

**NORTH COUNTY JOINT UNION SCHOOL DISTRICT
CITIZENS' OVERSIGHT COMMITTEE
Regular Meeting
AGENDA AND ORDER OF BUSINESS**

North County Joint Union School District Board Room
500 Spring Grove Road, Hollister, CA 95023
Thursday, February 12, 2009
3:30 p.m. – Open Session

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. APPROVAL OF AGENDA

D. APPROVAL OF MINUTES

1. Approve Minutes from the November 6, 2008 meeting

E. REPORTS/INFORMATION

1. Campus Walk Around (weather permitting)
2. Measure M Project Review
3. Fund 210 – Building Budget and Vendor Listing

F. ACTION/DISCUSSION

1. Annual Financial Report for NCJUSD General Obligation Bonds – June 30, 2008

G. PUBLIC COMMENTS

Public Comment cards need to be completed prior to the start of the meeting of the Board. Speakers will be addressed in the order in which they are received.

H. NEXT SCHEDULED MEETING OF THE CITIZENS' OVERSIGHT COMMITTEE

I. ADJOURNMENT

"Individuals who require disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent in writing in accordance with the Americans with Disabilities Act. Notification of at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting."

In accordance with Board Policy 9323, procedures for the public to address the board concerning any item on the agenda or to address the board during public comment shall be as follows:

- Three (3) minutes may be allotted to each speaker with a maximum of 15 minutes per item
- No boisterous conduct shall be permitted at any Board of Trustee meeting
- Personnel matters and pending litigation may not be discussed during public comments.

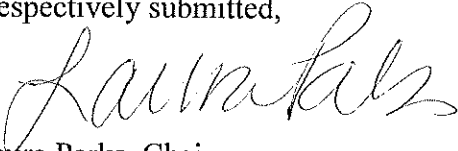
In compliance with Government Code Section 54957.5 all documents related to this meeting are available for public viewing at North County Joint Union School District, 500 Spring Grove Road, Hollister, California

**NORTH COUNTY JOINT UNION SCHOOL DISTRICT
CITIZEN'S OVERSIGHT COMMITTEE MEETING
FEBRUARY 12, 2009**

- CALL TO ORDER** The meeting was called to order at 3:35 p.m. by Laura Parks, Chairperson.
- MEMBERS PRESENT** Don Kelley, Laura Parks, Tony Ruiz, Joe Tonascia, and Clorinda Zanella
- MEMBERS ABSENT** None
- PLEDGE OF ALLEGIANCE** Shannon Hansen led the Pledge of Allegiance.
- APPROVAL OF AGENDA** Motion by Don Kelley, seconded by Tony Ruiz, to approve the Agenda as presented.
Vote: Unanimous
- APPROVAL OF MINUTES** Motion by Tony Ruiz, seconded by Don Kelley, to approve the November 6, 2008 minutes, as presented.
Vote: Unanimous
- REPORTS/INFORMATION**
1. Campus Walk Around The campus walk around was lead by Thomas Andrade and Evelyn Muro, district representatives. The walk around concluded at 4:30.
3. Measure M Project Review Tom Andrade, District Project Coordinator reviewed the completed work related to the project. At this time all work has been completed as agreed to in the voter language. The direction the committee gave to the district was to organize a celebration and invite the community to attend.
2. Fund 210 – Budget Review Shannon Hansen distributed the Measure M vendor listing and expenses to date, which included 2006/2007, 2007/2008, and 2008/2009 years. There is a balance of \$9,844.
- ACTION/DISCUSSION**
1. Annual Financial Audit – 6/30/08 Motion by Joe Tonascia, seconded by Tony Ruiz, to approve the June 30, 2008 Audit prepared by Vavrinek, Trine, Day and Co., LLP as presented.
Vote: Unanimous
- PUBLIC COMMENT** There were no public comments.
- FUTURE AGENDA ITEMS**
- Annual Financial Audit - Final
 - Final Field Visit
- NEXT SCHEDULED MEETING** The next scheduled meeting of the Citizens' Oversight Committee will be after completion of the final audit.
- ADJOURNMENT** The Committee adjourned at 5:00 p.m. in a motion made by Tony Ruiz, seconded by Joe Tonascia.
Vote: Unanimous

Citizens' Oversight Committee Minutes
February 12, 2009
Page Two

Respectively submitted,

A handwritten signature in cursive script, appearing to read "Laura Parks".

Laura Parks, Chairperson
Citizens' Oversight Committee

North County Joint Union School District Measure M - 2008/2009 Expenses

Account Code	Reference	Date	Description	Exp/Rec
210-0000-0-5820-00-0000-8500-0000000-000-0000	PV-900132	1/26/2009	Vavrinek, Trine, Day & Co Ve:000344 Wr:00259171	\$ 2,500.00
Total Contracted Services - Object 5820				\$ 2,500.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910031	9/12/2008	ACE FENCE AND GATE Ve:000911 Wr:00254822	\$ 750.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-900022	9/12/2008	BRIGANTINO IRRIGATION, INC. Ve:000040 Wr:00254830	\$ 14,760.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PV-900059	9/15/2008	ANITA KANE Ve:000872 Wr:00254944	\$ 1,150.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910102	9/15/2008	SHJ&L ENTERPRISES, INC. dba: Ve:000897 Wr:00254973	\$ 500.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910102	11/21/2008	SHJ&L ENTERPRISES, INC. dba: Ve:000897 Wr:00257366	\$ 1,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910197	11/21/2008	PERMA GREEN HYDROSEEDING, INC. Ve:000965 Wr:00257378	\$ 186,237.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910197	12/19/2008	PERMA GREEN HYDROSEEDING, INC. Ve:000965 Wr:00258223	\$ 89,734.50
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910197	1/28/2009	PERMA GREEN HYDROSEEDING, INC. Ve:000965 Wr:00259272	\$ 139,095.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910211	12/19/2008	JESUS L. QUINTERO, INC. Ve:000970 Wr:00258210	\$ 403.20
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910212	12/11/2008	ACE FENCE AND GATE Ve:000911 Wr:00257995	\$ 9,850.00
Total Contracted Services - Object 5830				\$ 443,479.70
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910242	1/12/2009	ACE FENCE AND GATE Ve:000911 Wr:00258705	\$ 9,700.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910244	1/12/2009	MERCHANT METALS Ve:00977 Wr:00258725	\$ 22,014.23
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910242	2/4/2009	ACE FENCE AND GATE Ve:000911 Wr:00259412	\$ 595.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910242	2/4/2009	ACE FENCE AND GATE Ve:000911 Wr:00259412	\$ 4,000.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910242	2/4/2009	ACE FENCE AND GATE Ve:000911 Wr:00259412	\$ 1,300.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910242	2/4/2009	ACE FENCE AND GATE Ve:000911 Wr:00259412	\$ 250.00
Total Land Improvements - Object 6170				\$ 37,859.23
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	9/12/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00254828	\$ 7,662.90
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	10/9/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00255945	\$ 42,194.37
210-0000-0-6215-00-0000-8500-0000000-000-0000	PV-900070	10/9/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00255991	\$ 1,280.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	10/29/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00256571	\$ 7,610.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	11/21/2009	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00257328	\$ 11,378.73
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	11/21/2009	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00257328	\$ 635.95
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	1/21/2009	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00259001	\$ 11,818.28
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	10/29/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00259001	\$ 1,275.00
Total Architects - Object 6215				\$ 83,855.23
2008/2009 Grand Total Expenses				\$ 567,694.16
Total Expenses 2006, 2007, & 2008				\$ 3,786,828.50

North County Joint Union School District Measure M - 2008/2009 Expenses

Phase II - Landscape Improvements		
Additional Ornamental Security Fencing	Blossom Valley Construction, Inc.	\$ 68,214.64
	Ace Gate and Fence	\$ 8,400.00
	Merchant Metals	\$ 10,044.31
Additional Chain Link Fencing	Ace Gate and Fence	\$ 5,300.00
	Ace Gate and Fence	\$ 8,075.00
Outstanding Balances on Contracts	Tom Andrade	\$ 5,000.00
	Bellinger Foster Steinmetz	\$ 21,875.77
	Perma Green Hydroseeding	\$ 31,753.04
Total		\$ 158,662.76
Grand Total of all Expenses		\$ 3,945,491.26
2006/2007 Revenues (bond proceeds and interest)		\$ 3,472,962.73
2007/2008 Interest		\$ 32,372.96
2008/2009 Proceeds from Joint Use Agreement		\$ 450,000.00
2008/2009 YTD Interest		\$ -
		\$ 3,955,335.69
Balance		\$ 9,844.43

North County Joint Union School District Measure M - 2008/2009 Expenses

AcctClass	Reference	Date	Description	Exp/Rec
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910031	9/12/2008	ACE FENCE AND GATE Ve:000911 Wr:00254822	\$ 750.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-900022	9/12/2008	BRIGANTINO IRRIGATION, INC. Ve:000040 Wr:00254830	\$ 14,760.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PV-900059	9/15/2008	ANITA KANE Ve:000872 Wr:00254944	\$ 1,150.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910102	9/15/2008	SHJ&L ENTERPRISES, INC. dba: Ve:000897 Wr:00254973	\$ 500.00
Total Contracted Services - Object 5830				
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	9/12/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00254828	\$ 7,662.90
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	10/9/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00255945	\$ 42,194.37
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-900021	10/29/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00256571	\$ 7,610.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PV-900070	10/9/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00255991	\$ 57,467.27
				\$ 1,280.00

Total Architects - Object 6215

\$ 58,747.27

Grand Total

\$ 75,907.27

Total Expenses for Measure M Project to date:

\$ 3,110,760.11

North County Joint Union School District Measure M - 2007/2008 Expenses

Account Code	Reference	Date	Description	Exp/Rec
210-0000-0-4310-00-0000-8500-0000000-000-0000	PO-810211	1/17/2008	3 DAY BLINDS Ve:000892 Wr:00246880	\$ 1,057.41
210-0000-0-4310-00-0000-8500-0000000-000-0000	PO-810225	2/12/2008	DEPT. 32-2002485922 Ve:000153 Wr:00247872	\$ 1,057.41
Total Supplies - Object 4310				
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	7/31/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00240907	\$ 847,637.00
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	9/27/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00242801	\$ 531,547.58
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810011	12/7/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00245672	\$ 8,358.34
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810011	12/7/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00245672	\$ 827.14
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810011	12/7/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00245672	\$ 6,026.44
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	12/7/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00245672	\$ 44,613.00
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	4/2/2008	JOHNSON CONTROLS INC. Ve:000708 Wr:00249579	\$ 3,802.00
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	6/3/2008	JOHNSON CONTROLS INC. Ve:000708 Wr:00251807	\$ 64,440.42
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	6/3/2008	JOHNSON CONTROLS INC. Ve:000708 Wr:00251807	\$ 102,655.88
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810051	6/3/2008	JOHNSON CONTROLS INC. Ve:000708 Wr:00251807	\$ 6,183.70
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810055	7/31/2007	MARK NICHOLSON INC. Ve:000592 Wr:00240908	\$ 1,616,091.50
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810055	7/31/2007	MARK NICHOLSON INC. Ve:000592 Wr:00240908	\$ 6,080.00
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810055	9/27/2007	MARK NICHOLSON INC. Ve:000592 Wr:00242771	\$ 17,846.00
Total Building Improvements - Object 6200				
210-0000-0-6215-00-0000-8500-0000000-000-0000	JE-800013	6/30/2008	BELLINGER FOSTER STEINMETZ	\$ 3,378.34
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810307	5/14/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00251251	\$ 768.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810307	6/19/2008	BELLINGER FOSTER STEINMETZ Ve:000917 Wr:00252558	\$ 6,170.66
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810313	6/3/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00251820	\$ 10,317.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810313	6/3/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00251820	\$ 680.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810313	6/19/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00252587	\$ 550.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810313	6/19/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00252587	\$ 270.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810060	7/31/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00240914	\$ 320.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810060	10/9/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00243341	\$ 1,820.00
Total Architects - Object 6215				
210-0000-0-6225-00-0000-8500-0000000-000-0000	PO-810001	9/5/2007	AMERICAN MODULAR SYSTEMS Ve:000681 Wr:00241886	\$ 455,077.03
210-0000-0-6225-00-0000-8500-0000000-000-0000	PO-810001	9/27/2007	AMERICAN MODULAR SYSTEMS Ve:000681 Wr:00242740	\$ 96,522.97
210-0000-0-6225-00-0000-8500-0000000-000-0000	PO-810019	9/27/2007	AMERICAN MODULAR SYSTEMS Ve:000681 Wr:00242740	\$ 10,223.50
Total Building Purchases - Object 6225				
				\$ 561,823.50

North County Joint Union School District Measure M - 2007/2008 Expenses

210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	7/31/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00240904	\$ 560.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	8/9/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00241159	4,080.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	9/5/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00241892	988.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	9/5/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00241892	2,812.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	9/27/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00242796	1,840.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	10/9/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00243315	1,360.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PO-810058	10/9/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00243315	160.00
210-0000-0-6235-00-0000-8500-0000000-000-0000	PV-800133	12/20/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00246479	800.00
				\$ 12,600.00
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810149	12/5/2007	HIGHSMITH INC Ve:000147 Wr:00245537	\$ 920.83
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810014	9/27/2007	JONES-CAMPBELL CO Ve:000860 Wr:00242768	920.83
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810014	11/13/2007	JONES-CAMPBELL CO Ve:000860 Wr:00244706	3,764.48
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810067	8/9/2007	JP GENERAL Ve:000867 Wr:00241167	2,531.10
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810067	11/13/2007	JP GENERAL Ve:000867 Wr:00244707	6,295.58
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810050	11/13/2007	KI Ve:000864 Wr:00244709	3,217.50
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810054	9/27/2007	OFFICE DEPOT Ve:000240 Wr:00242775	3,217.50
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810054	9/27/2007	OFFICE DEPOT Ve:000240 Wr:00242775	6,435.00
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810177	1/17/2008	PALACE ART & OFFICE SUPPLY Ve:000610 Wr:00246902	8,009.13
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810027	9/5/2007	VIRCO Ve:000347 Wr:00241918	1,221.58
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810027	9/27/2007	VIRCO Ve:000347 Wr:00242789	1,221.58
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810027	9/27/2007	VIRCO Ve:000347 Wr:00242789	16,340.00
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810027	9/27/2007	VIRCO Ve:000347 Wr:00242789	9,720.19
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810101	9/27/2007	VIRCO Ve:000347 Wr:00242789	22,216.03
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810101	10/9/2007	VIRCO Ve:000347 Wr:00242789	12,141.75
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810101	10/9/2007	VIRCO Ve:000347 Wr:00243340	7,204.19
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810101	10/9/2007	VIRCO Ve:000347 Wr:00243340	4,850.81
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810165	12/5/2007	VIRCO Ve:000347 Wr:00245551	925.59
				691.96
				\$ 74,090.52
				\$ 100,447.41
Total Equipment - Object 6400				
Grand Total				\$ 2,378,601.86

North County Joint Union School District Measure M - 2006/2007 Expenses

AcctClass	Reference	Date	Description	Exp/Rec
210-0000-0-5800-00-0000-8500-000000-000-0000	PV-700114	2/20/2007	SAN BENITO COUNTY Ve:000687 Wr:00234820	\$ 5,960.92
210-0000-0-5830-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	ANDRADE, THOMAS	\$ 2,550.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	9/19/2006	ANDRADE, THOMAS Ve:000797 Wr:00229163	\$ 625.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	10/5/2006	ANDRADE, THOMAS Ve:000797 Wr:00229795	\$ 1,212.50
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	11/9/2006	ANDRADE, THOMAS Ve:000797 Wr:00231267	\$ 930.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	12/11/2006	ANDRADE, THOMAS Ve:000797 Wr:00232314	\$ 750.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	2/15/2007	ANDRADE, THOMAS Ve:000797 Wr:00234570	\$ 780.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	3/9/2007	ANDRADE, THOMAS Ve:000797 Wr:00235460	\$ 1,174.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	5/8/2007	ANDRADE, THOMAS Ve:000797 Wr:00237819	\$ 823.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710102	6/13/2007	ANDRADE, THOMAS Ve:000797 Wr:00239326	\$ 1,350.00
210-0000-0-5830-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	EARTH SYSTEMS PACIFIC	\$ 3,051.00
210-0000-0-5830-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	EARTH SYSTEMS PACIFIC	\$ 1,477.75
210-0000-0-5830-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	JOHNSON CONTROLS INC.	\$ 356,900.00
210-0000-0-5830-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	JOHNSON CONTROLS INC.	\$ 33,600.00
210-0000-0-5830-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	JOHNSON CONTROLS INC.	\$ 6,000.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710226	1/9/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00233204	\$ 20,400.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710091	11/9/2006	SAN BENITO ENGINEERING Ve:000793 Wr:00231305	\$ 6,000.00
210-0000-0-5830-00-0000-8500-000000-000-0000	PO-710228	4/5/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00236608	\$ 5,400.00
210-0000-0-5845-00-0000-8500-000000-000-0000	PO-710256	3/16/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00235838	\$ 1,479.85
210-0000-0-5845-00-0000-8500-000000-000-0000	PO-710256	5/8/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00237832	\$ 520.15
210-0000-0-5845-00-0000-8500-000000-000-0000	PO-710256	5/8/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00237832	\$ 714.95
210-0000-0-5845-00-0000-8500-000000-000-0000	PO-710256	5/25/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00238644	\$ 95.00
210-0000-0-6200-00-0000-8500-000000-000-0000	PV-700072	10/6/2006	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00229865	\$ 144.75
210-0000-0-6200-00-0000-8500-000000-000-0000	PO-710141	6/29/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00240098	\$ 988.85
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	10/17/2006	W L C Ve:000709 Wr:00230400	\$ 32,455.35
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	11/9/2006	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00231319	\$ 3,606.15
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	12/11/2006	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00232344	\$ 12,020.50
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	1/9/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00233214	\$ 4,808.20
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	2/16/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00234725	\$ 67,314.80
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	3/15/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00235770	\$ 48,082.00
210-0000-0-6215-00-0000-8500-000000-000-0000	PO-710151	5/31/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00238763	\$ 8,925.79
210-0000-0-6220-00-0000-8500-000000-000-0000	PO-710260	2/15/2007	DSA Ve:000833 Wr:00234580	\$ 19,470.47
210-0000-0-6235-00-0000-8500-000000-000-0000	JE-700026	6/30/2007	EXCEL CONSTRUCTION	\$ 6,640.00
				\$ 656,250.98

NORTH COUNTY JOINT UNION SCHOOL DISTRICT

**GENERAL OBLIGATION BONDS
AGREED-UPON PROCEDURES AUDIT**

JUNE 30, 2008



**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Directors
North County Joint Unified School District
North County, California

We have performed the procedures enumerated below, which were agreed to by the management of the North County Joint Unified School District, solely to determine whether the internal controls and procedures developed and implemented by the District are appropriate to protect, control, and account for the General Obligation Bond funds authorized at an election of the registered voters of the District held on June 6, 2006. The Bonds were authorized at an issuance of \$3,357,574 principal amount for the purpose of financing the addition and modernization of school facilities. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Procedures Performed

1. Verify that the funds were accounted for separately in the accounting records to allow for accountability.
2. Verify that the net funds from the sale of the General Obligation Bonds were deposited in total into the District's Bond accounts.
3. Verify that all interest earned on the Bond funds were deposited in the Bond Accounts.
4. Reviewed the District's procedures for tracking Bond proceeds and related construction expenditures.
5. Verify that the funds expended complied with the purpose that was specified to the registered voters of the District in the June 6, 2006, election.
6. Verify that the State and District policies were followed in the awarding of bids and expenditure of the funds.
7. Verify that competitive price is used for purchases of materials and supplies.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

This report is intended for the use of the North County Joint Unified School District, and should not be used by those who have not agreed to the procedures and have taken responsibility for the sufficiency of the procedures for their purpose.

Vautinnek, Urine, Day & Co, LLP

Fresno, California
December 15, 2008