



**Meeting of the Citizens Oversight Committee**  
**December 14, 2011 – 6:00 p.m. – Emery Bay Village Community Room**  
**160 Emery Bay Drive, Emeryville**

**Emery Unified School District Guiding Principles:**  
***We Hold High Academic, Social, and Professional Expectations***  
***We Create a Sense of Family***  
***We Inspire and Support Innovation to End Racist and Classist Practices***

**PUBLIC AGENDA**

**A. OPENING CEREMONY/ROLL CALL (approximately 6:00 p.m.)**

Brian Carver, Chair  
Charlie Schuman, Vice Chair  
Francisco Aalbers, Member  
Lisa Carlisle, Member  
Betsy Cooley, Member  
Matt Johnson, Member  
Mitchell Fine, Member  
Ron Henry, Member  
Judy Inouye, Member  
Vacancy, Member  
Marcelline Krafchick, Member  
Kelly Maddox, Member

Dave Martinez, Member  
Tom Rauch, Member  
Barbie Robinson, Member  
Andrea Sanchez Cortez, Member  
Rodney Wong, Member

**Staff**

Dr. Debra Lindo, Superintendent of Schools  
Roy Miller, Project Director  
Dr. Hayin Kim, Director of Community and Youth  
Engagement

**B. APPROVAL OF AGENDA (approximately 6:05 pm)**

**C. APPROVAL OF MINUTES (approximately 6:08 pm)**

**D. REPORTS (approximately 6:10 p.m.)**

- I. Superintendent's Report
- II. COC Chairperson's Report
- III. EUSD Staff Comments
- IV. COC Member Comments

**E. VISITORS – Public comment for items NOT on the agenda (approximately 6:20 p.m.)**

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*This is a public meeting. Under the Ralph M. Brown Act, any person has the right to record these proceedings with an audio or video tape recorder so long as they do so without causing a persistent disruption. Cal. Gov. Code 54953.5(a). Please note that an official audio recording of the meeting is taking place and is available upon request to the Emery Unified School District. All writings that are public records and relate to an agenda item below which are distributed to a majority of the Oversight Committee (including writings distributed to a majority of the Oversight Committee less than 72 hours prior to the meeting noticed below) will be available at the Emery Unified School District, 4727 San Pablo Avenue, Emeryville, CA during normal business hours (8am to 4pm, Monday through Friday, excluding legal holidays) and at [www.emeryvillecenter.org](http://www.emeryvillecenter.org). Cal. Gov. Code. 54957.5(a)-(d).*

- F. COC ACTION/DISCUSSION ITEMS (approximately 6:25 pm), PUBLIC COMMENT INVITED
  - 1. BRAINSTORM DISCUSSION OF THE COC SUBCOMMITTEE AND LIAISON PROCESS and its relationship to the COC roles and responsibilities. (30 minutes)
  - 2. FINANCE (10 minutes total)
    - a. Subcommittee liaison report
    - b. Additional input from staff
    - c. Discussion
  - 3. SCOPE OF WORK (10 minutes total)
    - a. Subcommittee liaison report
    - b. Additional input from staff
    - c. Discussion
  - 4. COMMUNITY ENGAGEMENT (10 minutes total)
    - a. Subcommittee liaison report
    - b. Additional input from staff
    - c. Discussion
- G. NEXT COC MEETING AGENDA ITEMS (January 18, 2012)
- H. COC CHAIR REPORT TO CITY-SCHOOLS
- I. COC COMMITTEE MEMBER CLOSING COMMENTS
- J. CALENDAR REVIEW
- K. ADJOURNMENT

*Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation related to COC meetings, may request assistance by contacting the Office of the Superintendent at (510) 601-4906.*



**Meeting of the Citizens Oversight Committee**  
**November 16, 2011 – 6:00 p.m. – Emery Bay Village Community Room**  
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**PUBLIC AGENDA**

**A. OPENING CEREMONY/ROLL CALL (approximately 6:00 p.m.)**

Brian Carver, Chair  
Charlie Schuman, Vice Chair  
Francisco Aalbers, Member  
Lisa Carlisle, Member  
Betsy Cooley, Member  
Matt Johnson, Member  
Mitchell Fine, Member  
Ron Henry, Member  
Judy Inouye, Member  
Joy Kent, Member  
Marcelline Krafchick, Member  
Kelly Maddox, Member **(ABSENT)**

Dave Martinez, Member **(ABSENT)**  
Tom Rauch, Member  
Barbie Robinson, Member **(ABSENT)**  
Andrea Sanchez Cortez, Member **(ABSENT)**  
Rodney Wong, Member **(ABSENT)**

**Staff**

Dr. Debbra Lindo, Superintendent of Schools  
Roy Miller, Project Director  
Dr. Hayin Kim, Director of Community and Youth  
Engagement

**B. APPROVAL OF AGENDA (approximately 6:05 pm)**

- I. Suggestion by member B. Cooley to move "Committee Comments" on agenda from item "I" to item "D."  
**\*\*Motion to approve amended Agenda: M. Krafchick, 2<sup>nd</sup> B. Cooley, no objection. Agenda Approved.**

**C. APPROVAL OF MINUTES (approximately 6:08 pm)**

- I. Suggestion by member M. Krafchick to add subjects to action items in future minutes.  
**\*\*Motion to approve Minutes: M. Krafchick, 2<sup>nd</sup> M. Johnson, no objection. Minutes Approved.**

**D. REPORTS (approximately 6:10 p.m.)**

- I. Superintendent's Report
- ESS soccer team made it to the Final 4 play-offs—first time in school history.
  - ESS teachers are looking at precise ways to integrate "studio habits of mind" captured from the art world (learning the tools of trade, envisioning, reflecting, etc.) and how to use these tools and habits system wide in each discipline.
  - The annual Civic Pride ceremony was attended by EUSD students, parents, and teachers with 24 student essay contestants, and 8 recognitions. Sharon Wasserman was recognized for her volunteer and service work in the arts at Anna Yates Elementary.

- d. On November 5<sup>th</sup>, 150+ parents attended the Academic Recognition Ceremony for African-American and Latino Male Achievement at Hyatt Summerfield.
- e. EUSD's Wellness Director presented a 3-year coordinated health plan at the last Board meeting.

## II. COC Chair's Report

- a. He attended the finance subcommittee meeting.
- b. COC may not be in compliance with the Brown Act gov. code 54.9 and 52.B in regards to notice requirements of subcommittee meetings—to be discussed further with staff.
- c. Item "D4" was added to include a section for subcommittee reports; Chairperson suggests that report information should be organized between staff and subcommittee liaisons so information isn't repeated.
- d. The Chair requests a staff update in regards to the filling of member Joy Kent's seat.

## III. EUSD Staff Comments

- a. Emery EdFund wants to remind COC to fill out and return their Volunteer Applications ASAP.
- b. There are 4 applicants for Joy Kent's seat and all are waiting for Board review.

## IV. Subcommittee Reports

- a. Finance
  1. Liaison meeting with EUSD staff took place on 11/08/11.
    - a. Discussed school financial processes. References for CA school accounting and bond funding are listed and accessible to the public.
    - b. Terri Ryland and Roy Miller will address Measure J funds legal authorities and the status of the revised budget and schedule at their report Item F, II Finance Report.
    - c. Financial reports continue to be in development.
    - d. Regular meeting time with staff is set for the 2<sup>nd</sup> Tuesdays of the month, 3pm-4pm.
  2. Finance subcommittee met on 11/09/11.
    - a. The committee discussed roles, tasks, and responsibilities. Charlie Schuman was appointed chairman and note taker.
    - b. Regular committee meeting time is set for 2<sup>nd</sup> Wednesdays of the month.
- b. Community Engagement
  1. Report will be covered in Item F3.
  2. No regular meeting time set.
- c. Scope of Work
  1. Nexus team had a meeting with city and district staff re: programming for ECCL.
  2. Nexus team is reviewing adjustments to design and will present it at Design Workshop 4.
  3. No regular meeting time set.

## E. VISITORS – Public comment for items NOT on the agenda (approximately 6:20 p.m.)

- I. M. Webber requested a community wide meeting to discuss the pros and cons of keeping Anna Yates Elementary School due to the new project budget.
- II. B. Donah seconded M. Webber's request and commended the change to the COC policy to comply with the Brown Act.

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Citizens Oversight Committee Regular Meeting

November 16, 2011 Page 3

*below which are distributed to a majority of the Oversight Committee (including writings distributed to a majority of the Oversight Committee less than 72 hours prior to the meeting noticed below) will be available at the Emery Unified School District, 4727 San Pablo Avenue, Emeryville, CA during normal business hours (8am to 4pm, Monday through Friday, excluding legal holidays) and at [www.emeryvillecenter.org](http://www.emeryvillecenter.org). Cal. Gov. Code. 54957.5(a)-(d).*

F. COC ACTION/DISCUSSION ITEMS (approximately 6:25 pm), PUBLIC COMMENT INVITED

I. School Finance 101 (20 minutes)

Terri Ryland will go over School Finance 101 with the COC.

Terri Ryland discussed 1) Fund Account types and what they can be used for 2) Fund balancing, how it is calculated, and how it can be affected due to changes in staff, attendance, laws, regulations, etc. 3) Costs associated with operating a small school 4) What COC needs to know about SACS (Standardized Account Code Structure), example codes, and what to look for when reviewing Measure J financial reports.

II. COC Review of October 2011 Financial Reports (10 minutes)

Roy Miller and Terri Ryland will present the October financial information.

- a. No warrants report included this month. Subcommittee reviewed detailed budget reports at the 11/08 liaison meeting. Financial subcommittee will work out a process to review and report out on expenditures.
- b. Rewriting of MOU 2 is to happen with the Board and City in the early months of next year.

Question from B. Carver re: how financial advisors & underwriters of the bond were selected:

Superintendent at the time interviewed and chose the team. Same advisors were used for Series A and QSCB—it is more cost efficient to use the same team, especially with the short span in between the two sales.

III. COC Review of October 2011 Engagement Activities (10 minutes)

Dr. Kim will present information relating to engagement activities for October 2011.

- a. Library program: Dr. Kim worked with Nexus library consultants to continue library program work, conducting focus groups with PTOs, ESS students, and k-6 groups from Rec.
- b. Fellows Program has started with 6 adult and 6 youth fellows. So far, fellows have attended Orientation and Workshop 1 to learn about ECCL project history and effective community organizing/storytelling. Dr. Kim is working with each fellow to produce a work plan and evaluation strategy to measure success.
- c. Community Design Workshop 4 is on November 19, 9:30AM-12:30PM at Emery Bay Village.
- d. Co-location concerns should be brought to school board meetings. Informing parents of co-location policy is continuing.

IV. COC Status Update on aligning project phasing with available funding (10 minutes)

Roy Miller will present an ECCL project update for October 2011.

- a. Nexus team is working on a master plan for Phase I that will accomplish the program vision
- b. Roy Miller will not have material to present until Community Design Workshop 4, Nov. 19, 2011.
- c. Community Design Workshop 4 will be 2 parts: 1) Reviewing Phase I design plan 2) Aesthetics and environmental design preferences.

Question from B. Carver re: contract with Turner Construction: Is there a document to reflect the agreement between Turner and the City/School?

EUSD has issued a letter of intent with Turner. A RFQ for a lease-leaseback builder was put out that included a preliminary service agreement stating the builder will work with the project from the beginning, prior to the start of construction. Preconstruction service hours are tracked, but not charged. Payment for preliminary services is paid for with savings the builder is able to make with construction costs.

Question that arose during discussion among members:

If termination with Turner occurs before construction begins, what is our obligation to pay for preliminary services?

This question can be moved to Scope of Work subcommittee to follow up with requested documents and information.

G. NEXT COC MEETING AGENDA ITEMS (December 21, 2011)

- I. Financial Report
- II. Community Engagement Report
- III. Project Status Update
- IV. Subcommittee Reports
- V. Discussion re: organization and dissemination of information between staff, COC members, and subcommittees.

**\*\*B. Carver suggests to cancel 12/21 meeting, and to hold a special meeting on 12/14 due to the holiday break. Motion: M. Johnson, Second: M. Fine, none opposed.**

H. COC CHAIR REPORT TO CITY-SCHOOLS (December 01, 2011)

- I. Subcommittee meetings
- II. School finance 101
- III. Financial report
- IV. Community engagement
- V. Project update
- VI. Meeting date change

I. COC COMMITTEE MEMBER COMMENTS

J. CALENDAR REVIEW

K. ADJOURNMENT

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**Date: November 18, 2011**

**To: Debra Lindo, Roy Miller, Teri Ryland, Hayin Kim, Wendy Chew**

**CC: Citizens' Oversight Committee**

**From: Brian W. Carver, Chair, Citizens' Oversight Committee**

**Re: Information Requests**

At the November 16 COC meeting, District Staff expressed concern that my requests for information were framed in a way so as to ascribe ill intent to Staff. I apologize if I gave that impression. However, it was my intention to convey that I am extremely dissatisfied with the current status of the Committee's outstanding requests for information and how information is being disseminated. I can be dissatisfied with the current state of things without believing it got to this point due to anyone's ill intent. I'm focused on understanding how we got here and finding solutions. I have two motivations:

1. To ensure that the Committee has all the information it needs to do its job; and
2. To provide all that information to the general public as well, both because the public simply should have easy access to it and because the public should be empowered to determine whether the Oversight Committee is adequately performing its duties.

Perhaps you all don't experience this, but I have members of the public contact me who are following the COC's activities and who want to see the same documents that the COC has requested. When I tell them that information has been requested and will be provided soon, they expect it, and then when it isn't provided, they follow-up with me and express frustration. I just want these requests resolved.

At the November 16 COC meeting District Staff indicated that we needed only to explain what we wanted with respect to information requests and that they were willing to do it. I feel like it has already been explained several times, but it has become clear that we are not communicating effectively, so I'm trying to remedy that—both at the meeting and now.

Let's walk through the outstanding requests for information that I sent around via email on November 8th.

“\*Finance\*

Q1. What is the legal authority to use Measure J funds for bond issuance costs, such as underwriting fees, etc.?

R1. Terri described a letter from bond counsel citing the Education code and will provide a copy to entire committee.”

This question was first raised in our July meeting. At the October meeting, Terri explained that there was a letter from bond counsel regarding the specific section of the state Ed. Code that allows for this sort of expenditure, but she did not provide Committee with copies of this letter or a citation to the relevant Ed. Code sections and so she said she would provide a copy of this to the Committee as part of the packet for the November meeting. (@ 24:19-24:52). At the November 3 City / School meeting, during my Chair's report, I mentioned that this item was still outstanding in part in order to remind District Staff that we were still expecting to receive this information and I included it in my email of November 8th. However, it was not part of the packet for the November 16 meeting and not provided at the meeting itself. It therefore remains outstanding and it should be both distributed to the entire Committee, as promised, and placed on the [emeryvillecenter.org](http://emeryvillecenter.org) site.

***The response to this question is summarized in an email from William Kadi of Jones Hall, bond counsel to Emery Unified for Measure J, to Superintendent John Sugiyama. A copy of this email was provided to Charles Schuman in October 2011 at the liaison subcommittee meeting between Charlie, Roy Miller and Terri Ryland. It was also provided to Charles Schuman and Matt Johnson at the November liaison subcommittee meeting. It has again been provided to the liaison subcommittee, now made up of Charles Schuman, Matt Johnson, and Betsy Cooley at their meeting with Terri and Roy on December 6, 2011. It is also being distributed to the entire COC in the packets of the 12.14.11 COC meeting and is posted on the [emeryvillecenter.org](http://emeryvillecenter.org) website on the COC page containing the COC packets for the 12.14.11 meeting.***

“Q2. We were given an annual breakdown of the "Reimbursement, Prior Years" line item, but have requested a further itemization of each year by individual paid.  
R2. Terri reported this was in progress.”

This question was also first raised in our July meeting. At the October meeting, Terri explained that she had just begun working on this and did not want to provide us with incomplete information, but that she would bring the itemization to our next meeting. (@24:56-25:14). At the November 3 City / School meeting, during my Chair's report, I mentioned that this item was still outstanding in part in order to remind District Staff that we were still expecting to receive this information and I included it in my email of November 8th. However, it was not part of the packet for the November 16 meeting and not provided at the meeting itself. It therefore remains outstanding and it should be both distributed to the entire Committee, as promised, and placed on the [emeryvillecenter.org](http://emeryvillecenter.org) site.

***The response to this question is summarized in a set of documents that are being distributed to the entire COC in the packets of the 12.14.11 COC meeting and is posted on the [emeryvillecenter.org](http://emeryvillecenter.org) website on the COC page containing the COC packets for the 12.14.11 meeting.***



“Q3. Please provide a copy of the most detailed budget for the entire ECCL project that is available. We understand that this may change in the near term, but would like to see this anyway.

R3. Terri reported that a two-page document was provided to Charlie with the numbers crossed out. Terri to provide a copy of this document to entire committee.”

This request goes back several meetings as well, and was written down at least before the October meeting, as at that meeting, Terri reported discussing it with Charlie and providing him with a two-page document with the numbers crossed out due to them being out-of-date. (@26:02-26:34). At the November 3 City / School meeting, during my Chair's report, I mentioned that this item was still outstanding in part in order to remind District Staff that we were still expecting to receive this information and I included it in my email of November 8th. However, it was not part of the packet for the November 16 meeting and not provided at the meeting itself. It therefore remains outstanding and it should be both distributed to the entire Committee, as requested, and placed on the emeryvillecenter.org site. To be clear, and as I also mentioned at the City / School Committee meeting, the Committee understands that this budget is currently in flux but believes that this historical information is important nonetheless. For example, we can better understand the new detailed budget, once it is ready, if we are already familiar with the old one.

***The response to this question has been verbally presented to the COC at their meetings on a number of occasions. The most detailed budget for the entire ECCL project is attached as Exhibit A to MOU #2 approved by both the City of Emeryville and the School District. MOU #2 has been posted on the emeryvillecenter.org website for a number of months. Exhibit A to MOU #2 is also being distributed to the entire COC in the packets of the 12.14.11 COC meeting and is posted on the emeryvillecenter.org website on the COC page containing the COC packets for the 12.14.11 meeting.***

“Q4. Can future financial reports group the warrants by bond project category and specifically can we get the August and September warrants listed by bond project code and, if possible, integrated with the greatest level of budget detail available?

R4. Terri to work with Finance subcommittee on this.”

We received an update on this at the November 16 meeting, learning that Terri is talking with the County Office of Education to see what different formats for the reports is possible. We expect an update on this at the next COC meeting, and if possible, at the next COC Finance Subcommittee meeting.

***A format for future financial reports was discussed and agreed to by the Finance Subcommittee (Charles Schuman, Matt Johnson, and Betsy Cooley) at their meeting with Terri Ryland and Roy Miller on December 5, 2011. Terri Ryland will use that format for reports that will be presented to the COC at the January 18, 2012 meeting and those reports will be for the months of November and December 2011. Detailed financial reports have been reviewed at every finance liaison meeting and one such report was circulated, albeit page by page, at the November 16, 2011 meeting of the COC.***

“Q5. Can we get an estimate of how much additional bonding capacity is provided for each %-point that assessed valuation increases?

R5. District Staff to investigate.”

This question was raised at the October meeting. At the November 3 City / School meeting, during my Chair's report, I mentioned that this item was still outstanding in part in order to remind District Staff that we were still expecting to receive this information and I included it in my email of November 8th. However, it was not part of the packet for the November 16 meeting and not discussed at the meeting itself. It therefore remains outstanding and it should be addressed at a future meeting.

***The answer to this question is difficult because the question itself is complex. There are several variables involved in projections concerning assessed value. There is no simple equation that relates bonding capacity to each percent of assessed value increase or decrease due to the fact that bonds last for many years and bonding capacity is projected over many years, not just a single year. Future bonding capacity is also related to projections of interest rates in large part due to the commitment to adhere to a maximum tax rate that will not exceed \$60 per \$100,000 in assessed value.***

“\*Scope of Work\*

Q1. Can the video of the RFP finalist presentations be placed on emeryvillecenter.org?

R1. District Staff to investigate.”

This question was raised at the October meeting. At the November 3 City / School meeting, during my Chair's report, I mentioned that this item was still outstanding in part in order to remind District Staff that we were still expecting a resolution to this request and I included it in my email of November 8th. However, it is still not on the emeryvillecenter.org site. It therefore remains outstanding and the material should be added to the emeryvillecenter.org site.

***The answer to this question is that the District does not have a copy of the video being requested. If a copy currently exists, it is most likely in the video file archives of the City of Emeryville. We have made a request to City staff to assist us in verifying whether a copy exists or not in the archive. As soon as we have that information, we will report it to the COC. If a copy does exist, we will post it on the emeryvillecenter.org website. The files, if they exist, will undoubtedly be very large and will take a great deal of time for anyone to download from the website and watch.***

“Q2. Can the contract for pre-construction services with Nexus Partners be added to emeryvillecenter.org?

R2. District Staff to follow-up.”

This question was raised at the October meeting. At the November 3 City / School meeting, during my Chair's report, I mentioned that this item was still outstanding in part in order to remind District Staff that we were still expecting a resolution to this request

and I included it in my email of November 8th. It appears that these materials are now available at [http://emeryvillecenter.org/archives\\_reports.htm](http://emeryvillecenter.org/archives_reports.htm) but I do not recall receiving an update on this at the November 16 meeting, and so it would be useful to hear if these represent all the documents related to Nexus' pre-construction work or whether there is more forthcoming. So, from my perspective, the Committee has asked multiple times in multiple ways for the same information and while some questions get resolved, and we get updates on others, there remain too many questions that seem to fall through the cracks.

***The documents that have already been posted to the emeryvillecenter.org website represent all of the documents related to the Nexus pre-construction work.***

This is where we are. I don't really care about assigning blame. Let's just fix it. I do believe District Staff have good intentions, I just want all our efforts to translate into more timely dissemination of information.

At the November 16 meeting we added some new questions which I'll summarize now:

\*Finance\*

Q6: The list of warrants for October was not provided. This information should be sent to the entire Finance Subcommittee (Carver, Cooley, Fine, Johnson, Rauch, & Schuman). The Finance Subcommittee wants these every month.

R6: Terri said this information would be provided.

***The October 2011 warrants list was presented to Charles Schuman in his meeting with Terri Ryland and Roy Miller on November 8, 2011. He recommended that the warrant list not be included in the information to the full COC. That warrant list is being distributed to the entire COC in the packets of the 12.14.11 COC meeting and is posted on the emeryvillecenter.org website on the COC page containing the COC packets for the 12.14.11 meeting. The list of warrants will be included in all future financial reports to the COC.***

\*Scope of Work\*

Q3: Three RFPs were issued in 2009, for an ECCL architect, an ECCL contractor, and an ECCL CEQA NEPA. The RFPs are available at emeryvillecenter.org. The Committee would like to see the responses to these RFPs from those selected and any documents related to those selections, such as letters of intent or other documents related to any pre-construction work.

R3: Scope of Work subcommittee to follow-up with Roy to get these documents distributed to the entire Committee and on emeryvillecenter.org.

***The RFP responses are confidential due to the fact that contracts with each of the consultants concerned have not yet been awarded and executed. As soon as those contracts are executed, the RFP responses will be provided to the COC and they will also be posted on the emeryvillecenter.org website. There is a Letter of Intent that Emery Unified has sent to Turner Construction. That letter is included in the documents that are being distributed to the entire COC in the packets of the 12.14.11 COC meeting and is posted on the***

*emeryvillecenter.org website on the COC page containing the COC packets for the 12.14.11 meeting.*

My notes may not always be complete or accurate. If you have an addition or correction, let me know. I would just conclude by saying that, on the one hand, I am glad that District Staff have gotten to know me well enough that they recognize that I am thick-skinned enough that direct public criticism of my manner does not bother me. However, I would note that even private expression of disfavor with a member's actions, and much moreso public expression of same, has a very powerfully intimidating effect on others. District Staff could promote the most open dialogue by reserving those kinds of interactions for me.

Brian W. Carver

## Terri Ryland

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**From:** Roy Miller  
**Sent:** Monday, October 17, 2011 12:37 PM  
**To:** Terri Ryland  
**Subject:** FW: Got your voicemail

Terri- the email below is the response from Bond Counsel to Charlie Schuman's COC question about costs of issuance being paid from bond proceeds.

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**From:** Bill Kadi [<mailto:wkadi@joneshall.com>]  
**Sent:** Tuesday, August 23, 2011 4:59 PM  
**To:** Roy Miller  
**Subject:** Re: Got your voicemail

Roy, in regard to payment of costs of issuance, Education Code Section 15146(g) allows for payment of such costs from bond proceeds.

Another item which may not specifically be listed in the project list, but which may be paid from bond proceeds, is the salaries of school district employees to the extent their time is devoted to accomplishing the bond projects. This was established by a 2004 Attorney General Opinion.

We also believe that the costs of the annual performance and financial audits may be paid from bond proceeds since they are necessary financing costs to accomplish the projects.

The costs attributable to operating the citizens oversight committee however, may not be paid from bond proceeds since they are specifically excluded by Education Code Section 15280.

Bill Kadi



**JONES HALL**  
**A Professional Law Corporation**  
Bill Kadi - Attorney  
650 California Street, 18th Floor  
San Francisco, CA 94108  
O: 415.391.5780  
[wkadi@joneshall.com](mailto:wkadi@joneshall.com)

Nov 18 letter -  
P 1 of 4  
Q1

Delivered to Charlie S  
on Nov 8 in liaison  
meeting -

equipment. The Constitution still prohibits the use of general obligation bonds to purchase vehicles and also prohibits the use of general obligation bonds to finance ordinary operation or maintenance expenses regardless of which authority the bonds are approved under.

*Operating vs. Capital Expenses.* Although ordinary operating expenses may not be financed with general obligation bonds, labor costs, professional fees (such as for general contractors, architects and construction managers) and other costs directly connected to real property acquisition and improvement are probably appropriately financed from general obligation bonds. In this regard, although Proposition 39 prohibits the use of bond proceeds for teacher and administrator salaries and other school operating expenses, [the Attorney General has opined that project administrative costs, such as monitoring contracts and project funding, overseeing construction progress and performing overall project management and accounting that facilitates timely completion of the construction project, are appropriately financed from proceeds of general obligation bonds issued under Proposition 39.]

*Maintenance Expenses vs. Deferred Maintenance.* Similarly, while ordinary maintenance expenses may not be financed with general obligation bonds, what school districts normally refer to as "deferred maintenance" may be financed so long as such maintenance refers to projects which involve replacement of major building systems or components such that the project is classified as an improvement to real property or, under Proposition 39, reconstruction, rehabilitation or replacement of school facilities. For example, the replacement of a roof that cannot be patched should properly be classified as an improvement to real property. It should be noted, however, that there is an issue as to whether the use of general obligation bond proceeds will qualify as a school district's match for deferred maintenance funding from the State.

*Interpretation of Bond Measure.* Voter approval of a bond measure creates what has sometimes been called a "contract" between the school district and the voters. While this "contract" is not a separate document of the financing, it nevertheless limits the school district's authority with respect to the bonds. This agreement with the voters consists of the constitutional and statutory law authorizing the election and the issuance of the bonds, the resolution calling the election and the specific language contained in the ballot measure itself. The assenting vote of the electorate completes the agreement.

If a ballot measure is too specific with regard to the projects to be financed (e.g., "construction of an elementary school on Jefferson Street"), the school board may be bound to build what it has promised to the voters and may not be able to change its plans (e.g., "construction of an elementary school on Main Street") in the future despite changes in school district priorities or circumstances. Accordingly, when drafting a ballot measure and resolution calling an election, school districts must carefully balance the need for specificity and the desire for flexibility to ensure that the measure is specific enough to permit the bond proceeds to be used for

Delivered to Charlie S on Nov 8

15140, payable out of the interest and sinking fund of the district. The governing board may sell the bonds at a negotiated sale or by competitive bidding.

(b) Prior to the sale, the governing board shall adopt a resolution, as an agenda item at a public meeting, that includes all of the following:

(1) Express approval of the method of sale.

(2) Statement of the reasons for the method of sale selected.

(3) Disclosure of the identity of the bond counsel, and the identities of the bond underwriter and the financial adviser if either or both are utilized for the sale, unless these individuals have not been selected at the time the resolution is adopted, in which case the governing board shall disclose their identities at the public meeting occurring after they have been selected.

(4) Estimates of the costs associated with the bond issuance.

(c) After the sale, the governing board shall do both of the following:

(1) Present the actual cost information for the sale at its next scheduled public meeting.

(2) Submit an itemized summary of the costs of the bond sale to the California Debt and Investment Advisory Commission.

(d) The governing board shall ensure that all necessary information and reports regarding the sale or planned sale of bonds by the school district it governs are submitted to the California Debt and Investment Advisory Commission in compliance with Section 8855 of the Government Code.

(e) The bonds may be sold at a discount not to exceed 5 percent and at an interest rate not to exceed the maximum rate permitted by law. If the sale is by competitive bid, the governing board shall comply with Sections 15147 and 15148. The bonds shall be sold by the governing board no later than the date designated by the governing board as the final date for the sale of the bonds.

(f) The proceeds of the sale of the bonds, exclusive of any premium received, shall be deposited in the county treasury to the credit of the building fund of the school district, or community college district as designated by the California Community Colleges Budget and Accounting Manual. The proceeds deposited shall be drawn out as other school moneys are drawn out. The bond proceeds withdrawn shall not be applied to any other purposes than those for which the bonds were issued. Any premium or accrued interest received from the sale of the bonds shall be deposited in the interest and sinking fund of the district.

(g) The governing board may cause to be deposited proceeds of sale of any series of the bonds in an amount not exceeding 2 percent of the principal amount of the bonds in a costs of issuance account, which may be created in the county treasury or held by a fiscal agent appointed by the district for this purpose, separate from the building fund and the interest and sinking fund of the district. The proceeds deposited shall be drawn out on the order of the governing board or an officer of the district duly authorized by the governing board to make the order, only to pay authorized costs of issuance of the bonds. Upon the order of the governing board or duly authorized officer, the remaining balance shall be transferred to the county treasury to the credit of the building fund of the school district or community college district. The deposit of bond proceeds pursuant to this subdivision shall be a proper charge against the building fund of the district.

(h) The governing board may cause to be deposited proceeds of sale of any series of the bonds in the interest and sinking fund of the district in the amount of the annual reserve permitted by Section

P 2 of 4 NOV 18  
letter -

Q 2 -

Breakdown of  
\$500,000 Reimbursement

[Act costs were  
522,647]

EMERY UNIFIED SCHOOL DISTRICT  
RYVILLE, CALIFORNIA 94608

RESOLUTION NO. 10 2010-2011

**DECLARING INTENTION TO REIMBURSE  
FROM THE PROCEEDS OF OBLIGATIONS TO  
THE EMERY UNIFIED SCHOOL DISTRICT**

RESOLVED, by the Board of Trustees of the Emery Unified School District.

**WHEREAS**, the District proposes to undertake the Project referenced below, to issue debt for such Project and to use a portion of the proceeds of such debt to reimburse expenditures made for the Project prior to the issuance of the debt;

**WHEREAS**, United States Income Tax Regulations section 1.150-2 provides generally that proceeds of tax-exempt debt are not deemed to be expended when such proceeds are used for reimbursement of expenditures made prior to the date of issuance of such debt unless certain procedures are followed, one of which is a requirement that (with certain exceptions), prior to the payment of any such expenditures, the issuer declares an intention to reimburse such expenditure; and

**WHEREAS**, it is in the public interest and for the public benefit that the District declares its official intent to reimburse the expenditures referenced herein.

**NOW THEREFORE**, it is hereby **DECLARED** and **ORDERED**, as follows:

1. The District intends to issue obligations (the "Obligations") for the purpose of paying the costs of construction, acquisition, repair, equipping and upgrading of classrooms and other school facilities (the "Project").
2. The District hereby declares that it reasonably expects (i) to pay certain costs of the Project prior to the date of issuance of the Obligations and (ii) to use a portion of the proceeds of the Obligations for reimbursement of expenditures for the Project that are paid before the date of issuance of the Obligations.
3. The maximum principal amount of the Obligations is \$95,000,000.

ADOPTED, SIGNED AND APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2011.

BOARD OF TRUSTEES OF THE EMERY UNIFIED SCHOOL DISTRICT

By: \_\_\_\_\_  
President



ATTEST:

By: \_\_\_\_\_  
Clerk of the Board of Trustees

STATE OF CALIFORNIA        )  
  ) ss.  
COUNTY OF ALAMEDA        )

I, \_\_\_\_\_, do hereby certify that the foregoing  
Resolution No. \_\_\_\_\_, was duly adopted by the Board of Trustees of the Emery  
Unified School District at a meeting thereof held on the \_\_\_\_\_ day of \_\_\_\_\_,  
2010, and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the Emery Unified School District



Date: January 10, 2011  
To: Board of Trustees  
From: Elaine Neilsen, Chief business Official  
Re: 2010-11 Consolidated Application, Part II

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Purpose.

The purpose of item F-8 is to review and approve the Consolidated Application, Part II.

Background

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California.

Part II of the application is submitted in the fall of each year and contains the district entitlements for each funded program. Out of each state and federal program entitlement, districts allocate funds for indirect costs of administration, for programs operated by the district office, and for programs operated at schools.

Recommendation

District staff recommends that the School Board approve the Consolidated Application, Part II as submitted.



Date: January 10, 2011  
To: Board of Trustees  
From: Dr. John Sugiyama, Superintendent of Schools  
Re: Resolution No. 2010-11/10: Declaring Intention to Reimburse Expenditures from the Proceeds of Obligations to be issued by the Emery Unified School District.

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#### Purpose

The purpose of item F-5 is for the Board of Trustees to adopt a resolution that allows the Board to pay certain costs of the Project outlined by Measure J that were expended prior to the date of the issuance of the bonds.

#### Background

Statutes allow for school boards to adopt a resolution that permits the charging of expenses related to a bond measure that were expended before the bond measure was approved by the voters (as long as the expenditures were part of the bond measure). This is a routine procedure as most every school district expends local funds to support the initial planning efforts related to the bond measure that was placed on the ballot.

#### Fiscal Impact

It is probable that the charge of certain expenditures incurred prior to Measure J passing can be restored to the District's Capital Facilities Fund thus providing funding to handle capital improvements to existing District facilities.

#### Staff Recommendation

Adopt Resolution No. 2010-11/10 as presented.



Pay10a

Labor Distribution Detail

No Date Range Specified Fiscal Year 2010/11

Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
<b>250-2305-9015-0000-8500-500-70- -704 Supv Sal ComRevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1	212-4 ARCHITECT	9,726.09
		08/31/2010	CL12/#2	212-4 ARCHITECT	9,726.09
		09/30/2010	CL12/#3	212-4 ARCHITECT	9,726.09
		10/29/2010	CL12/#4	212-4 ARCHITECT	9,726.09
		11/30/2010	CL12/#5	212-4 ARCHITECT	9,726.09
		12/17/2010	CL12/#6	212-4 ARCHITECT	9,726.09
		01/31/2011	CL12/#7	212-4 ARCHITECT	9,726.09
		02/28/2011	CL12/#8	212-4 ARCHITECT	9,726.09
		03/31/2011	CL12/#9	212-4 ARCHITECT	9,726.09
		04/29/2011	CL12/#10	212-4 ARCHITECT	9,726.09
		05/31/2011	CL12/#11	212-4 ARCHITECT	9,726.09
		06/30/2011	* CL12/#12	212-4 ARCHITECT	9,726.09
<b>Total for Account</b>					<b>116,713.08</b>

<b>250-3202-9015-0000-8500-500-70- -704 PERS Class ComRevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		1,041.37
		08/31/2010	CL12/#2		1,041.37
		09/30/2010	CL12/#3		1,041.37
		10/29/2010	CL12/#4		1,041.37
		11/30/2010	CL12/#5		1,041.37
		12/17/2010	CL12/#6		1,041.37
		01/31/2011	CL12/#7		1,041.37
		02/28/2011	CL12/#8		1,041.37
		03/31/2011	CL12/#9		1,041.37
		04/29/2011	CL12/#10		1,041.37
		05/31/2011	CL12/#11		1,041.37
		06/30/2011	* CL12/#12		1,041.37
<b>Total for Account</b>					<b>12,496.44</b>

<b>250-3312-9015-0000-8500-500-70- -704 OASDI Clas ComRevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		603.02
		08/31/2010	CL12/#2		603.02
		09/30/2010	CL12/#3		603.02
		10/29/2010	CL12/#4		603.02
		11/30/2010	CL12/#5		517.58
		01/31/2011	CL12/#7		603.02
		02/28/2011	CL12/#8		603.02
		03/31/2011	CL12/#9		603.02
		04/29/2011	CL12/#10		603.02
		05/31/2011	CL12/#11		603.02
		06/30/2011	* CL12/#12		603.02
		<b>Total for Account</b>			

<b>250-3322-9015-0000-8500-500-70- -704 Medi Class ComRevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		141.03
		08/31/2010	CL12/#2		141.03
		09/30/2010	CL12/#3		141.03
		10/29/2010	CL12/#4		141.03
		11/30/2010	CL12/#5		141.03
		12/17/2010	CL12/#6		141.03
		01/31/2011	CL12/#7		141.03
		02/28/2011	CL12/#8		141.03
		03/31/2011	CL12/#9		141.03
		04/29/2011	CL12/#10		141.03
		05/31/2011	CL12/#11		141.03

\* Indicates Open Pay Date

Pay10a

Labor Distribution Detail

No Date Range Specified					Fiscal Year 2010/11
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
<b>250-3322-9015-0000-8500-500-70- -704 Medi Class ComRedevel Dist Offc (continued)</b>					
Miller, Roy	(000610) 0707	06/30/2011	* CL12/#12		141.03
<b>Total for Account</b>					<b>1,692.36</b>
<b>250-3402-9015-0000-8500-500-70- -704 H&amp;W Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		1,088.10
		08/31/2010	CL12/#2		1,088.10
		09/30/2010	CL12/#3		1,088.10
		10/29/2010	CL12/#4		1,229.20
		11/30/2010	CL12/#5		1,229.20
		12/17/2010	CL12/#6		1,229.20
		01/31/2011	CL12/#7		1,229.20
		02/28/2011	CL12/#8		1,229.20
		03/31/2011	CL12/#9		1,229.20
		04/29/2011	CL12/#10		1,229.20
		05/31/2011	CL12/#11		1,229.20
		06/30/2011	* CL12/#12		1,229.20
<b>Total for Account</b>					<b>14,327.10</b>
<b>250-3502-9015-0000-8500-500-70- -704 SUI Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		70.03
		08/31/2010	CL12/#2		70.03
		09/30/2010	CL12/#3		70.03
		10/29/2010	CL12/#4		70.03
		11/30/2010	CL12/#5		70.03
		12/17/2010	CL12/#6		70.03
		01/31/2011	CL12/#7		70.03
		02/28/2011	CL12/#8		70.03
		03/31/2011	CL12/#9		70.03
		04/29/2011	CL12/#10		70.03
		05/31/2011	CL12/#11		70.03
		06/30/2011	* CL12/#12		70.03
<b>Total for Account</b>					<b>840.36</b>
<b>250-3602-9015-0000-8500-500-70- -704 WC Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		291.78
		08/31/2010	CL12/#2		291.78
		09/30/2010	CL12/#3		291.78
		10/29/2010	CL12/#4		291.78
		11/30/2010	CL12/#5		291.78
		12/17/2010	CL12/#6		291.78
		01/31/2011	CL12/#7		291.78
		02/28/2011	CL12/#8		291.78
		03/31/2011	CL12/#9		291.78
		04/29/2011	CL12/#10		291.78
		05/31/2011	CL12/#11		291.78
		06/30/2011	* CL12/#12		291.78
<b>Total for Account</b>					<b>3,501.36</b>
<b>250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	07/30/2010	CL12/#1		224.96
		08/31/2010	CL12/#2		224.96
		09/30/2010	CL12/#3		224.96
		10/29/2010	CL12/#4		224.96
		11/30/2010	CL12/#5		224.96
		12/17/2010	CL12/#6		224.96
		01/31/2011	CL12/#7		224.96

\* Indicates Open Pay Date

Selection See last page for selection criteria

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Page 2 of 3

Pay10a

Labor Distribution Detail

No Date Range Specified					Fiscal Year 2010/11
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRedevel Dist Offc (continued)					
Miller, Roy	(000610) 0707	02/28/2011	CL12/#8		224.96
		03/31/2011	CL12/#9		224.96
		04/29/2011	CL12/#10		224.96
		05/31/2011	CL12/#11		224.96
		06/30/2011	* CL12/#12		224.96
				Total for Account	<u>2,699.52</u>
				Total for Org 018	<u>158,818.00</u>

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ESCAPE ONLINE

Page 3 of 3

Pay10a

Labor Distribution Detail

No Date Range Specified					Fiscal Year 2010/11
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
<b>250-2305-9015-0000-8500-500-70- -704 Supv Sal ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1	217-2 ComYthEngDir	6,934.67
		08/31/2010	CL12/#2	217-2 ComYthEngDir	6,934.67
		09/30/2010	CL12/#3	217-2 ComYthEngDir	6,934.67
		10/29/2010	CL12/#4	217-2 ComYthEngDir	6,934.67
		11/30/2010	CL12/#5	217-2 ComYthEngDir	6,934.67
		12/17/2010	CL12/#6	217-2 ComYthEngDir	6,934.67
		01/31/2011	CL12/#7	217-2 ComYthEngDir	6,934.67
		02/28/2011	CL12/#8	217-2 ComYthEngDir	6,934.67
		03/31/2011	CL12/#9	217-2 ComYthEngDir	6,934.67
		04/29/2011	CL12/#10	217-2 ComYthEngDir	6,934.67
		05/31/2011	CL12/#11	217-2 ComYthEngDir	6,934.67
		06/30/2011	* CL12/#12	217-2 ComYthEngDir	6,934.67
<b>Total for Account</b>					<b>83,216.04</b>
<b>250-3202-9015-0000-8500-500-70- -704 PERS Class ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		742.50
		08/31/2010	CL12/#2		742.50
		09/30/2010	CL12/#3		742.50
		10/29/2010	CL12/#4		742.50
		11/30/2010	CL12/#5		742.50
		12/17/2010	CL12/#6		742.50
		01/31/2011	CL12/#7		742.50
		02/28/2011	CL12/#8		742.50
		03/31/2011	CL12/#9		742.50
		04/29/2011	CL12/#10		742.50
		05/31/2011	CL12/#11		742.50
		06/30/2011	* CL12/#12		742.50
<b>Total for Account</b>					<b>8,910.00</b>
<b>250-3312-9015-0000-8500-500-70- -704 OASDI Clas ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		429.95
		08/31/2010	CL12/#2		429.95
		09/30/2010	CL12/#3		429.95
		10/29/2010	CL12/#4		429.95
		11/30/2010	CL12/#5		429.95
		12/17/2010	CL12/#6		429.95
		01/31/2011	CL12/#7		429.95
		02/28/2011	CL12/#8		429.95
		03/31/2011	CL12/#9		429.95
		04/29/2011	CL12/#10		429.95
		05/31/2011	CL12/#11		429.95
		06/30/2011	* CL12/#12		429.95
<b>Total for Account</b>					<b>5,159.40</b>
<b>250-3322-9015-0000-8500-500-70- -704 Medi Class ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		100.55
		08/31/2010	CL12/#2		100.55
		09/30/2010	CL12/#3		100.55
		10/29/2010	CL12/#4		100.55
		11/30/2010	CL12/#5		100.55
		12/17/2010	CL12/#6		100.55
		01/31/2011	CL12/#7		100.55
		02/28/2011	CL12/#8		100.55
		03/31/2011	CL12/#9		100.55
		04/29/2011	CL12/#10		100.55
* Indicates Open Pay Date					
Selection	See last page for selection criteria				<span style="border: 1px solid black; padding: 2px;">ESCAPE</span> <span style="border: 1px solid black; padding: 2px; font-weight: bold;">ONLINE</span>
					Page 1 of 3



Pay10a

Labor Distribution Detail

No Date Range Specified Fiscal Year 2010/11

Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
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<b>250-3322-9015-0000-8500-500-70- -704 Medi Class ComRevel Dist Offc (continued)</b>					
Kim, Hayin	(000690) 3856	05/31/2011	CL12/#11		100.55
		06/30/2011	* CL12/#12		100.55
<b>Total for Account</b>					<b>1,206.60</b>

<b>250-3402-9015-0000-8500-500-70- -704 H&amp;W Class ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		628.73
		08/31/2010	CL12/#2		628.73
		09/30/2010	CL12/#3		628.73
		10/29/2010	CL12/#4		710.65
		11/30/2010	CL12/#5		710.65
		12/17/2010	CL12/#6		710.65
		01/31/2011	CL12/#7		710.65
		02/28/2011	CL12/#8		710.65
		03/31/2011	CL12/#9		710.65
		04/29/2011	CL12/#10		710.65
		05/31/2011	CL12/#11		710.65
		06/30/2011	* CL12/#12		710.65
<b>Total for Account</b>					<b>8,282.04</b>

<b>250-3502-9015-0000-8500-500-70- -704 SUI Class ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		49.93
		08/31/2010	CL12/#2		49.93
		09/30/2010	CL12/#3		49.93
		10/29/2010	CL12/#4		49.93
		11/30/2010	CL12/#5		49.93
		12/17/2010	CL12/#6		49.93
		01/31/2011	CL12/#7		49.93
		02/28/2011	CL12/#8		49.93
		03/31/2011	CL12/#9		49.93
		04/29/2011	CL12/#10		49.93
		05/31/2011	CL12/#11		49.93
		06/30/2011	* CL12/#12		49.93
<b>Total for Account</b>					<b>599.16</b>

<b>250-3602-9015-0000-8500-500-70- -704 WC Class ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		208.04
		08/31/2010	CL12/#2		208.04
		09/30/2010	CL12/#3		208.04
		10/29/2010	CL12/#4		208.04
		11/30/2010	CL12/#5		208.04
		12/17/2010	CL12/#6		208.04
		01/31/2011	CL12/#7		208.04
		02/28/2011	CL12/#8		208.04
		03/31/2011	CL12/#9		208.04
		04/29/2011	CL12/#10		208.04
		05/31/2011	CL12/#11		208.04
		06/30/2011	* CL12/#12		208.04
<b>Total for Account</b>					<b>2,496.48</b>

<b>250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	07/30/2010	CL12/#1		160.40
		08/31/2010	CL12/#2		160.40
		09/30/2010	CL12/#3		160.40
		10/29/2010	CL12/#4		160.40
		11/30/2010	CL12/#5		160.40
		12/17/2010	CL12/#6		160.40

\* Indicates Open Pay Date

Selection See last page for selection criteria

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Pay10a

Labor Distribution Detail

No Date Range Specified				Fiscal Year 2010/11	
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRedevel Dist Offc (continued)					
Kim, Hayin	(000690) 3856	01/31/2011	CL12/#7		160.40
		02/28/2011	CL12/#8		160.40
		03/31/2011	CL12/#9		160.40
		04/29/2011	CL12/#10		160.40
		05/31/2011	CL12/#11		160.40
		06/30/2011	* CL12/#12		160.40
				Total for Account	1,924.80
				Total for Org 018	111,794.52

Selection Grouped by Account Number - Sorted by Employee Name, Filtered by (Org = 18, Online Status = N, Fiscal Year = 2011, Employee Id = 690, Subtotal? = N, Fund = 250, Object = 1-3, Resource = 9015, Option = 704, Page Break Level = )

ESCAPE ONLINE

Page 3 of 3

\* Indicates Open Pay Date

Balances through June

Fiscal Year 2008/09

FND- OBJT- RSRC- GOAL- FUNC- LOC- MG- Y- OPT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil, Resource 9015 - ComRedevel</b>						
250-2305-9015-0000-8500-500-02-704	Supv Sal ComRedevel Dis	70,874.00	70,874.00		70,873.77	.23
250-3202-9015-0000-8500-500-02-704	PERS Class ComRedevel D	6,682.00	6,682.00		6,681.99	.01
250-3312-9015-0000-8500-500-02-704	OASDI Clas ComRedevel D	4,394.00	4,394.00		4,394.18	.18-
250-3322-9015-0000-8500-500-02-704	Medl Class ComRedevel D	1,028.00	1,028.00		1,027.67	.33
250-3402-9015-0000-8500-500-02-704	H&W Class ComRedevel DI	6,951.00	6,951.00		6,950.93	.07
250-3502-9015-0000-8500-500-02-704	SUI Class ComRedevel DI	213.00	213.00		212.59	.41
250-3602-9015-0000-8500-500-02-704	WC Class ComRedevel Dis	2,126.00	2,126.00		2,126.18	.18-
250-3802-9015-0000-8500-500-02-704	PERS RedCL ComRedevel D	2,546.00	2,546.00		2,545.76	.24
250-5845-9015-0000-8500-500-02-704	Legal Exp ComRedevel DI				2,475.00	2,475.00-
250-6250-9015-0000-8500-500-02-704	OtherCostP ComRedevel D		10,250.00		2,087.77-	12,337.77
<b>Total for Org 018, Fund 250, Resource 9015 and Expense Accounts</b>		<b>.00</b>	<b>105,064.00</b>	<b>.00</b>	<b>95,200.30</b>	<b>9,863.70</b>

94,813.07

No Date Range Specified					Fiscal Year 2008/09
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
250-2305-9015-0000-8500-500-02- -704 Supv Sal ComRelevel Dist Offc					
Miller, Roy	(000610) 0707	12/19/2008	CL12/#6	212-2 ARCHITECT	10,124.82
		01/30/2009	CL12/#7	212-2 ARCHITECT	10,124.83
		02/27/2009	CL12/#8	212-2 ARCHITECT	10,124.82
		03/31/2009	CL12/#9	212-2 ARCHITECT	10,124.83
		04/30/2009	CL12/#10	212-2 ARCHITECT	10,124.82
		05/29/2009	CL12/#11	212-2 ARCHITECT	10,124.83
		06/30/2009	CL12/#12	212-2 ARCHITECT	10,124.82
				<b>Total for Org 018</b>	<b>70,873.77</b>

Selection	Grouped by Account Number - Sorted by Employee Name, Filtered by (Org = 18, Online Status = N, Fiscal Year = 2009, Subtotal? = N, Fund = 250, Object = 1-3, Resource = 9015, Option = 704, Page Break Level = )	ESCAPE	<b>ONLINE</b>
			Page 1 of 1

Pay10a

Labor Distribution Detail

Pay Date 12/01/2009 through 06/30/2010 Fiscal Year 2009/10

Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
<b>250-2305-9015-0000-8500-500-70- -704 Supv Sal ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	12/18/2009	CL12/#6	212-3 ARCHITECT	9,924.59
		01/29/2010	CL12/#7	212-3 ARCHITECT	9,924.59
		02/26/2010	CL12/#8	212-3 ARCHITECT	9,924.59
		03/31/2010	CL12/#9	212-3 ARCHITECT	9,924.59
		04/30/2010	CL12/#10	212-3 ARCHITECT	9,924.59
		05/28/2010	CL12/#11	212-3 ARCHITECT	9,924.59
		06/30/2010	CL12/#12	212-3 ARCHITECT	9,924.59
<b>Total for Account</b>					<b>69,472.13</b>
<b>250-3202-9015-0000-8500-500-70- -704 PERS Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		963.58
		03/31/2010	CL12/#9		963.58
		04/30/2010	CL12/#10		963.58
		05/28/2010	CL12/#11		963.58
		06/30/2010	CL12/#12		963.58
<b>Total for Account</b>					<b>4,817.90</b>
<b>250-3312-9015-0000-8500-500-70- -704 OASDI Clas ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		615.32
		03/31/2010	CL12/#9		615.32
		04/30/2010	CL12/#10		615.32
		05/28/2010	CL12/#11		615.32
		06/30/2010	CL12/#12		615.32
<b>Total for Account</b>					<b>3,076.60</b>
<b>250-3322-9015-0000-8500-500-70- -704 Medi Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		143.91
		03/31/2010	CL12/#9		143.91
		04/30/2010	CL12/#10		143.91
		05/28/2010	CL12/#11		143.91
		06/30/2010	CL12/#12		143.91
<b>Total for Account</b>					<b>719.55</b>
<b>250-3402-9015-0000-8500-500-70- -704 H&amp;W Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		1,088.10
		03/31/2010	CL12/#9		1,088.10
		04/30/2010	CL12/#10		1,088.10
		05/28/2010	CL12/#11		1,088.10
		06/30/2010	CL12/#12		1,088.10
<b>Total for Account</b>					<b>5,440.50</b>
<b>250-3502-9015-0000-8500-500-70- -704 SUI Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		29.77
		03/31/2010	CL12/#9		29.77
		04/30/2010	CL12/#10		29.77
		05/28/2010	CL12/#11		29.77
		06/30/2010	CL12/#12		29.77
<b>Total for Account</b>					<b>148.85</b>
<b>250-3602-9015-0000-8500-500-70- -704 WC Class ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		297.74
		03/31/2010	CL12/#9		297.74
		04/30/2010	CL12/#10		297.74
		05/28/2010	CL12/#11		297.74
		06/30/2010	CL12/#12		297.74
<b>Total for Account</b>					<b>1,488.70</b>
<b>250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRedevel Dist Offc</b>					
Miller, Roy	(000610) 0707	02/26/2010	CL12/#8		328.60

\* Indicates Open Pay Date

Selection See last page for selection criteria

ESCAPE ONLINE

Page 1 of 2

Pay10a

Labor Distribution Detail

Pay Date 12/01/2009 through 06/30/2010					Fiscal Year 2009/10
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRevel Dist Offc (continued)					
Miller, Roy	(000610) 0707	03/31/2010	CL12/#9		328.60
		04/30/2010	CL12/#10		328.60
		05/28/2010	CL12/#11		328.60
		06/30/2010	CL12/#12		328.60
Total for Account					1,643.00
Total for Org 018					86,807.23

*6,276.84*

*93,084.07*

Selection	Grouped by Account Number - Sorted by Employee Name, Filtered by (Org = 18, Online Status = N, Fiscal Year = 2010, Start Pay Date = 12/1/2009, End Pay Date = 6/30/2010, Employee Id = 610, Subtotal? = N, Object = 1-3, Page Break Level = )	ESCAPE	<b>ONLINE</b>
			Page 2 of 2

Pay10a

Labor Distribution Detail

Pay Date 12/01/2009 through 06/30/2010					Fiscal Year 2009/10
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount
<b>250-2305-9015-0000-8500-500-70- -704 Supv Sal ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9	217-1 ComYthEngDir	6,996.54
		04/30/2010	CL12/#10	217-1 ComYthEngDir	6,689.00
		05/28/2010	CL12/#11	217-1 ComYthEngDir	6,689.00
		06/30/2010	CL12/#12	217-1 ComYthEngDir	6,689.00
<b>Total for Account</b>					<b>27,063.54</b>
<b>250-3202-9015-0000-8500-500-70- -704 PERS Class ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9		679.29
		04/30/2010	CL12/#10		649.44
		05/28/2010	CL12/#11		649.44
		06/30/2010	CL12/#12		649.44
<b>Total for Account</b>					<b>2,627.61</b>
<b>250-3312-9015-0000-8500-500-70- -704 OASDI Clas ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9		433.79
		04/30/2010	CL12/#10		414.72
		05/28/2010	CL12/#11		414.72
		06/30/2010	CL12/#12		414.72
<b>Total for Account</b>					<b>1,677.95</b>
<b>250-3322-9015-0000-8500-500-70- -704 Medi Class ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9		101.45
		04/30/2010	CL12/#10		96.99
		05/28/2010	CL12/#11		96.99
		06/30/2010	CL12/#12		96.99
<b>Total for Account</b>					<b>392.42</b>
<b>250-3402-9015-0000-8500-500-70- -704 H&amp;W Class ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	04/30/2010	CL12/#10		628.73
		05/28/2010	CL12/#11		628.73
		06/30/2010	CL12/#12		628.73
<b>Total for Account</b>					<b>1,886.19</b>
<b>250-3502-9015-0000-8500-500-70- -704 SUI Class ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9		20.99
		04/30/2010	CL12/#10		20.07
		05/28/2010	CL12/#11		20.07
		06/30/2010	CL12/#12		20.07
<b>Total for Account</b>					<b>81.20</b>
<b>250-3602-9015-0000-8500-500-70- -704 WC Class ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9		209.90
		04/30/2010	CL12/#10		200.67
		05/28/2010	CL12/#11		200.67
		06/30/2010	CL12/#12		200.67
<b>Total for Account</b>					<b>811.91</b>
<b>250-3802-9015-0000-8500-500-70- -704 PERS RedCL ComRedevel Dist Offc</b>					
Kim, Hayin	(000690) 3856	03/31/2010	CL12/#9		231.66
		04/30/2010	CL12/#10		221.47
		05/28/2010	CL12/#11		221.47
		06/30/2010	CL12/#12		221.47
<b>Total for Account</b>					<b>896.07</b>
<b>Total for Org 018</b>					<b>35,436.89</b>

\* Indicates Open Pay Date

Selection See last page for selection criteria

ESCAPE ONLINE

Page 1 of 2

Pay Date 12/01/2009 through 06/30/2010					Fiscal Year 2009/10
Employee	(ID)SSN4	Pay Date	Pay Cycle/ Period	Source	Amount

Selection    Grouped by Account Number - Sorted by Employee Name, Filtered by (Org = 18, Online  
Status = N, Fiscal Year = 2010, Start Pay Date = 12/1/2009, End Pay Date = 6/30/2010,  
Employee Id = 690, Subtotal? = N, Object = 1-3, Page Break Level = )

ESCAPE    **ONLINE**

\* Indicates Open Pay Date



Balances through June

FUND- OBJT - RSRC- GOAL- FUNC- LOC- MG- Y- OPT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil, Resource 9015 - ComRevel</b>						
250-1905-9015-0000-7200-500-70-704	OICE Sal, ComRevel, Dis	22,901.00	22,901.00		22,899.97	1.03
250-2305-9015-0000-8500-500-70-704	Supv Sal ComRevel Dis	140,527.00	174,159.00		174,158.59	.41
250-2405-9015-0000-8500-500-70-704	Clrk Sal ComRevel Dis	23,220.00	11,610.00			11,610.00
250-2924-9015-0000-8500-500-70-704	OthClasHst, ComRevel, D		1,346.00		1,345.20	.80
250-3101-9015-0000-7200-500-70-704	STRS Cert, ComRevel, Di		1,245.00		1,244.65	.35
250-3202-9015-0000-8500-500-70-704	PERS Class ComRevel D	15,898.00	16,910.00		16,909.06	.94
250-3312-9015-0000-8500-500-70-704	OASDI Clas ComRevel D	9,390.00	10,045.00		10,044.37	.63
250-3321-9015-0000-7200-500-70-704	Medi Cert, ComRevel, Di		333.00		332.04	.96
250-3322-9015-0000-8500-500-70-704	Medi Class ComRevel D	2,374.00	2,545.00		2,544.90	.10
250-3402-9015-0000-8500-500-70-704	H&W Class ComRevel Di	13,057.00	19,223.00		15,664.06	3,558.94
250-3501-9015-0000-7200-500-70-704	SUI Cert, ComRevel, Dis		70.00		68.70	1.30
250-3502-9015-0000-8500-500-70-704	SUI Class ComRevel Di	491.00	527.00		526.48	.52
250-3601-9015-0000-7200-500-70-704	WC Cert, ComRevel, Dist		688.00		557.25	130.75
250-3602-9015-0000-8500-500-70-704	WC Class ComRevel Dis	4,912.00	5,266.00		5,265.14	.86
250-3802-9015-0000-8500-500-70-704	PERS RedCL ComRevel D	5,422.00	5,767.00		5,766.37	.63
250-4300-9015-0000-8500-500-70-704	Matis&Supp ComRevel D	1,000.00	1,000.00			1,000.00
250-5200-9015-0000-8500-500-70-704	Travel&Cnf ComRevel D	1,000.00	1,000.00		773.60	226.40
250-5800-9015-0000-8500-500-70-704	OthSvcOpEx ComRevel D	6,000.00	6,000.00		3,264.18	2,735.82
250-5845-9015-0000-8500-500-70-704	Legal Exp ComRevel Di		12,000.00			12,000.00
250-5910-9015-0000-8500-500-70-704	Postage ComRevel Dist	24,000.00	14,309.00			14,309.00
250-6250-9015-0000-8500-500-70-704	OtherCostP ComRevel D	60,000.00	80,000.00		10,532.50	69,467.50
<b>Total for Resource 9015 and Expense Accounts</b>		<b>307,291.00</b>	<b>386,944.00</b>	<b>.00</b>	<b>271,897.06</b>	<b>115,046.94</b>

Fund 250 - Cap Facil, Resource 9025 - City MON, ECCL	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
250-4300-9025-0000-8500-500-70-704	Matis&Supp, City MON, ECC		10,600.00		222.94	10,377.06
250-4415-9025-0000-8500-500-70-704	Comp Equip, City MON, ECC		1,400.00		1,337.54	62.46
250-5750-9025-0000-8500-500-70-704	Dir Cst IF, City MON, ECC		395.00		860.00	465.00-
250-5800-9025-0000-8500-500-70-704	OthSvcOpEx, City MON, ECC		34,605.00		17,425.00	17,180.00
250-5845-9025-0000-8500-500-70-704	Legal Exp, City MON, ECCL		10,000.00		14,636.56	4,636.56-
250-6140-9025-0000-8500-500-70-704	Surveying, City MON, ECCL		20,000.00		12,252.03	7,747.97
250-6210-9025-0000-8500-500-70-704	Architect, City MON, ECCL		495,000.00		316,705.57	178,294.43
250-6250-9025-0000-8500-500-70-704	OtherCostP, City MON, ECC		80,000.00		82,349.59	2,349.59-
<b>Total for Resource 9025 and Expense Accounts</b>		<b>.00</b>	<b>652,000.00</b>	<b>.00</b>	<b>445,789.23</b>	<b>206,210.77</b>
<b>Total for Org 018</b>		<b>307,291.00</b>	<b>1,038,944.00</b>	<b>.00</b>	<b>717,686.29</b>	<b>321,257.71</b>

Balances through June

FUND- OBJT- RSRG- GOAL- FUNC- LOC- MG- Y- OPT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil, Resource 9015 - ComRedevel</b>						
250-2305-9015-0000-8500-500-70-704	Supv Sal ComRedevel Dis	229,780.00	229,780.00	18,800.49	206,999.01	3,980.50
250-2405-9015-0000-8500-500-70-704	Clrk Sal ComRedevel Dis	27,864.00	10,794.00			10,794.00
250-2424-9015-0000-8500-500-70-704	ClHouStip, ComRedevel, D		7,300.00		2,931.39	4,368.61
250-2905-9015-0000-8500-500-70-704	Oth Class, ComRedevel, Di	23,441.00	23,441.00	1,953.34	21,486.74	.92
250-2924-9015-0000-8500-500-70-704	OthClasHSt, ComRedevel, D		9,770.00		9,240.00	530.00
250-3102-9015-0000-8500-500-70-704	STRS Class, ComRedevel, D		711.00		710.41	.59
250-3202-9015-0000-8500-500-70-704	PERS Class ComRedevel D	27,588.00	26,877.00	2,024.46	22,259.06	2,593.48
250-3312-9015-0000-8500-500-70-704	OASDI Clas ComRedevel D	15,213.00	15,213.00	1,172.29	12,366.39	1,674.32
250-3322-9015-0000-8500-500-70-704	Medi Class ComRedevel D	4,078.00	4,078.00	302.48	3,489.48	286.04
250-3402-9015-0000-8500-500-70-704	H&W Class ComRedevel Di	36,275.00	36,275.00	2,185.69	23,174.04	10,915.27
250-3502-9015-0000-8500-500-70-704	SUI Class ComRedevel Di	2,026.00	2,026.00	150.20	1,732.77	143.03
250-3602-9015-0000-8500-500-70-704	WC Class ComRedevel Dis	8,435.00	8,435.00	625.83	7,219.67	589.50
250-3802-9015-0000-8500-500-70-704	PERS RedCL ComRedevel D	5,962.00	5,962.00	434.85	4,808.51	718.64
250-4300-9015-0000-8500-500-70-704	Matis&Supp ComRedevel D	6,600.00	6,600.00	195.00	1,280.02	5,124.98
250-5200-9015-0000-8500-500-70-704	Travel&Cnf ComRedevel D	1,000.00	1,000.00	111.00		889.00
250-5845-9015-0000-8500-500-70-704	Legal Exp ComRedevel Di	5,000.00	5,000.00			5,000.00
<b>Total for Resource 9015 and Expense Accounts</b>		<b>393,262.00</b>	<b>393,262.00</b>	<b>27,955.63</b>	<b>317,697.49</b>	<b>47,608.88</b>

Fund 250 - Cap Facil, Resource 9025 - City MON, ECCL

250-2305-9025-0000-8500-500-70-704	Supv Sal, City MON, ECCL,		59,810.00			59,810.00
250-4300-9025-0000-8500-500-70-704	Matis&Supp, City MON, ECC		1,777.00	360.72	923.86	492.42
250-4415-9025-0000-8500-500-70-704	Comp Equip, City MON, ECC		62.00			62.00
250-5200-9025-0000-8500-500-70-704	Travel&Cnf, City MON, ECC		36,043.00		1,403.66	34,639.34
250-5750-9025-0000-8500-500-70-704	Dir Cst IF, City MON, ECC		1,545.00		1,545.00	
250-5825-9025-0000-8500-500-70-704	Consultant, City MON, ECC		177,053.00	27,876.98	89,192.80	59,983.22
250-5830-9025-0000-8500-500-70-704	Contracted, City MON, ECC		115,000.00	9,548.88	75,051.02	30,400.10
250-5835-9025-0000-8500-500-70-704	Elections, City MON, ECCL		6,515.00		6,514.60	.40
250-5845-9025-0000-8500-500-70-704	Legal Exp, City MON, ECCL		50,363.00	1,178.51	49,184.49	
250-5870-9025-0000-8500-500-70-704	Printing, City MON, ECCL,		12,000.00		1,359.55	10,640.45
250-5910-9025-0000-8500-500-70-704	Postage, City MON, ECCL,		3,000.00			3,000.00
250-6140-9025-0000-8500-500-70-704	Surveying, City MON, ECCL		12,748.00			12,748.00
250-6210-9025-0000-8500-500-70-704	Architect, City MON, ECCL		298,295.00	70,723.29	223,071.14	4,500.57
250-6240-9025-0000-8500-500-70-704	Preliminar, City MON, ECC		25,000.00			25,000.00
250-6270-9025-0000-8500-500-70-704	OtherCostC, City MON, ECC		5,000.00			5,000.00
250-6297-9025-0000-8500-500-70-704	Contingency, City MON, E		100,000.00			100,000.00
<b>Total for Resource 9025 and Expense Accounts</b>		<b>.00</b>	<b>904,211.00</b>	<b>109,698.38</b>	<b>448,246.12</b>	<b>346,276.60</b>
<b>Total for Org 018</b>		<b>393,262.00</b>	<b>1,297,473.00</b>	<b>137,644.01</b>	<b>765,943.61</b>	<b>393,885.38</b>

Detail for Dates 07/01/2010 to 06/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil</b>									
250-2305-9015-0000-8500-500-70-704 Supv Sal ComRedevel Dis									
	BA11-00006		Model OB11-01 Fund 250 2010-11	07/01/10	229,780.00	229,780.00			229,780.00
	PR11-00003		07/30/10 Regular Payroll (Earning:	07/30/10				18,994.10	210,785.90
	PR11-00006		08/31/10 Regular Payroll (Earning:	08/31/10				18,800.50	191,985.40
	PR11-00009		09/30/10 Regular Payroll (Earning:	09/30/10				18,800.49	173,184.91
	PR11-00015		10/29/10 Regular Payroll (Earning:	10/29/10				18,800.49	154,384.42
	PR11-00023		11/30/10 Regular Payroll (Earning:	11/30/10				18,800.49	135,583.93
	PR11-00026		12/17/10 Regular Payroll (Earning:	12/17/10				18,800.49	116,783.44
	PR11-00030		01/31/11 Regular Payroll (Earning:	01/31/11				18,800.49	97,982.95
	PR11-00036		02/28/11 Regular Payroll (Earning:	02/28/11				18,800.49	79,182.46
	PR11-00041		03/31/11 Regular Payroll (Earning:	03/31/11				18,800.49	60,381.97
	PR11-00045		04/29/11 Regular Payroll (Earning:	04/29/11				18,800.49	41,581.48
	PR11-00050		05/31/11 Regular Payroll (Earning:	05/31/11				18,800.49	22,780.99
	PR11-00052		Salary Encumbrance between 06/1	05/31/11			18,800.49		3,980.50
			Account Total	06/30/11	229,780.00	229,780.00	18,800.49	206,999.01	
250-2405-9015-0000-8500-500-70-704 Cirk Sal ComRedevel Dis									
	BA11-00006		Model OB11-01 Fund 250 2010-11	07/01/10	27,864.00	27,864.00			27,864.00
	BT11-00039		Payroll Budget Transfer	10/05/10		2,000.00-			25,864.00
	BT11-00065		Payroll Budget Transfer	12/14/10		9,770.00-			16,094.00
	BT11-00079		Payroll Budget Transfer	01/25/11		2,000.00-			14,094.00
	BT11-00089		Transfer for ECA	02/14/11		3,300.00-			10,794.00
			Account Total	06/30/11	27,864.00	10,794.00		.00	
250-2424-9015-0000-8500-500-70-704 CirkHouSlip, ComRedevel, D									
	GJ11-00026		Conway, Sherron Resource Corre	09/24/10				374.72	374.72-
	BT11-00039		Payroll Budget Transfer	10/05/10		2,000.00			1,625.28
	PR11-00015		10/29/10 Regular Payroll (Earning:	10/29/10				1,241.26	384.02
	PR11-00023		11/30/10 Regular Payroll (Earning:	11/30/10				456.69	72.67-
	BT11-00065		Payroll Budget Transfer	12/14/10		2,000.00			1,927.33
	BT11-00089		Transfer for ECA	02/14/11		3,300.00			5,227.33
	PR11-00036		02/28/11 Regular Payroll (Earning:	02/28/11				679.82	4,547.51
	PR11-00045		04/29/11 Regular Payroll (Earning:	04/29/11				178.90	4,368.61
			Account Total	06/30/11	.00	7,300.00		2,931.39	
250-2905-9015-0000-8500-500-70-704 Oth Class, ComRedevel, DI									
	BA11-00006		Model OB11-01 Fund 250 2010-11	07/01/10	23,441.00	23,441.00			23,441.00
	PR11-00003		07/30/10 Regular Payroll (Earning:	07/30/10				1,953.34	21,487.66

selection Filtered by User Permissions, (Org = 18, Online/Offline = N, Fiscal Year = 2011, Unposted JE's? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 250, Object = 1-7, Resource = 9015, Option = 704, Object Digits = 4, Page Break Lvl = )

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil</b>									
250-2905-9015-0000-8500-500-70- -704 Oth Class, ComRevel, Di (continued)									
		PR11-00006	08/31/10 Regular Payroll (Earning:	08/31/10				1,953.34	19,534.32
		PR11-00009	09/30/10 Regular Payroll (Earning:	09/30/10				1,953.34	17,580.98
		PR11-00015	10/29/10 Regular Payroll (Earning:	10/29/10				1,953.34	15,627.64
		PR11-00023	11/30/10 Regular Payroll (Earning:	11/30/10				1,953.34	13,674.30
		PR11-00026	12/17/10 Regular Payroll (Earning:	12/17/10				1,953.34	11,720.96
		PR11-00030	01/31/11 Regular Payroll (Earning:	01/31/11				1,953.34	9,767.62
		PR11-00036	02/28/11 Regular Payroll (Earning:	02/28/11				1,953.34	7,814.28
		PR11-00041	03/31/11 Regular Payroll (Earning:	03/31/11				1,953.34	5,860.94
		PR11-00045	04/29/11 Regular Payroll (Earning:	04/29/11				1,953.34	3,907.60
		PR11-00050	05/31/11 Regular Payroll (Earning:	05/31/11				1,953.34	1,954.26
		PR11-00052	Salary Encumbrance between 06/1	06/31/11			1,953.34		.92
			Account Total	06/30/11	23,441.00	23,441.00	1,953.34	21,486.74	
250-2924-9015-0000-8500-500-70- -704 OthClassISt, ComRevel, D									
		PR11-00015	10/29/10 Regular Payroll (Earning:	10/29/10				4,340.00	4,340.00-
		PR11-00023	11/30/10 Regular Payroll (Earning:	11/30/10				2,730.00	7,070.00-
		BT11-00065	Payroll Budget Transfer	12/14/10		7,770.00		700.00	700.00
		PR11-00026	12/17/10 Regular Payroll (Earning:	12/17/10				700.00	.00
		BT11-00079	Payroll Budget Transfer	01/25/11		2,000.00			2,000.00
		PR11-00030	01/31/11 Regular Payroll (Earning:	01/31/11				1,470.00	530.00
			Account Total	06/30/11	.00	9,770.00	.00	9,240.00	
250-3102-9015-0000-8500-500-70- -704 STRS Class, ComRevel, D									
		PR11-00015	10/29/10 Regular Payroll (Contribu	10/29/10				329.23	329.23-
		PR11-00023	11/30/10 Regular Payroll (Contribu	11/30/10				207.92	537.15-
		BT11-00065	Payroll Budget Transfer	12/14/10		589.00			51.85
		PR11-00026	12/17/10 Regular Payroll (Contribu	12/17/10				52.02	.17-
		BT11-00079	Payroll Budget Transfer	01/25/11		122.00			121.83
		PR11-00030	01/31/11 Regular Payroll (Contribu	01/31/11				121.24	.59
			Account Total	06/30/11	.00	711.00	.00	710.41	
250-3202-9015-0000-8500-500-70- -704 PERS Class ComRevel, D									
		BA11-00006	Model OB11-01 Fund 250 2010-11	07/01/10		27,588.00			27,588.00
		PR11-00003	07/30/10 Regular Payroll (Contribu	07/30/10				2,033.70	25,554.30
		PR11-00006	08/31/10 Regular Payroll (Contribu	08/31/10				2,012.97	23,541.33
		PR11-00009	09/30/10 Regular Payroll (Contribu	09/30/10				2,012.97	21,528.36
		PR11-00015	10/29/10 Regular Payroll (Contribu	10/29/10				2,014.21	19,514.15

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ESCAPE ONLINE Page 2 of 8

Fiscal03a

Account Transaction Detail by Object-Balance

Fiscal Year 2010/11

Detail for Dates 07/01/2010 to 06/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil</b>									
250-3202-9015-0000-8500-500-70-704 PERS Class ComRevel D (continued)									
PR11-00023	11/30/10 Regular Payroll (Contribu			11/30/10				2,014.21	17,499.94
BT11-00065	Payroll Budget Transfer			12/14/10		589.00-			16,910.94
PR11-00026	12/17/10 Regular Payroll (Contribu			12/17/10				2,014.21	14,896.73
BT11-00079	Payroll Budget Transfer			01/25/11		122.00-			14,774.73
PR11-00030	01/31/11 Regular Payroll (Contribu			01/31/11				2,012.97	12,761.76
PR11-00036	02/28/11 Regular Payroll (Contribu			02/28/11				2,085.76	10,676.00
PR11-00041	03/31/11 Regular Payroll (Contribu			03/31/11				2,012.97	8,663.03
PR11-00045	04/29/11 Regular Payroll (Contribu			04/29/11				2,032.12	6,630.91
PR11-00050	05/31/11 Regular Payroll (Contribu			05/31/11				2,012.97	4,617.94
PR11-00052	Salary Encumbrance between 06/			05/31/11			2,012.97		2,604.97
PE11-01379	Change to "Additional Pay" for Em			06/17/11			11.49		2,593.48
Account Total					27,588.00	26,877.00	2,024.46	22,259.06	

250-3312-9015-0000-8500-500-70-704 OASDI Clas ComRevel D									
BA11-00006	Model OB11-01 Fund 250 2010-11			07/01/10	15,213.00				15,213.00
PR11-00003	07/30/10 Regular Payroll (Contribu			07/30/10				1,177.64	14,035.36
PR11-00006	08/31/10 Regular Payroll (Contribu			08/31/10				1,165.64	12,869.72
GJ11-00026	Conway, Sherron Resource Correc			09/24/10				23.24	12,846.48
PR11-00009	09/30/10 Regular Payroll (Contribu			09/30/10				1,165.64	11,680.84
PR11-00015	10/29/10 Regular Payroll (Contribu			10/29/10				1,264.30	10,416.54
PR11-00023	11/30/10 Regular Payroll (Contribu			11/30/10				1,121.53	9,295.01
PR11-00026	12/17/10 Regular Payroll (Contribu			12/17/10				566.96	8,728.05
PR11-00030	01/31/11 Regular Payroll (Contribu			01/31/11				1,165.64	7,562.41
PR11-00036	02/28/11 Regular Payroll (Contribu			02/28/11				1,207.79	6,354.62
PR11-00041	03/31/11 Regular Payroll (Contribu			03/31/11				1,165.64	5,188.98
PR11-00045	04/29/11 Regular Payroll (Contribu			04/29/11				1,176.73	4,012.25
PR11-00050	05/31/11 Regular Payroll (Contribu			05/31/11				1,165.64	2,846.61
PR11-00052	Salary Encumbrance between 06/			05/31/11			1,165.64		1,680.97
PE11-01379	Change to "Additional Pay" for Em			06/17/11			6.65		1,674.32
Account Total					15,213.00	15,213.00	1,172.29	12,366.39	

250-3322-9015-0000-8500-500-70-704 Medi Class ComRevel D									
BA11-00006	Model OB11-01 Fund 250 2010-11			07/01/10	4,078.00				4,078.00
PR11-00003	07/30/10 Regular Payroll (Contribu			07/30/10				303.74	3,774.26
PR11-00006	08/31/10 Regular Payroll (Contribu			08/31/10				300.92	3,473.34
GJ11-00026	Conway, Sherron Resource Correc			09/24/10				5.43	3,467.91

selection Filtered by User Permissions, (Orig = 18, Online/Offline = N, Fiscal Year = 2011, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 250, Object = 1-7, Resource = 9015, Option = 704, Object Digits = 4, Page Break Lvl = )

E.S.C.A.P.E. ONLINE

Page 3 of 8

Fiscal03a

Account Transaction Detail by Object-Balance

Fiscal Year 2010/11

Detail for Dates 07/01/2010 to 06/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 250 - Cap Facil									
250-3322-9015-0000-8500-500-70--704 Medi Class ComRevel D (continued)									
		PR11-00009	09/30/10 Regular Payroll (Contribu	09/30/10				300.93	3,166.98
		PR11-00015	10/29/10 Regular Payroll (Contribu	10/29/10				381.86	2,785.12
		PR11-00023	11/30/10 Regular Payroll (Contribu	11/30/10				347.12	2,438.00
		PR11-00026	12/17/10 Regular Payroll (Contribu	12/17/10				311.06	2,126.94
		PR11-00030	01/31/11 Regular Payroll (Contribu	01/31/11				322.25	1,804.69
		PR11-00036	02/28/11 Regular Payroll (Contribu	02/28/11				310.79	1,493.90
		PR11-00041	03/31/11 Regular Payroll (Contribu	03/31/11				300.93	1,192.97
		PR11-00045	04/29/11 Regular Payroll (Contribu	04/29/11				303.52	889.45
		PR11-00050	05/31/11 Regular Payroll (Contribu	05/31/11				300.93	588.52
		PR11-00052	Salary Encumbrance between 06/1	05/31/11			300.93		287.59
		PE11-01379	Change to "Additional Pay" for Em	05/31/11			1.55		286.04
			Account Total	06/30/11	4,078.00	4,078.00	302.48	3,489.48	
250-3402-9015-0000-8500-500-70--704 H&W Class ComRevel Di									
		BA11-00006	Model OB11-01 Fund 250 2010-11	07/01/10	36,275.00	36,275.00			36,275.00
		PR11-00003	07/30/10 Regular Payroll (Contribu	07/30/10				1,842.58	34,432.42
		PR11-00006	08/31/10 Regular Payroll (Contribu	08/31/10				1,716.83	32,715.59
		PR11-00009	09/30/10 Regular Payroll (Contribu	09/30/10				1,934.45	30,781.14
		IFC11-00005	Management - H&W Corrections fr	10/04/10				107.92	30,673.22
		IFC11-00005	Management - H&W Corrections fr	10/04/10				672.90-	31,346.12
		IFC11-00005	Management - H&W Corrections fr	10/04/10				30.62	31,315.50
		IFC11-00005	Management - H&W Corrections fr	10/04/10				234.02	31,081.48
		IFC11-00009	Nov H&W Mgmt Corrections - 10-2	10/27/10				495.00	30,586.48
		PR11-00015	10/29/10 Regular Payroll (Contribu	10/29/10				2,185.69	28,400.79
		PR11-00023	11/30/10 Regular Payroll (Contribu	11/30/10				2,185.69	26,215.10
		PR11-00026	12/17/10 Regular Payroll (Contribu	12/17/10				2,185.69	24,029.41
		PR11-00030	01/31/11 Regular Payroll (Contribu	01/31/11				2,185.69	21,843.72
		PR11-00036	02/28/11 Regular Payroll (Contribu	02/28/11				2,185.69	19,658.03
		PR11-00041	03/31/11 Regular Payroll (Contribu	03/31/11				2,185.69	17,472.34
		PR11-00045	04/29/11 Regular Payroll (Contribu	04/29/11				2,185.69	15,286.65
		PR11-00050	05/31/11 Regular Payroll (Contribu	05/31/11				2,185.69	13,100.96
		PR11-00052	Salary Encumbrance between 06/1	05/31/11			2,185.69		10,915.27
			Account Total	06/30/11	36,275.00	36,275.00	2,185.69	23,174.04	
250-3502-9015-0000-8500-500-70--704 SUJ Class ComRevel Di									
		BA11-00006	Model OB11-01 Fund 250 2010-11	07/01/10	2,026.00	2,026.00			2,026.00

Detail for Dates 07/01/2010 to 06/30/2011 Fiscal Year 2010/11

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil</b>									
250-3502-9015-0000-8500-500-70--704 SUI Class ComRevel D (continued)									
	PR11-00003	07/30/10	Regular Payroll (Contrib)	07/30/10				150.82	1,875.18
	PR11-00006	08/31/10	Regular Payroll (Contrib)	08/31/10				149.43	1,725.75
	GJ11-00026	09/24/10	Conway, Sherron Resource Corre	09/24/10				2.70	1,723.05
	PR11-00009	09/30/10	Regular Payroll (Contrib)	09/30/10				149.43	1,573.62
	PR11-00015	10/29/10	Regular Payroll (Contrib)	10/29/10				189.62	1,384.00
	PR11-00023	11/30/10	Regular Payroll (Contrib)	11/30/10				172.40	1,211.60
	PR11-00026	12/17/10	Regular Payroll (Contrib)	12/17/10				154.46	1,057.14
	PR11-00030	01/31/11	Regular Payroll (Contrib)	01/31/11				160.01	897.13
	PR11-00036	02/28/11	Regular Payroll (Contrib)	02/28/11				154.32	742.81
	PR11-00041	03/31/11	Regular Payroll (Contrib)	03/31/11				149.43	593.38
	PR11-00045	04/29/11	Regular Payroll (Contrib)	04/29/11				150.72	442.66
	PR11-00050	05/31/11	Regular Payroll (Contrib)	05/31/11				149.43	293.23
	PR11-00052		Salary Encumbrance between 06/	05/31/11			149.43		143.80
	PE11-01379		Change to "Additional Pay" for Em	06/17/11			.77		143.03
			Account Total	06/30/11	2,026.00	2,026.00	150.20	1,732.77	
250-3602-9015-0000-8500-500-70--704 WC Class ComRevel Dis									
	BA11-00006	Model OB11-01 Fund 250 2010-11		07/01/10	8,435.00	8,435.00			8,435.00
	PR11-00003	07/30/10	Regular Payroll (Contrib)	07/30/10				628.42	7,806.58
	PR11-00006	08/31/10	Regular Payroll (Contrib)	08/31/10				622.61	7,183.97
	GJ11-00026	09/24/10	Conway, Sherron Resource Corre	09/24/10				11.25	7,172.72
	PR11-00009	09/30/10	Regular Payroll (Contrib)	09/30/10				622.61	6,550.11
	PR11-00015	10/29/10	Regular Payroll (Contrib)	10/29/10				790.05	5,760.06
	PR11-00023	11/30/10	Regular Payroll (Contrib)	11/30/10				718.21	5,041.85
	PR11-00026	12/17/10	Regular Payroll (Contrib)	12/17/10				643.61	4,398.24
	PR11-00030	01/31/11	Regular Payroll (Contrib)	01/31/11				666.71	3,731.53
	PR11-00036	02/28/11	Regular Payroll (Contrib)	02/28/11				643.00	3,088.53
	PR11-00041	03/31/11	Regular Payroll (Contrib)	03/31/11				622.61	2,465.92
	PR11-00045	04/29/11	Regular Payroll (Contrib)	04/29/11				627.98	1,837.94
	PR11-00050	05/31/11	Regular Payroll (Contrib)	05/31/11				622.61	1,215.33
	PR11-00052		Salary Encumbrance between 06/	05/31/11			622.61		592.72
	PE11-01379		Change to "Additional Pay" for Em	06/17/11			3.22		589.50
			Account Total	06/30/11	8,435.00	8,435.00	625.83	7,219.67	
250-3802-9015-0000-8500-500-70--704 PERS RedCL ComRevel D									
	BA11-00006	Model OB11-01 Fund 250 2010-11		07/01/10	5,962.00	5,962.00			5,962.00

Detail for Dates 07/01/2010 to 06/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil</b>									
250-3802-9015-0000-8500-500-70-704 PERS RedCL ComRedevel D (continued)									
		PR11-00003	07/30/10 Regular Payroll (PERS R	07/30/10				439.33	5,522.67
		PR11-00006	08/31/10 Regular Payroll (PERS R	08/31/10				434.86	5,087.81
		PR11-00009	09/30/10 Regular Payroll (PERS R	09/30/10				434.85	4,652.96
		PR11-00015	10/29/10 Regular Payroll (PERS R	10/29/10				435.12	4,217.84
		PR11-00023	11/30/10 Regular Payroll (PERS R	11/30/10				435.12	3,782.72
		PR11-00026	12/17/10 Regular Payroll (PERS R	12/17/10				435.12	3,347.60
		PR11-00030	01/31/11 Regular Payroll (PERS R	01/31/11				434.85	2,912.75
		PR11-00036	02/28/11 Regular Payroll (PERS R	02/28/11				450.57	2,462.18
		PR11-00041	03/31/11 Regular Payroll (PERS R	03/31/11				434.85	2,027.33
		PR11-00045	04/29/11 Regular Payroll (PERS R	04/29/11				438.99	1,588.34
		PR11-00050	05/31/11 Regular Payroll (PERS R	05/31/11				434.85	1,153.49
		PR11-00052	Salary Encumbrance between 06/1	06/31/11			434.85		718.64
			Account Total	06/30/11	5,962.00	5,962.00	434.85	4,808.51	
250-4300-9015-0000-8500-500-70-704 Matis&Supp ComRedevel D									
		BA11-00006	Model OB11-01 Fund 250 2010-11	07/01/10	6,600.00	6,600.00			6,600.00
P10-00441	Office Depot	EN11-00032	Year End Closing	07/01/10			777.06		5,822.94
P10-00441	Office Depot	EN11-00314	Creating Office Depot Acc. for ECC	08/19/10			777.06-		6,600.00
P10-00441	Office Depot	EX11-00244	Creating Office Depot Acc. for ECC	08/19/10				66.30	6,533.70
P11-00472	Shamrock Office Solutio	EN11-02277	Color printer cartridges	02/11/11			465.00		6,068.70
P11-00502	Roy Miller	EN11-02472	Supplies for Lighthouse School pr	03/02/11			670.40		5,398.30
P11-00502	Roy Miller	EN11-02563	Supplies for Lighthouse School pr	03/08/11			670.40-		6,068.70
P11-00502	Roy Miller	EX11-02031	Supplies for Lighthouse School pr	03/08/11				670.40	5,398.30
P11-00472	Shamrock Office Solutio	EN11-02597	Color printer cartridges	03/10/11			465.00-		5,863.30
P11-00472	Shamrock Office Solutio	EX11-02053	Color printer cartridges	03/10/11				543.32	5,319.98
P11-00701	Roy Miller	EN11-03598	Roy Miller reimbursement for ECC	06/08/11			306.00		5,013.98
P11-00701	Roy Miller	EN11-03731	Roy Miller reimbursement for ECC	06/16/11			306.00-		5,319.98
P11-00701	Roy Miller	EN11-03732	Roy Miller reimbursement for ECC	06/16/11			195.00		5,124.98
			Account Total	06/30/11	6,600.00	6,600.00	195.00	1,280.02	
250-5200-9015-0000-8500-500-70-704 Travel&Cnf ComRedevel D									
		BA11-00006	Model OB11-01 Fund 250 2010-11	07/01/10	1,000.00	1,000.00			1,000.00
P11-00193	Roy Miller	EN11-00651	Reimburse pursuant to MOU with I	09/14/10			100.00		900.00
P11-00193	Roy Miller	EN11-00659	Reimburse pursuant to MOU with I	09/16/10			100.00-		1,000.00
P11-00701	Roy Miller	EN11-03732	Roy Miller reimbursement for ECC	06/16/11			111.00		889.00
			Account Total	06/30/11	1,000.00	1,000.00	111.00	.00	

selection Filtered by User Permissions, (Org = 18, Online/Offline = N, Fiscal Year = 2011, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 250, Object = 1-7, Resource = 9015, Option = 704, Object Digits = 4, Page Break Lvl = )



Detail for Dates 07/01/2010 to 06/30/2011 Fiscal Year 2010/11

Ref#	Pay to Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 250 - Cap Facil</b>									
250-5800-9015-0000-8500-500-70-704	OthSvcOpEx ComRelevel D								
	BR11-00078		ECCL MOU Budget Correction	09/17/10		30.00			30.00
	BR11-00375		ECCL Reconciliation	02/28/11		30.00-			.00
			Account Total	06/30/11	.00	.00	.00	.00	.00
250-5845-9015-0000-8500-500-70-704	Legal Exp ComRelevel DI								
	BA11-00006		Model OB11-01 Fund 250 2010-11	07/01/10	5,000.00	5,000.00			5,000.00
P10-00282	Kingsley Bogard Thoms	EN11-00030	Year End Closing	07/01/10			1,869.00		3,131.00
P10-00282	Kingsley Bogard Thoms	EN11-00310	Legal fees for ECCL and MOU	08/19/10			1,869.00-		5,000.00
			Account Total	06/30/11	5,000.00	5,000.00	.00	.00	.00
250-6210-9015-0000-8500-500-70-704	Architect ComRelevel DI								
P10-00396	MKTHINK	EN11-00031	Year End Closing	07/01/10			182,679.43		182,679.43-
P10-00396	MKTHINK	EN11-00312	Architectural Pre-Design Services	08/19/10			182,679.43-		.00
			Account Total	06/30/11	.00	.00	.00	.00	.00
250-6250-9015-0000-8500-500-70-704	OtherCostP ComRelevel D								
P10-00126	School Facility Consulta	EN11-00029	Year End Closing	07/01/10			16,747.50		16,747.50-
P10-00127	Murdoch, Walrath & Holl	EN11-00034	Year End Closing	07/01/10			9,995.52		26,743.02-
P10-00395	The Lew Edwards Group	EN11-00055	Year End Closing	07/01/10			23,000.00		49,743.02-
P10-00127	Murdoch, Walrath & Holl	EN11-00043	Consultant for ECCL project	07/16/10			9,995.52-		39,747.50-
P10-00395	The Lew Edwards Group	EN11-00082	ECCL Political Consultant incl. Coi	07/22/10			5,000.00-		34,747.50-
P10-00395	The Lew Edwards Group	EX11-00100	ECCL Political Consultant incl. Coi	07/22/10			5,000.00-		39,747.50-
P10-00395	The Lew Edwards Group	EX11-00110	ECCL Political Consultant incl. Coi	07/22/10			5,000.00-		34,747.50-
P10-00395	The Lew Edwards Group	EX11-00120	ECCL Political Consultant incl. Coi	07/22/10			5,000.00		39,747.50-
P10-00126	School Facility Consulta	EN11-00319	Consulting services for ECCL proj	08/19/10			16,747.50-		23,000.00-
P10-00395	The Lew Edwards Group	EN11-00321	ECCL Political Consultant incl. Coi	08/19/10			18,000.00-		5,000.00-
	GJ11-00021		R10-00436 Resource Correction	09/13/10				5,000.00-	.00
			Account Total	06/30/11	.00	.00	.00	.00	.00
250-6297-9015-0000-8500-500-70-704	Contingency ComRelevel								
	BR11-00078		ECCL MOU Budget Correction	09/17/10		38,000.00			38,000.00
	BR11-00375		ECCL Reconciliation	02/28/11		38,000.00-			.00
			Account Total	06/30/11	.00	.00	.00	.00	.00
250-6298-9015-0000-8500-500-70-704	Reserve, ComRelevel, Dist								
	BR11-00077		ECCL MOU Budget Correction	09/17/10		89,500.00			89,500.00
	BR11-00078		ECCL MOU Budget Correction	09/17/10		300.00			89,800.00
	BR11-00375		ECCL Reconciliation	02/28/11		89,800.00-			.00
			Account Total	06/30/11	.00	.00	.00	.00	.00

Detail for Dates 07/01/2010 to 06/30/2011

Fiscal Year 2010/11

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 250 - Cap Facil									
Total for Expense Accounts									
					393,262.00	393,262.00	27,955.63	317,697.49	47,608.88
Total for Org 018, Fund 250 and Expense accounts									
					393,262.00	393,262.00	27,955.63	317,697.49	47,608.88



Fiscal03a

Account Transa

Detail for Dates 08/01/2011 to 08/31/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Amount
<b>Fund 210 - Bldg Pr, Option</b>						
210-8660-9150-	Interest, Mea J Interest,		Balance Forward	08/01/11	156,303.00	1,000.00
			Total for Option , Revenue accounts, and Object 8660		156,303.00	3,003.00
<b>Fund 210 - Bldg Pr, Option 704 - ECCL_Proj</b>						
210-5820-9150-0000-8100-400-52-	Audit Expe, Mea J Interes		Balance Forward	08/01/11	5,000.00	1,000.00
210-5825-9150-0000-8100-400-52-	Consultant, Mea J Interes		Balance Forward	08/01/11	50,000.00	1,000.00
210-5830-9150-0000-8100-400-52-	Contracted, Mea J Interes		Balance Forward	08/01/11	20,000.00	3,000.00
			<b>Total for Option 704 and Expense accounts</b>		<b>75,000.00</b>	<b>75,000.00</b>

these have been reviewed by Charlie each month -

03 p 2 of 4 in

Nov 18 letter - 4 of 4 p 3 of 4

[Also, complete budget activity passed out at Nov 16 mtg - separate pages passed around]

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Amount
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>						
210-2305-9110-9214-8100-400-70-	Supv Sal, Measure J SerA,		Balance Forward	08/01/11	230,025.00	210,856.33
PR12-00019	08/31/11 Regular Payroll (Earnings)		Account Total	08/31/11	230,025.00	191,687.66
						38,337.34
<b>Fund 210-2405-9110-9214-8100-400-70- -801 Clrk Sal, Measure J SerA,</b>						
			Balance Forward	08/01/11	39,420.00	39,420.00
PR12-00015	08/02/11 Manual Payroll (Earnings)					1,444.50
PR12-00019	08/31/11 Regular Payroll (Earnings)					1,554.78
			Account Total	08/31/11	39,420.00	2,999.28
<b>Fund 210-2924-9110-9214-8100-400-70- -801 OthClasHSt, Measure J Ser</b>						
			Balance Forward	08/01/11	95,357.00	95,357.00
<b>Fund 210-3202-9110-9214-8100-400-70- -801 PERS Class, Measure J Ser</b>						
			Balance Forward	08/01/11	39,848.00	37,754.20
PR12-00015	08/02/11 Manual Payroll (Contribu					157.78
PR12-00019	08/31/11 Regular Payroll (Contribu					2,263.63
			Account Total	08/31/11	39,848.00	4,515.21
<b>Fund 210-3312-9110-9214-8100-400-70- -801 OASDI Clas, Measure J Ser</b>						
			Balance Forward	08/01/11	21,856.00	20,667.55
PR12-00015	08/02/11 Manual Payroll (Contribu					89.56

Aug detail of budget

Detail for Dates 08/01/2011 to 08/31/2011 Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>									
210-3312-9110-9214-8100-400-70--801	OASDI Clas, Measure J Ser (continued)	PR12-00019	08/31/11 Regular Payroll (Contribu	08/31/11	21,856.00	21,856.00	.00	1,284.85	19,293.14
			Account Total	08/31/11	21,856.00	21,856.00	.00	2,562.86	
210-3322-9110-9214-8100-400-70--801	Medi Class, Measure J Ser		Balance Forward	08/01/11	5,290.00	5,290.00		277.95	5,012.05
PR12-00015	08/02/11 Manual Payroll (Contribu		08/02/11					20.95	4,991.10
PR12-00019	08/31/11 Regular Payroll (Contribu		08/31/11					300.49	4,690.61
	Account Total		08/31/11		5,290.00	5,290.00	.00	599.39	
210-3402-9110-9214-8100-400-70--801	H&W Class, Measure J SerA		Balance Forward	08/01/11	49,558.00	49,558.00		2,333.94	47,224.06
IFC12-00001	July 2011 H&W Recon		08/25/11					710.65	46,513.41
PR12-00019	08/31/11 Regular Payroll (Contribu		08/31/11					2,406.59	44,106.82
	Account Total		08/31/11		49,558.00	49,558.00	.00	5,451.18	
210-3502-9110-9214-8100-400-70--801	SUI Class, Measure J SerA		Balance Forward	08/01/11	5,874.00	5,874.00		308.63	5,565.37
PR12-00015	08/02/11 Manual Payroll (Contribu		08/02/11					23.26	5,542.11
PR12-00019	08/31/11 Regular Payroll (Contribu		08/31/11					333.66	5,208.45
	Account Total		08/31/11		5,874.00	5,874.00	.00	665.55	
210-3602-9110-9214-8100-400-70--801	WC Class, Measure J SerA,		Balance Forward	08/01/11	9,121.00	9,121.00		479.23	8,641.77
PR12-00015	08/02/11 Manual Payroll (Contribu		08/02/11					36.11	8,605.66
PR12-00019	08/31/11 Regular Payroll (Contribu		08/31/11					518.10	8,087.56
	Account Total		08/31/11		9,121.00	9,121.00	.00	1,033.44	
210-3802-9110-9214-8100-400-70--801	PERS RedCL, Measure J Ser		Balance Forward	08/01/11	7,651.00	7,651.00		401.97	7,249.03
PR12-00015	08/02/11 Manual Payroll (PERS R		08/02/11					30.29	7,218.74
PR12-00019	08/31/11 Regular Payroll (PERS R		08/31/11					434.57	6,784.17
	Account Total		08/31/11		7,651.00	7,651.00	.00	866.83	
210-4300-9110-9217-8100-400-70--801	Mails&Supp, Measure J Ser		Balance Forward	08/01/11	12,000.00	12,000.00			12,000.00
P12-00116	Office Depot	EN12-00330	Office Supplies for ECCL Staff	08/19/11			2,000.00		10,000.00
	Account Total		08/31/11		12,000.00	12,000.00	2,000.00	.00	
210-4415-9110-9220-8100-400-70--801	Comp Equip, Measure J Ser		Balance Forward	08/01/11	12,000.00	12,000.00			12,000.00
210-5200-9110-9221-8100-400-70--801	Travel&Cnf, Measure J Ser		Balance Forward	08/01/11	12,000.00	12,000.00			12,000.00
selection	Filtered by User Permissions, (Org = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 8/1/2011, End Date = 8/31/2011, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )		Balance Forward	08/01/11	12,000.00	12,000.00			12,000.00

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>									
210-5200-9110-9221-8100-400-70--801	Travel&Cnf, Measure J Ser								
	Hayin Kim	EX12-00332	Final Trip Expenses	08/23/11				50.00	11,950.00
	Hayin Kim	EX12-00333	Expenses related to ECCL	08/23/11				839.67	11,110.33
			Account Total	08/31/11	12,000.00	12,000.00	.00	889.67	
210-5800-9110-9225-8100-400-52--801	OthSvcOpEx, Measure J Ser								
INV11-00032		AR12-00001		08/26/11				3,528.20	3,528.20-
		GJ12-00017	AR12-00001/INV11-00032 Correc	08/26/11				3,528.20-	.00
			Account Total	08/31/11	.00	.00	.00	.00	
210-5825-9110-9208-8100-400-70--801	Consultant, Measure J Ser								
			Balance Forward	08/01/11	36,000.00	36,000.00			36,000.00
210-5830-9110-9211-8100-400-70--801	Contracted, Measure J Ser								
			Balance Forward	08/01/11	24,000.00	24,000.00			24,000.00
210-5830-9110-9212-8100-400-70--801	Contracted, Measure J Ser								
			Balance Forward	08/01/11	180,000.00	180,000.00			180,000.00
			<b>Total for Object 5830</b>		<b>204,000.00</b>	<b>204,000.00</b>	<b>.00</b>	<b>.00</b>	<b>204,000.00</b>
210-5845-9110-9609-8100-400-70--801	Legal Exp, Measure J SerA								
			Balance Forward	08/01/11	36,000.00	36,000.00			36,000.00
210-6220-9110-9203-8500-400-70--801	DSA Fees, Measure J SerA,								
			Balance Forward	08/01/11	100,000.00	100,000.00			100,000.00
210-6230-9110-9203-8500-400-70--801	CDE Fees, Measure J SerA,								
			Balance Forward	08/01/11	60,000.00	60,000.00			60,000.00
210-6240-9110-9204-8500-400-70--801	Preliminar, Measure J Ser								
			Balance Forward	08/01/11	100,000.00	100,000.00			100,000.00
210-6250-9110-9203-8500-400-70--801	OtherCostP, Measure J Ser								
			Balance Forward	08/01/11	120,000.00	120,000.00			120,000.00
210-6297-9110-9223-8500-400-70--801	Contingency, Measure J S								
			Balance Forward	08/01/11	600,000.00	600,000.00			600,000.00
210-6298-9110-9225-8100-400-70--801	Reserve, Measure J SerA,								
			Balance Forward	08/01/11	6,258.00	6,258.00			6,258.00
			<b>Total for Option 801 and Expense accounts</b>		<b>1,796,000.00</b>	<b>1,802,258.00</b>	<b>2,000.00</b>	<b>57,920.75</b>	<b>1,742,337.25</b>
<b>Fund 210 - Bldg Pr, Option 802 - B) Replace Dist</b>									
210-5825-9110-9205-8100-400-70--802	Consultant, Measure J Ser								
			Balance Forward	08/01/11	45,000.00	45,000.00			45,000.00
210-5830-9110-9204-8100-400-70--802	Contracted, Measure J Ser								
			Balance Forward	08/01/11	45,000.00	45,000.00			45,000.00

Detail for Dates 08/01/2011 to 08/31/2011 Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 802 - B) Replace Dist</b>									
210-6210-9110-9202-8500-400-70--802	Architect, Measure J SerA		Balance Forward	08/01/11	1,810,000.00	1,810,000.00			1,810,000.00
210-6210-9110-9205-8500-400-70--802	Architect, Measure J SerA		Balance Forward	08/01/11	300,000.00	300,000.00			300,000.00
			<b>Total for Object 6210</b>		<b>2,110,000.00</b>	<b>2,110,000.00</b>	<b>.00</b>	<b>.00</b>	<b>2,110,000.00</b>
			<b>Total for Option 802 and Expense accounts</b>		<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>.00</b>	<b>.00</b>	<b>2,200,000.00</b>
<b>Fund 210 - Bldg Pr, Option 805 - E) Tech Upgrade</b>									
210-4315-9110-9307-8100-400-55--805	Comp Softw, Measure J Ser		Balance Forward	08/01/11		17,019.00		3,195.00	13,824.00
BR12-00005	Bond Budget Corrections		Bond Budget Corrections	08/04/11		2,500.00-			11,324.00
BR12-00006	Carryover Correction		Carryover Correction	08/12/11		36.00-			11,288.00
			<b>Account Total</b>	<b>08/31/11</b>	<b>.00</b>	<b>14,483.00</b>	<b>.00</b>	<b>3,195.00</b>	
210-4415-9110-9307-8100-100-55--805	Comp Equip, Measure J Ser		Balance Forward	08/01/11		8,000.00	8,482.53		482.53-
BR12-00005	Bond Budget Corrections		Bond Budget Corrections	08/04/11		8,000.00-			8,482.53-
P12-00001	Barnes & Noble		Color Nook e-readers for AY librar	08/04/11			8,482.53-		.00
			<b>Account Total</b>	<b>08/31/11</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
210-4415-9110-9307-8100-400-55--805	Comp Equip, Measure J Ser		Balance Forward	08/01/11					.00
			<b>Total for Object 4415</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
			<b>Total for Option 805 and Expense accounts</b>		<b>.00</b>	<b>14,483.00</b>	<b>.00</b>	<b>3,195.00</b>	<b>11,288.00</b>
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous</b>									
210-4400-9110-9306-8100-100-55--808	NonCap Eq, Measure J SerA		Balance Forward	08/01/11		13,000.00			13,000.00
210-4415-9110-9306-8100-100-55--808	Comp Equip, Measure J Ser		Balance Forward	08/01/11		25,000.00	20,270.05		4,729.95
P12-00001	Barnes & Noble		Bond Budget Corrections	08/04/11		8,000.00			12,729.95
P12-00001	Barnes & Noble		Color Nook e-readers for AY librar	08/04/11			8,482.53		4,247.42
P12-00001	Barnes & Noble		Color Nook e-readers for AY librar	08/16/11			8,482.53-		12,729.95
P12-00002	CDW Government Inc.		Color Nook e-readers for AY librar	08/16/11				8,405.24	4,324.71
P12-00002	CDW Government Inc.		Computer Lab for Anna Yates	08/23/11			20,270.05-		24,594.76
P12-00002	CDW Government Inc.		Computer Lab for Anna Yates	08/23/11				319.95	24,274.81
P12-00002	CDW Government Inc.		Computer Lab for Anna Yates	08/23/11				13,952.62	10,322.19

selection Filtered by User Permissions, (Org = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 8/1/2011, End Date = 8/31/2011, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = ) E S C A P E ONLINE Page 4 of 5

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous</b>									
210-4415-9110-9306-8100-100-55--808	Comp Equip, Measure J Ser (continued)								
P12-00002	CDW Government Inc.	EX12-00328	Computer Lab for Anna Yates	08/23/11				5,802.14	4,520.05
	Account Total			08/31/11	.00	33,000.00	.00	28,479.95	
<b>Fund 210-4415-9110-9306-8100-400-55--808 Comp Equip, Measure J Ser</b>									
	Balance Forward			08/01/11		17,854.00	24,187.17		6,333.17-
P12-00006	Apple Computer Inc	EN12-00179	Macbook Pros for iPad imaging at	08/02/11			2,412.31-		3,920.86-
P12-00006	Apple Computer Inc	EX12-00186	Macbook Pros for iPad imaging at	08/02/11				2,402.33	6,323.19-
	Carryover Correction	BR12-00005		08/04/11		124.00			6,199.19-
	Bond Budget Corrections	BR12-00005		08/04/11		2,500.00			3,699.19-
P12-00046	Apple Computer Inc	EN12-00202	iPad Carts & iPads for admin	08/04/11			10,231.33-		6,532.14
P12-00091	Apple Computer Inc	EN12-00204	iPad Carts & iPads for admin	08/04/11			10,310.53		3,778.39-
P12-00004	CDW Government Inc.	EN12-00357	iPad imaging carts and wireless	08/23/11			1,763.66-		2,014.73-
P12-00004	CDW Government Inc.	EX12-00322	iPad imaging carts and wireless	08/23/11				1,763.66	3,778.39-
	Account Total			08/31/11	.00	20,478.00	20,090.40	4,165.99	
	Total for Object 4415				.00	53,478.00	20,090.40	32,645.94	741.66
<b>Fund 210-5650-9110-9306-8100-400-70--808 Interim Housing, Measure</b>									
	Balance Forward			08/01/11		670,000.00			670,000.00
<b>Fund 210-5830-9110-9306-8100-300-56--808 Contracted, Measure J Ser</b>									
	Carryover Correction	BR12-00005		08/04/11		23,760.00			23,760.00
	Total for Option 808 and Expense accounts				670,000.00	760,238.00	20,090.40	32,645.94	707,501.66
<b>Fund 210 - Bldg Pr, Option 810 - J) Site Prepar</b>									
<b>Fund 210-6140-9110-9104-8500-400-70--810 Surveying, Measure J SerA</b>									
	Balance Forward			08/01/11		50,000.00			50,000.00
<b>Fund 210-6157-9110-9104-8500-400-70--810 Environmen, Measure J Ser</b>									
	Balance Forward			08/01/11		200,000.00			200,000.00
	Total for Option 810 and Expense accounts				250,000.00	250,000.00	.00	.00	250,000.00
<b>Total for Org 018 and Fund 210</b>									
	Starting Balance		+ Revenues		- Encumbrances		- Expenditures		= Calculated Ending Balance
Budgeted			156,303.00				5,101,979.00		4,945,676.00-
Actual			.00		22,090.40		93,761.69		115,852.09-



Detail for Dates 09/01/2011 to 09/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 210 - Bldg Pr, Option								
210-8660-9150	Interest, Mea J Interes,		Balance Forward	09/01/11	156,303.00	156,303.00		156,303.00
			Total for Option, Revenue accounts, and Object 8660		156,303.00	156,303.00	.00	156,303.00

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 210 - Bldg Pr, Option 704 - ECCL_Proj									
210-5820-9150-0000-8100-400-52--704	Audit Expe, Mea J Interes		Balance Forward	09/01/11	5,000.00	5,000.00			5,000.00
210-5825-9150-0000-8100-400-52--704	Consultant, Mea J Interes		Balance Forward	09/01/11	50,000.00	50,000.00			50,000.00
210-5830-9110-0000-8100-500-52--704	Contracted, Measure J Ser		Balance Forward	09/20/11			11,000.00		11,000.00
P12-00187	Worth Ave. Group, LLC	EN12-00642	iPad Insurance	09/20/11			11,000.00		.00
P12-00187	Worth Ave. Group, LLC	EN12-00643	iPad Insurance	09/30/11	.00	.00	.00	.00	.00
			Account Total		.00	.00	.00	.00	.00
210-5830-9150-0000-8100-400-52--704	Contracted, Mea J Interes		Balance Forward	09/01/11	20,000.00	20,000.00			20,000.00
			Total for Object 5830		20,000.00	20,000.00	.00	.00	20,000.00
			Total for Option 704 and Expense accounts		75,000.00	75,000.00	.00	.00	75,000.00

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 210 - Bldg Pr, Option 801 - A) School Const									
210-2305-9110-9214-8100-400-70--801	Supv Sal, Measure J SerA,		Balance Forward	09/01/11	230,025.00	230,025.00		38,337.34	191,687.66
			Regular Payroll (Earnings)	09/30/11				19,168.67	172,518.99
PR12-00024			Account Total	09/30/11	230,025.00	230,025.00	.00	57,506.01	
210-2405-9110-9214-8100-400-70--801	Clrk Sal, Measure J SerA,		Balance Forward	09/01/11	39,420.00	39,420.00		2,999.28	36,420.72
			Regular Payroll (Earnings)	09/30/11				2,980.00	33,440.72
PR12-00024			Account Total	09/30/11	39,420.00	39,420.00	.00	5,979.28	
210-2924-9110-9214-8100-400-70--801	OthClasHst, Measure J Ser		Balance Forward	09/01/11	95,357.00	95,357.00			95,357.00
210-3202-9110-9214-8100-400-70--801	PERS Class, Measure J Ser		Balance Forward	09/01/11	39,848.00	39,848.00		4,515.21	35,332.79
			Regular Payroll (Contrib)	09/30/11				2,419.31	32,913.48
PR12-00024			Account Total	09/30/11	39,848.00	39,848.00	.00	6,934.52	
210-3312-9110-9214-8100-400-70--801	OASDI Clas, Measure J Ser		Balance Forward	09/01/11	95,357.00	95,357.00			95,357.00

Detail for Dates 09/01/2011 to 09/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>									
210-3312-9110-9214-8100-400-70--801 OASDI Clas, Measure J Ser (continued)									
			Balance Forward	09/01/11	21,856.00	21,856.00		2,562.86	19,293.14
		PR12-00024	09/30/11 Regular Payroll (Contrib)	09/30/11				1,373.21	17,919.93
			Account Total	09/30/11	21,856.00	21,856.00	.00	3,936.07	
210-3322-9110-9214-8100-400-70--801 Medi Class, Measure J Ser									
			Balance Forward	09/01/11	5,290.00	5,290.00		599.39	4,690.61
		PR12-00024	09/30/11 Regular Payroll (Contrib)	09/30/11				321.16	4,369.45
			Account Total	09/30/11	5,290.00	5,290.00	.00	920.55	
210-3402-9110-9214-8100-400-70--801 H&W Class, Measure J SerA									
			Balance Forward	09/01/11	49,558.00	49,558.00		5,451.18	44,106.82
		PR12-00024	09/30/11 Regular Payroll (Contrib)	09/30/11				3,251.72	40,855.10
			Account Total	09/30/11	49,558.00	49,558.00	.00	8,702.90	
210-3502-9110-9214-8100-400-70--801 SUJ Class, Measure J SerA									
			Balance Forward	09/01/11	5,874.00	5,874.00		665.55	5,208.45
		PR12-00024	09/30/11 Regular Payroll (Contrib)	09/30/11				356.61	4,851.84
			Account Total	09/30/11	5,874.00	5,874.00	.00	1,022.16	
210-3602-9110-9214-8100-400-70--801 WC Class, Measure J SerA,									
			Balance Forward	09/01/11	9,121.00	9,121.00		1,033.44	8,087.56
		PR12-00024	09/30/11 Regular Payroll (Contrib)	09/30/11				553.73	7,533.83
			Account Total	09/30/11	9,121.00	9,121.00	.00	1,587.17	
210-3802-9110-9214-8100-400-70--801 PERS RedCL, Measure J Ser									
			Balance Forward	09/01/11	7,651.00	7,651.00		866.83	6,784.17
		PR12-00024	09/30/11 Regular Payroll (PERS R	09/30/11				464.46	6,319.71
			Account Total	09/30/11	7,651.00	7,651.00	.00	1,331.29	
210-4300-9110-9217-8100-400-70--801 Matls&Supp, Measure J Ser									
			Balance Forward	09/01/11	12,000.00	12,000.00	2,000.00		10,000.00
P12-00116	Office Depot	EN12-00468	Office Supplies for ECCL Staff	09/01/11			307.02-		10,307.02
P12-00116	Office Depot	EX12-00401	Office Supplies for ECCL Staff	09/01/11				307.02	10,000.00
P12-00116	Office Depot	EN12-00523	Office Supplies for ECCL Staff	09/08/11			119.61-		10,119.61
P12-00116	Office Depot	EX12-00454	Office Supplies for ECCL Staff	09/08/11				119.61	10,000.00
P12-00116	Office Depot	EX12-00504	Office Supplies for ECCL Staff	09/14/11				119.61-	10,119.61
P12-00116	Office Depot	EX12-00510	Office Supplies for ECCL Staff	09/15/11				119.61	10,000.00
P12-00116	Office Depot	EN12-00656	Office Supplies for ECCL Staff	09/20/11			54.36-		10,054.36
P12-00116	Office Depot	EX12-00547	Office Supplies for ECCL Staff	09/20/11				54.36	10,000.00
P12-00116	Office Depot	EX12-00588	Office Supplies for ECCL Staff	09/20/11				54.36-	10,054.36

Detail for Dates 09/01/2011 to 09/30/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>									
210-4300-9110-9217-8100-400-70--801	Mails&Supp, Measure J Ser (continued)								
P12-00116	Office Depot	EX12-00609	Office Supplies for ECCL Staff	09/20/11				54.36	10,000.00
P12-00116	Office Depot	EN12-00748	Office Supplies for ECCL Staff	09/27/11			46.07-		10,046.07
P12-00116	Office Depot	EX12-00674	Office Supplies for ECCL Staff	09/27/11				46.07	10,000.00
	Account Total			09/30/11	12,000.00	12,000.00	1,472.94	527.06	
210-4415-9110-9220-8100-400-70--801	Comp Equip, Measure J Ser								
	Balance Forward			09/01/11	12,000.00	12,000.00			12,000.00
P12-00176	CDW Government Inc.	EN12-00501	ECCL / Materials & Supplies	09/06/11			1,303.90		10,696.10
P12-00211	CDW Government Inc.	EN12-00825	ECCL/Equipment Purchase	09/30/11			447.57		10,248.53
P12-00211	CDW Government Inc.	EN12-00826	ECCL/Equipment Purchase	09/30/11			447.57-		10,696.10
P12-00211	CDW Government Inc.	EN12-00827	ECCL/Equipment Purchase	09/30/11			447.57		10,248.53
	Account Total			09/30/11	12,000.00	12,000.00	1,751.47	.00	
210-5200-9110-9221-8100-400-70--801	Travel&Cnf, Measure J Ser								
	Balance Forward			09/01/11	12,000.00	12,000.00		889.67	11,110.33
P12-00166	City of Emeryville	EN12-00480	Bus Service on 7/13 an 7/19	09/02/11			325.00		10,785.33
P12-00166	City of Emeryville	EN12-00481	Bus Service on 7/13 an 7/19	09/02/11			325.00-		11,110.33
P12-00166	City of Emeryville	EN12-00482	ECCL / Bus Service on 7/13 an 7/19	09/02/11			325.00		10,785.33
P12-00166	City of Emeryville	EN12-00608	ECCL / Bus Service on 7/13 an 7/19	09/15/11			325.00-		11,110.33
P12-00166	City of Emeryville	EX12-00521	ECCL / Bus Service on 7/13 an 7/19	09/15/11				325.00	10,785.33
	Account Total			09/30/11	12,000.00	12,000.00	.00	1,214.67	
210-5800-9110-9225-8100-400-52--801	OthSvcOpEx, Measure J Ser								.00
	Balance Forward			09/01/11					.00
210-5825-9110-9208-8100-400-70--801	Consultant, Measure J Ser								
	Balance Forward			09/01/11	36,000.00	36,000.00			36,000.00
210-5830-9110-9211-8100-400-70--801	Contracted, Measure J Ser								
	Balance Forward			09/01/11	24,000.00	24,000.00			24,000.00
210-5830-9110-9212-8100-400-70--801	Contracted, Measure J Ser								
	Balance Forward			09/01/11	180,000.00	180,000.00			180,000.00
P12-00169	Community Network for	EN12-00562	ECCL/Travel & Program Related E	09/12/11			1,042.50		178,957.50
P12-00169	Community Network for	EN12-00563	ECCL/Travel & Program Related E	09/12/11			1,042.50-		180,000.00
P12-00169	Community Network for	EN12-00564	ECCL/Travel & Program Related E	09/12/11			1,042.50		178,957.50
P12-00169	Community Network for	EN12-00565	ECCL/Travel & Program Related E	09/12/11			1,042.50-		180,000.00
P12-00169	Community Network for	EN12-00566	ECCL/Travel & Program Related E	09/12/11			1,042.50		178,957.50
P12-00169	Community Network for	EN12-00607	ECCL/Travel & Program Related E	09/15/11			1,042.50-		180,000.00
P12-00169	Community Network for	EX12-00520	ECCL/Travel & Program Related E	09/15/11				1,042.50	178,957.50

**Detail for Dates 09/01/2011 to 09/30/2011** **Fiscal Year 2011/12**

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>									
			Account Total	09/30/11	180,000.00	180,000.00	.00	1,042.50	
			<b>Total for Object 5830</b>		<b>204,000.00</b>	<b>204,000.00</b>	<b>.00</b>	<b>1,042.50</b>	<b>202,957.50</b>
210-5845-9110-9609-8100-400-70-801	Legal Exp, Measure J SerA		Balance Forward	09/01/11	36,000.00	36,000.00			36,000.00
210-6220-9110-9203-8500-400-70-801	DSA Fees, Measure J SerA,		Balance Forward	09/01/11	100,000.00	100,000.00			100,000.00
210-6230-9110-9203-8500-400-70-801	CDE Fees, Measure J SerA,		Balance Forward	09/01/11	60,000.00	60,000.00			60,000.00
210-6240-9110-9204-8500-400-70-801	Preliminar, Measure J Ser		Balance Forward	09/01/11	100,000.00	100,000.00			100,000.00
210-6250-9110-9203-8500-400-70-801	OtherCosif, Measure J Ser		Balance Forward	09/01/11	120,000.00	120,000.00			120,000.00
210-6297-9110-9223-8500-400-70-801	Contingency, Measure J S		Balance Forward	09/01/11	600,000.00	600,000.00			600,000.00
210-6298-9110-9225-8100-400-70-801	Reserve, Measure J SerA,		Balance Forward	09/01/11	6,258.00	6,258.00			6,258.00
			<b>Total for Option 801 and Expense accounts</b>		<b>1,796,000.00</b>	<b>1,802,258.00</b>	<b>3,224.41</b>	<b>90,704.18</b>	<b>1,708,329.41</b>
<b>Fund 210 - Bldg Pr, Option 802 - B) Replace Dist</b>									
210-5825-9110-9205-8100-400-70-802	Consultant, Measure J Ser		Balance Forward	09/01/11	45,000.00	45,000.00			45,000.00
210-5830-9110-9204-8100-400-70-802	Contracted, Measure J Ser		Balance Forward	09/01/11	45,000.00	45,000.00			45,000.00
210-6210-9110-9202-8500-400-70-802	Architect, Measure J SerA		Balance Forward	09/01/11	1,810,000.00	1,810,000.00			1,810,000.00
P12-00168	MKTHINK	EN12-00484	ECCL/Addendum #4 to Agrmnt for	09/02/11			341,850.00		1,468,150.00
			Account Total	09/30/11	1,810,000.00	1,810,000.00	341,850.00	.00	
210-6210-9110-9205-8500-400-70-802	Architect, Measure J SerA		Balance Forward	09/01/11	300,000.00	300,000.00			300,000.00
			<b>Total for Object 6210</b>		<b>2,110,000.00</b>	<b>2,110,000.00</b>	<b>341,850.00</b>	<b>.00</b>	<b>1,768,150.00</b>
			<b>Total for Option 802 and Expense accounts</b>		<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>341,850.00</b>	<b>.00</b>	<b>1,858,150.00</b>
<b>Fund 210 - Bldg Pr, Option 805 - E) Tech Upgrade</b>									
210-4315-9110-9307-8100-400-55-805	Comp Softw, Measure J Ser		Balance Forward	09/01/11	14,483.00	14,483.00		3,195.00	11,288.00

Detail for Dates 09/01/2011 to 09/30/2011 Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 805 - E) Tech Upgrade</b>									
210-4315-9110-9307-8100-400-55--805	Comp Softw, Measure J Ser (continued)								
P12-00155	US Bank	( EN12-00503	Software for iPads through iTunes	09/07/11			500.00		10,788.00
P12-00155	US Bank	( EN12-00645	Software for iPads through iTunes	09/20/11			49.99-		10,837.99
P12-00155	US Bank	( EN12-00646	Software for iPads through iTunes	09/20/11			49.99-		10,887.98
P12-00155	US Bank	( EN12-00647	Software for iPads through iTunes	09/20/11			9.99-		10,897.97
P12-00155	US Bank	( EN12-00648	Software for iPads through iTunes	09/20/11			59.96-		10,957.93
P12-00155	US Bank	( EN12-00649	Software for iPads through iTunes	09/20/11			69.95-		11,027.88
P12-00155	US Bank	( EN12-00671	Software for iPads through iTunes	09/20/11			189.89		10,837.99
P12-00155	US Bank	( EN12-00672	Software for iPads through iTunes	09/20/11			49.99-		10,887.98
P12-00155	US Bank	( EN12-00673	Software for iPads through iTunes	09/20/11			9.99-		10,897.97
P12-00155	US Bank	( EN12-00674	Software for iPads through iTunes	09/20/11			59.96-		10,957.93
P12-00155	US Bank	( EN12-00675	Software for iPads through iTunes	09/20/11			69.95-		11,027.88
P12-00155	US Bank	( EX12-00536	Software for iPads through iTunes	09/20/11				49.99	10,977.89
P12-00155	US Bank	( EX12-00537	Software for iPads through iTunes	09/20/11				49.99	10,927.90
P12-00155	US Bank	( EX12-00538	Software for iPads through iTunes	09/20/11				9.99	10,917.91
P12-00155	US Bank	( EX12-00539	Software for iPads through iTunes	09/20/11				59.96	10,857.95
P12-00155	US Bank	( EX12-00540	Software for iPads through iTunes	09/20/11				69.95	10,788.00
P12-00155	US Bank	( EX12-00577	Software for iPads through iTunes	09/20/11				49.99-	10,837.99
P12-00155	US Bank	( EX12-00578	Software for iPads through iTunes	09/20/11				49.99-	10,887.98
P12-00155	US Bank	( EX12-00579	Software for iPads through iTunes	09/20/11				9.99-	10,897.97
P12-00155	US Bank	( EX12-00580	Software for iPads through iTunes	09/20/11				59.96-	10,957.93
P12-00155	US Bank	( EX12-00581	Software for iPads through iTunes	09/20/11				69.95-	11,027.88
P12-00155	US Bank	( EX12-00598	Software for iPads through iTunes	09/20/11				49.99	10,977.89
P12-00155	US Bank	( EX12-00599	Software for iPads through iTunes	09/20/11				49.99	10,927.90
P12-00155	US Bank	( EX12-00600	Software for iPads through iTunes	09/20/11				9.99	10,917.91
P12-00155	US Bank	( EX12-00601	Software for iPads through iTunes	09/20/11				59.96	10,857.95
P12-00155	US Bank	( EX12-00602	Software for iPads through iTunes	09/20/11				69.95	10,788.00
Account Total					.00	14,483.00	260.12	3,434.88	
Balance Forward									.00
Balance Forward									.00
<b>Total for Object 4415</b>					.00	.00	.00	.00	.00
<b>Total for Option 805 and Expense accounts</b>					.00	14,483.00	260.12	3,434.88	10,788.00

210-4415-9110-9307-8100-100-55--805 Comp Equip, Measure J Ser

210-4415-9110-9307-8100-400-55--805 Comp Equip, Measure J Ser

selection	Filtered by User Permissions, (Org = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 9/1/2011, End Date = 9/30/2011, Unposted JES? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )	E.S.C.A.P.E.	ONLINE
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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous</b>									
210-4400-9110-9306-8100-100-56- -808 NonCap Eq, Measure J SerA									
			Balance Forward	09/01/11		13,000.00			13,000.00
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous</b>									
210-4415-9110-9306-8100-400-55- -808 Comp Equip, Measure J Ser									
			Balance Forward	09/01/11		33,000.00		28,479.96	4,520.05
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous</b>									
210-4415-9110-9306-8100-400-55- -808 Comp Equip, Measure J Ser									
			Balance Forward	09/01/11		20,478.00	20,090.40	4,166.99	3,778.39-
P12-00038	Senyx LLC	EN12-00517	iPad Covers	09/08/11			3,197.25-		581.14-
P12-00091	Apple Computer Inc	EN12-00548	iPad Carts & iPads for admin	09/08/11			5,020.13-		4,438.99
P12-00091	Apple Computer Inc	EN12-00549	iPad Carts & iPads for admin	09/08/11			3,896.61-		8,335.60
P12-00091	Apple Computer Inc	EN12-00550	iPad Carts & iPads for admin	09/08/11			301.22-		8,636.82
P12-00091	Apple Computer Inc	EN12-00551	iPad Carts & iPads for admin	09/08/11			223.99-		8,860.81
P12-00038	Senyx LLC	EX12-00448	iPad Covers	09/08/11				3,197.25	5,663.56
P12-00091	Apple Computer Inc	EX12-00482	iPad Carts & iPads for admin	09/08/11				5,020.13	643.43
P12-00091	Apple Computer Inc	EX12-00483	iPad Carts & iPads for admin	09/08/11				3,896.61	3,253.18-
P12-00091	Apple Computer Inc	EX12-00484	iPad Carts & iPads for admin	09/08/11				301.22	3,554.40-
P12-00091	Apple Computer Inc	EX12-00485	iPad Carts & iPads for admin	09/08/11				223.99	3,778.39-
			Account Total	09/30/11	.00	20,478.00	7,451.20	16,806.19	
			<b>Total for Object 4415</b>		<b>.00</b>	<b>53,478.00</b>	<b>7,451.20</b>	<b>45,285.14</b>	<b>741.66</b>
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous, Measure</b>									
210-5650-9110-9306-8100-400-70- -808 Interim Housing, Measure									
			Balance Forward	09/01/11		670,000.00			670,000.00
<b>Fund 210 - Bldg Pr, Option 810 - J) Site Prepar</b>									
210-5830-9110-9306-8100-300-56- -808 Contracted, Measure J Ser									
			Balance Forward	09/01/11		23,760.00			23,760.00
P12-00187	Worth Ave. Group, LLC	EN12-00622	iPad Insurance	09/16/11			11,000.00		12,760.00
P12-00195	Bel Construction	EN12-00630	Seismic Sprinkler Supports	09/19/11			5,600.00		7,160.00
P12-00187	Worth Ave. Group, LLC	EN12-00641	iPad Insurance	09/20/11			11,000.00-		18,160.00
P12-00199	John Michael Trible	EN12-00723	ESS Sprinkler close outs	09/26/11			3,872.22		14,287.78
P12-00195	Bel Construction	EN12-00775	Seismic Sprinkler Supports	09/27/11			5,600.00-		19,887.78
P12-00195	Bel Construction	EX12-00701	Seismic Sprinkler Supports	09/27/11				5,600.00	14,287.78
			Account Total	09/30/11	.00	23,760.00	3,872.22	5,600.00	
			<b>Total for Option 808 and Expense accounts</b>		<b>670,000.00</b>	<b>760,238.00</b>	<b>11,323.42</b>	<b>50,885.14</b>	<b>698,029.44</b>
<b>Fund 210 - Bldg Pr, Option 810 - J) Site Prepar</b>									
210-6140-9110-9104-8500-400-70- -810 Surveying, Measure J SerA									
			Balance Forward	09/01/11		50,000.00			50,000.00

Detail for Dates 09/01/2011 to 09/30/2011

Reff#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 210 - Bldg Pr, Option 810 - J) Site Prepar									
210-6157-9110-9104-8500-400-70--810 Environmen, Measure J Ser									
				Balance Forward	09/01/11	200,000.00			200,000.00
				Total for Option 810 and Expense accounts		250,000.00	.00	.00	250,000.00

<b>Total for Org 018 and Fund 210</b>	<b>Starting Balance</b>	<b>+ Revenues</b>	<b>- Encumbrances</b>	<b>- Expenditures</b>	<b>= Calculated Ending Balance</b>
Budgeted	156,303.00			5,101,979.00	4,945,676.00-
Actual	.00	356,657.95		145,024.20	501,682.15-

Detail for Dates 10/01/2011 to 10/31/2011

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 210 - Bldg Pr, Option								
210-8591-9120-	- - - - -	CY Deferred Rev, Measure						
		CT12-02143	WIRE-56290 10-12-11	10/12/11			15,000,000.00	15,000,000.00-
210-8660-9150-	- - - - -	Interest, Mea J Interest,						
			Balance Forward	10/01/11	156,303.00	156,303.00		156,303.00
			Total for Option and Revenue accounts		156,303.00	156,303.00	15,000,000.00	14,843,697.00-

Fund 210 - Bldg Pr, Option 704 - ECCL_Proj									
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
210-5880-9120-0000-9100-400-52--704 OHSvcOpEx, Measure J Ser									
		CT12-02143	WIRE-56290 10-12-11	10/12/11				275,000.00	275,000.00-
210-5820-9150-0000-8100-400-52--704 Audit Expe, Mea J Interes									
			Balance Forward	10/01/11	5,000.00	5,000.00			5,000.00
210-5825-9150-0000-8100-400-52--704 Consultant, Mea J Interes									
			Balance Forward	10/01/11	50,000.00	50,000.00			50,000.00
210-5830-9110-0000-8100-500-52--704 Contracted, Measure J Ser									
			Balance Forward	10/01/11					.00
210-5830-9150-0000-8100-400-52--704 Contracted, Mea J Interes									
			Balance Forward	10/01/11	20,000.00	20,000.00			20,000.00
			Total for Object 5830		20,000.00	20,000.00	.00	.00	20,000.00
210-7638-9120-0000-9100-400-52--704 DbSvcs Int, Measure J Ser									
		CT12-02143	WIRE-56290 10-12-11	10/12/11				34,920.83	34,920.83-
			Total for Option 704 and Expense accounts		75,000.00	75,000.00	.00	309,920.83	234,920.83-

Fund 210 - Bldg Pr, Option 801 - A) School Const									
210-2305-9110-9214-8100-400-70--801 Supv Sal, Measure J SerA									
			Balance Forward	10/01/11	230,025.00	230,025.00		57,506.01	172,518.99
210-2405-9110-9214-8100-400-70--801 Clk Sal, Measure J SerA									
		PR12-00029	10/31/11 Regular Payroll (Earnings)	10/31/11				25,123.31	147,395.68
			Account Total	10/31/11	230,025.00	230,025.00	.00	82,629.32	
210-2924-9110-9214-8100-400-70--801 OthClassHst, Measure J Ser									
		PR12-00029	10/31/11 Regular Payroll (Earnings)	10/31/11				5,979.28	33,440.72
			Account Total	10/31/11	39,420.00	39,420.00	.00	2,980.00	30,460.72
			Balance Forward	10/01/11	95,357.00	95,357.00			95,357.00

Fund 210 - Bldg Pr, Option 801 - A) School Const									
210-3202-9110-9214-8100-400-70--801 PERS Class, Measure J Ser									
			Balance Forward	10/01/11	39,420.00	39,420.00		5,979.28	33,440.72
			Account Total	10/31/11	39,420.00	39,420.00	.00	2,980.00	30,460.72
			Balance Forward	10/01/11	95,357.00	95,357.00			95,357.00

selection Filtered by User Permissions, (Org = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 10/1/2011, End Date = 10/31/2011, Unposted JES? = N, Assets and Liabilities? = N, Restrictor? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )

ESCAPE ONLINE Page 1 of 6

Oct detail w budget



Detail for Dates 10/01/2011 to 10/31/2011

Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 210 - Bldg Pr, Option 801 - A) School Const									
210-3202-9110-9214-8100-400-70--801 PERS Class, Measure J Ser (continued)									
			Balance Forward	10/01/11	39,848.00	39,848.00		6,934.52	32,913.48
		PR12-00029	10/31/11 Regular Payroll (Contrib)	10/31/11				3,069.75	29,843.73
			Account Total	10/31/11	39,848.00	39,848.00	.00	10,004.27	
210-3312-9110-9214-8100-400-70--801 OASDI Clas, Measure J Ser									
			Balance Forward	10/01/11	21,856.00	21,856.00		3,936.07	17,919.93
		PR12-00029	10/31/11 Regular Payroll (Contrib)	10/31/11				1,742.40	16,177.53
			Account Total	10/31/11	21,856.00	21,856.00	.00	5,678.47	
210-3322-9110-9214-8100-400-70--801 Medl Class, Measure J Ser									
			Balance Forward	10/01/11	5,290.00	5,290.00		920.55	4,369.45
		PR12-00029	10/31/11 Regular Payroll (Contrib)	10/31/11				407.50	3,961.95
			Account Total	10/31/11	5,290.00	5,290.00	.00	1,328.05	
210-3402-9110-9214-8100-400-70--801 H&W Class, Measure J Ser A									
			Balance Forward	10/01/11	49,558.00	49,558.00		8,702.90	40,855.10
		PR12-00029	10/31/11 Regular Payroll (Contrib)	10/31/11				3,251.72	37,603.38
			Account Total	10/31/11	49,558.00	49,558.00	.00	11,954.62	
210-3502-9110-9214-8100-400-70--801 SUI Class, Measure J Ser A									
			Balance Forward	10/01/11	5,874.00	5,874.00		1,022.16	4,851.84
		PR12-00029	10/31/11 Regular Payroll (Contrib)	10/31/11				452.48	4,399.36
			Account Total	10/31/11	5,874.00	5,874.00	.00	1,474.64	
210-3602-9110-9214-8100-400-70--801 WC Class, Measure J Ser A,									
			Balance Forward	10/01/11	9,121.00	9,121.00		1,587.17	7,533.83
		PR12-00029	10/31/11 Regular Payroll (Contrib)	10/31/11				702.60	6,831.23
			Account Total	10/31/11	9,121.00	9,121.00	.00	2,289.77	
210-3802-9110-9214-8100-400-70--801 PERS RedCl, Measure J Ser									
			Balance Forward	10/01/11	7,651.00	7,651.00		1,331.29	6,319.71
		PR12-00029	10/31/11 Regular Payroll (PERS R	10/31/11				589.34	5,730.37
			Account Total	10/31/11	7,651.00	7,651.00	.00	1,920.63	
210-4300-9110-9217-8100-400-70--801 Matls&Supp, Measure J Ser									
			Balance Forward	10/01/11	12,000.00	12,000.00	1,472.94	527.06	10,000.00
P12-00116	Office Depot	EN12-00881	Office Supplies for ECCL Staff	10/06/11			30.67-		10,030.67
P12-00116	Office Depot	EX12-00773	Office Supplies for ECCL Staff	10/06/11				30.67	10,000.00
P12-00116	Office Depot	EX12-00797	Office Supplies for ECCL Staff	10/07/11				30.67-	10,030.67
P12-00116	Office Depot	EX12-00819	Office Supplies for ECCL Staff	10/07/11				30.67	10,000.00
P12-00220	Emery Unified School Di	EN12-00910	15 office chairs for ECCL Project C	10/10/11			750.00		9,250.00

Filtered by User Permissions: (Orig = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 10/1/2011, End Date = 10/31/2011, Unposted JEs?)  
 selection = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )

Detail for Dates 10/01/2011 to 10/31/2011

Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 210 - Bldg Pr, Option 801 - A) School Const									
210-4300-9110-9217-8100-400-70--801 Mats&Supp, Measure J Ser (continued)									
P12-00116	Office Depot	EN12-00996	Office Supplies for ECCL Staff	10/18/11			15.90-		9,255.90
P12-00116	Office Depot	EN12-00997	Office Supplies for ECCL Staff	10/18/11			399.69-		9,655.59
P12-00116	Office Depot	EN12-00998	Office Supplies for ECCL Staff	10/18/11			1.74-		9,657.33
P12-00220	Emery Unified School DI	EN12-01003	15 office chairs for ECCL Project C	10/18/11			750.00-		10,417.33
P12-00116	Office Depot	EX12-00898	Office Supplies for ECCL Staff	10/18/11				15.90	10,401.43
P12-00116	Office Depot	EX12-00899	Office Supplies for ECCL Staff	10/18/11				399.69	10,001.74
P12-00116	Office Depot	EX12-00900	Office Supplies for ECCL Staff	10/18/11				1.74	10,000.00
P12-00220	Emery Unified School DI	EX12-00905	15 office chairs for ECCL Project C	10/18/11				750.00	9,250.00
P12-00248	Kim, Hayin	EN12-01079	ECCL/Reimbursement	10/26/11			241.74		9,008.26
Account Total					10/31/11	12,000.00	12,000.00	1,266.68	1,725.06
210-4415-9110-9220-8100-400-70--801 Comp Equip, Measure J Ser									
Balance Forward					10/01/11	12,000.00	12,000.00	1,751.47	10,248.53
P12-00176	CDW Government Inc.	EN12-00852	ECCL / Materials & Supplies	10/04/11			1,086.42-		11,334.95
P12-00176	CDW Government Inc.	EX12-00751	ECCL / Materials & Supplies	10/04/11				1,086.42	10,248.53
P12-00176	CDW Government Inc.	EN12-00929	ECCL / Materials & Supplies	10/11/11			217.48-		10,466.01
P12-00176	CDW Government Inc.	EX12-00846	ECCL / Materials & Supplies	10/11/11				217.49	10,248.52
Account Total					10/31/11	12,000.00	12,000.00	447.57	1,303.91
210-5200-9110-9221-8100-400-70--801 Travel&Cnt, Measure J Ser									
Balance Forward					10/01/11	12,000.00	12,000.00		1,214.67
210-5800-9110-9225-8100-400-52--801 OHSvcOpEX, Measure J Ser									
Balance Forward					10/01/11				.00
210-5825-9110-9208-8100-400-70--801 Consultant, Measure J Ser									
Balance Forward					10/01/11	36,000.00	36,000.00		36,000.00
210-5830-9110-9211-8100-400-70--801 Contracted, Measure J Ser									
Balance Forward					10/01/11	24,000.00	24,000.00	447.07	24,000.00
P12-00242	Roy Miller	EN12-01039	ECCL/Reimbursement	10/20/11			447.07		23,552.93
P12-00242	Roy Miller	EN12-01106	ECCL/Reimbursement	10/27/11			447.07-		24,000.00
P12-00242	Roy Miller	EX12-00979	ECCL/Reimbursement	10/27/11				447.07	23,552.93
P12-00242	Roy Miller	EX12-01012	ECCL/Reimbursement	10/27/11				447.07-	24,000.00
P12-00242	Roy Miller	EX12-01043	ECCL/Reimbursement	10/27/11				447.07	23,552.93
P12-00242	Roy Miller	EX12-01076	ECCL/Reimbursement	10/27/11				447.07-	24,000.00
Account Total					10/31/11	24,000.00	24,000.00	.00	.00
210-5830-9110-9212-8100-400-70--801 Contracted, Measure J Ser									
Balance Forward					10/01/11	180,000.00	180,000.00		1,042.50
Balance Forward					10/01/11	180,000.00	180,000.00		178,957.50

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 = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )

Detail for Dates 10/01/2011 to 10/31/2011

Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 801 - A) School Const</b>									
Total for Object 5830					204,000.00	204,000.00	.00	1,042.50	202,957.50
210-5845-9110-9609-8100-400-70--801	Legal Exp, Measure J SerA		Balance Forward	10/01/11	36,000.00	36,000.00		36,000.00	
210-6220-9110-9203-8500-400-70--801	DSA Fees, Measure J SerA		Balance Forward	10/01/11	100,000.00	100,000.00		100,000.00	
210-6230-9110-9203-8500-400-70--801	CDE Fees, Measure J SerA		Balance Forward	10/01/11	60,000.00	60,000.00		60,000.00	
210-6240-9110-9204-8500-400-70--801	Preliminar, Measure J Ser		Balance Forward	10/01/11	100,000.00	100,000.00		100,000.00	
210-6250-9110-9203-8500-400-70--801	OtherCostP, Measure J Ser		Balance Forward	10/01/11	120,000.00	120,000.00		120,000.00	
210-6297-9110-9223-8500-400-70--801	Contingency, Measure J S		Balance Forward	10/01/11	600,000.00	600,000.00		600,000.00	
210-6298-9110-9225-8100-400-70--801	Reserve, Measure J SerA		Balance Forward	10/01/11	6,258.00	6,258.00		6,258.00	
Total for Option 801 and Expense accounts					1,796,000.00	1,802,258.00	1,714.25	131,525.19	1,669,018.56
<b>Fund 210 - Bldg Pr, Option 802 - B) Replace Dist</b>									
Total for Object 5830					45,000.00	45,000.00		45,000.00	
210-5825-9110-9205-8100-400-70--802	Consultant, Measure J Ser		Balance Forward	10/01/11	45,000.00	45,000.00		45,000.00	
210-5830-9110-9204-8100-400-70--802	Contracted, Measure J Ser		Balance Forward	10/01/11	45,000.00	45,000.00		45,000.00	
<b>Fund 210 - Bldg Pr, Option 802 - C) Measure J SerA</b>									
Total for Object 5830					300,000.00	300,000.00		300,000.00	
210-6210-9110-9202-8500-400-70--802	Architect, Measure J SerA		Balance Forward	10/01/11	300,000.00	300,000.00		300,000.00	
P12-00168	MKTHINK	EN12-00849	ECCU/Addendum #4 to Agrmnt for	10/04/11	1,810,000.00	1,810,000.00	341,850.00	1,468,150.00	
P12-00168	MKTHINK	EX12-00748	ECCU/Addendum #4 to Agrmnt for	10/04/11			124,110.00	1,592,260.00	
P12-00168	MKTHINK	EN12-00882	ECCU/Addendum #4 to Agrmnt for	10/06/11			34,190.00	1,468,150.00	
P12-00168	MKTHINK	EX12-00774	ECCU/Addendum #4 to Agrmnt for	10/06/11			34,190.00	1,502,340.00	
P12-00168	MKTHINK	EX12-00798	ECCU/Addendum #4 to Agrmnt for	10/07/11			34,190.00	1,502,340.00	
P12-00168	MKTHINK	EX12-00822	ECCU/Addendum #4 to Agrmnt for	10/07/11			34,190.00	1,468,150.00	
Account Total					1,810,000.00	1,810,000.00	183,550.00	158,300.00	
Balance Forward					10/01/11	300,000.00	300,000.00		300,000.00
Total for Object 6210					2,110,000.00	2,110,000.00	183,550.00	158,300.00	1,768,150.00
Total for Option 802 and Expense accounts					2,200,000.00	2,200,000.00	183,550.00	158,300.00	1,858,150.00

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ESCAPE ONLINE Page 4 of 6

Detail for Dates 10/01/2011 to 10/31/2011

Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr, Option 805 - E) Tech Upgrade</b>									
210-4315-9110-9307-8100-400-55--805	Comp Softw, Measure J Ser								
			Balance Forward	10/01/11		14,483.00	260.12	3,434.88	10,788.00
P12-00219	HOUGHTON MIFLIN H	EN12-00897	Fuse Geometry software for iPads	10/07/11			561.00		10,227.00
P12-00155	US Bank	C EN12-01023	Software for iPads through iTunes	10/20/11			59.96-		10,286.96
P12-00155	US Bank	C EN12-01024	Software for iPads through iTunes	10/20/11			69.95-		10,356.91
P12-00155	US Bank	C EN12-01025	Software for iPads through iTunes	10/20/11			9.99-		10,366.90
P12-00155	US Bank	C EN12-01026	Software for iPads through iTunes	10/20/11			49.99-		10,416.89
P12-00155	US Bank	C EN12-01027	Software for iPads through iTunes	10/20/11			49.99-		10,466.88
P12-00155	US Bank	C EX12-00920	Software for iPads through iTunes	10/20/11				59.96	10,406.92
P12-00155	US Bank	C EX12-00921	Software for iPads through iTunes	10/20/11				69.95	10,336.97
P12-00155	US Bank	C EX12-00922	Software for iPads through iTunes	10/20/11				9.99	10,326.98
P12-00155	US Bank	C EX12-00923	Software for iPads through iTunes	10/20/11				49.99	10,276.99
P12-00155	US Bank	C EX12-00924	Software for iPads through iTunes	10/20/11				49.99	10,227.00
			Account Total	10/31/11		14,483.00	581.24	3,674.76	.00
210-4415-9110-9307-8100-100-55--805	Comp Equip, Measure J Ser								
			Balance Forward	10/01/11					.00
210-4415-9110-9307-8100-400-55--805	Comp Equip, Measure J Ser								
			Balance Forward	10/01/11					.00
			Total for Object 4415		.00	14,483.00	581.24	3,674.76	10,227.00
			Total for Option 805 and Expense accounts						
<b>Fund 210 - Bldg Pr, Option 808 - H) Interim Hous</b>									
210-4400-9110-9306-8100-100-56--808	NonCap Eq, Measure J SerA								
			Balance Forward	10/01/11		13,000.00			13,000.00
210-4415-9110-9306-8100-100-55--808	Comp Equip, Measure J Ser								
			Balance Forward	10/01/11		33,000.00		28,479.95	4,520.05
210-4415-9110-9306-8100-400-55--808	Comp Equip, Measure J Ser								
			Balance Forward	10/01/11		20,478.00	7,451.20	16,805.19	3,778.39-
			Total for Object 4415		.00	53,478.00	7,451.20	45,285.14	741.66
210-5650-9110-9306-8100-400-70--808	Interim Housing, Measure								
			Balance Forward	10/01/11		670,000.00			670,000.00
210-5830-9110-9306-8100-300-56--808	Contracted, Measure J Ser								
			Balance Forward	10/01/11		23,760.00	3,872.22	5,600.00	14,287.78
P12-00199	John Michael Triple	EN12-00839	ESS Sprinkler close outs	10/04/11			3,872.22-		18,160.00
P12-00199	John Michael Triple	EX12-00738	ESS Sprinkler close outs	10/04/11				3,872.22	14,287.78

Filtered by User Permissions. (Org = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 10/1/2011, End Date = 10/31/2011, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )

ESCAPE ONLINE Page 5 of 6

Detail for Dates 10/01/2011 to 10/31/2011

Fiscal Year 2011/12

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 210 - Bldg Pr. Option 808 - H) Interim Hous</b>									
210-5830-9110-93006-8100-300-56--808 Contracted, Measure J Ser (continued)									
DP12-00010	Division of the State Arc	EN12-00911	Final Inspection of Seismic Bracin	10/10/11			500.00		13,787.78
DP12-00011	Emery Unified School Di	EN12-00912	Final Inspection of Seismic Project	10/10/11			500.00		13,287.78
DP12-00011	Emery Unified School Di	EN12-00927	Final Inspection of Seismic Project	10/11/11			500.00-		13,787.78
DP12-00011	Emery Unified School Di	EX12-00844	Final Inspection of Seismic Project	10/11/11				500.00	13,287.78
			Account Total	10/31/11		23,760.00	500.00	9,972.22	
			Total for Option 808 and Expense accounts		670,000.00	760,238.00	7,951.20	55,257.36	697,029.44
<b>Fund 210 - Bldg Pr. Option 810 - J) Site Prepar</b>									
210-6140-9110-9104-8500-400-70--810 Surveying, Measure J SerA									
			Balance Forward	10/01/11	50,000.00	50,000.00			50,000.00
			Balance Forward	10/01/11	200,000.00	200,000.00			200,000.00
			Total for Option 810 and Expense accounts		250,000.00	250,000.00	.00	.00	250,000.00
<b>Total for Org 018 and Fund 210</b>									
			Starting Balance						
			+ Revenues		156,303.00				
			- Encumbrances		193,796.69				
			- Expenditures		5,101,979.00		658,678.14		
			= Calculated Ending Balance						4,945,676.00-
			Actual		15,000,000.00				14,147,525.17

selection Filtered by User Permissions: (Org = 18, Online/Offline = N, Fiscal Year = 2012, Start Date = 10/1/2011, End Date = 10/31/2011, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object = 1-8, Object Digits = 4, Page Break Lvl = )

ESCAPE

ONLINE

Page 6 of 6



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

November 18, 2011

Emery Unified School District  
4727 San Pablo Avenue  
Emeryville, CA 94608

We are pleased to confirm our understanding of the services we are to provide Emery Unified School District. We will perform the required annual financial audit of the proceeds from the sale of the bonds and the required performance audit to ensure that the funds have been expended only on the specific projects listed for the period beginning July 1, 2010 and ending June 30, 2011 in accordance with the compliance requirements of Section 1 of Article XIII A of the California Constitution.

#### **Financial Audit**

We will audit the financial statements of the Building (Measure J) Fund of Emery Unified School District for the one year period beginning July 1, 2010 and ending June 30, 2011. The financial statements will present only the Building (Measure J) Fund and will not purport to, and will not be intended to present fairly the financial position and results of operations of the Emery Unified School District in conformity with accounting principles generally accepted in the United States of America.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether the Building (Measure J) Fund financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Palos Verdes Peninsula Unified School District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Emery Unified School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for the Building (Measure J) Fund financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the Emery Unified School District, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

## **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

## **Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

## **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Emery Unified School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.



## **Performance Audit**

The purpose of the Performance Audit is to meet the Proposition 39 requirement for the Measure XX Bond proceeds to ensure compliance with Section 1 of Article 13A of the California Constitution. This includes that the Proposition 39 Bond proceeds are expended only on the specific projects listed in the bond language approved by the voters and no Bond proceeds are being spent on administrative salaries or any other expenses that would otherwise be the obligation of the District's General Fund. The Performance Audit will be conducted in accordance with Generally Accepted Government Auditing Standards.

Our procedures for the Performance Audit will be as follows:

- Procure a detail of the accounting for the expenditures of the Measure J bonds.
- Review the detailed accounting of expenditures to determine if proceeds are being spent on administrative salaries or any other school operating expenses.
- From a sample of construction expenditures from the detailed accounting of expenditures, review expenditures to determine if proceeds expended are for specific projects as listed in the voter approved bond language. We will select all materially significant expenditures and at least 25 percent of the total expenditures for the year. Expenditures from all projects will be included in the sample.

## **Engagement Administration, Fees, and Other**

The audit documentation for this engagement is the property of Vavrinek, Trine, Day & Co., LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to third parties for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vavrinek, Trine, Day & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education, the California State Controller, or during any pending board investigation, disciplinary action, or legal action involving the licensee or the licensee's firm.

Terri A. Montgomery is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for the Financial Audit and Performance Audit services will be \$2,000 for the financial audit and \$1,500 for the performance audit for the period ending June 30, 2011. In addition to such payments for personal services, auditors may be reimbursed for such travel as may be necessary, with mileage computed at the approved Internal Revenue Service rate per mile. However, no additional costs are anticipated at this time. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceedings shall be shared equally by all parties. The District and Auditors both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration will be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

Vavrinek, Trine, Day & Co., LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business and Professions Code. It is not anticipated that any of the non- licensee owners will be performing audit services for the agency.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2008 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Emery Unified School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in cursive script that reads "Terri A. Montgomery". The signature is written in black ink and is positioned above the typed name and title.

Terri A. Montgomery  
of Vavrinek, Trine, Day & Co., LLP

RESPONSE:

This letter correctly sets forth the understanding of Emery Unified School District.

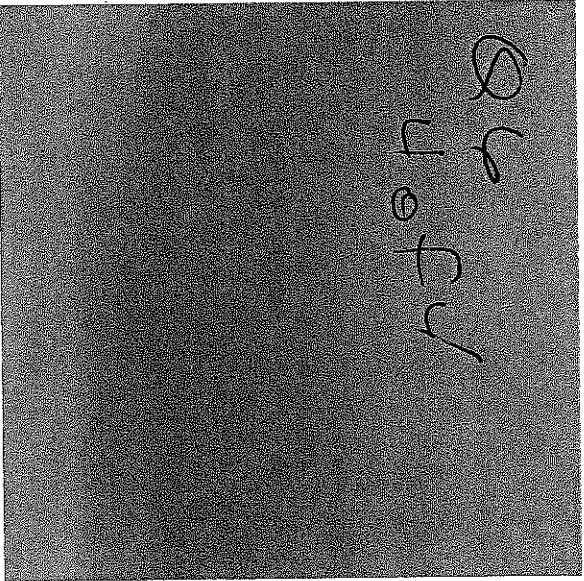
By:

Title:

Date:

Measure J Accounts Payable Warrants  
 October 1 through October 31, 2011

Check Number	Date Paid	Payee	Description	Amount
50055146	10/07/11	Office Depot	Office Supplies	30.67
50063810	10/18/2011	Emery USD Revolving	15 Office chairs for ECCL Project Office	750.00
50063814	10/18/2011	Office Depot	Office Supplies	417.33
50064054	10/20/2011	US Bank	paper for Torlakson invitation	239.88
50054425	10/04/2011	CDW Government Inc	ECCL/Materials and supplies	1,086.42
50063136	10/11/2011	CDW Government Inc	ECCL/Materials and supplies	217.49
50054436	10/04/2011	John Michael Tribble	ESS Sprinkler close outs	3,872.22
50063138	10/11/2011	Emery USD Revolving	Final Inspection of Seismic Project - <del>ESS</del>	500.00
50054428	10/04/2011	MKTHINK	ECCL/Materials and supplies	124,110.00
50055145	10/07/2011	MKTHINK	ECCL/Materials and supplies	34,190.00
	10/31/2011	Payroll	Oct 2011 Payroll	165,414.01
			Non-Payroll	38,319.10
				<u>203,733.11</u>



Delivered to/reviewed with  
 Charlie S on Nov 8 in  
 liaison meeting.

July 26, 2010

Turner Construction  
Mr. Bob Diaz  
1625 Clay Street  
Oakland, CA 94612

Re: The joint facilities project between the Emery Unified School District and the City of Emeryville

Dear Mr. Diaz:

As you know, the Emery Unified School District (“District”) is in the process of considering multiple financing options for the joint facilities project with the City of Emeryville. The District is also in the process of revising the project scope.

At the conclusion of the Request for Proposal process for this project, the District determined that Turner Construction (“Turner”) is the general contractor the District wishes to utilize for the job. As I am sure you can appreciate, however, the District cannot proceed with any sort of formal contract or commitment with Turner until it has obtained certainty with respect to proceeding with the project (both in terms of obtaining adequate financing and finalizing the project plans).

That said, the District does wish to notify you of its intent to utilize Turner in the event that adequate financing is secured, and if the District proceeds with the project.

Do not hesitate to contact me if you wish to discuss this matter.

Sincerely,



John Sugiyama, Ed.D.  
Superintendent of Schools

John Sugiyama, Ed.D.  
*Superintendent*

**BOARD OF TRUSTEES**

**Miguel Dwin**  
*President*

**Cheryl Webb**  
*Vice President*

**Joshua Simon**  
*Board Clerk*

**Pat Hooper**  
*County Representative*

**Melodi K. Dice**  
*Board Member*

**SCHOOL SITES**

**Anna Yates Elementary School**  
*Jaguanana Lathan, Principal*  
1070 41st Street  
Emeryville, CA 94608

**Emery Secondary School**  
*Anakarita Allen, Principal*  
1100 47th Street  
Emeryville, CA 94608