

**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, March 24, 2011  
5:00 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 February 12, 2009 meeting

**E. REPORTS/INFORMATION**

1. Final Field Visit
2. Review of Measure M Community Celebration
3. Fund 210 – Building Budget and Vendor Listing

**F. ACTION/DISCUSSION**

1. Annual Financial Reports for NCJUSD General Obligation Bonds – June 30, 2009 and June 30, 2010

**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  
MARCH 24, 2011**

**CALL TO ORDER** The meeting was called to order at 5:09 p.m. by Laura Parks, Chairperson.

**MEMBERS PRESENT** Laura Parks, Tony Ruiz, and Joe Tonascia

**MEMBERS ABSENT** Don Kelley and Clorinda Zanella

**PLEDGE OF ALLEGIANCE** Laura Parks led the Pledge of Allegiance.

**APPROVAL OF AGENDA** Motion by Joe Tonascia, seconded by Laura Parks, to approve the Agenda as presented.

*Vote: Unanimous*

**APPROVAL OF MINUTES** Motion by Joe Tonascia, seconded by Laura Parks, to approve the February 12, 2009 minutes, as presented.

*Vote: Unanimous*

**REPORTS/INFORMATION**

1. Final Field Visit

The final field visit was conducted from the district board room due to the weather. The committee reviewed the bond language which was sent out to community members for support of Measure M. The committee felt strongly that the community got more than what was expected in the language.

A letter will be drafted on behalf of the committee to Bellinger, Foster, Steinmetz, Landscape Architects regarding the unsatisfactory playfield drainage. The district continues to have problems with the drainage as communicated previously with the architectural firm, however the firm stands behind their design and feels the grades are appropriate for the area.

3. Measure M Celebration

The members reviewed a report prepared by Shannon Hansen, Director, Fiscal Services and Operations regarding the Measure M Celebration, which took place on October 6, 2010. Invitational flyers were mailed out to all community members as well as "key" players whom were involved in the project. Community members were invited for a ribbon cutting ceremony as well as refreshments with a project slideshow presentation.

2. Fund 210 – Budget Review

Shannon Hansen distributed the Measure M vendor listing and expenses to date, which included 2006/2007, 2007/2008, 2008/2009, and 2009/2010 years. As of June 30, 2010, the fund reflected a zero balance.

**ACTION/DISCUSSION**

1. Annual Financial Audit – 6/30/09 Motion by Joe Tonascia, seconded by Tony Ruiz, to approve the June 30, 2009 Audit prepared by Vavrinek, Trine, Day and Co., LLP as presented.

*Vote: Unanimous*

**Citizens' Oversight Committee Minutes**

**March 24, 2011**

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2. Annual Financial Audit – 6/30/10 Motion by Joe Tonascia, seconded by Tony Ruiz, to approve the June 30, 2010 Audit prepared by Vavrinek, Trine, Day and Co., LLP as presented.  
*Vote: Unanimous*

**PUBLIC COMMENT**

There were no public comments.

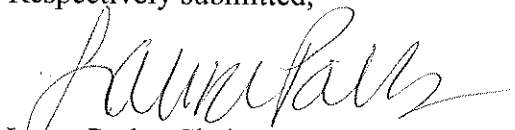
**NEXT SCHEDULED MEETING**

This was the final meeting to be held by the committee.

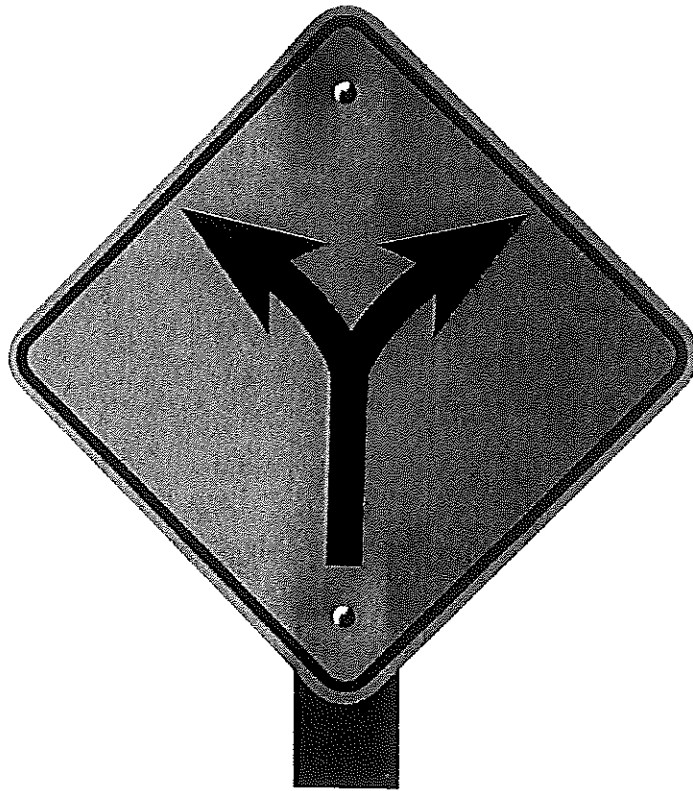
**ADJOURNMENT**

Laura Parks, Committee Chairperson adjourned the meeting at 5:40 p.m.

Respectively submitted,



Laura Parks, Chairperson  
Citizens' Oversight Committee

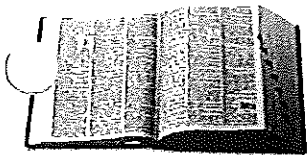


## Vote Yes On Measure M

Our school needs new classrooms to accommodate increased student enrollment. A new indoor cafeteria will protect our children from the heat and rain. Building permanent parking lots will increase student, staff and parent security. Upgraded athletic fields will provide our students, and the entire community a safe and healthy location.

And Measure M has the audits and accountability to make sure not a penny is wasted.

A Citizens' Oversight Committee must be created to ensure taxpayer dollars are spent as voters approved.



**Vote Yes On Measure M • June 6<sup>th</sup>**  
The definition of an essential vote for Spring Grove students.

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North County K.I.D.S.  
Committee for Measure M  
260 McMahon Rd  
Hollister, CA 95023

PSRT STD  
U.S. Postage  
**PAID**  
Permit No. 368  
Low Speed, CA

# ***Vote Yes on Measure M***

## ***Help Modernize and Renovate Spring Grove School***



**Vote YES on Measure M**  
**June 6, 2006**



## Repairs and Upgrades are Necessary at Spring Grove School

Spring Grove School has served our community for over 30 years. Measure M will fund necessary projects at the school, including: construction of additional classrooms to meet growing enrollment, renovations and repairs to existing classrooms to meet today's basic standards, construction of a new cafeteria in order to allow students to eat indoors out of the rain and heat, construct permanent parking lots for increased student and staff safety, upgrade and repair athletic playfields to increase the safety for school and community use.

## Taxpayer Guarantees

A Citizen's Oversight Committee will review all Measure M expenditures and construction projects and create annual, public audits for taxpayer protection. By law, all Measure M funds must be used for facility construction and upgrades.

**HELP IMPROVE SPRING GROVE SCHOOL!**  
**Vote YES on Measure M. Tuesday, June 6, 2006**

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**NORTH COUNTY JOINT UNION SCHOOL DISTRICT  
BUSINESS SERVICES DEPARTMENT  
REPORT**

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**DATE OF REPORT:** March 24, 2011

**REPORT BY:** Shannon Hansen  
Director, Fiscal Services and Operations

**TOPIC OF REPORT:** Measure M Bond Celebration

**ACTION TO BE TAKEN:** None/Informational

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**INFORMATION:** The Ribbon Cutting Celebration for the completion of the Measure M project was held on Tuesday, October 6, 2009 at 4:30. Invitational flyers were mailed out to all community members as well as a separate personal invitation to “key” players whom were involved in the Measure M project. The celebration was advertised in the Pinnacle News Brief as well as the Hollister Free Lance News Brief.

Evelyn Muro, Superintendent welcomed the attendees. Boy Scout Troop 400 led the guests in the Pledge of Allegiance. Evelyn then introduced present and past board members and thanked them for their support and commitment to the bond project.

Howard Chase, former Superintendent congratulated the board and staff for a successful completion of the Measure M Bond project. He thanked prior Parent Teacher Organization members Christie Cabrera and Karen Nagareda for their continued support in all the “pre” bond election process.

Tom Andrade, Project Coordinator spoke to the construction planning and project completion. Tom also thanked the San Benito County Parks and Recreation Commission for their support for the playfield improvements.

Don Kelley, San Benito County Parks and Recreation Commission Chair stated he was pleased with the outcome of the Joint Use Agreement between the Commission and NCJUSD for Spring Grove School Playfield Improvements. He shared the community was in need of a facility in the north county and he was proud of the results.

Reneé Faught, NCJUSD Board of Trustees President honored the crowd in cutting the ribbon to celebrate the new and improved facilities.

Mrs. Muro invited all the community members to the Ausaymas Room for refreshments. The Ausaymas Room had a slideshow playing as well as photos displayed of the construction project. She again thanked everyone for coming.

# North County Joint Union School District

## Measure M - 2009/2010 Expenses

Account Code	Reference	Date	Description	Exp/Rec
210-0000-0-4310-00-0000-8500-0000000-000-0000 Total Supplies - Object 4310	PO-020197	1/27/2010	MALCOLITE CORPORATION Ve:000194 Wr:00269350	\$ 1,483.19 \$ 1,483.19
210-0000-0-5830-00-0000-8500-0000000-000-0000 Total Contracted Services - Object 5830	PO-010095	7/24/2009	BORE ONE DIRECTIONAL Ve:001021 Wr:00264137	\$ 10,840.00 \$ 10,840.00
210-0000-0-6160-00-0000-8500-0000000-000-0000 Total Surveys-Sites - Object 6160	PO-020114	10/9/2009	SAN BENITO ENGINEERING Ve:000793 Wr:00266337	\$ 700.00 \$ 700.00
210-0000-0-6400-00-0000-8500-0000000-000-0000 Total Equipment - Object 6400	PO-020187	1/20/2010	JONES-CAMPBELL CO Ve:000860 Wr:00269168	\$ 3,047.24 \$ 3,047.24
<b>2009/2010 Grand Total Expenses</b>				<b>\$ 16,070.43</b>
<b>Total Expenses 2006/2007, 2007/2008, &amp; 2008/2009</b>				<b>\$ 3,945,059.72</b>
<b>Grand Total of all Expenses</b>				<b>\$ 3,961,130.15</b>
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				\$ 2,354.45
2009/2010 Proceeds from Joint Use Agreement				\$ 3,440.01
<b>Grand Total of all Expenses</b>				<b>\$ 3,961,130.15</b>
<b>Balance</b>				<b>\$ -</b>



# 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
<b>Total Contracted Services - Object 5820</b>				<b>\$ 2,500.00</b>
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
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-910197	6/11/2009	PERMA GREEN HYDROSEEDING, INC. Ve:000965 Wr:00262923	\$ 41,073.50
<b>Total Contracted Services - Object 5830</b>				<b>\$ 484,553.20</b>
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
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910251	6/11/2009	PERMA GREEN HYDROSEEDING, INC. Ve:000965 Wr:00262923	\$ 20,100.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910255	2/27/2009	ACE FENCE AND GATE Ve:000911 Wr:00260034	\$ 400.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910278	2/27/2009	ACE FENCE AND GATE Ve:000911 Wr:00260034	\$ 5,300.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910279	3/23/2009	ACE FENCE AND GATE Ve:000911 Wr:00260761	\$ 8,400.00
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910280	3/12/2009	MERCHANT METALS Ve:00977 Wr:00260443	\$ 9,951.51
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910325	6/11/2009	BLOSSOM VALLEY CONSTRUCTION Ve:001011 Wr:00262903	\$ 57,376.80
210-0000-0-6170-00-0000-8500-0000000-000-0000	PO-910325	6/30/2009	BLOSSOM VALLEY CONSTRUCTION Ve:001011 Wr:00262903	\$ 6,375.20
<b>Total Land Improvements - Object 6170</b>				<b>\$ 145,762.74</b>
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

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

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
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-910252	2/17/2009	BELLINGER FOSTER STEINMETZ	Ve:000917 Wr:00259770	\$	659.95
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-910252	3/23/2009	BELLINGER FOSTER STEINMETZ	Ve:000917 Wr:00259770	\$	331.93
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-910252	4/23/2009	BELLINGER FOSTER STEINMETZ	Ve:000917 Wr:00260765	\$	980.40
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-910252	5/8/2009	BELLINGER FOSTER STEINMETZ	Ve:000917 Wr:00262106	\$	7,281.93
<b>Total Architects - Object 6215</b>					\$	<b>93,109.44</b>
<b>2008/2009 Grand Total Expenses</b>					\$	<b>725,925.38</b>
<b>Total Expenses 2006/2007, 2007/2008, &amp; 2008/2009</b>					\$	<b>3,945,059.72</b>

# 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	\$ 1,118.34
<b>Total Supplies - Object 4310</b>				<b>\$ 2,175.75</b>
210-0000-0-5830-00-0000-8500-0000000-000-0000	DC-800013	3/8/2008	CREDIT	\$ (3,267.00)
210-0000-0-5830-00-0000-8500-0000000-000-0000	DC-800013	7/17/2007	CREDIT	\$ (3,661.87)
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-800100	8/9/2007	THOMAS ANDRADE Ve:000797 Wr:00241154	\$ 1,525.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-800100	9/27/2007	THOMAS ANDRADE Ve:000797 Wr:00242743	\$ 3,280.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-800100	8/9/2007	THOMAS ANDRADE Ve:000797 Wr:00242743	\$ 59.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810033	12/7/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00245672	\$ 1,330.24
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810065	9/5/2007	NATS Ve:000753 Wr:00241908	\$ 2,450.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810068	8/9/2007	EARTH SYSTEMS PACIFIC Ve:000710 Wr:00241158	\$ 3,321.50
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810068	9/27/2007	EARTH SYSTEMS PACIFIC Ve:000710 Wr:00242754	\$ 2,137.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810068	10/9/2007	EARTH SYSTEMS PACIFIC Ve:000710 Wr:00243313	\$ 320.50
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810093	9/5/2007	TRI COUNTY LANDSCAPE SUPPLY Ve:000575 Wr:00241915	\$ 8,022.30
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810094	9/27/2007	ANDRADE BROS. Ve:00869 Wr:00242742	\$ 1,770.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810102	12/7/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00245672	\$ 3,295.84
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810117	12/20/2007	ANITA KANE Ve:00872 Wr:00246477	\$ 5,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810157	12/20/2007	ANITA KANE Ve:00872 Wr:00246477	\$ 1,075.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	11/13/2007	CEILINGS UNLIMITED Ve:00878 Wr:00244693	\$ 6,534.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	3/3/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 20,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00249858	\$ 20,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	5/14/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00251294	\$ 50,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00253094	\$ 1,120.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00253094	\$ 300.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810224	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 7,604.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810240	3/3/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 688.75
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810240	3/3/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 440.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810240	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 600.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810240	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 630.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810247	4/8/2008	SHJ&L ENTERPRISES, INC. Ve:00897 Wr:00248548	\$ 1,173.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-810288	6/3/2008	TRADEMARK ELECTRIC INC Ve:000738 Wr:00251824	\$ 125.07
210-0000-0-5830-00-0000-8500-0000000-000-0000	PV-800087	5/14/2008	MARK NICHOLSON INC Ve:000592 Wr:00251273	\$ 10,650.00
<b>Total Contracted Services - Object 5830</b>		9/27/2007	RJR ENVIRONMENTAL INC Ve:000397 Wr:00242804	<b>\$ 3,802.42</b>
				<b>\$ 150,324.75</b>
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

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

Account Code	Reference	Date	Description	Exp/Rec
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	\$ 6,080.00
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810055	7/31/2007	MARK NICHOLSON INC. Ve:000592 Wr:00240908	\$ 17,846.00
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-810055	9/27/2007	MARK NICHOLSON INC. Ve:000592 Wr:00242771	\$ 11,898.00
<b>Total Building Improvements - Object 6200</b>				<b>\$ 1,651,915.50</b>
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	\$ 680.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810313	6/3/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00251820	\$ 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-810313	6/19/2008	SAN BENITO ENGINEERING Ve:000793 Wr:00252587	\$ 320.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810060	7/31/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00240914	\$ 11,057.60
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-810060	10/9/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00243341	\$ 26,445.10
<b>Total Architects - Object 6215</b>				<b>\$ 49,639.70</b>
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
<b>Total Building Purchases - Object 6225</b>				<b>\$ 561,823.50</b>
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
210-0000-0-6235-00-0000-8500-0000000-000-0000	TF-800002	8/25/2007	EXCEL CONSTRUCTION SERVICES Ve:000703 Wr:00240904	\$ 2,640.00
<b>Total Inspector Fees - Object 6235</b>				<b>\$ 15,240.00</b>
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	\$ 3,764.48
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810014	11/13/2007	JONES-CAMPBELL CO Ve:000860 Wr:00244706	\$ 2,531.10
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810067	8/9/2007	JP GENERAL Ve:000867 Wr:00241167	\$ 3,217.50
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810067	11/13/2007	JP GENERAL Ve:000867 Wr:00244707	\$ 3,217.50
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810050	11/13/2007	KI Ve:000864 Wr:00244709	\$ 8,009.13
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810054	9/27/2007	OFFICE DEPOT Ve:000240 Wr:00242775	\$ 1,158.26

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

Account Code	Reference	Date	Description	Exp/Rec
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810054	9/27/2007	OFFICE DEPOT Ve:000240 Wr:00242775	\$ 2,316.51
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810177	1/17/2008	PALACE ART & OFFICE SUPPLY Ve:000610 Wr:00246902	\$ 1,221.58
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810027	9/5/2007	VIRCO Ve:000347 Wr:00241918	\$ 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-810027	9/27/2007	VIRCO Ve:000347 Wr:00242789	\$ 22,216.03
210-0000-0-6400-00-0000-8500-0000000-000-0000	PO-810101	9/27/2007	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
<b>Total Equipment - Object 6400</b>				<b>\$ 100,447.41</b>

2007/2008 Grand Total Expenses

\$ 2,531,566.61

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

Account Code	Reference	Date	Description	Exp/Rec
210-0000-0-5800-00-0000-8500-0000000-000-0000	PV-700114	2/20/2007	SAN BENITO COUNTY Ve:000687 Wr:00234820	\$ 5,960.92
210-0000-0-5800-00-0000-8500-0000000-000-0000	TF-700000	9/7/2006	BOND MEASURE ELECTION COSTS	\$ 13,766.00
<b>Total Operating Services - Object 5800</b>				<b>\$ 19,726.92</b>
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700009	3/15/2007	EARTH SYSTEMS ENVIRONMENTAL	\$ 5,400.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	ANDRADE, THOMAS	\$ 2,550.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	9/19/2006	ANDRADE, THOMAS Ve:000797 Wr:00229163	\$ 625.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	10/5/2006	ANDRADE, THOMAS Ve:000797 Wr:00229795	\$ 1,212.50
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	11/9/2006	ANDRADE, THOMAS Ve:000797 Wr:00231267	\$ 930.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	12/11/2006	ANDRADE, THOMAS Ve:000797 Wr:00232314	\$ 750.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	2/15/2007	ANDRADE, THOMAS Ve:000797 Wr:00234570	\$ 780.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	3/9/2007	ANDRADE, THOMAS Ve:000797 Wr:00235460	\$ 1,174.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	5/8/2007	ANDRADE, THOMAS Ve:000797 Wr:00237819	\$ 823.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710102	6/13/2007	ANDRADE, THOMAS Ve:000797 Wr:00239326	\$ 1,350.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	EARTH SYSTEMS PACIFIC	\$ 3,051.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	EARTH SYSTEMS PACIFIC	\$ 1,477.75
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	JOHNSON CONTROLS INC.	\$ 356,900.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	JOHNSON CONTROLS INC.	\$ 33,600.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	JOHNSON CONTROLS INC.	\$ 6,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710226	1/9/2007	JOHNSON CONTROLS INC. Ve:000708 Wr:00233204	\$ 20,400.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710091	11/9/2006	SAN BENITO ENGINEERING Ve:000793 Wr:00231305	\$ 6,000.00
210-0000-0-5830-00-0000-8500-0000000-000-0000	PO-710228	4/5/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00236608	\$ 5,400.00
<b>Total Contracted Services - Object 5830</b>				<b>\$ 448,423.25</b>
210-0000-0-5845-00-0000-8500-0000000-000-0000	PO-710256	3/16/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00235838	\$ 1,479.85
210-0000-0-5845-00-0000-8500-0000000-000-0000	PO-710256	5/8/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00237832	\$ 520.15
210-0000-0-5845-00-0000-8500-0000000-000-0000	PO-710256	5/8/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00237832	\$ 714.95
210-0000-0-5845-00-0000-8500-0000000-000-0000	PO-710256	5/25/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00238644	\$ 95.00
<b>Total Legal Fees - Object 5845</b>				<b>\$ 2,809.95</b>
210-0000-0-6200-00-0000-8500-0000000-000-0000	PV-700072	10/6/2006	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00229865	\$ 144.75
210-0000-0-6200-00-0000-8500-0000000-000-0000	PO-710141	6/29/2007	KRONICK, MOSKOVITZ, TIEDMANN Ve:000661 Wr:00240098	\$ 988.85
<b>Total Building Improvements - Object 6200</b>				<b>\$ 1,133.60</b>

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

Account Code	Reference	Date	Description	Exp/Rec
210-0000-0-5830-00-0000-8500-0000000-000-0000	JE-700009	3/15/2007	EARTH SYSTEMS ENVIRONMENTAL	\$ (5,400.00)
210-0000-0-6215-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	WOLFF LANG CHRISTOPHER	\$ 18,030.75
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	10/17/2006	W L C Ve:000709 Wr:00230400	\$ 32,455.35
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	11/9/2006	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00231319	\$ 3,606.15
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	12/11/2006	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00232344	\$ 12,020.50
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	1/9/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00233214	\$ 4,808.20
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	2/16/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00234725	\$ 67,314.80
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	3/15/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00235770	\$ 48,082.00
210-0000-0-6215-00-0000-8500-0000000-000-0000	PO-710151	5/31/2007	WOLFF LANG CHRISTOPHER Ve:000709 Wr:00238763	\$ 8,925.79
<b>Total Architects - Object 6215</b>				<b>\$ 189,843.54</b>
210-0000-0-6220-00-0000-8500-0000000-000-0000	PO-710260	2/15/2007	DSA Ve:000833 Wr:00234580	\$ 19,470.47
<b>Total Assessment and Fees - Object 6220</b>				<b>\$ 19,470.47</b>
210-0000-0-6235-00-0000-8500-0000000-000-0000	JE - 700011	6/30/2007	EXCEL CONSTRUCTION	\$ (480.00)
210-0000-0-6235-00-0000-8500-0000000-000-0000	JE-700026	6/30/2007	EXCEL CONSTRUCTION	\$ 6,640.00
<b>Total Inspector Fees - Object 6235</b>				<b>\$ 6,160.00</b>
<b>2006/2007 Grand Total Expenses</b>				<b>\$ 687,567.73</b>

**NORTH COUNTY JOINT UNION SCHOOL DISTRICT**

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

**JUNE 30, 2009**





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

Bond Oversight Committee  
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**

**Stated Findings**

**I. Financial Summary**

A. Revenue

	<u>Amount</u>
1. Beginning balance available	\$ 3,357,574
2. Interest earned and other local revenues through June 30, 2009	<u>600,117</u>
Total available for projects	<u>3,957,691</u>

B. Analysis of Expenditures

Capital outlay	<u>3,945,060</u>
Total expenditures for projects	<u>3,945,060</u>
Total available	<u>\$ 12,631</u>

C. Total unspent funds as of June 30, 2009, were \$12,631.

**II. Compliance Summary**

1. The General Obligations Bond funds were accounted for separately in the Building Fund of the District.
2. The net proceeds from the sale of the General Obligation Bonds were deposited into the appropriate accounts.
3. All areas to which we applied our procedures appeared to have appropriate internal controls and procedures in place to protect and control the General Obligation Bond funds.
4. Our review of the expenditures for the period July 1, 2008 through June 30, 2009, revealed no items that were paid from the General Obligation Bond funds that did not comply with the purpose of the Bonds that were approved by the registered voters of the District on June 6, 2006.
5. Our review of the awarding of contracts and the disbursement of funds revealed no exceptions to the policies of the State and the District.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the District's Internal Control System. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

**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.

*Vannink, Trini, Day & Co, LLP*

Fresno, California  
December 10, 2009

**NORTH COUNTY JOINT UNION SCHOOL DISTRICT**

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

**JUNE 30, 2010**



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

Bond Oversight Committee  
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 sold 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**

**Stated Findings**

**I. Financial Summary**

**A. Revenue**

	<u>Amount</u>
1. Beginning balance available	\$ 3,357,574
2. Interest earned and other local revenues through June 30, 2010	<u>603,556</u>
Total available for projects	<u>3,961,130</u>

**B. Analysis of Expenditures**

Supplies	\$ 12,323
Capital outlay	<u>3,948,807</u>
Total expenditures for projects	<u>3,961,130</u>
Total available	<u><u>\$ -</u></u>

C. Total unspent funds as of June 30, 2010, were \$0.

**II. Compliance Summary**

1. The General Obligations Bond funds were accounted for separately in the Building Fund of the District.
2. The net proceeds from the sale of the General Obligation Bonds were deposited into the appropriate accounts.
3. All areas to which we applied our procedures appeared to have appropriate internal controls and procedures in place to protect and control the General Obligation Bond funds.
4. Our review of the expenditures for the period July 1, 2009 through June 30, 2010, revealed no items that were paid from the General Obligation Bond funds that did not comply with the purpose of the Bonds that were approved by the registered voters of the District on June 6, 2006.
5. Our review of the awarding of contracts and the disbursement of funds revealed no exceptions to the policies of the State and the District.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the District's Internal Control System. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

**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.

*Vannoy, Eric, Day & Co., LLP*

Fresno, California  
December 6, 2010