business Valuations*

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January 9, 2014

Thomas P. Duarte
City Attorney for the City of Costa Mesa
Jones & Mayer
3777 N. Harbor Blvd.
Fullerton, CA 92835

Re: City of Costa Mesa – Analysis of backup to Revenue & Expenses for 60th Anniversary Event

Dear Mr. Duarte:

Attached is our report on the above referenced matter, which includes the following:

1. Analysis Summary
2. Summary of Revenues & Expenses
3. Detailed Account Transaction Report
4. Taste of OC - Profit & Loss Detail Report
5. Jones & Mayer Agreement
6. Supplemental Schedules related to support for invoices

Very truly yours,

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CITY OF COSTA MESA

ANALYSIS REPORT

City of Costa Mesa
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5	Jones & Mayer Agreement
6	Supplemental Schedules related to backup for invoices

SECTION 1

ANALYSIS SUMMARY

SCOPE OF SERVICES/ASSIGNMENT

Zamucen & Curren, LLP ("Z&C") was retained by the law firm Jones & Mayer, which serves as the City Attorney's office for the City of Costa Mesa ("City"), in connection with the provision of legal advice to the City regarding a fact-based investigation and analysis of the City's business activities in relation to its 60th Anniversary Celebration ("60th Event"). Zamucen & Curren, LLP agreed to perform the following services:

- I. Access the invoices and payments to contractors, vendors, and service providers, for the 60th Anniversary Celebration, including the underlying payment approvals.
- II. Identify the collection points and understand the accounting for the Tastefest scripts money received.
- III. Analyze summaries of attendance, revenues, and expenses prepared by the City.
- IV. Prepare a draft written report on the above items to be reviewed with the City Attorney/management.
- V. Prepare a final written report.

The following is a summary of our analysis of items 1 through 3 listed above.

BACKGROUND INFORMATION

- A. The 60th Anniversary Celebration was a three-day event held June 28-30, 2013 at the Fairgrounds located within the City of Costa Mesa. The kickoff event included:
1. Concerts
 2. Taste of Costa Mesa – Featuring local restaurants (OC Tastefest)
 3. Bike Race
 4. Fireworks
 5. Wine Tasting
- B. Per the City of Costa Mesa's City Council Agenda Report, on November 20th, 2012, the Council approved the formation of the 60th Anniversary Celebration planning committee comprised of representatives from various Organizations throughout the City, as well as citizen appointees, to plan, promote and facilitate activities related to the 60th Event. The committee made all operational decisions regarding the production of the event and oversaw all activities, which included the following:
1. Determine the event concept including theme, location, date and time. Work with subcommittee chairs in developing their programs for the kickoff event.
 2. Work directly with Chair and City staff to negotiate prices with facility insurance requirements and permits.
 3. Determine overall layout for the venue.
 4. Create a time schedule of events that anticipates the detailed time frame for each activity or element of production.
 5. Coordinates all vendors for set up and tear down of the event.
 6. Determines entertainment and event technical requirements.
 7. Plan food and beverage requirements.
 8. Work with Volunteer Committee in volunteer support for the event
 9. Research entertainment options for the event.
 10. Prepare a timeline and preliminary budget.
 11. Prepare an after-action report upon completion of the 60th Anniversary.
- C. Per the information provided at the January 29, 2013 City Council meeting, the key members of the committee included:
1. Mike Scheafer – Chair
 2. Melinda Lowery – Vice Chair
 3. Dan Joyce – Public Affairs Division
 4. Bobby Young – Finance Department
- D. The 60th Event committee estimated a budget of \$315,000 (January 29, 2013 City Council Agenda Report). The majority of funds were obtained through sponsorships and fundraising by the Costa

Mesa Foundation. In addition, revenue from the event was expected from concerts and merchandise sales, and per agreement with OC Tastefest. OC Tastefest coordinated the food and beverage portion of the event. Based on OC Tastefest's separate accounting, a percent of the net profits was earned and paid to the City of Costa Mesa.

- E. The committee also recommended and the Council approved that the City contribute \$125,000, from the general funds, towards the 60th Event. Expenditures related to the event were primarily approved, disbursed and recorded under the supervision of the Costa Mesa Foundation and the City of Costa Mesa.

ANALYSIS

- I. Access the invoices and payments to contractors, vendors, and service providers, for the 60th Anniversary Celebration, including the underlying payment approvals. (See agreed upon analysis with Jones & Mayer attorneys -- Section 5)**

Procedures:

- A. Z&C was provided a summary of the Revenues and Expenses related to the 60th Event (see Section 2) which was used in conjunction with the corresponding detailed account transaction report (see Section 3) as the basis of this analysis. Furthermore, supporting documentation was made available, which included:
1. Proposals
 2. Purchase orders
 3. Invoices
 4. Contracts/Agreements
 5. Check stubs
 6. Bank statements
 7. Credit Card Statements
 8. Cash Receipts
 9. Journal entries
 10. Account activity reports
 11. Various schedules/summaries
 12. Miscellaneous work papers
- B. Supporting documents were compiled from the records provided the by the City for each of the transactions listed on the detailed account transaction report.
- C. A total of 95 checks were written related to the expense payments made to various vendors, service providers, and contractors for the 60th Celebration event.
- D. The invoice list outlining all expenses paid for the 60th Event totaled \$417,939.61. This figure was compared to the Revenue and Expense summary which totaled \$419,316.02. There is a difference of \$1,376.41.

- I. Access the invoices and payments to contractors, vendors, and service providers, for the 60th Anniversary Celebration, including the underlying payment approvals. (See agreed upon analysis with Jones & Mayer attorneys – Section 5)

Testing:

Review of Checks

- A. From the invoice list provided by the City, payments were tested by verifying that paid expenses agreed to the bank statements and cancelled checks. The following was determined:
 1. There were 95 checks written to pay for \$417,939.61 of expenses for the 60th Event.
 2. Of the 95 checks, 86 checks agreed to the invoice list, bank statement, and checks.
 3. Three checks did not clear the bank as of September 30, 2013 (this was the last month bank statement provided to us).
 4. Four checks were tested by tracing to the bank statement (173712, 172567, 172568, and 172429). These checks were paid electronically so a cancelled check was not available.
 5. Two checks were not able to be tested, those check have reference numbers 000530 and 000585. Since these check numbers are out of sequence, it is possible they are manual checks; however, this was not verified.

- B. Per the detailed account transaction report, there were 12 categories of expenses. These categories were used to help organize the testing of expenses. The expense categories include: advertising and marketing, event production, bands, fireworks, other entertainment, materials and supplies, rentals, security, insurance, event staffing (non-city), committee/staff meeting, and miscellaneous. For purposes of testing, “supporting documentation” is an invoice, contract or agreement, or purchase order. PLEASE NOTE, WE ARE NOT CONCLUDING THAT SUPPORTING DOCUMENTS WHICH MAY INCLUDE ONLY ONE OR TWO TYPES OF RECORDS WAS SUFFICIENT. The following is a summary for each of the expense categories:
 1. Advertising & Marketing – There were 18 expense items classified to this account for a total of \$33,165.79. We were able to agree supporting documentation to 18 out of the 18 expenses charged to this account. The one invoice we didn’t see, we agreed to a cancelled check. There were no differences when comparing expenses to supporting documentation or cancelled checks.

 2. Event Production – There were 11 expense items classified to this account for a total of \$16,088.68. We were able to agree supporting documentation to 11 out of 11 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.

 3. Bands – There were 39 expense items classified to this account for a total of \$117,017.50. We were able to agree supporting documentation to 39 out of the 39 expenses charged to

this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.

4. Fireworks – There were 2 expense items classified to this account for a total of \$18,000. We were able to agree supporting documentation to 2 out of the 2 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.
5. Other Entertainment Expenses - There were 9 expense items classified to this account for a total of \$4,277.40. We were able to agree supporting documentation to 9 out of the 9 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.
6. Materials & Supplies - There were 28 expense items classified to this account for a total of \$12,064.14. We were able to agree supporting documentation to 28 out of the 28 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.
7. Rentals - There were 17 expense items classified to this account for a total of \$143,266.47. We were able to agree supporting documentation to 17 out of the 17 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.
8. Security - There were 2 expense items classified to this account for a total of \$19,064. We were able to agree supporting documentation to 2 out of the 2 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.
9. Insurance - There was 1 expense item classified to this account for a total of \$16,401. We were able to agree supporting documentation to 1 out of the 1 expense charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.
10. Event Staffing - There were 11 expense items classified to this account for a total of \$36,215.60. We were able to agree supporting documentation to 9 out of the 11 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks. The two expense items we did not find supporting documentation for was 1) an expense charged to US Bank for \$30.00 and 2) an expense to Ticket Fly for \$32.71.
11. Committee/Staff Meeting - There were 10 expense items classified to this account for a total of \$703.44. We were able to agree supporting documentation to 6 out of the 10 expenses

charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks. The other 4 expense items where a supporting invoice was not found were traced to a card procurement log.

12. Miscellaneous - There were 6 expense items classified to this account for a total of \$3,052. We were able to agree supporting documentation to 6 out of the 6 expenses charged to this account. There were no differences when comparing expenses to supporting documentation or cancelled checks.

PLEASE NOTE, WE HAVE NOT VERIFIED THE AUTHENTICITY OF SUPPORTING DOCUMENTS PROVIDED. FURTHERMORE, WE HAVE NOT INVESTIGATED WHY CERTAIN SUPPORTING DOCUMENTS WERE NOT AVAILABLE OR DID NOT EXIST

Conclusion/Recommendations:

- A. No differences were noted when comparing expenses incurred for the 60th event to supporting documentation. There were some expense items where we did not locate supporting documentation; however, those expense items were under \$100.00. There were no differences noted when we compared expenses to check payments, and there were no differences when comparing cancelled checks to the bank statement transactions.
- B. It is our understanding that the City of Costa Mesa has certain procedures (internal controls) in place regarding the procurement of services and related expenditures. Some payment approvals related to the 60th Event may have been considered to be of "rush" status; therefore, it is possible that these expenses may have been approved with exception to general procedures. We would recommend further work be done on whether proper procedure was followed and/or if not followed, the documentation adequate. Again, this was not part of our scope.

II. Identify the collection points and understand the accounting for the Tastefest scripts money received. (See agreed upon analysis with Jones & Mayer attorneys – Section 5)

- A. The OC Tastefest was a three-day food and wine festival which showcased 20-25 restaurants located within Costa Mesa. All restaurants served three items priced from \$1-6 dollars each. Tastefest coupons, each valued at \$1 were used to purchase food and beverages from the participating restaurants. Menu items were valued at 2-10 taste coupons.

Procedures:

- A. Based on the limited records available and the unavailability of key personnel knowledgeable about this area of the event, our analysis was limited.
- B. Guests purchased Tastefest coupons from various locations within the event area; however, we were not provided with the number of locations or persons collecting cash/scripts.

Testing:

- A. The accounting of income and expenses related to the Tastefest was separate from the general event accounting and maintained by Taste of the OC, LLC.
- B. Records available for analysis were limited, but included:
1. Profit & Loss Detail report
 2. Services agreement
 3. Budget
 4. Cash/script tally sheets
 5. Receipts for cash/scripts
 6. Miscellaneous work papers
- C. Per the services agreement, a percentage of the net profits was earned and provided to the City of Costa Mesa at the end of the event (see Section 4).
- D. Cash and script tally summary sheets showed the collection location (merchandise, Angels, VIP, Concerts 1, 2 and 3), date, time and amount (cash or script). These summaries were compared with receipts and work papers.

II. Identify the collection points and understand the accounting for the Tastefest scripts money received. (See agreed upon analysis with Jones & Mayer attorneys – Section 5)

Conclusion/Recommendations:

- A. The City of Costa Mesa was paid \$3,240.63 via check from the OC Tastefest for this event. Additional documents would be needed to verify the accuracy of the accounting and net profit earned and paid.
- B. Per the analysis of cash/script summary sheets, we noted the sequence of receipts provided was out of sequence. We did not receive information as to the following:
 - 1. Process of collection of cash, specifically the person(s) responsible for collecting, counting, and depositing cash
 - 2. Process of collection of scripts, specifically the person(s) responsible for collecting, counting, exchange of scripts for cash, and depositing cash
 - 3. Explanation of receipt sequence
 - 4. Internal controls
- C. Further records and interviews with key personnel knowledgeable about this area are needed to reach a conclusion. Please note, this further analysis may not be cost effective since the total paid was \$3,240.63.

III. Analyze summaries of attendance, revenue and expenses prepared by the City. (See agreed upon analysis with Jones & Mayer attorneys – Section 5)

Procedures:

- A. Our analysis included inquiries with City staff and review of documents provided, which included records related to Sun Group, LLC and other vendors. Our analysis for this part of the investigation focused on the actual attendance.

Testing:

- A. Per inquiries with City staff, we were able to ascertain the following:
1. We analyzed attendance projections within the supporting documentation provided. Various documents from the Sun Group indicated a projected attendance of approximately 5,000 people per day.
 2. Based on our inquiries, actual attendance was estimated to be closer to 1,500 to 2,000 people on Saturday with fewer in attendance on Friday and Sunday.
 3. During our investigation we noted expenses paid for concerts/bands totaled \$117,017.50.
 4. Revenue generated from concert tickets totaled \$39,326.50.
- B. The sale of concert tickets involved cash; therefore, we inquired as to whether any misappropriation of funds could occur. Our inquires included (not all inclusive):
1. Total attendance (daily and event total)
 2. Location of ticket sales (how many booths, location of booths)
 3. Number of persons working the ticket sales booths
 4. Relationship of persons working the ticket sales booth (City employee, volunteer, etc.)
 5. Supervision of ticket sales booth
 6. Person(s) responsible for cash collection, storing, counting, and depositing (separation of duties)
 7. Frequency of cash collection
 8. Complementary ticket sales (how many, by who, were records kept?)
 9. VIP tickets (number sold, number included in gift bags or complementary)
- C. After review of the documents available, we concluded that revenue generated from ticket sales appeared to be less than expected based on average ticket price and attendance. Based on our inquires with City staff, it is our understanding that there was a significant amount of tickets provided complementary due to the low attendance in an effort to generate a larger audience for the bands performing.

III. Analyze summaries of attendance, revenue and expenses prepared by the City. (See agreed upon analysis with Jones & Mayer attorneys – Section 5)

Conclusion/Recommendations:

- A. Additional documents (if they exist) need to be analyzed per the above discussion. From the information given, we noted one signature or name on the sheet. Further documents and inquiry needs to be made to draw any conclusions and/or determine if there were any other controls regarding the cash tally sheets.

- B. Response to our inquires listed above (see Testing Item B. on previous page) has yet to be provided as persons knowledgeable about this topic were unavailable and source documents were limited.

ASSUMPTIONS AND LIMITING CONDITIONS

This summary report is subject to the following assumptions and limiting conditions:

1. Information, estimates, and opinions contained in this report are obtained from sources considered to be reliable. However, we assume no liability for such sources.
2. Information supplied to Zamucen & Curren, LLP has been accepted as correct without further verification, and we express no opinion on that information.
3. Possession of this report, or a copy thereof, does not carry with it the right of publication of all or part of it, nor may it be used for any purpose by anyone but the client without the previous written consent of the client or us, and in any event, only with proper attribution.
4. Copies of this report are not to be furnished to persons other than the client without the client's specific permission or direction unless ordered by a court of competent jurisdiction.
5. We are not required to give testimony in court or be in attendance during any hearings or depositions, with reference to this and other related matters with the City of Costa Mesa, unless previous arrangements have been made.
6. The various estimates presented apply to this report only and may not be used out of the context presented herein. This report is valid only for the purpose or purposes specified herein.
7. We have assumed that there is full compliance with all applicable federal, state, and local regulations and laws unless otherwise specified in this report.
8. This report is subject to review upon presentation of data, which is undisclosed or not available as of the date of this report.
9. Zamucen & Curren, LLP reserves the right to revise the conclusion upon presentation of data relevant to the appraisal figure used in this report.
10. Acceptance and/or use of this report constitutes acceptance of the foregoing general assumptions and limiting conditions.
11. Neither the professionals who worked on this engagement nor the partners of Zamucen & Curren, LLP have any present or contemplated future interest in the City of Costa Mesa or any personal interest with respect to the parties involved, or any other interest that might prevent us from performing an unbiased valuation. Our compensation is not contingent on any action or event resulting from the analyses, opinions, or conclusions in, or the use of, this report.

CERTIFICATIONS

We certify that to the best of our knowledge and belief:

1. The statements of fact in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited by the reported assumptions and limiting conditions and are the personal, unbiased professional analyses, opinions, and conclusions of Zamucen & Curren, LLP.
3. We have no present or prospective interest in the City of Costa Mesa that is the subject of this report, and we have no personal interest with respect to the parties involved.
4. We have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

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SECTION 2

SUMMARY OF REVENUES & EXPENSES

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COMMUNITY FOUNDATION
COSTA MESA 60TH ANNIVERSARY EVENT
FY 12/13 TO FY 13/14

Revenues:

Concert Tickets	39,326.50
Merchandise Sales	2,395.01
Vendor Booths	4,250.00
Sponsorships	178,702.46
Miscellaneous	925.02
City Contributions	<u>193,717.03</u>
Total Revenues	<u>419,316.02</u>

Expenses:

Advertising/Marketing	33,165.79
Event Production	16,088.68
Entertainment:	
Bands	117,017.50
Fireworks	18,000.00
Other	4,277.40
Materials & Supplies	12,064.14
Rentals	143,266.47
Security	19,064.00
Insurance	16,401.00
Event Staffing (Non-City)	36,215.60
Committee/Staff Meetings	703.44
Miscellaneous	<u>3,052.00</u>
Total Expenses	<u>419,316.02</u>
Net Income	<u><u>0.00</u></u>

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SECTION 3

DETAILED ACCOUNT TRANSACTION REPORT

COMMUNITY FOUNDATION
COSTA MESA 60TH ANNIVERSARY ACCOUNT 705-21737
12/13 13/14

DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
07/01/12			BalBgn 217137.705					0.00	
CONCERT TICKETS:									
05/21/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(675.00)	
05/23/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(370.00)	
05/31/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(310.00)	
06/11/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(500.00)	
06/13/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(840.00)	
06/19/13	JRNL	930	RECEIPTS-Ticket Sale Karen Heather			CNV		(20.00)	
06/20/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(1,190.00)	
06/24/13	JRNL	930	RECEIPTS-2 Tickets Ernesto Munoz			CNV		(30.00)	
06/27/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(2,125.00)	
07/02/13	JRNL	930	RECEIPTS-Concerts			CNV		(10,374.00)	
07/05/13	JRNL	930	RECEIPTS-Ticket Sales Ticketfy			CNV		(9,040.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 1 6/28			CNV		(535.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 1 6/29			CNV		(2,765.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 1 6/30			CNV		(350.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 2 6/28			CNV		(305.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 2 6/29			CNV		(1,915.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 2 6/30			CNV		(425.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 3 6/28			CNV		(20.00)	
07/16/13	JRNL	930	RECEIPTS-Concert 3 6/29			CNV		(3,771.00)	
07/19/13	JRNL	930	RECEIPTS-Carnival Ride Sales Cammack Show			CNV		(3,451.50)	
08/06/13	JRNL	930	RECEIPTS-Tickets Kathleen Ladd			CNV		(45.00)	
08/09/13	JRNL	930	RECEIPTS-Employee discounted concert tickets			CNV		(240.00)	
08/06/13	JRNL	930	RECEIPTS-Concert Tickets Edward Petros			CNV		(30.00)	
MERCHANDISE SALES:									
07/02/13	JRNL	930	RECEIPTS-Merchandise			CNV		(1,585.00)	
07/16/13	JRNL	930	RECEIPTS-Merchandise 6/28			CNV		(105.01)	
07/16/13	JRNL	930	RECEIPTS-Merchandise 6/29			CNV		(200.00)	
07/16/13	JRNL	930	RECEIPTS-Merchandise 6/30			CNV		(245.00)	
To manually cancel the reversing entries for JV#131637, JV#131644 and record the misc \$5 cash receipt for CM 60th Anniversary as Misc. Rev in General Fund.									
07/31/13	JRNL	131686	RECEIPTS-Costa Mesa T-Shirt Loreta Mullen			JV		5.00	
08/29/13	JRNL	930	RECEIPTS-Tee Shirt, Hat & Misc at 60th/Christine			CNV		(5.00)	
08/14/13	JRNL	930	Condon			CNV		(260.00)	
									(2,395.01)

Σ \$15,050

* Document provided by Attorneys office

COMMUNITY FOUNDATION
COSTA MESA 60TH ANNIVERSARY ACCOUNT 705-21737
12/13 13/14

DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
ANGELS TICKETS:									
07/02/13	JRNL	930	RECEIPTS-Angels			CNV		(245.00)	
07/16/13	JRNL	930	RECEIPTS-Angels 6/30			CNV		(90.00)	
07/16/13	JRNL	930	RECEIPTS-Angels 6/28 to 6/29			CNV		(225.00)	Angels Tickets
To correct account coding for Angels Baseball tickets purchased at the 60th anniversary celebration, posted in error to the Costa Mesa Community Foundation on 07-02-2013 and 07-16-2013.									
07/31/13	JRNL	131203				JV		560.00	0.00
VENDOR BOOTH REVENUES:									
07/17/13	JRNL	930	RECEIPTS-Vendor Booth Esmeralda Yasiry Cordon for Santie Antie			CNV		(750.00)	
07/17/13	JRNL	930	RECEIPTS-Vendor Booth Harbor Lawn Mt Olive Memorial Park			CNV		(750.00)	
07/17/13	JRNL	930	RECEIPTS-Vendor Booth Italian Galleria			CNV		(750.00)	
07/17/13	JRNL	930	RECEIPTS-Vendor Booth non-profit rate Estancia Aquatics Boosters			CNV		(500.00)	
07/17/13	JRNL	930	RECEIPTS-Vendor Booth Triple A Group LLC			CNV		(750.00)	Vendor Booths
07/17/13	JRNL	930	RECEIPTS-Vendor Booth Wiechman Assoc Realtors			CNV		(750.00)	(4,250.00)
SPONSORSHIPS:									
02/28/13	AR	ARB0128339	Invoice						
03/22/13	JRNL	930	RECEIPTS - Donation CM-Newport Mesa Harbor Lions Club				CITY63264	(25,000.00)	
04/29/13	JRNL	930	RECEIPTS-Donation HJ Garrett Furniture					(1,000.00)	
05/02/13	AR	ARB0128747	Invoice					(400.00)	
05/16/13	AR	ARB0128860	Invoice					(25,000.00)	
06/06/13	JRNL	930	RECEIPTS - Donation Care Ambulance Service Inc					(1,550.00)	
06/07/13	JRNL	930	RECEIPTS-Donation Roberto's Auto Shop Trim					(2,500.00)	
06/07/13	JRNL	930	RECEIPTS-Donation Vicki E Okamoto					(400.00)	
06/07/13	JRNL	930	RECEIPTS-Donation CM Sanitary District					(400.00)	
06/07/13	JRNL	930	RECEIPTS-Donation Harbor Lawn - Mt Olive Memorial Park					(400.00)	
06/07/13	JRNL	930	RECEIPTS-Donation Arthur Alderete					(400.00)	
06/07/13	JRNL	930	RECEIPTS-Donation TB Sandwiches Inc					(400.00)	
06/07/13	JRNL	930	RECEIPTS-Donation Lindora LLC					(400.00)	
06/07/13	JRNL	930	RECEIPTS-Donation Sure Haven					(400.00)	
06/14/13	JRNL	930	RECEIPTS-Sponsorship Donation Mesa Water District					(750.00)	
06/26/13	JRNL	930	RECEIPTS-Donation Hi-Times Wine Cellars					(400.00)	
								(750.00)	

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DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE	VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
06/26/13	JRNL	930	RECEIPTS-Sponsorship Syed Q. Amman	CNV					(750.00)	
06/30/13	JRNL	131571	To record billing accruals as of June 30, 2013. JV #2	JV			Costa Mesa Conference and Visitor Bureau		(98,092.03)	
08/27/13	AR	ARB0131589	Invoice				CITY64541		(98,092.03)	
09/13/13	AR	ARB0131725	Invoice				CITY64793		(98,092.03)	
07/31/13	JRNL	131571	To record billing accruals as of June 30, 2013. JV #2	JV			Costa Mesa Conference and Visitor Bureau		98,092.03	
09/13/13	AR	ARM0131728	Invoice				CITY64541		98,092.03	
07/10/13	JRNL	930	RECEIPTS-Sponsorship Amei Commercial Properties	CNV					(2,500.00)	
07/17/13	JRNL	930	RECEIPTS-Banner Sponsorship Jones & Mayer	CNV					(1,150.00)	
07/17/13	JRNL	930	RECEIPTS-Banner Sponsorship Torelli Realcorp	CNV					(400.00)	
07/17/13	JRNL	930	RECEIPTS-Sponsorship Studio Three Sixty	CNV					(400.00)	
07/17/13	JRNL	930	RECEIPTS-Sponsorship Straub	CNV					(3,000.00)	
07/17/13	JRNL	930	RECEIPTS-Sponsorship Connell Nissan	CNV					(500.00)	
07/17/13	JRNL	930	RECEIPTS-Car Show Sponsor Garage Envy Inc	CNV					(1,000.00)	
07/17/13	JRNL	930	RECEIPTS-Sponsorship Edison International	CNV					(5,000.00)	
08/23/13	JRNL	930	RECEIPTS-Donation OC Taste Fest	CNV					(3,260.43)	Sponsorships (178,702.46)
08/26/13	JRNL	930	RECEIPTS-Sponsorship Mesa Water District	CNV					(2,500.00)	
MISC REVENUES:										
07/02/13	JRNL	930	RECEIPTS-VIP	CNV					(275.00)	
07/10/13	JRNL	930	RECEIPTS-Car Show Entries	CNV					(412.00)	
07/16/13	JRNL	930	RECEIPTS-Misc Credit Card Test	CNV					(0.02)	Misc Revenues (925.02)
07/25/13	JRNL	930	RECEIPTS-ATM Commission Mobilemoney Inc	CNV					(238.00)	
REVENUE ACCRUALS:										
06/30/13	JRNL	131276	To record revenue accruals as of June 30, 2013. JV #1	JV					(66,380.28)	
07/31/13	JRNL	131276	To record revenue accruals as of June 30, 2013. JV #1	JV					66,380.28	
06/30/13	JRNL	131572	To record revenue accruals as of June 30, 2013. JV #2	JV					(6,335.43)	Revenue Accruals
07/31/13	JRNL	131572	To record revenue accruals as of June 30, 2013. JV #2	JV					6,335.43	0.00

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DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE	VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
CITY CONTRIBUTION:										
03/31/13	JRNL	128485	To record budgeted transfer from General Fund contingency to Costa Mesa Foundation for Costa Mesa 60th anniversary celebration events per city council approval on 02/05/2013.	JV					(125,000.00)	City Contribution
06/30/13	JRNL	131745	To clear the deficit balance for Costa Mesa 60th Anniversary account #217137 as of 06/30/2013.	JV					(68,717.03)	(193,717.03)
ADVERTISING/MARKETING:										
03/15/13	VCHR	ACC0128417	60th Annvrsy Mktng Materials		289079		We The Creative		3,375.00	
04/02/13	VCHR	ACC0128573	CM 60th-Scan/Archive Hstc Doc		290302		Mouse Graphics		351.54	
05/08/13	VCHR	ACC0128777	2013 CMCR Sponsor		291633		Costa Mesa Community Run		1,000.00	
05/29/13	VCHR	ACC0128980	Misc ProcurementCard Purchases-CM Chamber of Commerce for flyers in April 2013 newsletter		292499		US Bank		150.00	
05/29/13	VCHR	ACC0128980	Misc ProcurementCard Purchases-CM Chamber of Commerce Breakfast Mixer-60th Anniversary Presentation		292499		US Bank		15.00	
05/29/13	VCHR	ACC0128980	Misc ProcurementCard Purchases-2Guys Graphics Graphic Design		292499		US Bank		175.00	
05/29/13	VCHR	ACC0128980	Misc ProcurementCard Purchases-iStockphoto License fees for flyer photos		292499		US Bank		309.00	
06/13/13	VCHR	ACC0129065	30 Sec 60th Even Commercial		293065		The SUN Grp LLC		2,000.00	
06/13/13	VCHR	ACC0129065	30 Sec Commercials		293066		The SUN Grp LLC		2,125.00	
06/30/13	VCHR	ACC0131061	60th Anniversary Banners		295077	8744	Exterior Products		3,515.00	
06/30/13	VCHR	ACC0131061	Freight		295077	8744	Exterior Products		69.00	
06/30/13	VCHR	ACC0131061	Sales Tax (8.00%)		295077	8744	Exterior Products		182.16	
06/30/13	VCHR	ACC0131142	60th Event Celebration Banners		295344		Mouse Graphics		6,833.38	
06/30/13	VCHR	ACC0131717	60th Event Telephone Notification		297057		Rapid Notify Inc		3,188.48	
06/30/13	VCHR	ACC0131142	60th Event PR Svcs		295568	8759	Ames & Associates		2,500.00	
06/30/13	VCHR	ACC0131142	60th Event Signage		295576		ARC		502.25	Advertising & Marketing
06/30/13	VCHR	ACC0131655	60th Event-PR Materials		296648		We The Creative		3,500.00	
06/30/13	VCHR	ACC0131655	60th Event-PR Materials		296649		We The Creative		3,375.00	33,165.78
EVENT PRODUCTION:										
04/02/13	VCHR	ACC0128573	60&Fabulous Event Consulting		290301		The SUN Grp LLC		1,500.00	
04/23/13	VCHR	ACC0128693	60&Fabulous Events Consulting		291068		The SUN Grp LLC		1,000.00	
05/08/13	VCHR	ACC0128777	60&Fabulous Events Consulting		291606		The SUN Grp LLC		1,000.00	
05/08/13	VCHR	ACC0128777	60&Fabulous Events Consulting		291626		The SUN Grp LLC		1,000.00	
05/21/13	VCHR	ACC0128929	Printing Instr-60th Anniversary		292107		Westminster Press Inc		1,085.40	
05/29/13	VCHR	ACC0128980	60&Fabulous Event Consulting		292437		The SUN Grp LLC		1,000.00	
05/29/13	VCHR	ACC0128980	Printing Chrgs-60th Anniversary		292439		Orange County Tax Collector		503.28	

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DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE	VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
06/13/13	VCHR	ACC0129065	60th&Fabulous Event Consulting		293064		The SUN Grp LLC		1,000.00	
06/19/13	VCHR	ACC0129117	60th Event-All Loc VIP Area Rt		293378		The SUN Grp LLC		6,000.00	
06/30/13	VCHR	ACC0131142	60th Event-Talent Booking		295363		The SUN Grp LLC		1,000.00	Consulting
06/30/13	VCHR	ACC0131142	60th Event-Talent Booking		295534		The SUN Grp LLC		1,000.00	16,088.68
ENTERTAINMENT:										
Bands:										
04/24/13	VCHR	ACC0128694	60th Pfmc Cntrct Depot-6/29/13 (Adam Green/Binki Shapi)		291092		Ground Control Touring LLC		5,000.00	
06/05/13	VCHR	ACC0129004	Balance-Adam Green/Binki Shapi		292632		Ground Control Touring LLC		5,000.00	
05/08/13	VCHR	ACC0128777	60th Pfmc Cntrct Dpst-6/30/13 (Beach Fossilis)		291631		Ground Control Touring LLC		1,100.00	
06/05/13	VCHR	ACC0129004	Balance-Beach Fossils		292631		Ground Control Touring LLC		9,900.00	
05/29/13	VCHR	ACC0128980	Dep-Eric Burdon & The Animals		292438		The SUN Grp LLC		12,550.00	
06/05/13	VCHR	ACC0129004	60th Event-White Arrows6/30/13		292780		White Arrows Music LLC		2,000.00	
06/06/13	VCHR	ACC0129005	60th Event-Anna Lunoe 6/30/13		292785		WME Entertainment LLC		1,250.00	
06/06/13	VCHR	ACC0129005	60th Event-W Jackson 6/28/13		292791		Wanda Jackson Enterprises		10,000.00	
06/06/13	VCHR	ACC0129005	60th Event-Chevy Metal 6/29/13		292787		WME Entertainment LLC		15,000.00	
06/06/13	VCHR	ACC0129005	60th Event-The White Buffalo		292786		WME Entertainment LLC		4,500.00	
06/13/13	VCHR	ACC0129065	60th Event-J Renault 6/29/13		293060		Bond Music Group		2,000.00	
06/06/13	VCHR	ACC0129005	60th Event-Berlin 6/28/13		292788		The MOB Agency		10,000.00	
06/06/13	VCHR	ACC0129064	60th Event-Bleached 6/30/13		292789		Parache Booking LLC		2,000.00	
06/12/13	VCHR	AP00129069	60th Event-Bleached 6/30/13		293015		Bleached LLC		2,000.00	
06/27/13	VCHR	ACC0129364	60th Event-Cory Case 6/28/13		292789		Parache Booking LLC		(2,000.00)	
06/05/13	VCHR	ACC0129004	60th Event-Droog 6/29/13		294101		Cory Case		250.00	
06/20/13	VCHR	ACC0129118	60th Event-HMBSMS 6/29/13		292784		Creative Artists Agency		1,500.00	
06/20/13	VCHR	ACC0129118	60th Event-HMBSMS 6/29/13		293382		Danny Rose LLC		1,250.00	
06/13/13	VCHR	ACC0129065	60th Event-Jerome LOL 6/30/13		293381		HMBSMS LLC		1,250.00	
06/06/13	VCHR	ACC0129005	60th Event-Little Hurricane		293063		The Windish Agency LLC		1,250.00	
06/27/13	VCHR	ACC0129364	60th Event-M Brown 6/28/13		292790		Paradigm Talent Agency		3,000.00	
06/27/13	VCHR	ACC0129364	60th Event-M Vidal 6/30/13		294094		Micah Christopher Brown		600.00	
06/20/13	VCHR	ACC0129118	60th Event-Moonsville 6/29/13		294099		Martin Torrez		150.00	
06/13/13	VCHR	ACC0129065	60th Event-Mr Little Jeans 6/30		293385		Moonsville Records		500.00	
06/27/13	VCHR	ACC0129364	60th Event-Pinch Me Band 6/28		293062		The Windish Agency LLC		1,500.00	
06/27/13	VCHR	ACC0129364	60th Event-R Oliveras 6/29/13		294096		Pinch Me Band		600.00	
06/05/13	VCHR	ACC0129004	60th Event-The Animals 6/29/13		294093		Richard Olivares		300.00	
06/05/13	VCHR	ACC0129004	60th Event-The Animals 6/29/13		292783		Eric Burdon Inc		12,500.00	
06/20/13	VCHR	ACC0129118	60th Event-The Soft Pack 6/29		292782		The Soft Pack LLC		2,500.00	
06/20/13	VCHR	ACC0130981	60th Event-Tijuana Panthers		293386		Daniel Michiboff		900.00	
06/20/13	VCHR	ACC0130981	60th Event-Tijuana Panthers		293386		Daniel Michiboff		900.00	

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DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE	VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
07/19/13	VCHR	ACC0130986	60th Event-Tijuana Panthers	293386			Daniel Michicoff		(900.00)	
06/20/13	VCHR	ACC0129118	60th Event-Catalina 6/30/13	293383			Vern Altieri		1,200.00	
06/27/13	VCHR	ACC0129364	60th Event-Tony Adams 6/29/13	294092			Anthony Thomas Adams		200.00	
06/27/13	VCHR	ACC0129364	60th Event-Trust 6/28/13 (Band)	294095			Eric Tomes		200.00	
06/30/13	VCHR	ACC0131717	Perform Songs@60th Event	296973			Dan Krikorian		975.00	
06/30/13	VCHR	ACC0131241	60th Event-Army Band Performance	295736			300th Family Support Group		400.00	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-The Windish	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Agency pymt for Penguin Prison band	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-The Windish	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Agency pymt for Penguin Prison band	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-The Windish	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Agency pymt for Penguin Prison band	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-The Windish	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Agency pymt for Penguin Prison band	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-The Windish	295533			US Bank		517.50	
06/30/13	VCHR	ACC0131142	Agency pymt for entertainment	295533			US Bank		3,105.00	117,017.50
Fireworks:										
06/06/13	VCHR	ACC0129005	60th Event-Fireworks 6/29/13	292792			Pyro Engineering Inc		9,000.00	9,000.00
06/13/13	VCHR	ACC0129065	60th Event-Fireworks 6/29/13	293061			Pyro Engineering Inc		9,000.00	18,000.00
Other:										
04/24/13	VCHR	ACC0128694	60th Kick-Off Event 3D Rndmg	291125			Chaiwat Phanao		740.00	
06/27/13	VCHR	ACC0129364	60th Event-Albert Candy 6/28/13 (DJ)	294097			Matthew Hill		150.00	
06/27/13	VCHR	ACC0129364	60th Event-D Stocker 6/30/13	294100			Donald L Stocker		150.00	
06/27/13	VCHR	ACC0129364	60th Event-Mariachi 6/30/13	294102			Arnold Barrera Jr		760.00	
06/30/13	VCHR	ACC0130982	60th Event Car Show Exp Reimb	294888			Cynthia Lynn Brenneman		127.40	
06/30/13	VCHR	ACC0130897	60th Event-2 Performers 6/30	294558			The SUN Grp LLC		1,500.00	
06/30/13	VCHR	ACC0130897	60th Event-2 Performers 6/30	294558			The SUN Grp LLC		400.00	
06/30/13	VCHR	ACC0131142	60th Event-DJ 6/30/13	295530			Daniel Venegas		250.00	Other
06/30/13	VCHR	ACC0131061	60th Event-Mario Cotto DJ	295130			Mario Efrain Cotto		200.00	Entertainment
MATERIALS & SUPPLIES:										
04/24/13	VCHR	ACC0128694	60th Display Boards PrepMount	291152			ARC		127.80	
05/03/13	VCHR	ACC0128741	Misc ProcurementCard Purchases-International E-Z	291492			US Bank		873.67	
05/03/13	VCHR	ACC0128741	Up Pop-Up Tent Pymt 1	291492			US Bank		873.70	
05/03/13	VCHR	ACC0128741	Misc ProcurementCard Purchases-International E-Z	292317			Sue Lester		74.36	
05/22/13	VCHR	ACC0128930	Supplies 4 Youth Expo Booth	295018			Smart & Final		117.95	
06/30/13	VCHR	ACC0131061	60th Anniversary Supplies	294144			Mesa Art & Framing		1,188.00	
06/30/13	VCHR	ACC0130819	60th Event-Banners for Tents							

* Document provided by Attorney's office

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06/30/13	VCHR	ACC0131061	Ground Deliveries	295088			Fed Ex Corp		43.76	
06/30/13	VCHR	ACC0131061	Ground Deliveries	295090			Fed Ex Corp		48.29	
06/30/13	VCHR	ACC0130819	Misc ProcurementCard Purchases-Mesa Art and Framing Committee project material wooden panels for artists painting at kick off event	294295			US Bank		439.62	
06/30/13	VCHR	ACC0130819	Misc ProcurementCard Purchases-NLI Sharefile Support file share	294295			US Bank		179.85	
06/30/13	VCHR	ACC0130819	Misc ProcurementCard Purchases-Dynamic Perceptions Video Production Supplies	294295			US Bank		999.00	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-BBC Mfg LLC ballot boxes for beverage tickets	295533			US Bank		460.27	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Mesa Art and Framing Committee project material wooden panels for artists painting at kick off event	295533			US Bank		1,196.03	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Mesa Art and Framing Committee project material wooden panels for artists painting at kick off event	295533			US Bank		1,196.03	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Mesa Art and Framing Committee project material wooden panels for artists painting at kick off event	295533			US Bank		799.20	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Nova Color Committee project paint for wooden panels for artists painting at kick off event	295533			US Bank		536.51	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Smart and Final Committee project supplies for wooden panels for artists painting at kick off event	295533			US Bank		110.35	
06/30/13	VCHR	ACC0130982	60th Event-Water 4 Volunteers Misc ProcurementCard Purchases-Wristbands Medtech for wristbands	294889			Sparklerits		105.73	
06/30/13	VCHR	ACC0131655	Medtech for wristbands Misc ProcurementCard Purchases-Party City for cake supplies	296521			US Bank		510.70	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Smart and Final Committee project supplies for event	296521			US Bank		229.50	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Office Depot for cash boxes	296521			US Bank		26.73	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Stater Bros water	296521			US Bank		129.57	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Conroys flowers for former Mayors	296521			US Bank		25.14	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Wristbands Medtech for wristbands	296521			US Bank		108.00	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Stater Bros 6/28 unknown what for	296521			US Bank		999.00	
06/30/13	VCHR	ACC0131655		296521			US Bank		154.16	

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06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Home Depot 6/27 unknown what for	296521		US Bank		394.80	Materials & Supplies
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Circle K 6/29 unknown what for	296521		US Bank		116.42	12,064.14
RENTALS:									
06/19/13	VCHR	ACC0129117	60th Event-Main Stage Equip	293376		The SUN Grp LLC		20,000.00	
06/19/13	VCHR	ACC0129117	60th Event-Truss Addl On @ 4 Loc	293375		The SUN Grp LLC		4,538.50	
06/20/13	VCHR	ACC0129118	60th Event-OC Fair Rntl 6/25-30	293384		Orange County Fair		25,883.00	
07/25/13	JRNL	930	RECEIPTS-Refund for 60th/OC Fair & Event Ctr		ENV			(7,368.75)	
06/27/13	VCHR	ACC0129384	60th Event-Extra Invoice (Stage Equipment)	294090		The SUN Grp LLC		9,175.00	
06/30/13	VCHR	ACC0131142	60th Event-Fencing	295537		Southern California Sanitation		16,431.76	
06/30/13	VCHR	ACC0131142	60th Event-Ice/Trailers Rental	295525		Empire Ice Company		2,841.50	
06/30/13	VCHR	ACC0131061	60th Event-Party Rentals	295057		Bigtop Rentals		10,996.35	
06/30/13	VCHR	ACC0131142	60th Event-Restrooms	295539		Southern California Sanitation		4,650.00	
06/30/13	VCHR	ACC0131142	60th Event-Main & 2nd Stage Rntls	295364		The SUN Grp LLC		18,000.00	
06/30/13	VCHR	ACC0131241	60th Event-Truck Rntl, Plastic	295632		Mesa Art & Framing		863.95	
06/30/13	VCHR	ACC0131142	60th Event-Truss Add-ons	295361		The SUN Grp LLC		3,631.00	
06/30/13	VCHR	ACC0131061	60th-Traffic Control Equipmnt	295132	8790	JCL Bannad Company		8,450.00	
06/30/13	VCHR	ACC0130982	Power Generators Rental	294891	8788	Shore Break Electric		17,884.12	
06/30/13	VCHR	ACC0130982	Change Order-Electrical Services	294891		Shore Break Electric		6,022.80	
06/30/13	VCHR	ACC0131580	60th Event-Bus Transportation	296306		Newport Mesa Unified School District		748.84	Rentals
06/30/13	VCHR	ACC0131061	Radios 4 60th Event	295054		BearComm		518.40	143,266.47
SECURITY:									
06/30/13	VCHR	ACC0131061	60th Celebration Addtl Svcs	295133		24/7 Event Services Inc		1,177.00	Security
06/30/13	VCHR	ACC0131061	60th Celebration Security Svcs	295133	8789	24/7 Event Services Inc		17,887.00	19,064.00
INSURANCE:									
06/30/13	JRNL	131638	To reclassify the Special Event Insurance Coverage for 60th Anniversary from Fund 602 to CMCF.		JV			16,401.00	Insurance
EVENT STAFFING (NON-CITY):									
05/22/13	VCHR	ACC0128930	Temp Svs-60th 4/22-4/26/13	292303		Apple One Employment Services		385.02	
06/19/13	VCHR	ACC0129117	60th Event-Operational Labor	293377		The SUN Grp LLC		19,476.40	
06/30/13	VCHR	ACC0131142	60th Event-Operational Festival Labor	295365		The SUN Grp LLC		13,651.40	
06/30/13	VCHR	ACC0131061	Temp Svs-60th 4/29-5/3/13	295049		Apple One Employment Services		563.74	
06/30/13	VCHR	ACC0131061	Temp Svs-60th 5/13-5/17/13	295047		Apple One Employment Services		596.16	

COMMUNITY FOUNDATION
 COSTA MESA 60TH ANNIVERSARY ACCOUNT 705-21737
 12/13 13/14

DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
06/30/13	VCHR	ACC0131061	Temp Svs-60th 5/6-5/10/13 To reclassify 60th Celebration custodial service expenditures incorrectly charged to General Fund Bldg Maintenance account as of 06/30/2013.	295651		Apple One Employment Services		596.16	
06/30/13	JRNL	131644	To manually cancel the reversing entries for JV#131637, JV#131644 and record the misc \$5 cash receipt for CM 60th Anniversary as Misc. Rev.		JV			437.00	
07/31/13	JRNL	131686	To reclassify 60th Celebration custodial service expenditures incorrectly charged to General Fund Bldg Maintenance account as of 06/30/2013.		JV			437.00	
07/31/13	JRNL	131644	Misc ProcurementCard Purchases-Servetrain for employee training	295533		US Bank		(437.00)	
06/30/13	VCHR	ACC0131142	60th Event-Empl Meals & Miles	296483		Ticketfly		30.00	
06/30/13	VCHR	ACC0131580	Misc ProcurementCard Purchases-Subway lunch for event staff	296521		US Bank		67.01	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Subway sandwiches for volunteers during the event	296521		US Bank		32.71	Event Staffing
06/30/13	VCHR	ACC0131655						360.00	36,215.60
COMMITTEES/STAFF MEETINGS:									
05/03/13	VCHR	ACC0128741	Misc ProcurementCard Purchases-Cabo Grill 3/22 Committee Mtg Dinner	291492		US Bank		72.74	
05/29/13	VCHR	ACC0128980	Misc ProcurementCard Purchases-Global European Delicatessen dinner 4/4 committee mtg	292499		US Bank		46.00	
05/29/13	VCHR	ACC0128980	Misc ProcurementCard Purchases-Papa Johns Pizza dinner for 4/10 committee meeting	292499		US Bank		62.33	
06/30/13	VCHR	ACC0130819	Misc ProcurementCard Purchases-Chick-Fil-A dinner for 5/2 committee mtg	294295		US Bank		52.11	
06/30/13	VCHR	ACC0130819	Misc ProcurementCard Purchases-Hoties Pizza lunch mtg with IT staff	294295		US Bank		76.50	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Subway dinner for 5/23 committee mtg	295533		US Bank		36.00	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Cabo Grill 6/6 Committee Mtg Dinner	295533		US Bank		59.88	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Wings on Wheels 7/5 unknown what for	296521		US Bank		185.00	
06/30/13	VCHR	ACC0131142	Misc ProcurementCard Purchases-Frank's Philadelphia dinner for 6/13 committee mtg	295533		US Bank		54.00	Committee/Staff Meetings
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Cabo Grill dinner for committee mtg on 6/26/13	296521		US Bank		59.88	703.44

COMMUNITY FOUNDATION
 COSTA MESA 60TH ANNIVERSARY ACCOUNT 705-21737
 12/13 13/14

DATE	TYPE	JOURNAL	DESCRIPTION	SOURCE	VOUCHER	PO	VENDOR	INVOICE	AMOUNT	SUBTOTALS
MISCELLANEOUS:										
06/27/13	VCHR	ACC0129364	60th Event-Cake	294088			Orange Coast College		3,000.00	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-City of Costa Mesa credit card test	296521			US Bank		(0.01)	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-City of Costa Mesa credit card test	296521			US Bank		0.01	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-City of Costa Mesa credit card test	296521			US Bank		0.01	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-City of Costa Mesa credit card test	296521			US Bank		0.01	
06/30/13	VCHR	ACC0131655	Misc ProcurementCard Purchases-Shell Oil 6/30 unknown what for	296521			US Bank		24.82	
06/30/13	JRNL	131123	To accrue for the credit card fee for the 60th Anniversary which occurred in June 2013.	JV					22.29	Miscellaneous
06/30/13	JRNL	130927	To record Merchant's bank charges for the use of credit card machines for City's 60th Anniversary event- June 2013.	JV					4.87	3,052.00
COSTS THAT NET TO ZERO:										
06/30/13	VCHR	ACC0131142	60th Committee Coloring Books-Scarecrow Event To reclassify Scarecrow Special Event expenditures accrued as of 06/30/2013 was incorrectly charged to CMCF for 60th Anniversary.	295588			Westminster Press Inc		1,600.00	
06/30/13	JRNL	131637	To reclassify Scarecrow Special Event expenditures accrued as of 06/30/2013 was incorrectly charged to CMCF for 60th Anniversary.	JV					(1,600.00)	
07/31/13	JRNL	131637	To manually cancel the reversing entries for JV#131637, JV#131644 and record the misc \$5 cash receipt for CM 60th Anniversary as Misc. Rev.	JV					1,600.00	
07/31/13	JRNL	131686	60th Event-Angels Tickets To correct account coding for purchase of Angels Baseball tickets purchased for sales at the 60th anniversary celebration, and charged to the Costa Mesa Community Foundation in error. Expenditure moved to the general fund.	JV					(1,600.00)	
06/27/13	VCHR	ACC0129364	60th Event-Cash 4 Cash Boxes	294091			Angels Baseball LP		2,620.00	
07/02/13	JRNL	930	RECEIPTS-Redeposit into Petty Cash	JV					(2,620.00)	
06/05/13	VCHR	ACC0129004	60th Event-Saint Motel 6/30/13	294106			Angels Baseball LP		2,400.00	
07/17/13	JRNL	930	RECEIPTS-Refund of Deposit for Saint Motel High Road Touring LLC	CNV			Petty Cash Fund No. 1		(2,400.00)	Costs That Net to Zero
06/30/13	JRNL		Ending Balance	CNV			Saint Motel		(1,500.00)	0.00
									0.00	(0.00)

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SECTION 4

TASTE OF OC – PROFIT & LOSS DETAIL REPORT

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Taste o... OC, LLC
 Profit & Loss Detail
 May 1 through August 20, 2013

Account	Description	Date	Amount	Balance
6107 - Restaurant/ Vendor Acquisition				
	Check 06/26/2013 1115 Tony Arrufio		500.00	500.00
Total 6107 - Restaurant/ Vendor Acquisition			500.00	500.00
6100 - Consultants				
	Check 08/20/2013 1127 Kenny the Painter		891.00	891.00
	Check 08/20/2013 1128 Gary Katscher		29.29	920.29
Total 6100 - Consultants			920.29	920.29
6200 - Marketing/Printing/Promotion				
6201 - Postcard and Poster Printing				
6204 - Website Development				
	Check 06/11/2013 1123 Lewis Harrison Design		1,887.00	1,887.00
	Check 07/29/2013 1149 Lewis Harrison Design		594.00	2,481.00
Total 6204 - Website Development			2,481.00	2,481.00
6205 - Photography/Video				
Total 6205 - Photography/Video			300.00	300.00
6200 - Marketing/Printing/Promotion				
6358 - Event Day Radio Expense				
	Check 07/23/2013 1129 Day Wireless		174.96	174.96
Total 6358 - Event Day Radio Expense			174.96	174.96
6400 - Restaurant Booth Costs				
6401 - Tents, Linens, Tables, etc.				
	Check 07/25/2013 1183 Big Top Rentals		8,246.50	8,246.50
Total 6401 - Tents, Linens, Tables, etc.			8,246.50	8,246.50
6403 - Health Permit Costs				
Total 6403 - Health Permit Costs			1,292.00	1,292.00
6406 - Alcohol/Beverage Expense				
	Check 06/28/2013 1117 Southern Wine and Spirits		8,343.00	8,343.00
	Check 07/03/2013 1121 Red Bull Distribution Company		2,862.00	11,205.00
	Check 07/24/2013 Online Costco		5,176.04	16,381.04
	Check 07/25/2013 Online American Express		2,461.62	18,842.66
	Check 07/26/2013 1156 SOB Event Management LLC		12.95	18,855.61
	Check 07/29/2013 1155 Larry McMillan		165.87	19,021.48
	Check 08/01/2013 1161 US Foods		662.46	19,683.94
	Deposit 08/06/2013 Unknown		-5,658.00	14,025.94
	Check 08/20/2013 1163 Strab Distributing		10,564.84	24,590.78
	Check 08/29/2013 1168 Gary Katscher		22.95	24,613.73
Total 6406 - Alcohol/Beverage Expense			24,613.73	24,613.73
6400 - Restaurant Booth Costs				
6425 - Event Staff				
6427 - Staff for Event Day Management				
			54,142.23	54,142.23

* Document provided by Attorney's office

Taste c OC, LLC
 Profit & Loss Detail
 May 1 through August 20, 2013

	Check	07/08/2013	1124	Sam Avenue			600.00	600.00	
	Check	08/09/2013	1164	Kelsey Ball			450.00	1,050.00	
	Total	6427	Staff for Event Day Management				1,050.00	1,050.00	
	Total	6425	Event Staff				1,050.00	1,050.00	
	6600	VIP/Sponsor							
	6601	Rentals, Decorations, etc.							
	Check	07/23/2013	1153	Big Top Rentals	VIP Portion of Invoice		3,782.50	3,782.50	
	Check	07/29/2013	1158	American Express	VIP Lights		80.70	3,863.20	
	Check	07/30/2013	1159	Wesley Bench			563.49	4,424.69	
	Total	6601	Rentals, Decorations, etc.				4,424.69	4,424.69	
	Total	6600	VIP/Sponsor				4,424.69	4,424.69	
	6700	Food/Alcohol Commissions							
	6701	Food Commissions to Restaurants							
	Check	07/05/2013	1122	Port Noshwani			7,789.90	7,789.90	
	Check	07/11/2013	1131	Lagunita Tap			872.60	8,662.50	
	Check	07/18/2013	1130	Wild Goose Tavern			3,093.08	11,755.58	
	Check	07/19/2013	1132	General Chop House			3,310.00	15,065.58	
	Check	07/22/2013	1140	Tapa Maja			1,422.90	16,488.48	
	Check	07/24/2013	1146	Rocky Mountain Chocolate Factory			1,099.00	17,587.48	
	Check	07/25/2013	1121	Checked Cuisine			9,875.90	27,463.38	
	Check	07/29/2013	1148	Magnolia Jr.			1,565.10	29,028.48	
	Check	08/05/2013	1169	Sweetbreads			352.88	29,381.36	
	Check	08/07/2013	1145	Secrets by the Sea			438.90	29,820.26	
	Check	08/09/2013	1174	American Grille			2,000.00	31,820.26	
	Check	08/14/2013	1165	Elizabeth Creamery			30,336.90	62,157.16	
	Total	6701	Food Commissions to Restaurants				62,157.16	62,157.16	
	6704	Donation to OCMF							
	Check	07/18/2013	1159	OC Marathon Foundation			5,000.00	5,000.00	
	Total	6704	Donation to OCMF				5,000.00	5,000.00	
	Total	6700	Food/Alcohol Commissions				43,386.90	43,386.90	
	6800	Taxes							
	6801	State Taxes							
	Check	05/13/2013	1110	Secretary of State			20.00	20.00	
	Total	6801	State Taxes				20.00	20.00	
	6802	Sales Tax							
	Check	08/07/2013	1159	OC Marathon Foundation	Reimbursement for Sales Tax		4,766.00	4,766.00	
	Total	6802	Sales Tax				4,766.00	4,766.00	
	Total	6800	Taxes				4,786.00	4,786.00	
	Total Expense						118,777.56	118,777.56	

* Document provided by Attorney's office

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Costa Mesa



Community
Foundation

"A Foundation
with a Mission"

PO Box 10268
Costa Mesa, CA
92627

714-754-4950
www.cm-fund.org

Tax ID No. 31-1663803

Costa Mesa Community Foundation DONATION RECEIPT

Date August 23, 2013

Received from OC Taste Fest

Donation Sum of \$ 3,260.43 for

Description 60th anniversary

Received by Ricardo Rosales

Cash Check Credit Card
#1169

**PLEASE RETAIN ORIGINAL RECEIPT
FOR TAX PURPOSES**

The Costa Mesa Community Foundation is a
non-profit tax deductible 501(c)(3) organization

08-23-2013 10:41:22 PM
USER:RRL
00100249584

3133-22 (rev. 8/12) White - Customer; Canary - Finance/Foundation

* Document provided by Attorney's office



4040 MACARTHUR BLVD., SUITE 200
NEWPORT BEACH, CA 92660

Tastefest

90-43701222

1169

DATE AUG 21, 2013

PAY TO THE ORDER OF CITY OF COSTA MESA

THREE THOUS. TWO HUNDRED SIXTY & 43/100

\$ 3260.43



Commerce National Bank
4040 MACARTHUR BLVD., SUITE 700
NEWPORT BEACH, CA 92660

DOLLARS



FOR 60TH ANNIVERSARY (RECONCILIATION)

[Signature]
AUTHORIZED SIGNATURE

)

SECTION 5

JONES & MAYER AGREEMENT

)



*Certified Public
Accountants*

*Forensic Accounting
Business Valuations*

STEPHEN M. ZAMUCEN,
MBA, CPA, ABV, CVA, CFE, CFF

Patil Benedetti
*Daniel C. Curren
*Will Hanson
Alreen Hendershott
Suale Le
*Robert Plante
Terry Sung
*Independent Associate

Retainer Agreement

Thank you for expressing an interest to engage our services to work on your behalf.

We would be pleased to offer our professional services under the following terms and conditions:

Zamucen & Curren, LLP will prepare a report regarding the financial information of your matter as directed by you. The work performed by us will not constitute an audit, review, examination, or other form of attestation as those terms are defined by applicable professional standards, but is a special project with limited objectives. Zamucen & Curren, LLP, will use those procedures and tests, which in our judgment will most likely develop the information required for your case. It is understood that these work procedures are not specifically designed to disclose defalcations and irregularities and cannot be relied upon for those purposes.

Scope of Services

Zamucen & Curren, LLP will provide services to Jones & Mayer, which serves as the City Attorney's Office for the City of Costa Mesa ("City"), in connection with the provision of legal advice to the City regarding a fact-based investigation and analysis of the City's business activities in relation to its 60th Anniversary Celebration. The services to be performed under this agreement include the following:

- Assess the invoices and payments to contractors, vendors and service providers, for the 60th Anniversary Celebration, including the underlying payment approvals.
- Identify the collection points and understand the accounting for the Taste Fest scrips money received.
- Analyze summaries of attendance, revenues and expenses prepared by the City.
- Prepare a draft written report on the above items to be reviewed with City Attorney/management.
- Prepare a final written report.

opa@zamucen.com • www.zamucen.com
Private and Confidential
17400 Sky Park Circle, Suite C • Irvine, California 92614 • 949/955-2522 • Fax 949/724-3817
Attorney-Client Privilege/Work Product
California Associate Offices

Northern California • Southern California

If agreed to in writing between Zamucen & Curren, LLP and Jones & Mayer, additional services may include the following, with compensation to be agreed to in writing by the parties:

- Understand the City's policies and procedures with respect to vendor selection - compare and contrast to those processes used for the 60th Anniversary Celebration.
- Understand the roles of the Costa Mesa Conference and Visitors Bureau and the Costa Mesa Community Foundation with respect to the 60th Anniversary Celebration.
- Identify and interview selected City staff, Costa Mesa Conference and Visitors Bureau staff and the Costa Mesa Community Foundation staff that were involved with planning and conducting the event.

Zamucen & Curren, LLP's report will be based upon information supplied to us by Jones & Mayer, the City, or other reliable sources. We cannot guarantee the accuracy of the information provided to us. Although completion of the services is contingent on us receiving the necessary information, Zamucen & Curren, LLP understands that time is of the essence in the performance of this agreement.

Zamucen & Curren, LLP's conclusions will be totally objective and based upon our professional opinion and expertise, and the information supplied to us. It is understood between the parties to this agreement that any report prepared by Zamucen & Curren, LLP, is to be used solely for the client's benefit in the above-referenced action. The parties to this agreement hereby expressly acknowledge that Zamucen & Curren, LLP, has not been retained to provide tax advice or financial planning. Our report may not be used for any other purpose other than as set forth above.

Zamucen & Curren, LLP's contact for this agreement shall be Stephen M. Zamucen. Jones & Mayer's contact for this agreement shall be Thomas P. Duarte.

Zamucen & Curren, LLP acknowledges Jones & Mayer's belief that the services and reports to be performed or created under this agreement, or portions thereof, are or may be protected from disclosure by the attorney-client privilege, work product protection, or both. Accordingly, Zamucen & Curren, LLP shall treat its communications, work product, and documentation (including draft and final reports) arising out of or relating to this agreement in a manner consistent with the maintenance of any such privilege or protection, subject to applicable law or professional requirements.

Zamucen & Curren, LLP, will bill Jones & Mayer for services rendered at rates ranging from \$85.00 per hour (for staff accountants) to a maximum of \$425.00 per hour for professional Certified Public Accountants. Total compensation for the services to be provided under this Agreement shall not exceed Fifteen Thousand Dollars (\$15,000.00).

Bi-monthly statements for services rendered and/or costs advanced for the preceding period are due upon presentation. Payments to Zamucen & Curren, LLP, are not contingent on the outcome of negotiations or settlements in this matter.

Zamucen & Curren, LLP may withdraw from this engagement, at our option, at any time if the financial obligations herein are not met, if the client misrepresents or fails to disclose material facts to us, or if it would, in our opinion, be unethical to further represent the client.

We appreciate the opportunity to work with you. Please do not hesitate to give us any ideas or directions, which you feel, will benefit your case.

Dated: 10/28/13


Zarnucen & Curren, LLP

Client Acknowledgement:

Please Sign:

I, Thomas P. Duarte, accept the terms of this contract and acknowledge that I have received a copy of this Agreement.



Thomas P. Duarte,
City Attorney for the City of Costa Mesa
Jones & Mayer
3777 N. Harbor Blvd
Fullerton, CA 92835
Tel: (714) 446-1400
Fax: (714) 446-1448
tpd@jones-mayer.com

10/24/13
Date

original

SECTION 6

**SUPPLEMENTAL SCHEDULES
RELATED TO BACKUP FOR INVOICES**

CITY OF COSTA MESA
SCHEDULE OF ADVERTISING/MARKETING

DATE	VENDOR NAME	AMOUNT	CHECK STATUS	CHECK REQUEST	INVOICE	PURCHASE ORDER	PROPOSAL	TRANSACTION REPORT	SERVICE AGREEMENT	PROCUREMENT CARD LOG	PURCHASE REQUISITION	BANK MEMO STATEMENT	CERTIFICATE OF LIABILITY INS	ACCOUNT ACTIVITY	INTEROFFICE MEMORANDUM	PERMIT APPLICATION	ART APPROVAL
3/15/2013	We the Creative	3,375.00	X		X		X										
4/2/2013	Mouse Graphics	351.54	X	X													
5/8/2013	Costa Mesa Community Run	1,000.00	X							X							
5/29/2013	Costa Mesa Chamber of Commerce	150.00	X									X					
5/29/2013	Costa Mesa Chamber of Commerce	15.00	X									X					
5/29/2013	Paypal	175.00	X									X					
5/29/2013	Istock Photo	309.00	X									X					
6/13/2013	The Sun GRP LLC	2,000.00	X	X													
6/13/2013	The Sun GRP LLC	2,125.00	X	X													
6/30/2013	Exterior Products Corp	3,515.00	X	X		X		X			X		X			X	X
6/30/2013	Exterior Products Corp	69.00	X	X		X		X			X		X			X	X
6/30/2013	Exterior Products Corp	182.16	X	X		X		X			X		X			X	X
6/30/2013	Mouse Graphics	6,893.38	X	X													
6/30/2013	Rapid Notify Inc	3,288.46	X	X													
6/30/2013	Ames & Associates	2,500.00	X	X		X		X			X		X				
6/30/2013	ARC	500.25	X	X													
6/30/2013	We the Creative	3,500.00	X	X													
6/30/2013	We the Creative	3,375.00	X				X										
		<u>33,165.79</u>															

CITY OF COSTA MESA
 SCHEDULE OF EVENT PRODUCTION

DATE	VENDOR NAME	AMOUNT	CHECK		CHECK REQUEST	INVOICE	CENTRAL SERVICE		COST BREAKDOWN	
			STUB	REQUEST			MONTHLY RPT	REQUISITION		
4/2/2013	The Sun GRP LLC	1,500.00	X	X	X					
4/23/2013	The Sun GRP LLC	1,000.00	X	X	X					
5/8/2013	The Sun GRP LLC	1,000.00	X	X	X					
5/8/2013	The Sun GRP LLC	1,000.00	X	X	X					
5/21/2013	Westminster Press Inc	1,085.40	X	X	X					
5/29/2013	The Sun GRP LLC	1,000.00	X	X	X					
5/29/2013	Orange County Treasurer Tax collector	503.28	X		X		X			
6/13/2013	The Sun GRP LLC	1,000.00	X	X	X					
6/19/2013	The Sun GRP LLC	6,000.00	X	X	X				X	
6/30/2013	The Sun GRP LLC	1,000.00	X	X	X					
6/30/2013	The Sun GRP LLC	1,000.00	X		X					
		<u>16,088.68</u>								

CITY OF COSTA MESA
SCHEDULE OF ENTERTAINMENT

DATE	VENDOR NAME	AMOUNT	CHECK STUB	CHECK REQUEST	INVOICE RECEIPT	CONTRACT OR AGREEMENT	EXPENSE REIMB	BANK MEMO STATEMENT
4/24/2013	Ground Control Touring LLC	5,000.00	x	x		x		
6/5/2013	Ground Control Touring LLC	5,000.00	x	x		x		
5/8/2013	Ground Control Touring LLC	1,100.00	x	x		x		
6/5/2013	Ground Control Touring LLC	9,900.00	x	x		x		
5/29/2013	The Sun Group LLC	12,550.00	x	x	x			
6/5/2013	White Arrows Music LLC	2,000.00	x	x		x		
6/6/2013	WME Entertainment LLC	1,250.00	x	x		x		
6/6/2013	Wanda Jackson Enterprises	10,000.00	x	x		x		
6/6/2013	WME Entertainment LLC	15,000.00	x	x		x		
6/6/2013	WME Entertainment LLC	4,500.00	x	x		x		
6/13/2013	Bond Music Group	2,000.00	x	x		x		
6/6/2013	The MOB Agency	10,000.00	x			x		
6/12/2013	Bleached LLC	2,000.00	x			x		
6/27/2013	Cory Case	250.00	x	x		x		
6/5/2013	Creative Artists Agency	1,500.00	x	x		x		
6/20/2013	Danny Rose LLC	1,250.00	x			x		
6/20/2013	HMBSMS LLC	1,250.00	x	x		x		
6/13/2013	The Windish Agency LLC	1,250.00	x			x		
6/6/2013	Paradigm Talent Agency	3,000.00	x			x		
6/27/2013	Micah Christopher Brown	600.00	x	x		x		
6/27/2013	Martin Torrez	150.00	x	x		x		
6/20/2013	Moonsville Records	500.00	x	x		x		
6/13/2013	The Windish Agency LLC	1,500.00	x			x		
6/27/2013	Pinch Me Brand	600.00	x	x		x		
6/27/2013	Richard Olivares	300.00	x	x		x		
6/5/2013	Eric Burdon Inc	12,500.00	x	x		x		
6/5/2013	The Soft Pack LLC	2,500.00	x	x		x		
6/20/2013	Daniel Michicoff	900.00	x	x		x		
6/20/2013	Vern Altieri	1,200.00	x	x		x		
6/27/2013	Anthony Thomas Adams	200.00	x	x		x		
6/27/2013	Eric Torres	200.00	x	x		x		
6/30/2013	Dan Krikorian	975.00	x		x			
6/30/2013	300th Family Support Group	400.00	x	x	x			
6/30/2013	US Bank	517.50	x		x			x
6/30/2013	US Bank	517.50	x		x			x
6/30/2013	US Bank	517.50	x		x			x
6/30/2013	US Bank	517.50	x		x			x
6/30/2013	US Bank	517.50	x		x			x
6/30/2013	US Bank	3,105.00	x		x			x
		117,017.50						
6/6/2013	Pyro Engineering Inc	9,000.00	x	x		x		
6/13/2013	Pyro Engineering Inc	9,000.00	x	x		x		
		18,000.00						
4/24/2013	Chalwat Phanao	740.00	x	x	x			
6/27/2013	Matthew Hill	150.00	x	x		x		
6/27/2013	Donald L Stocker	150.00	x	x		x		
6/27/2013	Arnold Barrera Jr	760.00	x	x		x		
6/30/2013	Cynthia Lynn Brenneman	127.40	x	x	x		x	
6/30/2013	The Sun Group LLC	1,500.00	x	x	x			
6/30/2013	The Sun Group LLC	400.00	x	x	x			
6/30/2013	Daniel Venegas	250.00	x	x	x			
6/30/2013	Mario Efrain Cotto	200.00	x	x		x		
		4,277.40						
		139,294.90						

CITY OF COSTA MESA
 SCHEDULE OF MATERIALS & SUPPLIES

<u>DATE</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>	<u>CHECK STUB</u>	<u>CHECK REQUEST</u>	<u>INVOICE RECEIPT</u>	<u>PROCUREMENT CARD LOG</u>	<u>BANK MEMO STATEMENT</u>
4/24/2013	ARC	127.80					
5/3/2013	US Bank	873.67	x		x	x	x
5/3/2013	US Bank	873.70	x			x	x
5/22/2013	Sue Lester	74.36	x	x	x		
6/30/2013	Smart & Final	117.95	X		X		
6/30/2013	Mesa Art & Framing	1,188.00	X		X		
6/30/2013	Fed Ex Corp	43.76					
6/30/2013	Fed Ex Corp	48.29					
6/30/2013	US Bank	439.62	x			x	x
6/30/2013	US Bank	179.85	x			x	x
6/30/2013	US Bank	999.00	x			x	x
6/30/2013	US Bank	460.27					
6/30/2013	US Bank	1,196.03					
6/30/2013	US Bank	1,196.03					
6/30/2013	US Bank	799.20					
6/30/2013	US Bank	536.51					
6/30/2013	US Bank	110.35					
6/30/2013	Sparkletts	105.73	x	x			
6/30/2013	US Bank	510.70					x
6/30/2013	US Bank	229.50					x
6/30/2013	US Bank	26.73					x
6/30/2013	US Bank	129.57					
6/30/2013	US Bank	25.14			x		x
6/30/2013	US Bank	108.00			x		x
6/30/2013	US Bank	999.00					x
6/30/2013	US Bank	154.16					x
6/30/2013	US Bank	394.80					x
6/30/2013	US Bank	116.42					x
		<u>12,064.14</u>					

CITY OF COSTA MESA
 SCHEDULE OF RENTALS

<u>DATE</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>	<u>CHECK STUB</u>	<u>CHECK REQUEST</u>	<u>INVOICE</u>
6/19/2013	The Sun Group LLC	20,000.00	x	x	x
6/19/2013	The Sun Group LLC	4,538.50	x	x	x
6/20/2013	Orange County Fair	25,883.00			
7/25/2013	Orange County Fair	(7,368.75)			
6/27/2013	The Sun Group LLC	9,175.00			
6/30/2013	Southern California Sanitation	16,431.76	x	x	x
6/30/2013	Empire Ice Company	2,841.50	x	x	x
6/30/2013	Bigtop Rentals	10,996.35	x	x	x
6/30/2013	Southern California Sanitation	4,650.00	x	x	x
6/30/2013	The Sun Group LLC	18,000.00	x	x	x
6/30/2013	Mesa Art & Framing	863.95			
6/30/2013	The Sun Group LLC	3,631.00	x	x	
6/30/2013	JCL Barricade Company	8,450.00	x	x	x
6/30/2013	Shore Break electric	17,884.12	x	x	x
6/30/2013	Shore Break electric	6,022.80	x	x	x
6/30/2013	Newport Mesa Unified School District	748.84	x		x
6/30/2013	BearCom	518.40	x	x	x
		<u>143,266.47</u>			

CITY OF COSTA MESA
SCHEDULE OF SECURITY

<u>DATE</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>	<u>PURCHASE ORDER</u>	<u>PURCHASE REQUISITION</u>	<u>JOB ORDER FORM</u>
6/30/2013	24/7 Event Services Inc	1,177.00	x		x
6/30/2013	24/7 Event Services Inc	<u>17,887.00</u>	x	x	x
		<u>19,064.00</u>			

CITY OF COSTA MESA
SCHEDULE OF INSURANCE

<u>DATE</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>	<u>CHECK STUB</u>	<u>INVOICE RECEIPT</u>
6/30/2013	Alliant Insurance Services Inc	<u>16,401.00</u>	x	x
		<u>16,401.00</u>		

CITY OF COSTA MESA
 SCHEDULE OF EVENT STAFFING

DATE	VENDOR NAME	AMOUNT	CHECK STUB	CHECK REQUEST	INVOICE RECEIPT	PROCUREMENT CARD LOG	BANK MEMO STATEMENT
5/22/2013	Apple One Employment Services	385.02		X	X		
6/19/2013	The Sun Group LLC	19,476.40	X	X	X		
6/30/2013	The Sun Group LLC	13,651.40	X	X	X		
6/30/2013	Apple One Employment Services	583.74	X	X	X		
6/30/2013	Apple One Employment Services	596.16	X	X	X		
6/30/2013	Apple One Employment Services	596.16	X	X	X		
7/31/2013	Commercial Cleaning Systems Inc	437.00	X		X		
6/30/2013	US Bank	30.00	X			X	X
6/30/2013	Ticketfly	67.01	X		X		
6/30/2013	Ticketfly	32.71				X	X
6/30/2013	Ticketfly	360.00			X	X	X
		<u>36,215.60</u>					

CITY OF COSTA MESA
 SCHEDULE OF COMMITTEE / STAFF MEETINGS

DATE	VENDOR NAME	AMOUNT	CHECK STUB	CHECK REQUEST	INVOICE	PURCHASE ORDER	PROCUREMENT CARD LOG	PURCHASE REQUISITION	BANK MEMO STATEMENT
5/3/2013	US Bank	72.74	X				X		X
5/29/2013	US Bank	45.00	X	X			X		X
5/29/2013	US Bank	62.33	X	X			X		X
6/30/2013	US Bank	52.11	X	X			X		X
6/30/2013	US Bank	76.50	X	X			X		X
6/30/2013	US Bank	36.00	X				X		X
6/30/2013	US Bank	59.88	X	X			X		X
6/30/2013	US Bank	185.00							
6/30/2013	US Bank	54.00	X	X			X		X
6/30/2013	US Bank	59.88							

703.44

CITY OF COSTA MESA
 SCHEDULE OF MISCELLANEOUS

DATE	VENDOR NAME	AMOUNT	CHECK STUB	CONTRACT	PROCUREMENT CARD LOG	BANK STATEMENT	BANK MEMO STATEMENT
6/27/2013	Orange Coast college	3,000.00	x	x			
6/30/2013	US Bank	0.01			x		x
6/30/2013	US Bank	0.01			x		x
6/30/2013	US Bank	24.82					x
6/30/2013	US Bank	22.29				x	
6/30/2013	US Bank	4.87				x	
		<u>3,052.00</u>					