



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

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

**PUBLIC AGENDA**

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

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

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

**Staff**

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

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

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

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

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

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

*Citizens Oversight Committee Procedures: Community members are encouraged to attend Citizens Oversight Committee meetings. Each agenda contains a "Visitors" section, to allow for public comment on items NOT listed on the agenda. Public comments on items that ARE on the agenda will be taken at the time of the item. When recognized by the COC Chair, speakers are asked to limit their comments to three (3) minutes.*

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

- F. COC ACTION/DISCUSSION ITEMS (approximately 6:25 pm), PUBLIC COMMENT INVITED
  - 1. School Finance 101 (20 minutes)  
Terri Ryland will go over School Finance 101 with the COC.
  - 2. COC Review of October 2011 Financial Reports (10 minutes)  
Roy Miller and Terri Ryland will present the October financial information.
  - 3. COC Review of October 2011 Engagement Activities (10 minutes)  
Dr. Kim will present information relating to engagement activities for October 2011.
  - 4. COC Status Update on aligning project phasing with available funding (10 minutes)
- G. NEXT COC MEETING AGENDA ITEMS (December 21, 2011)
- H. COC CHAIR REPORT TO CITY-SCHOOLS
- I. COC COMMITTEE MEMBER COMMENTS
- J. CALENDAR REVIEW
- K. ADJOURNMENT

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



**Meeting of the Citizens Oversight Committee**  
**October 19, 2011 – 6:00 p.m. – Emery Bay Village Community Room**  
**160 Emery Bay Drive, Emeryville**

***Emery Unified School District Guiding Principles:***  
***We Hold High Academic, Social, and Professional Expectations***  
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**PUBLIC AGENDA**

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

Brian Carver, Chair	Dave Martinez, Member
Charlie Schuman, Vice Chair	Tom Rauch, Member <b>(ABSENT)</b>
Francisco Aalbers, Member	Barbie Robinson, Member <b>(ABSENT)</b>
Lisa Carlisle, Member	Andrea Sanchez Cortez, Member <b>(ABSENT)</b>
Betsy Cooley, Member	Rodney Wong, Member
Matt Johnson, Bona Fide Tax Payer Asso. rep	
Mitchell Fine, Member	<b>Staff</b>
Ron Henry, Member <b>(ABSENT)</b>	Dr. Debbra Lindo, Superintendent of Schools
Judy Inouye, Member	Roy Miller, Project Director
Joy Kent, Member	Dr. Hayin Kim, Director of Community and Youth Engagement
Marcelline Krafchick, Member	
Kelly Maddox, Member <b>(ABSENT)</b>	

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

1. Sub-committee reports will be given
2. Add in sub-committee report out section in future agendas under "Reports."

**\*\*Modified Agenda approved.**

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

1. Summarize Section I, 4 (COC Member Comments) thoughts: "Understanding it may be not possible for community members to attend every design workshop, consider building in a period for open questions so that concerns not covered in the workshop agenda can be addressed."

**\*\*Amended Minutes approved. (Motion: B. Cooley, Second: R. Wong, none opposed)**

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

1. Superintendent's Report
  - a. Board approved Matt Johnson—welcome!
  - b. PSAT administered to all 10<sup>th</sup> graders and is paid for by the district.
  - c. Harvest Festival at Anna Yates next Thursday, October 27.
  - d. October 20<sup>th</sup> – California Shake Out Day. EUSD is a registered participant, and will be performing its first educational duck and cover drills followed by questions on earthquake safety.

- e. During Board Study Session on Monday, standardized test and achievement data were reviewed; 2011-2012 benchmark goals were set, and will be posted on EUSD website.
  - f. One added indicator of success dealt with attendance; aiming for goal of 96%+.
2. COC Chairperson's Report
    - a. City/Schools report
    - b. Participated in a library focus group prior to the COC meeting
  3. EUSD Staff Comments
    - a. Library consultants speaking with different community groups. Hard copies are at different collection sites (Senior Center, AYES, ESS). Survey Monkey being distributed via email, blogs, etc. Surveys are also being translated into Spanish and Punjabi.
    - b. Website Update: more timely access to information will be on NING and EmeryvilleCenter.org. We are working to implement suggested changes on district website, but the host company is challenging to work with. There is discussion on changing hosts.
    - c. Emery EdFund asks COC members to fill out a Volunteer Application for tracking and funding purposes.
  4. "Scope of Work" Sub-Committee Report
    - a. Betsy joined in on first meeting; Dave has a contacts list and will notify future meetings.
    - b. Input from community is reflected in designs.
    - c. Project timeline reviewed with a better understanding of each phase.
    - d. Have a report that will be sent out to members via e-mail.

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

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

**1. COC Review of September 2011 Financial Reports (10 minutes)**

Roy Miller and Terri Ryland will present the September financial information and the revisions made to the July financial information.

- a. Addressing previous COC questions and requests:
  - i. Letter from Bond Counsel on Ed. Code re: cost of issuance will be in next month's packet.
  - ii. Still working on last year's reimbursement breakdown; Terri will bring itemized report to COC when it is finished.
  - iii. Currently, 40-50% of CBO's time is spent on ECCL project (may change); charging 25% of CBO time to ECCL project.
- b. "Financial" sub-committee report:
  - i. Reviewed financial reports that are incorporated into the COC Expenditure Report
  - ii. Discussed budget scenario: expenditure types, accounts, how numbers will change due to QSCB.
  - iii. Set up committee structure; meeting time - Tuesday, 3PM the week prior to COC meeting; keep additional members number between 3-5.
  - iv. Went over list of school finance terms to be included into next COC meeting packet.
- c. Discussion on how to create a more time-efficient Expenditure Report:

- i. Some members want to see relationship between Warrants and Bond Project Category.
- ii. Terri will work with finance sub-committee to obtain requested information and a best presentation of reports.
- d. Unable to review appropriateness of expenditures—request of bond codes for August and September warrants.

2. COC Review of September 2011 Engagement Activities (10 minutes)

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

- a. Sub-committee meeting with Judy Inouye; discussion of planned events, additional feedback and ideas for engagement.
- b. Working on a more engaging web presence, how to create ways to seed conversations interesting for ALL; how to keep content relevant and updated, especially on NING site.
- c. Created mailings, door hangers, and magnets for outreach materials; designer willing to do future projects pro bono.
- d. Community Design Workshop 3 summary report.
- e. Fellows Program schedule: Meeting 1<sup>st</sup> Wednesday evenings for workshops and field trips.
- f. Coordinating with engagement resources (Turner, Darolyn Davis, library consultants) for continued outreach with community and EUSD staff on project and k-12 program.
- g. Request to review RFP finalists' presentations: may offer additional ideas—to be reviewed beforehand by COC members/Scope of Work sub-committee to determine if it is worthwhile to make available on the ECCL website.

3. COC Sub-committees (10 minutes)

COC will discuss whether there are further needs for sub-committees or designees from the COC membership beyond what was established at the August 2011 COC meeting.

- a. Additional members signed up for sub-committees they are interested in participating in.
- b. Sub-committee structure: 1) lead designee meets with Roy, Hayin, or Terri 2) If needed, meet with additional COC members 3) Lead will notify additional members when meeting so that those who are interested may attend.
- c. Designate Alternates for each sub-committee:
  - i. Financial: Matt Johnson
  - ii. Scope of Work: Betsy Cooley
  - iii. Community Engagement: TBD

4. QSCB Financing (10 minutes)

Roy Miller will present information to the COC on the Qualified School Construction Bond financing.

- a. QSCB sold Series B of \$15M, October 12, with 0.37% interest rate.
- b. QSCB Impact on ECCL = timeline change since proceeds need to be used within a 3-year timeline.
- c. Emeryville's assessed value decreased, lowering Measure J fund threshold available. Full access to \$95M is further into the future than projected.
- d. Roy is working with District staff, Community Service staff, and the Nexus team, looking closely at square footage costs and programming, to accomplish the vision of a k-12 co-located community school with the new available budget.
- e. School Board will need to decide on whether or not to sell \$10M of bonds left by February 2012

G. NEXT COC MEETING AGENDA ITEMS (November 16, 2011)

- 1. Financial Report
- 2. School Finance 101
- 3. Sub-Committee reports
- 4. ECCL update status
- 5. Community Engagement activities

H. COC CHAIR REPORT TO CITY-SCHOOLS

1. Where COC stands on financial reports
2. Sub-committees
3. QSCB update

I. COC COMMITTEE MEMBER COMMENTS

J. CALENDAR REVIEW

K. ADJOURNMENT

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Emery USD Citizen Oversight Committee  
School Finance 101


November 16, 2011



1

School Finance 101

- ◆ Fund Accounting
- ◆ Enrollment versus Average Daily Attendance (ADA)
- ◆ Account Codes and Site Budgets
- ◆ Changing Assumptions



Emery Unified School District Page 2

## Fund Accounting

- ◆ Separate self-balancing set of books (funds)
  - General Fund (operating fund)
    - ◆ Unrestricted
    - ◆ Restricted (Categoricals)
  - State School Building Fund, Developer Fee Fund, Cafeteria Fund
    - ◆ Facilities expenditures are outside the General Fund
- ◆ Revenues and Expenditures
  - Excess of Revenues over Expenditures (not net income)
- ◆ Audits are required, all according to GASB, GAAP, State Controller's Audit Guide, OMB A-87, Prop 39
- ◆ Audited Financial Statements vs. "Financial Statements" (SACS Reports) vs. Budget

## General Fund Revenues and Expenditures

- ◆ Revenue 8000 Object
  - Unrestricted – Revenue Limit, Lottery, Interest
  - Restricted – Special Education, SIP, EIA, Parcel Tax
- ◆ Expenditures
  - 1000 Certificated Salaries – credentialed teachers and administrators
  - 2000 Classified Salaries – aides, office staff, custodial, management
  - 3000 Benefits -
    - ◆ Statutory – workers' comp, STRS, PERS, Unemployment
    - ◆ Health & Welfare
  - 4000 Books and Supplies
  - 5000 Services – Utilities, professional services, insurance, leases
  - 6000 Capital Expenditures – furniture and equipment
  - 7000 Transfers, Other Uses – deferred maintenance, debt payments



## Other Funds

- ◆ Sources of Revenue
  - Developer Fees
  - Cafeteria Reimbursement and Sales
  - State School Building Fund Money
  - Bond or Certificates of Participation (COP) Proceeds
- ◆ Uses of Funds
  - Buildings and Construction
  - Cafeteria operations
  - Acquisition of furnishings and equipment

## Fund Balance

- ◆ Excess of Revenues over Expenditures
- ◆ Components of Fund Balance
  - Set-aside for certain non-spendable assets
    - stores, prepaid exp.
  - Categorical restricted fund balance
  - Assigned fund balance (Board designation for projects or programs)
  - 5% Designated for Economic Uncertainties (State Requires 5%, most districts set their reserves a bit higher to be prudent)
  - Unassigned – what's left and available to use for one-time only purposes

## Enrollment versus ADA



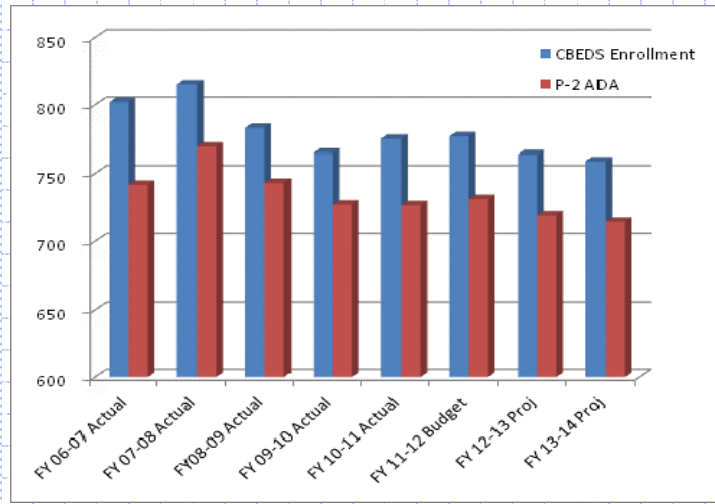
- ◆ Enrollment – the count of students who are enrolled in a specific class and could attend classes on any given day.
- ◆ Average Daily Attendance (ADA) – the sum of the number of enrolled students who attend school for a full or partial day, accumulated by attendance month (a four week period), and reported to the State three times a year. This number will always be less than the number enrolled due to illness, vacations, truancy, etc.



## “Revenue Limit ADA”

- ◆ Most districts receive their Revenue Limit apportionment based on “P-2 ADA” or the report of the accumulation of student attendance through the second principal (P-2) reporting period of April 15.
- ◆ There is a type of grace period built into the formula for districts who are declining in ADA –
  - a district gets paid for the prior year ADA or the current year ADA, whichever is higher.

## Average Daily Attendance



## Enrollment Projections

- ◆ Enrollment projections are needed for three reasons –
  - For estimating ADA for calculating revenue limit funding – must be conservative
  - For staffing to get the right number of teachers for the students – must be even more conservative
  - For providing adequate facilities for the bodies that show up – not conservative

## Assumptions Can Change Rapidly

- ◆ Projected COLA
- ◆ Revenue Limit amount
- ◆ Deficit Factors
- ◆ ADA Growth
- ◆ Funded Revenue Limit
- ◆ Changing staff
- ◆ Litigation
- ◆ Prior Years' grants and mandated costs
- ◆ Changing laws and regulations
- ◆ ...



## Operating Small Schools

- ◆ There are costs associated with operating smaller schools
  - Some costs relate to the number of students taught
    - ◆ Teachers
    - ◆ Books
  - Some costs are relative to the sites
    - ◆ Utilities
    - ◆ Site administration, including clerical staffing
    - ◆ Noon-duty aides, library techs, computer labs, custodians
    - ◆ Office expenses
    - ◆ Transportation
    - ◆ Food Services



## SACS (Standardized Account Code Structure) FD-OBJT-RESC-GOAL-FUNC-LOC-MGR-OPT

<b>Fund - Set of financial accounts to carry on specific activities</b>	
01 - General Fund	13 - Cafeteria
<b>Object - Tells what you are buying</b>	
4300 - Supplies	5200 - Travel/Conf. 6200 - Land
4400 - Inventory (over \$500)	6400 - Equipment
<b>Resource - Tracks source of funds</b>	
0000 - Unrestricted	5310 - Food Services
1100 - Lottery	8150 - Maint.
3010 - Title I	9110 - Measure J, Series A
<b>Goal - Defines an object related to an instructional setting or special population</b>	
0000 - Undefined	
1110 - Regular Ed	
<b>Function - The activity or service performed</b>	
0000 - Undefined	1110 - Spec Ed
1000 - Instruction	8110 - Maintenance
<b>Location - the site within the District</b>	
100 - Anna Yates	500 - District Office
300 - ESS	
<b>Management - Manager responsible for budgets</b>	
41 - Anakarita Allen	57 - Juliette Dunn
51 - Debra Lindo	70 - Roy Miller
<b>Option Code -</b>	
704 - COC	813 - Energy Efficiency
801 - Construction	
902 - Replace district property	

## SACS Account Structure

What you need to know:

- FD – Fund
  - ◆ 01 – General Fund (this is the operating fund where sites spend their money)
  - ◆ 13 – Cafeteria
  - ◆ 14 – Deferred Maintenance
  - ◆ 21 – Building Fund (Bonds, COPs)
  - ◆ 25 – Developer Fees
  - ◆ 35 – State School Building Program

## OBJT - Object of Expenditure

- ◆ 1100 - Regular Classroom Teacher
- ◆ 2200 - Office staff
- ◆ 2400 - Maintenance and custodial
- ◆ 3100 - STRS
- ◆ 3200 - PERS
- ◆ 3300 - FICA, Medicare
- ◆ 3400 - Health and Welfare
- ◆ 4300 - Materials and Supplies
- ◆ 4400 - Non-capital Equipment
- ◆ 5800 - Professional/Contracted Services
- ◆ 6200 - Land
- ◆ 6400 - Capital Equipment
- ◆ 8000 - Revenue

## RESC - Resource

### *General Fund*

- ◆ 0000 - Unrestricted
- ◆ 1100 - Unrestricted Lottery
- ◆ 1300 - Class Size Reduction K-3
- ◆ 3010 - Title I
- ◆ 6300 - Restricted Library
- ◆ 7156 - Instructional Materials

### *Building/Bond Fund*

- ◆ 9110 - Measure J, Series A



## GOAL/FUNC – Goal and Function

- ◆ Primarily used in General Fund for instructional identification – regular ed, special ed, math, etc.
- ◆ In Fund 21 –
  - Goal – Site Costs, Planning Costs, Architect Costs
  - Function – Construction, Maintenance



## LOC – Location (Site)

- ◆ 100 – Anna Yates
- ◆ 300 – Emery Secondary
- ◆ 500 – District Office



## MGT – Management

- ◆ 41 – Anakarita Allen
- ◆ 51 – Debra Lindo
- ◆ 57 – Juliette Dunn
- ◆ 70 – Roy Miller



## OPT – Option Code

- ◆ 704 – ECCL
- ◆ 801 – a) School Construction
- ◆ 802 – b) Replace District Property
- ◆ ...
- ◆ 813 – m) Energy Efficient Systems



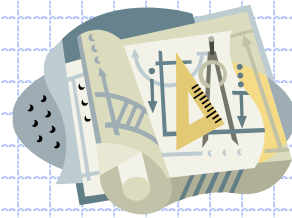


## Sample Code

- ◆ 21-6400-9110-0000-8500-400-70- -801
- ◆ Building Fund
  - Equipment
    - ◆ Measure J, Series A
      - Unassigned
        - Construction
          - New K-12 School (ECCL)
            - a) School Construction

## Prop 39 Charge, per By-laws

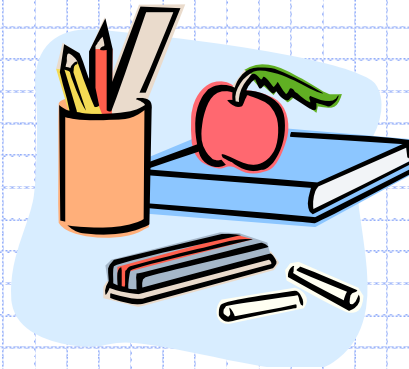
- ◆ §3.1 Inform the Public
- ◆ §3.2 Review Expenditures
- ◆ §3.3 Annual Report
- ◆ §3.4 Steering Committee
- ◆ §3.5 Community Engagement
- ◆ §3.6 Relationship with City/Schools Committee
- ◆ §3.7 Duties of the Board/Superintendent



## COC § 3.2 Review Expenditures

- ◆ The committee shall 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;
  - (c) bond proceeds are maximized.

## QUESTIONS



# Glossary

**Accrual Basis vs. Cash Basis:**

Under accrual basis accounting, transactions are recognized when the revenue is earned, the item is received, or the services rendered. Under cash basis accounting, revenue is recognized when the cash is received and expenditures are recognized when the payment is made.

**Americans with Disabilities Act (ADA):**

A comprehensive, federal civil rights law that prohibits discrimination against people with disabilities in employment, state and local government programs and activities, public accommodations, transportation and telecommunications. Scoping and technical requirements are to be applied during the design, construction and alteration of buildings and facilities covered by Titles II and III of the ADA to the extent required by regulations issued by Federal agencies.

**Assessed Value:**

The value of a parcel, for taxation purposes, as determined by the County Assessor based on a formula related to the most recent sales price of that parcel, or its 1975 value, adjusted annually. The assessed value of a parcel is subject to reassessment when a change of ownership occurs, new construction is completed, there is a decline in value, or upon request of the property owner.

**Audit:**

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether the financial statements are fairly presented and free of material misstatement. An independent audit of a school district's financial reports is required annually.

**Average Daily Attendance (ADA):**

The total number of days of student attendance divided by the total number of days possible in the reporting period. For purposes of most funding, ADA reporting is through P-2, the second reporting period. P-2 is the end of the student attendance month ending on or before April 15. A student attending every school day would equal one ADA. Generally, ADA is lower than enrollment due to such factors as transience, dropouts, and illness. A school district's revenue limit income is based on its ADA. The state collects ADA counts at the district but not the school level.

**Bond Measure:**

Authorization for a school district or the state to issue general obligation bonds to support capital investment. The two-thirds approval for local district bond measures was reduced to 55% in 2001, with some accountability requirements. The principal and interest are repaid through local property taxes. At the state level a simple majority marks approval, with repayment through state taxes.

**California Basic Educational Data Systems (CBEDS):**

An annual collection of basic student and staff data that includes student enrollment, graduates, dropouts, course enrollment, enrollment in alternative education, gifted and talented education, and more. Statistical information about schools, teachers, and students that is collected from each public school on the first Wednesday in October each year.

**Capital Outlay:**

Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Categoricals:**

Funds from the state or federal government granted to qualifying school districts for special programs, such as the School Improvement Program; or for special purposes, such as Economic Impact Aid or Transportation. Expenditures of most categorical aid is restricted to its particular purpose. Categorical funds are often referred to as "Restricted" revenues.

**Certificated Employees:**

School employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute, or temporary teachers and most administrators. A teacher who has not yet acquired a credential but has an emergency permit or a waiver to teach in the classroom is included in the count.

### **Certificates of Participation (COPs):**

A lease financing whereby a district leases property and, in consideration of the use of the property, makes periodic lease payments during the term of the lease. The lease payments made by the school district are paid to a lender. This type of lease financing enables school districts to finance capital assets over a multi-year period without voter approval. In effect, it is a borrowing to be repaid over time from the school district's general fund, or any other available revenue source.

### **Charter Schools:**

Publicly funded schools that are exempt from many state laws and regulations governing school districts. They may be established as a charter or converted from an existing public school and frequently have a specific mission. A charter is granted for up to five years by a school district, county office of education, or the State Board of Education and may be renewed for periods of five years. In 2004-05 California had more than 500 charter schools serving about 180,000 students (2.8% of the statewide enrollment).

### **Class Size Reduction (CSR):**

A state-funded program for Kindergarten through third grade classes with no more than twenty students per teacher. On a given day a class may have more than 20 children, but the average in each class must be lower than 20.4 over the school year to ensure full funding. Virtually all 1st and 2nd graders and nearly all kindergarten and 3rd grade students are in these smaller classes.

### **Classified Employees:**

School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, instructional aides, and some management personnel.

### **Community Facilities District (CFD) or Mello-Roos District:**

An area where a special property tax on real estate, in addition to the normal property tax, is imposed on real property owners by a 2/3 vote of the qualified voters within the CFD. The tax revenue is used to pay for public capital improvement projects or to make debt payments on bonds issued to fund such capital improvement projects.

### **County Office of Education (COE):**

The agency that provides educational programs for certain students; business, administrative, and curriculum services to school districts; and financial oversight of districts. These services are affected by the size and type of districts within the county, the geographical location and size of the county, and the special needs of students that are not met by the districts. Each of California's 58 counties has an office of education.

### **Cost-of-Living (COLA):**

An increase in funding for revenue limit and categorical programs based on various indices of inflation. In tight budget years the Legislature has appropriated only a portion of the amount required by law.

### **Debt Service:**

Expenditures made to pay both principal and interest on borrowed funds, including bonds.

### **Deferred Maintenance:**

Major repairs or replacement of buildings and equipment. Some matching state funds for these repairs are available to districts with a deferred maintenance program and a 5-year Deferred Maintenance Plan.

### **Developer Fees:**

A charge per square foot on residential and commercial construction. Developer fees are levied by a school districts, with the maximum amount set by law and adjusted for inflation every two years. Proceeds may be used for building or renovating schools and for portable classrooms. Developer fees may only be spent on those facilities projects that are needed in order to serve the new development on which the fee is imposed.

### **Encroachment:**

The expenditure of a local education agency's general-purpose funds for mandated special-purpose programs in which the cost of providing the programs exceeds the state or federal funding provided. While commonly called encroachment, technically it is referred to as Contribution to Restricted Programs.

### **Encumbrance:**

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Enrollment:**

A count of the students enrolled in each school and district on the first Wednesday in October of each year. This is different from average daily attendance (ADA), which is the average number of students who attended school over the course of the year. The number of pupils enrolled in the school is usually larger than the ADA due to transience, dropouts, and illnesses. Enrollment data is available at the school, district, county and state levels. Enrollments and ADA are both used for funding purposes.

**Fiscal Year:**

A 12-month accounting period that varies from the calendar year. For school districts, the fiscal year runs from July 1 through June 30 of the following year. It is the period during which obligations are incurred, encumbrances are made, and appropriations are expended.

**General Fund:**

Accounting term used by local educational agencies to differentiate general revenues and expenditures from those placed in separate funds for specific uses, such as a Cafeteria Funds. The General Fund is used to account for the ordinary operations of a local educational agency. All transactions except those required or permitted by law to be in another fund are accounted for in the General Fund.

**General Obligation Bond (G.O. Bond):**

Bonds issued by public agencies to fund capital outlay. The bonds are repaid by property taxes imposed on parcels within the jurisdiction of the public agency, according to the value of the parcel being taxed. Local school bonds require approval by either a 55% (with conditions) or two-thirds vote; state measures need only a majority vote.

**Interim Financial Report:**

A report prepared as of October 31 and January 31, presented to the Board of Education by December 15 and March 15 of each year certifying the financial condition of the district. The report is then provided to the County Office of Education for approval and subsequent submittal to the State.

**Property Tax:**

A tax on local residential and commercial property that is part of a school district's income based on a formula set by the Legislature and signed by the governor in 1978. These taxes, which vary by district, are part of the district's revenue limit income.

**Purchase Order:**

A written authorization for a vendor to supply goods or services at a specified price over a specified time period.

**Reserves:**

Funds set aside in a school district budget to provide for future expenditures, to offset future losses, for working capital, or for other purposes. There are minimum reserve levels set by the State for the Reserve for Economic Uncertainty. District may have additional district-specific reserves above these levels.

**Restricted Revenue:**

Funds that are provided to cover the expenses of a particular program or activity. They may not be used for other purposes. The restrictions are set by the government agency or grantor providing the funds. See "Categoricals".

**Revenue Limit:**


The specific combination of state and local property taxes a school district may receive per pupil (ADA) for its general education program. Categorical aid is granted in addition to revenue limit income.

**School Board:**

A locally elected group, usually between three and seven members, who set fiscal, personnel, instructional, and student-related policies. A school district governing board also provides direction for the district, hires and fires the district superintendent, and approves the budget and contracts with employee unions. By law, every school district in California is governed by a locally elected school board.

**Special Education:**

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education according to an Individual Education Plan from infancy until 21 years of age.

  
**Tax and Revenue Anticipation Notes (TRANS):**


Short-term loans that school districts can use to address a cash flow problem created when expenditures must be incurred before tax revenues are received.

**Unrestricted Revenue:**

Money whose use, except for general guidelines, is not controlled by law or by a donor. Unrestricted funds may include money that is designated by the district of governing board.

**Warrants:**

A written order, drawn by the LEA's governing board or its authorized officer(s) or employee (s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.



**Measure J Bond Expenditure Report #5**

November 16, 2011

Report Narrative:

- Items paid for the month include MKTHINK, payroll, ESS Sprinkler, and office supplies.
- The biggest activity this month was the issuance of \$15,000,000 of QSCB bonds. Costs of issuance totaling \$275,000 were taken out at the time of sale, plus the first anticipated interest payment of approximately net \$35,000 was set aside.

## Measure J: ECCL Actual Expenditures as of October 31, 2011

	notes	2011-12 Adopted Budget	Revised Budget	Encumbrance	Year-to-Date Prior Month	Year-to-Date Current Month	Activity for Month	Balance
<b>Bond Projects</b>								
a	Construct, Furnish & Equipment Facilities	1,871,000.00	1,877,258.00	157,518.27	90,704.18	441,446.02	350,741.84	1,278,293.71
b	Replace, demolish or renovate District properties	2,200,000.00	2,200,000.00	341,850.00	0.00	158,300.00	158,300.00	1,699,850.00
c	Replace portables with permanent classrooms	0.00		0.00	0.00	0.00	0.00	0.00
d	Construction school-site support	0.00		0.00	0.00	0.00	0.00	0.00
e	Upgrade and replace classroom technology	0.00	14,483.00	260.12	3,434.88	3,674.76	239.88	10,548.12
f	Acquire available real property	0.00		0.00	0.00	0.00	0.00	0.00
g	Provide appropriate packing facilities	0.00		0.00	0.00	0.00	0.00	0.00
h	Provide Interim housing	670,000.00	760,238.00	11,323.42	50,885.14	55,257.36	4,372.22	693,657.22
i	Make additional repairs and upgrades	0.00		0.00	0.00	0.00	0.00	0.00
j	Perform necessary site preparation	250,000.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00
k	Address unforeseen conditions revealed by construction	0.00		0.00	0.00	0.00	0.00	0.00
l	Mitigate items identified by the EIR	0.00		0.00	0.00	0.00	0.00	0.00
m	Install energy efficient systems	0.00		0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>4,991,000.00</b>	<b>5,101,979.00</b>	<b>510,951.81</b>	<b>145,024.20</b>	<b>658,678.14</b>	<b>513,653.94</b>	<b>3,932,349.05</b>
	Payroll						38,319.10	
	Non-payroll expenditures						165,414.01	
	Costs of Issuance						275,000.00	
	Bond Interest						34,920.83	
	<b>Total Activity for Month</b>						<b>513,653.94</b>	

<sup>1</sup> Budget was adjusted to include \$75,000 budget lines not coded to specific "a to m" components of project - i.e. bond audit fees, consultants and contracted services.



**Measure J Cash Balance  
As of October 31, 2011**

	Cash with County Treasurer	Cash With LAIF	Total
Sale of Bonds	\$25,499,599.80	\$0.00	\$25,499,599.80
Transfer to LAIF	(\$20,000,000.00)	\$20,000,000.00	\$0.00
June Warrants	(\$996,478.85)	\$0.00	(\$996,478.85)
Balance as of June 30, 2011	\$4,503,120.95	\$20,000,000.00	\$24,503,120.95
Prior Year Accounts Payable	(\$131,155.39)		(\$131,155.39)
July Warrants	(\$55,687.64)	\$0.00	(\$55,687.64)
Balance as of July 31, 2011	\$4,316,277.92	\$20,000,000.00	\$24,316,277.92
August Warrants	(\$182,982.88)	\$0.00	(\$182,982.88)
Balance as of August 31, 2011	\$4,133,295.04	\$20,000,000.00	\$24,133,295.04
September Warrants	(\$51,262.51)	\$0.00	(\$51,262.51)
Balance as of September 30, 2011	\$4,082,032.53	\$20,000,000.00	\$24,082,032.53
Sale of Bonds	\$15,000,000.00		\$15,000,000.00
October Warrants/activity	(\$513,653.94)	\$0.00	(\$513,653.94)
Balance as of October 31, 2011	\$18,568,378.59	\$20,000,000.00	\$38,568,378.59

## SEPTEMBER 15—NOVEMBER 10<sup>TH</sup> COMMUNITY ENGAGEMENT ACTIVITIES

*Report to the COC, November 16<sup>th</sup>*

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### YOUTH:

- Youth Fellows – Applications, Interviews (8 Youth Fellows)
  - September 15<sup>th</sup>–October 7<sup>th</sup>
  - Orientation: 10/26; Workshop 1: 11/9
- ACE program/mentorship program planning: October 2011
- Library Program Focus Groups
  - Rec and TSA After School, October 19<sup>th</sup>-20<sup>th</sup>
- Anna Yates Harvest Festival Table, October 27<sup>th</sup>
- ESS Youth internship development: November 2011

### STAFF:

- Group of 6 ECCL program planning and design refinement: administrative leadership from EUSD Wellness, Anna Yates, Emery Secondary Schools, City Department of Community Services; NEXUS
  - September 14<sup>th</sup>, October 5<sup>th</sup>, November 9<sup>th</sup>
- College, Career and Leadership Staff meeting
  - Discuss intersections of ECCL with program goals
- Library Program Staff Focus Groups
  - Anna Yates, October 19<sup>th</sup>
  - Emery Secondary, October 20<sup>th</sup>
- EUSD Staff Meetings
  - Anna Yates: October 6<sup>th</sup>, November 3<sup>rd</sup>
  - ESS: October 19<sup>th</sup>, November 2<sup>nd</sup>
- Staff Room bulletin/comment boards – Anna Yates, Emery Secondary School

### COMMUNITY:

- Anna Yates PTO meetings: September 13<sup>th</sup>, October 11<sup>th</sup>
  - Community Library program focus group, October 11<sup>th</sup>
- ESS PTO meetings: October 25<sup>th</sup>
  - Community Library program focus group, October 25<sup>th</sup>
- Citizens Oversight Committee
  - Regular Meetings: September 21<sup>st</sup>, October 19<sup>th</sup>, November 16<sup>th</sup>
  - Continued recruitment to fill vacancies as they arise
- Fellows Pilot Program
  - Fellows Interviews: September 26<sup>th</sup>–October 7<sup>th</sup>
  - Fellows Orientation: October 26<sup>th</sup>
  - Fellows Workshop I: November 9<sup>th</sup>
- Community Design Workshops
  - September 17<sup>th</sup>, October 13<sup>th</sup>, November 19<sup>th</sup>
  - Outreach: postcard mailers, doorhangers, flyers, ECCL listserv emails, City of Emeryville and EUSD locations, pick-up and drop-off conversations, EUSD student robo-call, Wednesday packets, community bulletin boards
  - Food, Spanish interpretation and childcare available
  - Increasing attendance, average around 45 participants; about 40% are parents
  - Positive evaluations of the sessions and the direction of the design

- Local Community Events
  - Park Avenue Grand Opening, September 15<sup>th</sup>
  - Emery Arts Opening Reception, September 30<sup>th</sup>
  - Anna Yates Harvest Festival, October 27<sup>th</sup>
  
- Public Meetings
  - September 12<sup>th</sup>: EUSD Board of Trustees, ECCL Review
  - September 21<sup>st</sup>: COC Regular Meeting
  - September 26<sup>th</sup>: EUSD Board of Trustees, ECCL Review
  - October 6<sup>th</sup>: City/Schools Committee: ECCL Review
  - October 10<sup>th</sup>: EUSD Board of Trustees, ECCL Review
  - October 17<sup>th</sup>: EUSD Board of Trustees, ECCL Review
  - October 19<sup>th</sup>: COC Regular Meeting
  - October 24<sup>th</sup>: EUSD Board of Trustees, ECCL Review
  - November 3<sup>rd</sup>: City/Schools Committee: ECCL Review, Co-location direction
  - November 16<sup>th</sup>: COC Regular Meeting

**LOOK AHEAD:**

- ESS PTO Meeting, November 22<sup>nd</sup>
- AY PTO Meeting, December 13<sup>th</sup>
- Community Design Workshops
  - 11/19/11
  - 12/13/11
  - 1/25/12
  - 3/3/12
- Neighborhood community meetings – as requested