

SUMMERVILLE UNION HIGH SCHOOL DISTRICT

Citizens' Bond Oversight Meeting

**AGENDA**

Summerville High School Library  
17555 Tuolumne Road  
Tuolumne, CA 95379

**100 years of excellence  
Established 1911**

July 22, 2013  
4:00 PM – 5:00 PM

*"Summerville Union High School District is a learning culture that nurtures and promotes self-sufficiency, contribution to society, and life-long learning."*

All Committee meetings shall be open to the public and shall be subject to the provisions of the Ralph M. Brown Act. All documents received by the Committee and reports issued by the Committee shall be a matter of public record and be made available on an Internet website maintained by the governing board of the school district. [Education Code 15280(b)]

1. CALL TO ORDER
2. ROLL CALL AND ESTABLISHMENT OF A QUORUM
3. FLAG SALUTE
4. APPOINTMENT OF OFFICERS
  - 4.1 Superintendent to appoint a committee Chair and Vice-Chair as per committee bylaws, for a period of two years.
5. PUBLIC COMMENT

*Because this is a public hearing, it is our time to hear from you. The Board reserves the right to limit the time of presentations by individuals and cumulative time. When addressing the Board, please state your name and address for the record. This time is set aside for items not on the agenda. The public may address the Board on agenda items immediately prior to them being considered by the Board. Though the Board generally will not respond, we are listening carefully. Depending on the nature of the presentation, the Board President or Superintendent may respond or the President may call upon Board members for brief comments, questions of clarification, provide a reference to staff or other resources for factual information, or request the Superintendent to report back to the Board at a subsequent meeting concerning the matter. However, in compliance with Board Policy and the Ralph M. Brown Act, the Board is not permitted to take action on non-agenda items. If appropriate, a Board member may direct the Superintendent to schedule an item for a future Board agenda.*
6. APPROVAL OF July 22, 2013, MEETING AGENDA

7. CORRESPONDENCE

8. INFORMATION

- 8.1 Review of Citizens' Bond Oversight Committee Bylaws
- 8.2 Review of Citizens' Bond Oversight Committee Ethics Policy Statement
- 8.3 Review of Citizen's Bond Oversight Committee Composition, Role and Functions
- 8.4 Committee membership and contact information.  
Update of the 2012 General Obligation Bond steering committee meetings and planning to date.
- 8.5 Update on the lease/lease-back agreement and contractor selection process.
- 8.6 Independent Auditor agreement to perform annual auditing services.

9. ACTION ITEMS

- 9.1 Consideration and review of the 2012 General Obligation Bond income and expenses for the first quarter.

*Recommended action: For discussion and possible approval.*

10. FUTURE ITEMS

- 10.1 Schedule of future quarterly meetings.

11. ADJOURNMENT

AGENDA MATERIAL CAN BE INSPECTED IN THE DISTRICT OFFICE OF THE SUMMERVILLE UNION HIGH SCHOOL DISTRICT AT 17555 TUOLUMNE ROAD, TUOLUMNE, CA 95379.

In accordance with the Americans with Disabilities Act, if you need special assistance (i.e. auxiliary aids or services) in order to participate in this public meeting, please contact the District Office, 209-928-3498. Notification 48 hours prior to the start of the meeting will enable the District to make reasonable accommodations to ensure accessibility to this public meeting.

All written materials for this Citizens' Bond Oversight Committee meeting are available for public review in the District Office at the same time they are distributed to the oversight committee.

SUMMERVILLE UNION HIGH SCHOOL DISTRICT

**Board Reference Material**

**Subject:** Review of Citizens' Bond Oversight Committee Bylaws

**Date Submitted:** July 22, 2013

**Discussion:** Review of Bylaws including purposes, duties, activities, membership, meetings, district support, reports, officers, amendment to bylaws, and termination.

**Alternative/Identified  
Opposition:** None.

**Financial Implications:** None.

**Recommendation:** Review and information only.

**SUMMERVILLE UNION HIGH SCHOOL DISTRICT  
CITIZENS' BOND OVERSIGHT COMMITTEE  
BYLAWS**

**Section 1. Committee Established.** The Summerville Union High School District (the "District") was successful at the election conducted on November 6, 2012 (the "Election"), in obtaining authorization from the District's voters to issue up to \$8,000,000 aggregate principal amount of the District's general obligation bonds, pursuant to a 55% vote. The election was conducted under Proposition 39, being chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code of the State of California ("Prop 39"). Pursuant to Section 15278 of the Education Code, the District is now obligated to establish the Oversight Committee to satisfy the accountability requirements of Prop 39. The Board of Education of the Summerville Union High School District (the "Board") hereby establishes the Citizens' Bond Oversight Committee (the "Committee") which shall have the duties and rights set forth in these Bylaws. The Committee does not have independent legal capacity from the District.

**Section 2. Purposes.** The purposes of the Committee are set forth in Prop 39, and these Bylaws are specifically made subject to the applicable provisions of Prop 39 as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the *Ralph M. Brown Public Meetings Act* of the State of California and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support at District expense to the Committee as consistent with the Committee's purposes as set forth in Prop 39.

The proceeds of general obligation bonds issued pursuant to the Election are hereinafter referred to as "bond proceeds." The Committee shall confine itself specifically to bond proceeds generated under the ballot measure. Regular and deferred maintenance projects and all monies generated under other sources shall fall outside the scope of the Committee review.

**Section 3. Duties.** To carry out its stated purposes, the Committee shall perform the following duties:

3.1 Inform the Public. The Committee shall inform the public concerning the District's expenditures of bond proceeds.

3.2 Review Expenditures. The Committee may review quarterly expenditure reports produced by the District to ensure that (a) bond proceeds are expended only for the purposes set forth in the ballot measure; (b) no bond proceeds are used for any teacher or administrative salaries or other operating expenses.

3.3 Annual Report. The Committee shall present to the Board, in public session, an annual written report which shall include the following:

(a) A statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and

(b) A summary of the Committee's proceedings and activities for the preceding year.

3.4 Duties of the Board/Superintendent. Either the Board or the Superintendent, as the Board shall determine, shall have the following powers reserved to it, and the Committee shall have no jurisdiction over the following types of activities:

- (i) Approval of construction contracts,
- (ii) Approval of construction change orders,
- (iii) Appropriation of construction funds,
- (iv) Handling of all legal matters,
- (v) Approval of construction plans and schedules,
- (vi) Approval of Deferred Maintenance Plan, and
- (vii) Approval of the sale of bonds.

3.5 Voter-Approved Projects Only. In recognition of the fact that the Committee is charged with overseeing the expenditure of bond proceeds, the District has not charged the Committee with responsibility for:

(a) Projects financed through the State of California, developer fees, redevelopment tax increment, certificates of participation, lease/revenue bonds, the general fund or the sale of surplus property without bond proceeds shall be outside the authority of the Committee.

(b) The establishment of priorities and order of construction for the bond projects shall be made by the Board in its sole discretion.

(c) The selection of architects, engineers, soil engineers, construction managers, project managers, CEQA consultants and such other professional service firms as are required to complete the project based on District criteria established by the Board in its sole discretion.

(d) The approval of the design for each project including exterior materials, paint color, interior finishes, site plan and construction methods (modular vs. permanent) by the Board in its sole discretion and shall report to the Committee on any cost saving techniques considered or adopted by the Board.

(e) The selection of independent audit firm(s), performance audit consultants and such other consultants as are necessary to support the activities of the Committee.

(f) The approval of an annual budget for the Committee that is sufficient to carry activities set forth in Prop 39 and included herein.

(g) The adoption of a plan for publicizing the activities of the Committee and the determination as to whether a mailer, a newspaper notice or website materials would best suit the distribution of the Committee's findings and recommendations.

(h) The amendment or modification of the Bylaws for the Committee as provided herein, subject to the legal requirements of Prop 39.

(i) The appointment or reappointment of qualified applicants to serve on the Committee, subject to legal limitations, and based on criteria adopted in the Board's sole discretion as part of carrying out its functions under Prop 39.

#### **Section 4. Authorized Activities.**

4.1 In order to perform the duties set forth in Section 3.0, the Committee may engage in the following authorized activities:

(a) Receive and review copies of the District's annual independent performance audit and annual independent financial audit, required by Article XIIA of the California Constitution.

(b) Inspect school facilities and grounds for which bond proceeds have been or will be expended, in accordance with any access procedure established by the District's Superintendent.

(c) Review copies of deferred maintenance proposal or plans developed by the District.

(d) Review efforts by the District to maximize bond proceeds by implementing various cost-saving measures.

#### **Section 5. Membership.**

5.1 Number. The Committee shall consist of a minimum of seven (7) members appointed by the Board of Trustees from a list of candidates submitting written applications, and based on criteria established by Prop 39, to wit:

- One (1) member active in a business organization representing the business community located in the District.
- One (1) member active in a senior citizen's organization.
- One (1) member active in a bona-fide taxpayers association.
- One (1) member shall be a parent or guardian of a child enrolled in the District.
- One (1) member shall be both a parent or guardian of a child enrolled in the district and active in a parent-teacher organization or school site council.
- Two (2) members of the community at-large appointed by the Board.



## 5.2 Qualification Standards.

(a) To be a qualified person, he or she must be at least 18 years of age, in accordance with Government Code Section 1020.

(b) The Committee may not include any employee, official of the District or any vendor, contractor or consultant of the District.

5.3 Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member agrees to comply with Articles 4 (commencing with Section 1090) and 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code. Additionally, each member shall comply with the Committee Ethics Policy attached as "Attachment A" to these Bylaws.

5.4 Term. Except as otherwise provided herein, each member shall serve a term of two (2) years, beginning March 13, 2013. No member may serve more than three (3) consecutive terms. At the Committee's first meeting, members will draw lots to select a minimum of two (2) members to serve for an initial one (1) year term and the remaining members for an initial two (2) year term.

5.5 Appointment. Members of the Committee shall be appointed by the Board through the following process: (a) appropriate local groups will be solicited for applications; (b) the Superintendent or his designee will review the applications; (c) the Superintendent or his designee will make recommendations to the Board.

5.6 Removal; Vacancy. The Board may remove any Committee member for any reason, including failure to attend two (2) consecutive Committee meetings without reasonable excuse or for failure to comply with the Committee Ethics Policy. Upon a member's removal, his or her seat shall be declared vacant. The Board, in accordance with the established appointment process shall fill any vacancies on the Committee.

5.7 Compensation. The Committee members shall not be compensated for their services.

5.8 Authority of Members. (a) Committee members shall not have the authority to direct staff of the District. (b) Individual members of the Committee retain the right to address the Board as an individual.

## **Section 6. Meetings of the Committee.**

6.1 Regular Meetings. The Committee is required to meet at least once a year including an annual organizational meeting to be held in the District.

6.2 Location. All meetings shall be held within the District.

6.3 Procedures. All meetings shall be open to the public in accordance with the *Ralph M. Brown Act*, Government Code Section 54950 *et seq.* Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business except adjournment.

**Section 7. District Support.**

7.1 The District shall provide to the Committee necessary technical and administrative assistance as follows:

(a) preparation of and posting of public notices as required by the *Ralph M. Brown Act*, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the District Board;

(b) provision of a meeting room, including any necessary audio/visual equipment;

(c) preparation and copies of any documentary meeting materials, such as agendas and reports; and

(d) retention of all Committee records, and providing public access to such records on an Internet website maintained by the District.

7.2 District staff and/or District consultants shall attend all Committee proceedings in order to report on the status of projects and the expenditures of bond proceeds.

7.3 No bond proceeds shall be used to provide District support to the Committee.

**Section 8. Reports.** In addition to the Annual Report required in Section 3.2, the Committee may report to the Board at least semi-annually in order to advise the Board on the activities of the Committee. Such report shall be in writing and shall summarize the proceedings and activities conducted by the Committee.

**Section 9. Officers.** The Superintendent shall appoint the initial Chair. Thereafter, the Committee shall elect a Chair and a Vice-Chair who shall act as Chair only when the Chair is absent, which positions shall continue for two (2) year terms. No person shall serve as Chair for more than two (2) consecutive terms.

**Section 10. Amendment of Bylaws.** Any amendment to these Bylaws shall be approved by a two-thirds vote of the entire Board.

**Section 11. Termination.** The Committee shall automatically terminate and disband at the earlier of the date when (a) all bond proceeds are spent, or (b) all projects funded by bond proceeds are completed.



SUMMERVILLE UNION HIGH SCHOOL DISTRICT

**Board Reference Material**

**Subject:** Review of Citizens' Bond Oversight Committee Ethics Policy Statement

**Date Submitted:** July 22, 2013

**Discussion:** Review of Ethics Policy Statement. All members will read and sign the policy statement.

**Alternative/Identified Opposition:** None.

**Financial Implications:** None.

**Recommendation:** For information and signatures.

## **CITIZENS' BOND OVERSIGHT COMMITTEE ETHICS POLICY STATEMENT**

This following Ethics Policy Statement provides general guidelines for Committee members to perform their roles. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

### **POLICY**

- **CONFLICT OF INTEREST.** A Committee member shall not make or influence a District decision related to: (1) any contract funded by bond proceeds or (2) any construction project which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.
- **OUTSIDE EMPLOYMENT.** A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by bond proceeds, or (2) any construction project. A Committee member shall not make or influence a District decision related to any construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the District that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the District with respect to: (1) bidding on projects funded by the bond proceeds; and (2) any construction project.
- **COMMITMENT TO UPHOLD LAW.** A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Summerville Union High School District;
- **COMMITMENT TO DISTRICT.** A Committee member shall place the interest of the District above any personal or business interest of the member.

The undersigned acknowledges he or she has received a copy of this Ethics Policy Statement, understands the provisions of this policy and agrees to adhere to its requirements.

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Date

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Member, Oversight Committee

SUMMERVILLE UNION HIGH SCHOOL DISTRICT

**Board Reference Material**

<b><u>Subject:</u></b>	Review of Citizens' Bond Oversight Committee Composition, Role, and Functions
<b><u>Date Submitted:</u></b>	July 22, 2013
<b><u>Discussion:</u></b>	Review of Composition, Role and Functions of the committee.
<b><u>Alternative/Identified Opposition:</u></b>	None.
<b><u>Financial Implications:</u></b>	None.
<b><u>Recommendation:</u></b>	For review and information.

## **Summerville Union High School District**

### **Measure “H” Citizens’ Bond Oversight Committee:**

#### **Composition, Role and Functions**

The legal obligation for Summerville Union High School District to select and appoint participants to serve on a Citizens’ Bond Oversight Committee (“Committee”) resides in the California Education Code. The following Education Code citations/excerpts are here presented as they clearly define the composition, role and functions of this Committee.

#### **Proposition 39**

Proposition 39, approved by the California voters in November, 2000, provides that the Governing Board of a school district may pursue the authorization and issuance of general obligation bonds by 55 percent vote of the electorate. As a result of the passage of Proposition 39, language was added to the Education Code requiring school districts passing a bond extension designated as a Proposition 39 bond (like Measure “H”) to establish a Citizens’ Oversight Committee to actively review and report on uses of the bond proceeds to ensure that they are spent only on school facilities improvements allowed under each bond measure and not for any other purpose.

#### **Obligation to Appoint the Committee**

The governing board is required to establish and appoint an independent citizens’ oversight committee within 60 days of the date that the governing board enters on its minutes the election results, pursuant to Section 15274. [Education Code Section 15278(a)]

### **Role of the Committee**

The Oversight Committee shall consist of at least seven (7) members to serve for a term of two (2) years without compensation and for no more than two (2) consecutive terms.

The Oversight Committee must include:

- One member who is active in a business organization representing the business community located within the school district;
- One member active in a senior citizens' organization;
- One member who is the parent or guardian of a child enrolled in the school district;
- One member who is both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization; and
- One member who is active in a bona fide taxpayers' organization.

[Education Code Section 15282(b)]

The Committee may not include any employee or official of the school district or any vendor, contractor or consultant of the school district. [Education Code Section 15282(b)] Nor can the Board appoint persons who hold an office incompatible with service on the Committee pursuant to Government Code section 1125 et seq. [Education Code Section 15282(b)]

### **Purpose and Activities of the Committee**

The purpose of the Committee shall be to inform the public concerning the expenditure of the bond proceeds. The Committee shall engage in the following activities to carry out this purpose:

- Actively review and report on the proper expenditure of taxpayers' money for school construction;
- Advise the public as to whether the school district is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution; and
- Convene to provide oversight for, but not limited to:
  - Ensuring that bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, or the acquisition or lease of real property for school facilities;
  - Ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses. [Education Code Section 15278(b)]

It is the express intent of the Legislature that the members of the Committee “promptly alert the public to any waste or improper expenditure of school construction bond money.” [Education Code Section 15264]

The Committee is authorized to engage in any of the following activities in furtherance of its purpose:

- Receive and review copies of the annual independent performance audit required by Article XIII A, Section 1(b)(3)(C) of the California Constitution;
- Inspect school facilities and grounds to ensure bond revenues are expended in compliance with Article XIII A, Section 1(b)(3) of the California Constitution;
- Receive and review copies of any deferred maintenance proposals or plans developed by the school district; and
- Review efforts by the school district to maximize bond revenues by implementing cost saving measures, including but not limited to:
  - Mechanisms designed to reduce the cost of professional fees;
  - Mechanisms designed to reduce the cost of site preparation;

- Recommendations regarding the joint use of core facilities;
- Mechanisms designed to reduce costs by incorporating efficiencies in school site design; and
- Recommendations regarding the use of cost-effective and efficient reusable plans. [Education Code Section 15278]

The Citizens' Bond Oversight Committee must at least annually issue regular annual reports of the result of its activities. [Education Code Section 15280(b)]

#### **Board of Education Support of the Committee**

The governing board shall provide the Committee with (a) any necessary technical assistance and administrative assistance in furtherance of the Committee's purpose and (b) sufficient resources to publicize the conclusions of the Committee. No bond funds may be used to pay any of these expenses. [Education Code Section 15280(a)]

#### **Meetings of and Documents Provided to the Committee**

All Committee meetings shall be open to the public and shall be subject to the provisions of the Ralph M. Brown Act. All documents received by the Committee and reports issued by the Committee shall be a matter of public record and be made available on an Internet website maintained by the governing board of the school district. [Education Code 15280(b)]

The Summerville Union High School District Measure H Bond Oversight Committee will meet at least quarterly. All meetings will be duly posted and will be open to the public.

The Citizens' Bond Oversight Committee will not perform certain functions such as:



- The Committee has no authority to participate in the school district's actual bond sale and issuance process, or make decisions regarding the timing, terms and structure of a bond issuance.
- The Committee does not have authority to select, or participate, in the negotiation or bid process for contractors or consultants for bond projects.

**SUMMERVILLE UNION HIGH SCHOOL DISTRICT  
2012 GENERAL OBLIGATION BOND CITIZENS' BOND OVERSIGHT COMMITTEE**

COMMITTEE MEMBERS

**Brian Bell**-Tax Payer Organization Member – [brianbell\\_911@hotmail.com](mailto:brianbell_911@hotmail.com)

**Steve Farrell**-Business Organization Representative – [stevef@thefarrellco.com](mailto:stevef@thefarrellco.com)

**Cindy Jensen**-Parent/Guardian-Active Booster or Committee Member – [cindycjensen@yahoo.com](mailto:cindycjensen@yahoo.com)

**Keoki George Kellerman**-Tax Payer Organization Member – [jodykellerman@comcast.net](mailto:jodykellerman@comcast.net)

**Barbara Kerr**-At-large Community Member - [barbrakerr@sbcglobal.net](mailto:barbrakerr@sbcglobal.net)

**Ken Koral**-Active Member-Senior Citizen Group – [bendeken@aol.com](mailto:bendeken@aol.com)

**John Latorre**-Business Organization Representative – [johnlatorre@hotmail.com](mailto:johnlatorre@hotmail.com)

**Vicki Young**-Parent/Guardian – [mtnyoung@mlode.com](mailto:mtnyoung@mlode.com)

SUMMERVILLE UNION HIGH SCHOOL DISTRICT

**Board Reference Material**

**Subject:** Update on the lease/lease-back agreement and contractor selection process

**Date Submitted:** July 22, 2013

**Discussion:** Warren VanBolt will present an update on the selection process.

**Alternative/Identified Opposition:** None.

**Financial Implications:** None.

**Recommendation:** For information.

SUMMERVILLE UNION HIGH SCHOOL DISTRICT

**Board Reference Material**

**Subject:** Independent Auditor agreement to perform annual auditing services

**Date Submitted:** July 22, 2013

**Discussion:** In accordance with Proposition 39 Stephen Roatch Accountancy Corporation will perform a financial audit regarding proceeds from the sale of the “Measure H” bond. Please see the attached agreement.

**Alternative/Identified  
Opposition:** None.

**Financial Implications:** None.

**Recommendation:** For information.

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

Stephen Roatch - President  
Habbas Nassar - Vice President

June 15, 2013

Tonya Midget  
Chief Business Official  
Summerville Union High School District  
17555 Tuolumne Rd.  
Tuolumne, CA 95379

COPY

Dear Tonya:

We are pleased to confirm our understanding of the services we are to provide Summerville Union High School District with respect to the District's "Measure H" general obligation bonds for the fiscal year ending June 30, 2013.

In accordance with the reporting requirements of Proposition 39, we will perform a financial audit to ensure that Summerville Union High School District properly accounts for the proceeds from the sale of the "Measure H" bonds until all of those proceeds have been expended. We will also perform a performance audit to ensure that the "Measure H" bond proceeds have been expended only for the specific projects listed in the ballot measure.

The scope of our audits for the fiscal year ending June 30, 2013 will be limited to the following:

- Perform a financial audit of the "Measure H" bond activities for the fiscal year ending June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- Perform a performance audit of the "Measure H" bond activities for the fiscal year ending June 30, 2013, in accordance with standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- Verify that bond proceeds and project expenditures are accounted for in accordance with U.S. generally accepted accounting principles.
- Prepare a summary "Measure H" Balance Sheet as of June 30, 2013.
- Prepare a summary "Measure H" Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual for the fiscal year ending June 30, 2013.
- Audit payments to vendors and contractors to ensure timely payment in accordance with required payment schedules.
- Review and evaluate whether bond funds were expended for allowable costs under State law.
- Review and evaluate whether bond funds were expended in accordance with District and State guidelines for bidding and procurement.
- Review and evaluate whether there are proper tracking systems in place to easily monitor the expenditure of funds by project.

- Review and evaluate whether the District actions are consistent with assertions presented in the ballot measure.
- Make recommendations that will help to improve the District bond program, if applicable.
- Verify that all bond proceeds are deposited into the appropriate bond trustee accounts, and/or District funds.
- Verify that bond funds are spent only for projects identified on the ballot measure.
- Verify that no bond funds are used to pay for any teacher or administrative salaries, or other school operating expenditures.
- Express an Independent Auditor's Opinion on whether or not the "Measure H" funds are being spent as intended by the bond measure and/or as mandated by state law.

Our audits will include such tests and procedures as we consider necessary to complete the engagements. We do not contemplate a detailed examination of all transactions. Accordingly, our examination is subject to the inherent risk that errors, irregularities, or illegal acts, including fraud or defalcations, should any exist, will not be detected. We will, however, inform you promptly if any such matter comes to our attention.

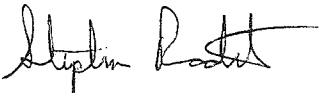
Fees for these services, exclusive of meetings with the Citizen's Oversight Committee, will not exceed **\$2,900** for the fiscal year ended June 30, 2013. An additional fee may be charged for attending meetings with the Citizen's Oversight Committee, if deemed appropriate. All fees charged will be based on the actual number of hours worked multiplied by our standard billing rates for governmental audits. We will make every effort to coordinate the bond audits with the audit of the District to keep audit costs to a minimum.

Our fees are based upon audit requirements currently in effect. If State audit requirements change and additional services are required, we may propose an adjustment to future fees, if deemed appropriate.

We appreciate this opportunity to be of service to you. If this letter correctly expresses your understanding of our agreement, please sign the enclosed duplicate of this letter where indicated, and return it to us in the enclosed envelope.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION

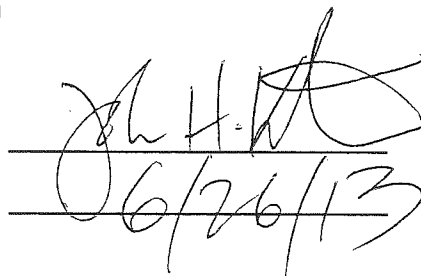


Stephen Roatch  
President

Accepted:

Date:

SJR:hd







SUMMERVILLE UNION HIGH SCHOOL DISTRICT

**Board Reference Material**

**Subject:** Consideration and review of the 2012 General Obligation Bond income and expenses for the first quarter

**Date Submitted:** July 22, 2013

**Discussion:** Tonya Midget will present the attached report of bond income and expenses for the first quarter.

**Alternative/Identified Opposition:** None.

**Financial Implications:** None.

**Recommendation:** For review and possible approval.

Account classifications selected				Field ranges selected	
Fd	Resc Y	Objt	So Goal Func Dist Loc	FI	RANGE
1.	21-????-?-????-??-????-????-????-???				
2.	-	-	-	-	-
3.	-	-	-	-	-
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
10.	-	-	-	-	-
Sort / Rollup on : Fund Sub-Object Function Dist Defined					
Restricted Field : 02 Resource					
Separation Option : No Separation of Restricted and UnRestricted					
Extraction Type : Restricted and UnRestricted					
Starting Budget : Working					
Budget Transfers : U = Unapproved only					
GL Transactions : Approved and Unapproved					
Pre-Encumbrances : Included					
Account Description: Not Shown					
Detail sort : Date					
Detail Line Format : 2					
Report prepared : FRI, JUL 19, 2013, 10:41 AM					

UNAPPROVED GL TRANSACTIONS INCLUDED		Sub-Objt:00		UNDESIGNATED		UNDEFINED	
Fund :21 BUILDING FUND		Dist Def:0000		WRK BUDGET		RECEIVED/	
Function:0000 REVENUES OR BALANCE SHEET				+ TFRS		EXPENDED	
				VENDOR		WR-NR	
Fd Resc Y Objt So Goal Func Dist Loc		REFERENCE DATE		DESCRIPTION		ENCUMBERED	
						BALANCE	
8660 INTEREST							
BALANCE FORWARD 07/01/2012							
21-0000-0-8660-00-0000-0000-120		07/01/2012		0.00		0.00	0.00
BUDGET							
21-0000-0-8660-00-0000-0000-120		03/31/2013		3,473.00		0.00	3,473.00
3RD QTR INTEREST							
TOTAL ACTIVITY							
ENDING BALANCE 06/30/2013							3,434.41
**** 98.9%							
8951 PROCEEDS FROM SALE OF BONDS							
BALANCE FORWARD 07/01/2012							
21-0000-0-8951-00-0000-0000-120		07/01/2012		0.00		0.00	0.00
BUDGET							
21-0000-0-8951-00-0000-0000-120		04/03/2013		4,099,365.17		0.00	4,099,365.17
DC-130040 04/03/2013							
TRAN SUM HIGH TO BLD FUND							
21-0000-0-8951-00-0000-0000-120		04/03/2013		3,889,088.91		0.00	210,276.26
JE-130001 04/03/2013							
BOND ISSUANCE/INSURANCE/CLOSNG							
21-0000-0-8951-00-0000-0000-120		06/30/2013		208,531.54		0.00	1,744.72
ER-000022 06/30/2013							
WELLS FARGO COI REFUND							
TOTAL ACTIVITY							
ENDING BALANCE 06/30/2013							0.00
**** 0.0%							
****8000 TOTALS:							
Dist Defined: 0000							
Dist Defined: 0000							
Function : 0000							
Function : 0000							
TOTALS (EXPENDITURE)							
TOTALS (INCOME)							
Function : 0000							
Function : 0000							
TOTALS (EXPENDITURE)							
TOTALS (INCOME)							
Fund :21 BUILDING FUND							
Function:8500 FACILITIES ACQ & CONSTRUCTION							
BUILDINGS & IMPROVEMNT OF BLDG							
BALANCE FORWARD 07/01/2012							
21-0000-0-6200-00-0000-8500-2101-120		07/01/2012		0.00		0.00	0.00
BUDGET							
21-0000-0-6200-00-0000-8500-2101-120		05/02/2013		8,800.00		0.00	8,800.00
FY-001524 05/02/2013							
CONSTRUCTION ENGINEERING, INC. 002220							
TOTAL ACTIVITY							
ENDING BALANCE 06/30/2013							0.00
**** 0.0%							
****6000 TOTALS:							



12 Summerville High		FINANCIAL ACTIVITY REPORT		J9587	FAR110	H.00.14 07/19/13	PAGE 2
QUARTERLY - G.O. BOND FUND		07/01/2012 TO 06/30/2013		0.0		% REMAINS IN FISCAL YEAR 13	
Fund :21		UNAPPROVED GL TRANSACTIONS INCLUDED		UNDESIGNATED			
Function:8500		BUILDING FUND		Sub-Objt:00			
		FACILITIES ACQ & CONTRUCTION		Dist Def:2101		CTE CONSTRUCTION TESTING & ENG	
Fd Resc Y	Objt So Goal Func Dist Loc	REFERENCE DATE DESCRIPTION	WRK BUDGET + TFRS VENDOR	RECEIVED/EXPENDED WR-NO	ENCUMBERED	BALANCE	
Dist Defined: 2101		TOTALS (EXPENDITURE)	8,800.00	8,800.00	0.00	0.00	
Dist Defined: 2101		TOTALS (INCOME)	0.00	0.00	0.00	0.00	
Fund :21		BUILDING FUND	Sub-Objt:00	UNDESIGNATED			
Function:8500		FACILITIES ACQ & CONTRUCTION	Dist Def:2102	NORTH STAR ENGINEERING			
6200	BUILDINGS & IMPROVEMNT OF BLDG						
21-0000-0-6200-00-0000-8500-2102-120		BALANCE FORWARD 07/01/2012	0.00	0.00	0.00	0.00	
21-0000-0-6200-00-0000-8500-2102-120		BG-000000 07/01/2012 BUDGET	54,245.00			54,245.00	
21-0000-0-6200-00-0000-8500-2102-120		PV-001419 04/18/2013 NORTH STAR ENGINEERING, INC.	002215	17,543.50		36,701.50	
21-0000-0-6200-00-0000-8500-2102-120		PV-001673 05/30/2013 NORTH STAR ENGINEERING, INC.	002215	9,446.50		27,255.00	
21-0000-0-6200-00-0000-8500-2102-120		PV-001737 06/13/2013 BCA ARCHITECTS, INC.	002154	2,207.82		25,047.18	
21-0000-0-6200-00-0000-8500-2102-120		EP-130056 06/30/2013 BCA ARCHITECTS, INC.	002154	11,039.10		14,008.08	
TOTAL ACTIVITY			54,245.00	40,236.92	0.00	14,008.08	
ENDING BALANCE 06/30/2013			54,245.00	40,236.92	0.00	14,008.08	
**** 25.8%							
****6000 TOTALS:			54,245.00	40,236.92	0.00	14,008.08	
Dist Defined: 2102		TOTALS (EXPENDITURE)	54,245.00	40,236.92	0.00	14,008.08	
Dist Defined: 2102		TOTALS (INCOME)	0.00	0.00	0.00	0.00	
Function : 8500	TOTALS (EXPENDITURE)		63,045.00	49,036.92	0.00	14,008.08	
Function : 8500	TOTALS (INCOME)		0.00	0.00	0.00	0.00	
Fund :21		BUILDING FUND	Sub-Objt:00	UNDESIGNATED			
Function:9100		DEBT SERVICES	Dist Def:0000	UNDEFINED			
5400	INSURANCE						
21-0000-0-5400-00-0000-9100-0000-120		BALANCE FORWARD 07/01/2012	0.00	0.00	0.00	0.00	
21-0000-0-5400-00-0000-9100-0000-120		BG-000000 07/01/2012 BUDGET	53,531.54			53,531.54	
21-0000-0-5400-00-0000-9100-0000-120		JE-130001 04/03/2013 BUILD AMERICA BOND INSURANCE		53,531.54		0.00	
TOTAL ACTIVITY			53,531.54	53,531.54	0.00	0.00	
ENDING BALANCE 06/30/2013			53,531.54	53,531.54	0.00	0.00	
**** 0.0%							

QUARTERLY - G.O. BOND FUND		UNAPPROVED GL TRANSACTIONS INCLUDED		UNDERSIGNATURES		BALANCE	
Fund :21	BUILDING FUND	Sub-Objt:00	UNDESIGNED	WRK BUDGET	RECEIVED/	ENCUMBERED	BALANCE
Function:9100	DEBT SERVICES	Dist Def:0000	UNDEFINED	+ TFRS	EXPENDED		
				VENDOR	WR-NO		
Fd Resc Y	Objt So	Goal Func	Dist Loc	REFERENCE DATE			
				DESCRIPTION			
<hr/>							
5800	PROFES'L/CONSULTG SVCS/OP EXP						
21-0000-0-5800-00-0000-9100-0000-120	BALANCE FORWARD 07/01/2012			0.00	0.00	0.00	0.00
				155,000.00			155,000.00
21-0000-0-5800-00-0000-9100-0000-120	BUDGET						0.00
	JE-130001 04/03/2013				155,000.00		
	COST OF ISSUANCE CLOSING FEES					0.00	0.00
				155,000.00			
****	0.0%			155,000.00		0.00	0.00
<hr/>							
****5000	TOTALS:			208,531.54	208,531.54	0.00	0.00
Dist Defined: 0000	TOTALS (EXPENDITURE)			208,531.54	208,531.54	0.00	0.00
Dist Defined: 0000	TOTALS (INCOME)			0.00	0.00	0.00	0.00
Function : 9100	TOTALS (EXPENDITURE)			208,531.54	208,531.54	0.00	0.00
Function : 9100	TOTALS (INCOME)			0.00	0.00	0.00	0.00
Sub-Object : 00	TOTALS (EXPENDITURE)			271,576.54	257,568.46	0.00	14,008.08
Sub-Object : 00	TOTALS (INCOME)			4,102,838.17	4,099,403.76	0.00	3,434.41
<hr/>							
Fund :21	BUILDING FUND	Sub-Objt:71	ADVERTISING				
Function:8500	FACILITIES ACQ & CONSTRUCTION	Dist Def:0000	UNDEFINED				
<hr/>							
5800	PROFES'L/CONSULTG SVCS/OP EXP						
21-0000-0-5800-71-0000-8500-0000-120	BALANCE FORWARD 07/01/2012			0.00	0.00	0.00	0.00
				2,000.00			2,000.00
21-0000-0-5800-71-0000-8500-0000-120	BUDGET						1,314.13
	EP-130042 06/30/2013			072240	685.87		
	UNION DEMOCRAT					0.00	1,314.13
				2,000.00	685.87	0.00	
				2,000.00	685.87	0.00	
****	65.7%						
<hr/>							
****5000	TOTALS:			2,000.00	685.87	0.00	1,314.13
Dist Defined: 0000	TOTALS (EXPENDITURE)			2,000.00	685.87	0.00	1,314.13
Dist Defined: 0000	TOTALS (INCOME)			0.00	0.00	0.00	0.00
Function : 8500	TOTALS (EXPENDITURE)			2,000.00	685.87	0.00	1,314.13
Function : 8500	TOTALS (INCOME)			0.00	0.00	0.00	0.00

12 Summerville High				FINANCIAL ACTIVITY REPORT				J9587 FAR110 H.00.14 07/19/13 PAGE			
QUARTERLY - G.O. BOND FUND				07/01/2012 TO 06/30/2013				0.0 % REMAINS IN FISCAL YEAR 13			
UNAPPROVED GL TRANSACTIONS INCLUDED				Sub-Objt:71				ADVERTISING			
Fund :21 BUILDING FUND				Dist Def:0000				UNDEFINED			
Function:8500 FACILITIES ACQ & CONTRUCTION				WRK BUDGET + TFRS VENDOR				RECEIVED/EXPENDED WR-NO			
Fd Resc Y Objt So Goal Func Dist Loc				REFERENCE DATE DESCRIPTION				ENCUMBERED			



FINANCIAL ACTIVITY REPORT  
 07/01/2012 TO 06/30/2013

UNAPPROVED GL TRANSACTIONS INCLUDED  
 Sub-Objt:78  
 Dist Def:0000

Fund :21 BUILDING FUND  
 Function:8500 FACILITIES ACQ & CONSTRUCTION

INSPECTION COSTS  
 UNDEFINED

Fd Resc Y Objt So Goal Func Dist Loc  
 REFERENCE DATE  
 DESCRIPTION  
 WRK BUDGET  
 + TFRS  
 VENDOR  
 RECEIVED/  
 EXPENDED  
 WR-NO  
 ENCUMBERED  
 BALANCE

Dist Defined: 0000 TOTALS (EXPENDITURE)  
 Dist Defined: 0000 TOTALS (INCOME)

Function : 8500 TOTALS (EXPENDITURE)  
 Function : 8500 TOTALS (INCOME)

Sub-Object : 78 TOTALS (EXPENDITURE)  
 Sub-Object : 78 TOTALS (INCOME)

Fund :21 BUILDING FUND  
 Function:8500 FACILITIES ACQ & CONSTRUCTION

Sub-Objt:79  
 Dist Def:0000

ARCHITECT COSTS  
 UNDEFINED

6200 BUILDINGS & IMPROVEMENT OF BLDG  
 BALANCE FORWARD 07/01/2012

21-0000-0-6200-79-0000-8500-0000-120  
 PV-001322 03/28/2013  
 BCA ARCHITECTS, INC.

21-0000-0-6200-79-0000-8500-0000-120  
 PV-001388 04/11/2013  
 BCA ARCHITECTS, INC.

21-0000-0-6200-79-0000-8500-0000-120  
 TV-130013 04/22/2013  
 3/21/13 BCA SCHEMATIC DESIGN

21-0000-0-6200-79-0000-8500-0000-120  
 TV-130013 04/22/2013  
 3/28/13 BCA DIRECT PROJ EXPENS

21-0000-0-6200-79-0000-8500-0000-120  
 TV-130013 04/22/2013  
 4/11/13 BCA ADMIN COSTS

21-0000-0-6200-79-0000-8500-0000-120  
 TV-130013 04/22/2013  
 4/11/13 BCA CLC FEE

21-0000-0-6200-79-0000-8500-0000-120  
 TV-130013 04/22/2013  
 4/11/13 BCA DIRECT PROJ EXPENS

21-0000-0-6200-79-0000-8500-0000-120  
 TV-130013 04/22/2013  
 4/11/13 BCA SCHEMATIC DESIGN

\*\*\*\*  
 TOTAL ACTIVITY  
 ENDING BALANCE 06/30/2013

\*\*\*\*6000 TOTALS:

Dist Defined: 0000 TOTALS (EXPENDITURE)  
 Dist Defined: 0000 TOTALS (INCOME)



12 Summerville High			FINANCIAL ACTIVITY REPORT			J9587 FARI10 H.00.14 07/19/13 PAGE 6		
QUARTERLY - G.O. BOND FUND			07/01/2012 TO 06/30/2013			0.0 % REMAINS IN FISCAL YEAR 13		
			UNAPPROVED GL TRANSACTIONS INCLUDED					
Fund :21 BUILDING FUND			Sub-Objt:79			ARCHITECT COSTS		
Function:8500 FACILITIES ACQ & CONSTRUCTION			Dist Def:2103			BCA SCHEMATIC DESIGN		
Pd Resc Y	Objt	So Goal Func Dist Loc	REFERENCE DATE DESCRIPTION	WRK BUDGET + TFRS VENDOR	RECEIVED/EXPENDED WR-NO	ENCUMBERED	BALANCE	
-----								
6200	BUILDINGS & IMPROVEMENT OF BLDG							
	BALANCE FORWARD 07/01/2012			0.00	0.00	0.00	0.00	
21-0000-0-6200-79-0000-8500-2103-120			BG-000000 07/01/2012	118,444.00			118,444.00	
	BUDGET							
21-0000-0-6200-79-0000-8500-2103-120			TV-130013 04/22/2013		41,455.40		76,988.60	
	3/21/13 BCA SCHEMATIC DESIGN							
21-0000-0-6200-79-0000-8500-2103-120			TV-130013 04/22/2013		76,988.60		0.00	
	4/11/13 BCA SCHEMATIC DESIGN							
	TOTAL ACTIVITY			118,444.00	118,444.00	0.00	0.00	
****	0.0%			118,444.00	118,444.00	0.00	0.00	
-----								
****6000	TOTALS:			118,444.00	118,444.00	0.00	0.00	
Dist Defined: 2103	TOTALS (EXPENDITURE)						0.00	
Dist Defined: 2103	TOTALS (INCOME)			118,444.00	118,444.00	0.00	0.00	
				0.00	0.00	0.00	0.00	
-----								
6200	BUILDINGS & IMPROVEMENT OF BLDG							
	BALANCE FORWARD 07/01/2012			0.00	0.00	0.00	0.00	
21-0000-0-6200-79-0000-8500-2104-120			BG-000000 07/01/2012	181,615.00			181,615.00	
	BUDGET							
21-0000-0-6200-79-0000-8500-2104-120			PV-001691 05/30/2013		145,292.00		36,323.00	
	BCA ARCHITECTS, INC.			002154	70231250			
21-0000-0-6200-79-0000-8500-2104-120			PV-001737 06/13/2013		9,080.75		27,242.25	
	BCA ARCHITECTS, INC.			002154	70231828			
21-0000-0-6200-79-0000-8500-2104-120			EP-130052 06/30/2013		27,242.25		0.00	
	BCA ARCHITECTS, INC.			002154				
	TOTAL ACTIVITY			181,615.00	181,615.00	0.00	0.00	
****	0.0%			181,615.00	181,615.00	0.00	0.00	
-----								
****6000	TOTALS:			181,615.00	181,615.00	0.00	0.00	
Dist Defined: 2104	TOTALS (EXPENDITURE)						0.00	
Dist Defined: 2104	TOTALS (INCOME)			181,615.00	181,615.00	0.00	0.00	
				0.00	0.00	0.00	0.00	

UNAPPROVED GL TRANSACTIONS INCLUDED				ARCHITECT COSTS	
Fund :21	BUILDING FUND	Sub-Objt:79	WRK BUDGET	RECEIVED/ EXPENDED	ENCUMBERED
Function:8500	FACILITIES ACQ & CONSTRUCTION	Dist Def:2105	+ TFRS VENDOR	WR-NO	BALANCE
-----					
Fd Resc Y	Objt So	Goal	Func Dist Loc		
6200	BUILDINGS & IMPROVEMNT OF BLDG			0.00	0.00
	BALANCE FORWARD 07/01/2012			236,890.00	236,890.00
21-0000-0-6200-79-0000-8500-2105-120	BUDGET				
****100.0%	TOTAL ACTIVITY			0.00	0.00
	ENDING BALANCE 06/30/2013			0.00	236,890.00
****6000 TOTALS:				0.00	236,890.00
Dist Defined: 2105	TOTALS (EXPENDITURE)			0.00	236,890.00
Dist Defined: 2105	TOTALS (INCOME)			0.00	0.00
-----					
Fund :21	BUILDING FUND	Sub-Objt:79	ARCHITECT COSTS		
Function:8500	FACILITIES ACQ & CONSTRUCTION	Dist Def:2107	BCA AGENCY APPROVALS		
6200	BUILDINGS & IMPROVEMNT OF BLDG			0.00	0.00
	BALANCE FORWARD 07/01/2012			0.00	0.00
21-0000-0-6200-79-0000-8500-2107-120	BUDGET			0.00	39,482.00
****100.0%	TOTAL ACTIVITY			0.00	39,482.00
	ENDING BALANCE 06/30/2013			0.00	39,482.00
****6000 TOTALS:				0.00	39,482.00
Dist Defined: 2107	TOTALS (EXPENDITURE)			0.00	39,482.00
Dist Defined: 2107	TOTALS (INCOME)			0.00	0.00
-----					
Fund :21	BUILDING FUND	Sub-Objt:79	ARCHITECT COSTS		
Function:8500	FACILITIES ACQ & CONSTRUCTION	Dist Def:2108	BCA BIDDING/NEGOTATION PH#1		
6200	BUILDINGS & IMPROVEMNT OF BLDG			0.00	0.00
	BALANCE FORWARD 07/01/2012			0.00	0.00
21-0000-0-6200-79-0000-8500-2108-120	BUDGET			0.00	13,161.00
****100.0%	TOTAL ACTIVITY			0.00	13,161.00
	ENDING BALANCE 06/30/2013			0.00	13,161.00
****6000 TOTALS:				0.00	13,161.00

12 Summerville High QUARTERLY - G.O. BOND FUND				FINANCIAL ACTIVITY REPORT 07/01/2012 TO 06/30/2013				J9587 FAR110 H.00.14 07/19/13 PAGE 8 0.0 % REMAINS IN FISCAL YEAR 13			
Fund :21 BUILDING FUND Function:8500 FACILITIES ACQ & CONSTRUCTION				UNAPPROVED GL TRANSACTIONS INCLUDED Sub-Objt:79 Dist Def:2108				ARCHITECT COSTS BCA BIDDING/NEGOTATION PH#1			
Fd Resc Y	Objt	So Goal	Func Dist Loc	REFERENCE DATE DESCRIPTION	WRK BUDGET + TFRS VENDOR	RECEIVED/ EXPENDED WR-NO	ENCUMBERED	BALANCE			
Dist Defined: 2108 TOTALS (EXPENDITURE)					13,161.00	0.00	0.00	13,161.00			
Dist Defined: 2108 TOTALS (INCOME)					0.00	0.00	0.00	0.00			
-----											
Fund :21 BUILDING FUND Function:8500 FACILITIES ACQ & CONSTRUCTION				Sub-Objt:79 Dist Def:2109				ARCHITECT COSTS BCA CONSTR. ADMIN. PHASE #1			
6200 BUILDINGS & IMPROVEMENT OF BLDG BALANCE FORWARD 07/01/2012				0.00				0.00			
21-0000-0-6200-79-0000-8500-2109-120				52,642.00				52,642.00			
TOTAL ACTIVITY				52,642.00				0.00			
*****100.0% ENDING BALANCE 06/30/2013				52,642.00				0.00			
*****6000 TOTALS:				52,642.00				0.00			
Dist Defined: 2109 TOTALS (EXPENDITURE)				52,642.00				0.00			
Dist Defined: 2109 TOTALS (INCOME)				0.00				0.00			
-----											
Fund :21 BUILDING FUND Function:8500 FACILITIES ACQ & CONSTRUCTION				Sub-Objt:79 Dist Def:2113				ARCHITECT COSTS BCA CLOSE OUT PROJECT #1			
6200 BUILDINGS & IMPROVEMENT OF BLDG BALANCE FORWARD 07/01/2012				0.00				0.00			
21-0000-0-6200-79-0000-8500-2113-120				15,792.00				15,792.00			
TOTAL ACTIVITY				15,792.00				0.00			
*****100.0% ENDING BALANCE 06/30/2013				15,792.00				0.00			
*****6000 TOTALS:				15,792.00				0.00			
Dist Defined: 2113 TOTALS (EXPENDITURE)				15,792.00				0.00			
Dist Defined: 2113 TOTALS (INCOME)				0.00				0.00			
-----											
Fund :21 BUILDING FUND Function:8500 FACILITIES ACQ & CONSTRUCTION				Sub-Objt:79 Dist Def:2114				ARCHITECT COSTS BCA (CLC) CORINE LOSKOT CONSULT			



UNAPPROVED GL TRANSACTIONS INCLUDED		ARCHITECT COSTS	
Fund :21	BUILDING FUND	Sub-Objt:79	BCA(CLC)CORINE LOSKOT CONSULT
Function:8500	FACILITIES ACQ & CONSTRUCTION	Dist Def:2114	
Fd Resc Y	Objt So Goal Func Dist Loc	REFERENCE DATE	
		DESCRIPTION	
6200	BUILDINGS & IMPROVEMNT OF BLDG		
21-0000-0-6200-79-0000-8500-2114-120	BALANCE FORWARD 07/01/2012	0.00	0.00
21-0000-0-6200-79-0000-8500-2114-120	BUDGET	15,000.00	15,000.00
21-0000-0-6200-79-0000-8500-2114-120	TV-130013 04/22/2013	1,620.00	13,380.00
21-0000-0-6200-79-0000-8500-2114-120	4/11/13 BCA CLC FEE		
21-0000-0-6200-79-0000-8500-2114-120	FV-001691 05/30/2013	352.50	13,027.50
21-0000-0-6200-79-0000-8500-2114-120	BCA ARCHITECTS, INC.	002154 70231250	
21-0000-0-6200-79-0000-8500-2114-120	PV-001737 06/13/2013	352.50	12,675.00
21-0000-0-6200-79-0000-8500-2114-120	BCA ARCHITECTS, INC.	002154 70231828	
21-0000-0-6200-79-0000-8500-2114-120	EP-130053 06/30/2013	1,455.00	11,220.00
	BCA ARCHITECTS, INC.	002154	
	TOTAL ACTIVITY	15,000.00	0.00
**** 74.8%	ENDING BALANCE 06/30/2013	15,000.00	0.00
****6000 TOTALS:		15,000.00	11,220.00
Dist Defined: 2114	TOTALS (EXPENDITURE)	15,000.00	0.00
Dist Defined: 2114	TOTALS (INCOME)	0.00	0.00

UNAPPROVED GL TRANSACTIONS INCLUDED		ARCHITECT COSTS	
Fund :21	BUILDING FUND	Sub-Objt:79	BCA VERDE DESIGN CIVIL, LANDSC
Function:8500	FACILITIES ACQ & CONSTRUCTION	Dist Def:2115	
6200	BUILDINGS & IMPROVEMNT OF BLDG		
21-0000-0-6200-79-0000-8500-2115-120	BALANCE FORWARD 07/01/2012	0.00	0.00
21-0000-0-6200-79-0000-8500-2115-120	BUDGET	136,600.00	136,600.00
21-0000-0-6200-79-0000-8500-2115-120	PV-001691 05/30/2013	27,320.00	109,280.00
21-0000-0-6200-79-0000-8500-2115-120	BCA ARCHITECTS, INC.	002154 70231250	
21-0000-0-6200-79-0000-8500-2115-120	PV-001737 06/13/2013	13,660.00	95,620.00
21-0000-0-6200-79-0000-8500-2115-120	BCA ARCHITECTS, INC.	002154 70231828	
	TOTAL ACTIVITY	136,600.00	0.00
**** 70.0%	ENDING BALANCE 06/30/2013	136,600.00	0.00
****6000 TOTALS:		136,600.00	95,620.00
Dist Defined: 2115	TOTALS (EXPENDITURE)	136,600.00	0.00
Dist Defined: 2115	TOTALS (INCOME)	0.00	0.00

Fund :21		BUILDING FUND		Sub-Objt:79		ARCHITECT COSTS	
Function:8500		FACILITIES ACQ & CONSTRUCTION		Dist Def:2117		BCA ADMIN COSTS SPECIALTY CONS	
Fd Resc	Y Objt	So Goal	Func Dist Loc	REFERENCE DATE	WRK BUDGET	RECEIVED/	BALANCE
				DESCRIPTION	+ TFRS	EXPENDED	
					VENDOR	WR-NO	
<hr/>							
6200	BUILDINGS & IMPROVEMENT OF BLDG						
BALANCE FORWARD 07/01/2012							
21-0000-0-6200-79-0000-8500-2117-120				BG-000000 07/01/2012	0.00	0.00	0.00
21-0000-0-6200-79-0000-8500-2117-120				BUDGET	26,516.25		26,516.25
21-0000-0-6200-79-0000-8500-2117-120				TV-130013 04/22/2013		210.36	26,305.89
21-0000-0-6200-79-0000-8500-2117-120				4/11/13 BCA ADMIN COSTS			21,651.67
21-0000-0-6200-79-0000-8500-2117-120				PV-001691 05/30/2013	002154	4,654.22	19,311.42
21-0000-0-6200-79-0000-8500-2117-120				BCA ARCHITECTS, INC.		70231250	18,980.25
21-0000-0-6200-79-0000-8500-2117-120				PV-001737 06/13/2013	002154	2,340.25	18,401.76
21-0000-0-6200-79-0000-8500-2117-120				BCA ARCHITECTS, INC.		70231828	16,745.91
21-0000-0-6200-79-0000-8500-2117-120				BCA ARCHITECTS, INC.		331.17	16,745.91
21-0000-0-6200-79-0000-8500-2117-120				EP-130055 06/30/2013	002154	578.49	16,745.91
21-0000-0-6200-79-0000-8500-2117-120				BCA ARCHITECTS, INC.		1,655.85	16,745.91
21-0000-0-6200-79-0000-8500-2117-120				BCA ARCHITECTS, INC.		9,770.34	16,745.91
21-0000-0-6200-79-0000-8500-2117-120				EP-130057 06/30/2013	002154	9,770.34	16,745.91
21-0000-0-6200-79-0000-8500-2117-120				BCA ARCHITECTS, INC.		0.00	16,745.91
TOTAL ACTIVITY							
ENDING BALANCE 06/30/2013							
***** 63.2%							
*****6000 TOTALS:							
Fund :21	BUILDING FUND		Sub-Objt:79		ARCHITECT COSTS		
Function:8500	FACILITIES ACQ & CONSTRUCTION		Dist Def:2118		BCA DIRECT PROJECT EXPENS 10%		
<hr/>							
6200	BUILDINGS & IMPROVEMENT OF BLDG						
BALANCE FORWARD 07/01/2012							
21-0000-0-6200-79-0000-8500-2118-120				BG-000000 07/01/2012	0.00	0.00	0.00
21-0000-0-6200-79-0000-8500-2118-120				BUDGET	78,963.00		78,963.00
21-0000-0-6200-79-0000-8500-2118-120				TV-130013 04/22/2013		4,106.08	74,856.92
21-0000-0-6200-79-0000-8500-2118-120				3/28/13 BCA DIRECT PROJ EXPENS			67,118.55
21-0000-0-6200-79-0000-8500-2118-120				TV-130013 04/22/2013		7,738.37	52,589.36
21-0000-0-6200-79-0000-8500-2118-120				4/11/13 BCA DIRECT PROJ EXPENS		14,529.19	51,720.76
21-0000-0-6200-79-0000-8500-2118-120				PV-001691 05/30/2013	002154	70231250	48,957.06
21-0000-0-6200-79-0000-8500-2118-120				BCA ARCHITECTS, INC.			48,957.06
21-0000-0-6200-79-0000-8500-2118-120				PV-001737 06/13/2013	002154	868.60	48,957.06
21-0000-0-6200-79-0000-8500-2118-120				BCA ARCHITECTS, INC.		2,763.70	48,957.06
21-0000-0-6200-79-0000-8500-2118-120				EP-130058 06/30/2013	002154	30,005.94	48,957.06
21-0000-0-6200-79-0000-8500-2118-120				BCA ARCHITECTS, INC.		30,005.94	48,957.06
TOTAL ACTIVITY							
ENDING BALANCE 06/30/2013							
***** 62.0%							
*****6000 TOTALS:							

UNAPPROVED GL TRANSACTIONS INCLUDED		ARCHITECT COSTS	
BUILDING FUND		BCA DIRECT PROJECT EXPENSES 10%	
Fund :21	Sub-Objt:79	Sub-Objt:79	Sub-Objt:79
Function:8500	Facilities ACQ & CONSTRUCTION	Dist Def:2118	Dist Def:2118
Fd Resc Y Objt So Goal Func Dist Loc	REFERENCE DATE	WRK BUDGET	RECEIVED/
	DESCRIPTION	+ TFRS	EXPENDED
		VENDOR	WR-NO
		78,963.00	30,005.94
		0.00	0.00
Dist Defined: 2118	TOTALS (EXPENDITURE)		0.00
Dist Defined: 2118	TOTALS (INCOME)		0.00

BUILDINGS & IMPROVEMENT OF BLDG		ARCHITECT COSTS	
BALANCE FORWARD 07/01/2012		VERDE BASEBALL FIELD RENOVATIO	
Fund :21	Sub-Objt:79	Sub-Objt:79	Sub-Objt:79
Function:8500	Facilities ACQ & CONSTRUCTION	Dist Def:2119	Dist Def:2119
6200	BUILDINGS & IMPROVEMENT OF BLDG		
21-0000-0-6200-79-0000-8500-2119-120	BG-000000 07/01/2012	0.00	0.00
	BUDGET	23,700.00	23,700.00
21-0000-0-6200-79-0000-8500-2119-120	PV-001691 05/30/2013		
	BCA ARCHITECTS, INC.	002154	4,740.00
21-0000-0-6200-79-0000-8500-2119-120	EP-130054 06/30/2013		
	BCA ARCHITECTS, INC.	002154	2,370.00
		23,700.00	7,110.00
**** 70.0%	TOTAL ACTIVITY	23,700.00	0.00
	ENDING BALANCE 06/30/2013	7,110.00	0.00

*****6000 TOTALS:		*****6000 TOTALS:	
Dist Defined: 2119		Dist Defined: 2119	
Dist Defined: 2119		Dist Defined: 2119	
Function : 8500	TOTALS (EXPENDITURE)	938,805.25	391,705.28
Function : 8500	TOTALS (INCOME)	0.00	0.00
Sub-Object : 79	TOTALS (EXPENDITURE)	938,805.25	391,705.28
Sub-Object : 79	TOTALS (INCOME)	0.00	0.00
Fund : 21	TOTALS (EXPENDITURE)	1,222,382.79	650,383.61
Fund : 21	TOTALS (INCOME)	4,102,838.17	4,099,403.76







**SUMMERVILLE UNION HIGH SCHOOL DISTRICT  
Citizens' Bond Oversight Committee  
2013/2014**

**Summerville High School Library  
4:00 PM – 5:00 PM**

**All Regular Meetings on the 4<sup>th</sup> Monday Unless Noted**

<b>Month</b>	<b>Date</b>	<b>Note:</b>
<b>July</b>	<b>22</b>	
<b>November</b>	<b>18</b>	<b>3<sup>rd</sup> Monday due to Thanksgiving</b>
<b>March</b>	<b>24</b>	
<b>July</b>	<b>28</b>	
<b>November</b>	<b>17</b>	<b>3<sup>rd</sup> Monday due to Thanksgiving</b>
<b>March</b>	<b>23</b>	

