FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Santa Clara County Office of Education

Extraordinary Audit of the

East Side Union High School District

January 28, 2010

Joel D. Montero
Chief Executive Officer

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

January 28, 2010

Charles Weis, Ph.D., Superintendent
Santa Clara County Office of Education
1290 Ridder Park Drive
San Jose, CA 95131

In August 2009 the Santa Clara County Office of Education entered into a study agreement with the Fiscal Crisis and Management Assistance Team (FCMAT) for FCMAT to perform the following:

1. Review district policies and procedures related to professional services contracts and capital construction projects from the district's bond fund including Measures A, E, and G. in accordance with the following legal references for the 2007-08 and 2008-09 fiscal years to determine if any components of fraud, misappropriation of funds or other illegal practices have occurred that merit further examination.

2. Sample contracts related to the district's bond fund and review vendor invoices regarding sufficient detail to document the material and labor charges being invoiced to the district.

   The review is based upon allegations that the district has not adhered to the prescribed legal references listed for K-12 school districts and has consistently awarded multiple contracts to single source vendors for duplicate services and that specific contractors continue to be hired without meeting the required bidding requirements.

3. Review the district's board policies, administrative regulations and specific contracts and amendments to the former superintendent's contract for the specific period of 2005-06 though 2008-09 fiscal years and confirm whether any violations of such policies regarding vacation accrual and pay outs have occurred that would be deemed illegal practices or a misappropriation of funds.

FCMAT conducted initial fieldwork at the district offices from August 24-28, 2009. and followed up with forensics research and telephone conferences in September, October and November, 2009. This audit is the result of those activities.

Thank you for allowing us to serve you, and please give our regards to all the employees of the Santa Clara County Office of Education.

Sincerely,

Joel D. Montero
Chief Executive Officer

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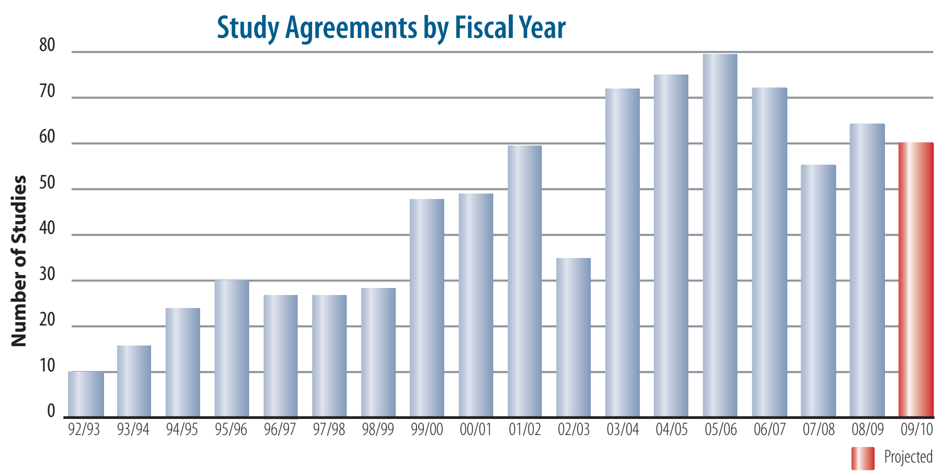
Foreword - FCMAT Background

The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist local educational agencies (LEAs) in complying with fiscal accountability standards.

AB 1200 was established from a need to ensure that LEAs throughout California were adequately prepared to meet and sustain their financial obligations. AB 1200 is also a statewide plan for county offices of education and school districts to work together on a local level to improve fiscal procedures and accountability standards. The legislation expanded the role of the county office in monitoring school districts under certain fiscal constraints to ensure these districts could meet their financial commitments on a multiyear basis. AB 2756 provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans. These include comprehensive assessments in five major operational areas and periodic reports that identify the district's progress on the improvement plans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform nearly 750 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides professional development training. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The agency is guided under the leadership of Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.



Total Number of Studies.................... 743
Total Number of Districts in CA........1,050

Management Assistance............................ 705 (94.886%)
Fiscal Crisis/Emergency 38 (5.114%)

Note: Some districts had multiple studies.
Eight (8) districts have received emergency loans from the state.
(Rev. 12/8/09)

Introduction

Background

The East Side Union High School District is located in Santa Clara County and provides educational services to students in grades 9-12 as well as adults. The district has the fourth largest high school student enrollment in the state and the largest in northern California. East Side Union maintains a general fund budget of $204 million and capital project fund budgets totaling $115 million for the 2009-10 fiscal year.

The district serves more than 26,000 students and operates 23 schools, including 11 comprehensive high schools, six alternative education schools and six charter schools. Student enrollment grew steadily from the 2002-03 to the 2007-08 fiscal years, but declined in 2008-09.

Twenty-two percent of the district's students are English-language learners and 31% are eligible for free and reduced price meals. The district has consistently met its Academic Performance Index target, but some subgroups have not met their Adequate Yearly Progress criteria.

The district has a recent history of budget and fiscal issues as documented by three studies conducted by the Fiscal Crisis and Management Assistance Team (FCMAT) since 2001.

In January and February 2009, the Santa Clara County Office of Education received information from outside sources alleging questionable practices by the district in six areas. The county office staff conducted an investigation and concluded that four areas warranted further investigation by an outside expert. In July 2009, the county office requested the services of FCMAT, and a study agreement for three of these items was developed and signed on August 13, 2009. The scope points are as follows:

1. Review district policies and procedures related to professional services contracts and capital construction projects from the district's bond fund including Measures A, E, and G. in accordance with the following legal references for the 2007-08 and 2008-09 fiscal years to determine if any components of fraud, misappropriation of funds or other illegal practices have occurred that merit further examination.

2. Sample contracts related to the district's bond fund and review vendor invoices regarding sufficient detail to document the material and labor charges being invoiced to the district.

   The review is based upon allegations that the district has not adhered to the prescribed legal references listed for K-12 school districts and has consistently awarded multiple contracts to single source vendors for duplicate services and that specific contractors continue to be hired without meeting the required bidding requirements.

3. Review the district's board policies, administrative regulations and specific contracts and amendments to the former superintendent's contract for the specific period of 2005-06 though 2008-09 fiscal years and confirm whether any violations of such policies regarding vacation accrual and pay outs have occurred that would be deemed illegal practices or a misappropriation of funds.

Study Team

The study team was composed of the following members:

Anthony L. Bridges
FCMAT Deputy Executive Officer
Atascadero, California

Mary Barlow
FCMAT Deputy Administrative Officer
Bakersfield, CA

Jim Cerreta,
Certified Fraud Examiner (CFE)
FCMAT Fiscal Intervention Specialist
Petaluma, California

Margaret Rosales
FCMAT Consultant
Kingsburg, California

Steve Morrison
Morrison Forensics, LLC
Bakersfield, California

Leonel Martínez
FCMAT Public Information Specialist
Bakersfield, CA

Study Guidelines

The FCMAT review included examination of a sample of referenced documents such as district contracts, invoices, time sheets, calendar records and bid documents. It also included examination of any other documentation required to validate or refute allegations of fraud, misappropriation of funds and other illegal practices.

FCMAT conducted initial fieldwork at the district offices from August 24-28, 2009. Dozens of documents representing thousands of pages of information were acquired from the district staff. Interviews were also conducted with district staff members and the former superintendent as well as the county office staff. Follow-up interviews and document-gathering continued for the next three months.

A technology forensics expert worked with the district and county office staffs in September and October 2009 to capture data from a variety of technology sources as a part of FCMAT's review. FCMAT conducted several telephone conferences with county office staff members in September, October and November 2009 to apprise them of the review's status.

Study Overview

In January and February 2009 the Santa Clara County Office of Education received complaints from outside sources alleging questionable business practices by the East Side Union High School District in the following areas:

1. The fraudulent use of credit cards
2. The awarding of contracts of questionable value
3. The making of unjustifiable payroll payments to the superintendent and the chief business official (CBO)
4. The cashing out of unreported vacation time by the superintendent
5. The hiring of a former superintendent's son by district contractor
6. The expending of bond funds without attendant progress in underlying construction projects

Education Code Section 1241.5 (b) allows a county superintendent of schools to review or audit the expenditures and internal controls of any school district in his or her county if there is reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred. The code requires the review to be conducted in a timely and efficient manner. The county office staff conducted an investigation that drew the following conclusions:

- No evidence of fraud existed regarding item number one, but the governing board should determine if any repayments would be required per board policy.
- A more extensive review of items number two, four, five and six by an independent third party was necessary.
- Item number three noted above was justified and did not warrant further investigation.

In July 2009, the county office requested the services of FCMAT to investigate items number two, four and six. On August 4, 2009 the district governing board acquired the services of the law firm Hanson Bridgett LLP of San Francisco, California to conduct an independent district investigation of items number one, four, and five. Their findings and recommendations are referenced in this report as appropriate.

During FCMAT's interviews, several allegations were made that unnamed individuals accessed the former superintendent's district-issued desktop and/or laptop computers and entered false data and information. The allegations indicated that information was intended to support or harm the former superintendent, depending on the source.

On September 10, 2009 FCMAT retained a professional expert to conduct a forensic analysis of the computers and equipment assigned to the superintendent to address these allegations. The computer equipment used by the superintendent was examined, and district network file server information was downloaded and reviewed. Information was also gathered from the former superintendent's Blackberry personal computing device and the district's Blackberry computer server.

Executive Summary

In early 2009, the Santa Clara County Office of Education received complaints from outside sources alleging questionable practices by East Side Union High School District. The county office investigation resolved certain items, but concluded that a more extensive review by an independent third party was necessary regarding other questionable business practices.

FCMAT was hired to conduct a review of these other questionable business practices and determine if there was sufficiency of evidence to indicate the following:

> Fraud, misappropriation of funds or other illegal practices that merit further examination with respect to contracted services.
> Material and labor charges being invoiced to the district's bond program supported in sufficient detail the charges to these bond funds.
> Violations of board policies regarding vacation accrual and payouts of the superintendent have occurred that would be deemed illegal practices or a misappropriation of funds.

FCMAT conducted fieldwork, including interviews of employees and others, examination of multiple documents containing thousands of pages, and an evaluation of computer hard drive and systems information. As a result of this work, FCMAT concluded the following:

- No evidence of fraud, misappropriation of funds or other illegal practices was observed in the contracted services transactions reviewed by FCMAT, but violations of board policy occurred, and the gaps in existing policy should be corrected.
- Some material and labor invoices of contracted services to bond funds were insufficiently detailed to support charges to the bond funds. A more detailed review is recommended.
- There was no evidence that board policies regarding vacation accrual and payouts of the superintendent were violated, but there is much room for improvement regarding payout procedures and accrued leave management.

Recommendations for improvements in policy, procedures and practices in each of these points are included in this report.

This report repeats the theme established in FCMAT's studies beginning in 2001, that the district lacks effective internal control systems. Illegal acts, misappropriation of funds or fraud can include an array of irregularities characterized by intentional deception and misrepresentation of material facts. The principal mechanism for deterring fraud or illegal practices in an organization is a strong system of internal controls. Two of those studies included recommendations to improve internal controls regarding use of district-provided credit cards. The second study, conducted in 2004, was focused entirely on this topic and contained recommendations repeated from the first study to significantly improve controls over use of credit cards. Credit card use and abuse was one of the scope points reviewed during investigations by the county office and district. While the number of credit cards issued to staff members has significantly decreased in recent years from approximately 80 to three, and other controls were implemented, overall controls over credit card use continue to need improvement.

During FCMAT's interviews, several individuals indicated they feared reprisal if they cooperated with this review or provided certain requested information. One employee requested that meetings be held off site to maintain the requested confidentiality. Several employees provided information orally but refused to provide written documentation to validate and document the allegations. Another employee participated in interviews, but avoided any contact afterward despite several efforts by FCMAT to make contact for follow-up purposes.

Many interviewees expressed frustrations about issues unrelated to the scope points of the review. These comments centered on other staff members, administrators and board members, both current and former. According to these employees, the district for many years has operated with a culture of intimidation and mistrust that may have contributed to the departure of the superintendent. FCMAT is concerned about the extent to which this situation may have contributed to the issues that are the focus of this review.

The governing board should recommit itself to improving the district's business systems which include a comprehensive review of board policies and administrative regulations. The governing board and administration should also provide the leadership necessary to promote a culture of trust and openness instead of a culture of mistrust and intimidation. Leadership and the operating philosophy of the Governing Board and executive management for the proper internal controls include soft controls such as management tone, performance evaluations, training programs, and maintaining established policies, procedures and standards of conduct. These types of internal controls extend to the way management assigns authority and responsibility and organizes and develops the district's personnel.

Every organization faces a variety of internal and external risks that must be managed. While all employees in the organization have some responsibility for internal controls, the governing board, superintendent and upper management are ultimately responsible.

Findings and Recommendations

Contracted Services

The review is based on allegations that the East Side Union High School District has done the following:

- Failed to adhere to the prescribed legal references listed below for K-12 school districts.
- Consistently awarded multiple contracts to single-source vendors for duplicate services.
- Consistently hired specific contractors hired without meeting the required bidding requirements.

The following sections of the California Public Contract Code are pertinent:

Formal bidding, Section 20111
School districts are required to utilize formal bidding when contracting for public work projects of more than $15,000 or material or supply purchases of more than: $69,000 for calendar year 2007, $72,400 for calendar year 2008 and $76,700 for calendar year 2009.

Exceptions, Section 20113
An exception for formal bidding is allowed for any repair, alteration, work or services necessary to permit the continuation of existing school classes to avoid danger to life or property (emergency measures must be approved by the Governing Board and approved by the County Superintendent of Schools).

Exemptions from formal bidding, Section 20118

Exemptions include supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages or periodicals required for the operation of schools (Section 20118.3).

The school district has the right to enter into a contract to acquire electronic data processing systems and telecommunications goods and services with one of the three lowest responsible bidders (Section 20118).

In addition, California Government Code Section 53060 on professional service contracts provides that competitive bidding may not be required for the following types of projects:

1. Private architectural
2. Landscape architectural
3. Engineering
4. Environmental

5. Land surveying
6. Construction project management
7. Financial
8. Accounting
9. Legal

FCMAT's scope did not include a review of whether the contracts in the team's sample violated the restrictions and prohibitions on contracting for services as included in Education Code section 45103.1 since this was not requested by the county office. Nonetheless, the team was not presented and did not observe any documents or other evidence that this code section was violated.

Board policies also provide the staff with guidance regarding procurement of goods and services. These policies are attached as Exhibit A to this report. A brief summary of relevant aspects is provided in the following table.

Selected Board Policies - Purchasing

Policy#/ Adopted & Amended	Topic	Brief Summary (no date indicated = language unchanged from 2004 to 2009)
3300 3/11/04 5/21/09	Expending Authority	Supt purchase authorization = $5,000 per purchase (3/11/04)/Up to limits per PCC 20111 (5/21/09) Supt may issue open purchase orders
3311 3/11/04 5/21/09	Bids	Use competitive bidding where required by law Board may request bidding when not otherwise required by law Board may authorize use of piggyback bids Board may require pre-qualification procedures
3312 3/11/04 5/21/09	Contracts	All contracts must be approved or ratified by the governing board
3314 3/11/04 5/21/09	Payment for Goods or Services	Supt shall ensure purchasing, receiving and payment functions are kept separate (5/21/09) Board shall approve all warrants (5/21/09) The district shall not be liable for unauthorized purchases Supt may pay invoices in excess of approved purchase order without further governing board approval if for sales tax, transportation or shipping
3600 5/21/09	Consultants	Authorize use of consultants All consultant contracts shall be board approved Consultants shall submit conflict of interest statement

Board administrative regulations provide further guidance to staff regarding the procurement of goods and services. These regulations are attached to this report as Exhibit B. A brief summary of relevant components of these regulations are provided in the following tables.

Selected Board Administrative Regulations - Purchasing

Regulation#/ Adopted & Amended	Topic	Brief Summary
3323 11/9/00	Purchasing Procedures	Informal bids shall be solicited below bid limit (see Table 3) Supt approves change orders, submits to board for ratification at next meeting Procedures for advertised bids Procedures for prequalification

Informal Bids - Limits

Regulation#/ Adopted & Amended	Topic	Brief Summary
3323 11/9/00	Informal Bid Limit	<u>3 oral quotes</u>: Supplies/Equip = $5k to $25k Services (Non-public Project) = $5k to $25k Services (Public Project) = N/A <u>3 written quotes</u>: Supplies/Equip = $25k to $50k Services (Non-public Project) = $25k to $50k Services (Public Project) = $5k to $15k

<u>Complaints</u>

In January and February 2009 and afterward, the Santa Clara Office of Education received complaints regarding the district's procurement and payment procedures for the hiring of consultants. These complaints included the following concerns:

- Certain consultant contracts were not subjected to bidding procedures.
- Several purchase orders and contracts were issued to the same vendors, creating the appearance of job splitting to avoid bidding the requirements of the Public Contract Code.
- An unusually large percentage of the budget was spent on consultants.
- Select contractors repeatedly obtained work, raising concerns about quid-pro-quo arrangements.

Contracted Services – Procedures Testing

FCMAT selected a sample of 31 contracts from a list prepared by the staff of all contracts entered into during the 2007-08, 2008-09 and 2009-10 fiscal years to determine the nature of the district procedures used to procure contracted services. The supporting documentation for these contracts was examined, including the following:

- Documents
- Purchase orders
- Contracts
- Invoices
- Payment requisitions

These documents were reviewed to determine compliance with bidding requirements of the Public Contract Code and informal bid limits per board policy. Purchase orders were reviewed to determine proper authorization and contracts for consistency with purchase orders. Invoices and payment request documentation were reviewed to determine whether they had sufficient detail to determine the nature and propriety of services provided, and authorization for payment. Governing board minutes were reviewed to confirm approval of documents and transactions as required by state law, board policy and regulation.

Of the 31 contracts sampled, 14 were for services related to the district's facility program and 17 for instructional and operational support service programs. The 14 facility program contracts included a variety of services. The categories of service and number of contracts by category are as follows:

- Architectural and engineering – 4
- Construction inspection – 3
- State facility funding consulting – 2
- Soil testing – 1
- Fire alarm system testing and diagnostics – 1
- Facility program management – 1
- Long Range Academic and Facility Master Plan development – 1
- Asset Management Plan development – 1

The review found that services received for all 14 contracts were necessary to meet facility program objectives. All contracts were also exempt from bidding requirements according to Government Code section 56030.

However, administrative regulation 3323 technically exempts nearly all of these contracts from an informal bidding process. It is unclear whether this was intentional on the part of the board or the district, but some contracts were subjected to an informal selection process while others were not.

The sample supporting documentation shows one instance where consultant services were funded under the purchase order of a different consultant. There was no indication that the latter consultant's contract was submitted to the board for approval, or that a corresponding purchase order was approved. While the services provided were consistent with industry practices, the reference to the purchase order of the other consultant left a confusing and incomplete audit trail for these services.

Subconsultants provided certain services to consultants under contract with the district, and these services were included in the consultants' invoice to the district. While this practice is common, it may contribute to a perception that the district is trying to circumvent the bidding procedures required by law. Although these services are exempt from bidding, the district should exert greater control over subconsultant invoices. The governing board should provide guidance in this area.

The 17 instructional and operational support service programs contracts included a variety of services. The categories of service and number of contracts by category are as follows:

Nonpublic school services – 2
Other educational program services (adult education, after-school CAHSEE programs, DAIT, other programs) – 5
Professional staff development program services – 2
Field supervision for social work interns – 1
Long Range Academic & Facility Master Plan development – 1
Emergency repairs – 1
Copier contract management – 1
Technology cabling infrastructure installation and maintenance – 2
Energy management program services – 1
Security services, alarm systems – 1

These services brought at least some value to the district and are generally consistent with the practices of urban school districts throughout the state with student enrollment and demographics to East Side Union.

Most contracts were also exempt from bidding requirements of the Public Contract Code, but supporting documentation was insufficient to determine the status of others. The contracts in question are as follows:

Copier contract management
Technology cabling infrastructure installation and maintenance
Security services, alarm systems

Each of these contracts could be exempt depending on the circumstances surrounding the services provided, but a legal opinion would be necessary to confirm that these types of contracts are exempt from bidding requirements.

Administrative regulation 3323 requires an informal bid process for most of these contracts (because contracts of more than $50,000 are not identified in the policy, it appears they are not subject to the informal process). However, there was no indication that eight of these contracts were subjected to an informal bid process as required by the policy.

Below is a summary of other findings identified as a result of FCMAT's testing procedures.

- Consultant service contracts and purchase orders were routinely approved by the governing board, but minutes of board meetings lack a detailed list so confirmation was not possible.
- Purchase orders that otherwise required board approval were increased without any indication that approval was obtained.
- New contracts were issued to the same vendor for an extension of the same services without indication of board approval.
- Invoices were paid that did not include specific dates of service.
- Invoices for one particular vendor were paid under a purchase order issued to a different vendor.
- Contracted services payments were evenly allocated over several months, with no supporting detail was provided on invoices regarding services.
- Former employees were hired as consultants with no indication that a conflict-of-interest statement was submitted as required by board policy.
- There was no indication that the governing board approved warrants until the summer of 2009, when board policy 3314 was implemented consistent with Education Code section 42630 et seq.

<u>Utilization of Contracted Services</u>
A common theme in the complaints and FCMAT interviews was that the district utilizes an excessive number of consultants, implying that an excessive amount of district funds are expended for some services.

FCMAT developed a summary of all purchase orders issued by the district for contracted services in the 2007-08, 2008-09 and 2009-10 fiscal years through the date of fieldwork for this report. The summary shows that a significant number of purchase orders for contracted services has been issued during this time, but the amount spent on consultants is not excessive when compared to industry standards.

The summary indicates that 618 contracted services purchase orders were issued from capital project funds and another 1,262 from all other funds for a grand total of 1,880.

Of the 618 capital project funds purchase orders, 604 were funded from bond measures E and G projects. The issuance of separate architectural, inspection, testing and other services contracts for each modernization or construction project significantly increased this number, accounting for approximately 80% of all contracts.

A total of $43,907,582 was encumbered under these capital project funds purchase orders for an average of $71,048 per order. The total encumbered represents less than 7% of all Measure E & G funds, which is less than the industry standards for contracted services and other overhead or "soft costs" of school modernization (10-12%) and new construction projects (8-10%).

About 350 vendors received contracts from the all-other fund group, averaging 3.6 contracts per vendor. The highest number of purchase orders issued to a single vendor was 66, with a total of $36,000 contracted or an average of $545 per contract. The largest dollar amount issued to any single vendor was $2,612,679 for eight contracts with a nonpublic school special education services provider. A total of $22,550,006 was encumbered under these purchase orders, or an average of $17,868.

The Education Data Partnership Web site provides comparative financial data for all California school districts. Using the data in this Web site, FCMAT compared the district's general fund contracted services spending (SACS object code series 5100, 5600 and 5800) during the 2007-08 fiscal year with four similarly sized high school districts in the state. The district expended $427 per pupil while the average of the comparison group was $493. Of the five districts compared, three spent more per pupil than East Side Union. Therefore, based on the sample data examined by FCMAT, funds expended for contracted services at the district are within industry standards.

<u>Allegations of Quid-Pro-Quo</u>

In interviews with FCMAT, some staff members alleged that donations to the district and/or its board members are solicited from prospective contractors as a condition of receiving work from the district. Other allegations were that certain administrators routinely hire contractors with whom they have a nonworking relationship and who provided personal favors or otherwise benefitted from the relationship. However, no documentary evidence was provided or discovered to support these allegations.

<u>Internal Audit Function</u>

In past years, the district operated an internal audit function to monitor critical district internal controls surrounding financial systems.

The internal auditor position was eliminated as a result of budget reductions. The internal auditor who last held the position indicated his work found that the district lacks internal controls in several systems, including purchasing and procurement. The former auditor concluded that the district did not effectively utilize the internal audit function. The former auditor also suggested serious consideration should be given to restoring the position and operating the function according to industry standards.

Recommendations

The governing board should:

1. Amend administrative regulation 3323 to require informal bids for all service contracts of more than $5,000 with no maximum limit.
2. Amend administrative regulation 3323 to clarify that informal bids are required when consulting service contracts are otherwise exempt from bidding per Government Code section 56030.
3. Enforce administrative regulation 3323 regarding utilization of informal bids.
4. Include specific details on contract approvals in minutes of board meetings.
5. Require evidence that a conflict-of-interest statement has been submitted for every consultant contract being considered for approval as required by board policy 3600.
6. Restore the internal audit function, including funding for an internal auditor position, and operate this function according to industry standards.
7. Establish board policy providing guidance to the staff in circumstances where contracted services can be billed to the district by consultants and other service providers.

The district should:

1. Submit all contract extensions for board approval per policy 3312.
2. Submit purchase orders for all consulting services contracts to the governing board for approval.
3. Submit to the board for approval all purchase order adjustments that do not otherwise meet the criteria of board policy 3314.
4. Require all vendors to provide detailed invoices that include specific dates and hours per day of service, detailed by the professional providing the service.

5. Refrain from utilizing contract provisions that provide for equal payment installments if they do not require itemized invoices with the same detail included in recommendation number four.
6. Review the process utilized to hire the consultant whose payments were made under the purchase order of a different consultant and determine whether these services were authorized.

Bond Funds - Contracted Services

FCMAT selected a sample of 31 contracts from a list prepared by the staff of all contracts that were entered into during the 2007-08, 2008-09 and 2009-10 fiscal years. Of this sample, 12 were encumbered against either Measure G (fund 21) or Measure E (fund 23) bond funds and two were charged to the capital facilities fund (fund 25).

The underlying cash disbursement documents for each contract were examined to determine the sufficiency of invoice detail. Supporting documentation was carefully examined, with attention paid to details regarding the following:

Dates services were provided
Hours of service provided each day
Identification of who provided services
Description of services provided
Identification of facility project and account code charged

The supporting documentation showed that invoice details were sufficient to support charges made to the account code in all cases except two professional services consultants. The invoices for these exceptions did not provide sufficient detail to do the following:

Identify the facility project for which services were provided, and/or
Identify the precise nature of all services provided, and/or who provided them, and/or when they were provided.

It was clear that these services were necessary to accomplish the objectives of the facility program. However, more detail and/or better cost accounting for tracking costs to specific projects would facilitate better understanding of the value of these services as well as the appropriateness of charges against bond funds.

Facilities Program Management Review

The district commissioned a facilities program management review from Total School Solutions of Fairfield, California, which completed its report in June 2008. The report contained several recommendations regarding the district's facility program, but also identified a compliance issue, describing it as follows: "The funding of three projects with Measure G bond proceeds which were not included in the approved Bond Project List (sic)."

Several management issues were identified, including "…projects have been undertaken with little relation to the overall scope, budget and scheduling process. As a consequence, some projects were expanded while others were delayed or eliminated."

These issues suggest a confusing environment that no doubt contributed to concern that Measure G and Measure E bond funds have not been utilized as authorized by the voters. While the district administration and the governing board made efforts to address the concerns noted in the Total School Solutions report, it does not appear that they have been completely resolved.

Recommendations

The district should:

1. Require all vendors provide detailed invoices that include specific dates and hours per day of service, detailed by the person providing the service, with the underlying facility project identified with each charge.

2. Consider a review of all invoices charged to Measure G and Measure E funds to determine that project costs were properly allocated to each bond program.

3. Fund from other sources any inappropriate expenditures identified as a result of the review per recommendation number two.

Superintendent's Vacation

The Santa Clara County Office of Education received complaints from outside sources alleging that unreported vacation time was cashed out by the former superintendent. FCMAT conducted an investigation and concluded the following:

- Vacation payouts to the former superintendent were not in conflict with district policy and regulation.
- Vacation payouts were consistent with applicable provisions of the employment agreements between the district and the superintendent.
- There was no evidence that the superintendent failed to report vacation time taken to the district.

However, FCMAT developed recommendations regarding board policy and improvements to internal control systems. These recommendations are provided at the end of this section.

Board Policy and Administrative Regulations

FCMAT reviewed district board policies 4161 and 4170 regarding personnel leaves. Board policy 4161, "Personnel, Subject – Leaves," includes the following:

> "…The Board recognizes the following justifiable reasons for absence as provided by law…
>
> …6. Vacations for classified staff and *certificated management staff*, as applicable." (Emphasis added)

Therefore vacation accrual and usage was authorized by the board for certificated management staff.

Board policy 4170, "Certificated Management Personnel Policies" article 2 Vacations, includes the following:

> 2.1 Unless otherwise indicated, vacation time may be taken as it is earned and must be taken or lost by August 31 of the calendar year subsequent to being earned. In extraordinary cases, the Superintendent may grant exceptions to this deadline.
>
> 2.2 Commencing August 31, 1988, vacation shall not be earned by any management employee who has a vacation balance of 25 days or more. This limitation shall not apply to individuals whose employment contracts otherwise provide."

Because the former superintendent's contract provided specific language that addressed vacation accrual, cash payouts and accrual limitations, policy articles 2.1 and 2.2 did not apply. In any case, the superintendent could have waived article 2.1 for himself.
The staff did not provide administrative regulations associated with the above board policies.

Employment Agreements
FCMAT reviewed employment agreements between the district and superintendent with regards to his position as interim superintendent and superintendent. Three agreements that covered his tenure were provided. The following table contains summary information regarding these documents.

Summary of Employment Agreements Reviewed by FCMAT

Date of Agreement	Position	Term	Approved	Paid Days of Service
August 25, 2005	Interim Superintendent	8/26/05 – 8/31/06	8/26/05	12 months and 5 days less 25 days paid vacation
February 8, 2006	Superintendent	1/1/06 – 6/30/07	2/9/06	12 months less 30 days paid vacation
January 1, 2008	Superintendent	1/1/08 – 6/30/11	12/13/07	12 months less 30 days paid vacation

The district first hired the superintendent in question as chief human resources officer in June 2004, and he continued in this capacity until he was hired as interim superintendent in August 2005. The employment agreement for the first position was not reviewed.

The agreement dated January 1, 2008 refers to a prior agreement dated October 26, 2006 that was superseded in its entirety by this January 1 agreement. FCMAT was not provided with a copy of the agreement dated October 26, 2006.

All these agreements provided for vacation payouts to the superintendent. The amount of vacation accrual and maximum payouts changed over time, but these articles were present in each employment agreement of tenure as interim superintendent and superintendent. The following is a summary of these provisions:

> Article 7, "Vacation" of the agreement dated August 25, 2005 entitled the interim superintendent to 25 days vacation per year with full pay. It further provided that at the expiration of the agreement, the interim superintendent could redeem for cash payment all unused and accrued vacation days.

Article 7, "Vacation and Sick Leave" of the agreement dated February 8, 2006 entitled the Superintendent to 30 days paid vacation each year. This article further provided that the superintendent could not accumulate more than 40 days of accrued vacation and that such accrual ceased until the total of earned and unused vacation days fell below 40. Finally, the article provided that at the conclusion of a fiscal year, the superintendent could redeem for cash payment up to 30 days of vacation.

Article 8, "Vacation and Sick Leave" of the agreement dated January 1, 2008 contained language identical to Article 7 of the agreement dated February 8, 2006.

The staff indicated that vacation payout language was provided in all employment agreements with the districts certificated management staff, and these payouts were periodically requested.

Each agreement included provisions that committed the superintendent to be available 12 months a year to perform the prescribed duties. Accrued vacation and sick leave were the only noted exceptions; holidays, paid or otherwise, were not addressed. The staff indicated that in practice, the same paid holidays were extended to the superintendent as those provided to all certificated management staff members and those provided to the classified staff.

Vacation Accrual Record and Payouts

FCMAT reviewed a variety of documents regarding the vacation accrual record of the former superintendent. These records contain errors in the calculation of vacation accrual and carryover limitations. However, there was sufficient unused and unpaid accrued vacation during his tenure as interim superintendent and superintendent with a minor exception noted in the "Accruals" narrative below, and no recapture of vacation payouts is required or recommended.

The following table provides a summary of the former superintendent's vacation accrual summary during his employment with the district, as prepared by the staff.

Vacation Accrual Analysis, Prepared by the District (in days)

Fiscal Year	Beginning Balance	Accrued	Used	Paid Out	Ending Balance
2003-04	0.000	2.083	0.000	0.000	2.083
2004-05	2.083	25.000	10.083	15.000	2.000
2005-06	2.000	30.000	9.000	23.000	0.000
2006-07	0.000	30.000	0.000	30.000	0.000
2007-08	0.000	25.000	7.000	0.000	18.000
2008-09	18.000	25.000	0.000	0.000	43.000
2009-10	43.000	25.000	5.000	30.000	33.000

The table below provides a summary of the former superintendent's vacation accrual summary during his employment with the district, as prepared by FCMAT. Corrections are in bold type for reference.

Vacation Accrual Analysis, Prepared by FCMAT (in days)

Fiscal Year	Beginning Balance	Accrued	Used	Paid Out	Ending Balance
2003-04	0.000	2.083	0.000	0.000	2.083
2004-05	2.083	25.000	10.083	15.000	2.000
2005-06	2.000	**27.500**	9.000	23.000	-2.500
2006-07	-2.500	30.000	0.000	30.000	-2.500
2007-08	-2.500	**30.000**	7.000	0.000	20.500
2008-09	20.500	**19.500**	0.000	0.000	40.000
2009-10	40.000	**10.000**	5.000	30.000*	15.000

**This payout request was initiated on July 10, 2009 and was paid July 17, 2009*

The table below provides a comparison of the former superintendent's vacation accrual record during his employment with the district as calculated by FCMAT and district staff.

Vacation Accrual Record, Comparison (in days)

Month	Beginning Balance	Accrued	Used	Paid/ Adjusted	Ending Balance
Per FCMAT	0.000	144.083	-31.083	-98.000	15.000
Per ESUHSD	0.000	162.083	-31.083	-98.000	33.000
Difference	0.000	-18.000	0.000	0.000	-18.000

As indicated in above table, the staff made several errors or oversights in calculating the former superintendent's vacation accrual record over the years, resulting in an overstatement of 18 days of accrued vacation at October 31, 2009. These errors were as follows:

- In January 2006, the superintendent and the district entered into a new employment agreement that provided 30 days vacation accrual each year as compared to 25 in the prior agreement. However, because the agreement was implemented January 1, 2006, the superintendent was entitled to an additional 2.5 days of accrual for the 2005-2006 fiscal year. The staff added five days to his vacation record, overstating accrued vacation by 2.5 days.

- The above overstatement resulted in a negative vacation balance of 2.5 days as the superintendent cashed out 100% of his vacation balance in May 2006 (a full month earlier than allowed by the employment agreement). However, this overstatement was corrected July 1, 2006 as the 2006-07 accrual was posted to his vacation record. Therefore, no recapture would have been required.

- The staff accrued 25 days of vacation for the 2007-08, 2008-09 and 2009-10 fiscal years while the employment agreement provided for 30 days each year. This understated accrued vacation by a cumulative total of 10 days since five of those days would not have been accrued because of the vacation carryover limitation (see next bullet).

- The superintendent's contract provided for a cap of 40 days accrued vacation, and accruals were to cease until the total decreased to less than 40 days. If all the above adjustments were applied, a total of 19.5 days and not 25 would have been credited on July 1, 2008. This overstated the accrual by 5.5 days.

- Thirty days of accrued vacation were posted to the superintendent's vacation record for the 2009-10 fiscal year; however, 10 days is the adjusted amount after accounting for the superintendent's departure on October 31, 2009. This inadvertently resulted in an overstatement of 20 days.

- The separation agreement between the district and the superintedent did not provide for payoff of unused vacation days.

The cumulative impact of these accrual errors was to overstate accrued vacation by 18 days. The final accrued and unpaid vacation amount should be 15 days according to FCMAT calculations.

Exhibits C, D and E, which are attached to this report, provide calculations and documentation to support the above analysis.

<u>Sick Leave Accrual Record and Usage</u>
The superintendent's contracts provided for 12 days of accrued sick leave each year. According to this record, he did not utilize any sick leave during his employment with the district. The following table summarizes the district's sick leave accrual record.

Sick Leave Accrual Record (in days)

Fiscal Year	Beginning Balance	Accrual	Usage	Ending Balance
2003-04*	302.75	1.00	0.00	303.75
2004-05	303.75	12.00	0.00	315.75
2005-06	315.75	12.00	0.00	327.75
2006-07	327.75	12.00	0.00	339.75
2007-08	339.75	12.00	0.00	351.75
2008-09	351.75	12.00	0.00	363.75
2009-10	363.75	12.00	0.00	375.75

**Hired June 17, 2004*

The 2009-10 accrual should be adjusted to account for the termination of the superintendent's employment as of October 31, 2009. This adjustment would result in a reduction of eight days of sick leave, reducing the total accrued sick leave to 367.75 days.

Vacation Used

Certain individuals interviewed by FCMAT repeated the allegations received by county office. These were that the former superintendent took unreported vacation during his tenure with the district, and that he took cash payments for vacation he would not have been entitled to if he correctly reported his vacation time. Other statements were made indicating the individuals believed the former superintendent never took vacation during his entire four-year term as superintendent.

The former superintendent denied these allegations when interviewed by the FCMAT team and indicated that he took vacation, which he always reported to the district.

FCMAT's review of the superintendent's vacation accrual records, which are maintained by the district, indicates that he reported using slightly more than 31 days of vacation during his tenure with the district, averaging less than eight days per year. However, from December 2005 through June 2009 a total of seven days vacation were reported, all in July 2007. This period of 3½ years with only one vacation leave reported contributed significantly to the concerns expressed by the complainants and interviewees.

Several individuals indicated they had personal knowledge that the superintendent took vacation but did not report it to the district. These vacations were alleged to have occurred at various times and locations, including London, but no documentation was provided to support this. The former superintendent acknowledges a business trip to Arizona, although he could not recall when, but indicated he did not travel to the other locations. No trips to Arizona were observed on the summary of workshops and conferences the district funded for the superintendent as prepared by the district staff.

The following table contains the list of workshop locations as well as whether the superintendent attended.

Location	Number of Workshop/Conference Registrations	Attended	Did Not Attend
Northern California:			
Burlingame	4	2	2
Monterey	5	3	2
Sacramento	6	6	0
San Jose	11	11	0
San Francisco	2	1	1
Southern California:			
La Jolla	2	2	0
Long Beach	1	1	0
Los Angeles	1	0	1
Ontario	3	3	0
Orange	1	1	0
San Diego	10	8	2
Santa Maria	1	1	0
Outside California:			
Albuquerque, New Mexico	1	0	1
Las Vegas, Nevada	1	0	1
San Antonio, Texas	1	0	1
Total	50	39	11

FCMAT's review of supporting documentation for a sample of the above conferences found no inconsistencies regarding the workshops that the superintendent indicated he attended. The former superintendent had relatives that lived at some of the above locations, but the business purpose of the travel to these locations was documented.

No documentation was provided to indicate the superintendent traveled to destinations other than those listed above, which he took and reported for the purposes noted.

<u>Calendars</u>

The team received hard copies of the superintendent's work calendar from the district staff during site visits on August 24-28, 2009. Copies covered August 25, 2005 through July 28, 2009. The team also created a summary of the superintendent's Microsoft Outlook calendar for January 1, 2007 through January 17, 2009, which was captured from the Sony Vaio laptop computer assigned to him. Individuals interviewed by FCMAT indicated that a written calendar that was maintained by or for the superintendent, but they did not have evidence of this, and the former superintendent indicated he does not have this type of calendar.

The Sony Vaio calendar includes 64 days that contained the notation "no appointments" or similar notations that indicated the superintendent was not available to others for the entire day. Of these days, 53 were identified as either a weekend day, holidays as provided to all members of certificated management, a vacation day, or contained other evidence of appointments that day (see the following table).

Calendar Analysis

Calendar Notation	Beginning Date	Ending Date	# of Days	Weekend/Holiday/Sick Leave/Vacation Taken/ Workshops & Conferences Attended/Other Appts	Net # of Paid Days
No appointments	5/25/07	5/25/07	1	Other Appts	0
No appointments	6/23/07	6/24/07	2	Weekend	0
No appointments	7/5/07	7/7/07	3	7/5 & 7/6 = Vacation; 7/7 = Saturday	0
No appointments	7/10/07	7/11/07	2	Vacation	0
No appointments	7/13/07	7/15/07	3	7/13 = Vacation; 7/14 & 7/15 = Weekend	0
No appointments	7/17/07	7/19/07	3	7/17 & 7/18 = Vacation	1
No appointments	7/21/07	7/21/07	1	Saturday	0
No appointments	7/24/07	7/24/07	1		1
No appointments	7/28/07	7/29/07	2	Weekend	0
No appointments	8/4/07	8/5/07	2	Weekend	0
No appointments	9/1/07	9/3/07	3	9/1 & 9/2 = Weekend; 9/3 = Holiday	0
No appointments	9/9/07	9/9/07	1	Sunday	0
No appointments	9/16/07	9/16/07	1	Sunday	0
No appointments	9/22/07	9/23/07	2	Weekend	0
No appointments	10/8/07	10/8/07	1	Workshop 10/4-10/7	1
No appointments	**11/17/07**	**11/21/07**	**5**	**11/17 & 11/18 = Weekend; 11/20 &11/21 = Other Appts**	**1**
No appointments	**12/17/07**	**12/17/07**	**1**	**Other Appts**	0
No appointments	**12/22/07**	**1/6/08**	**16**	**Dec 22 & Dec 23, Dec 29 & 30, Jan 5 & 6 = Weekends Dec 24, 25, 31 & Jan 1 = Holidays Dec 26, 27 & 28 = CSEA Declared (paid holiday) (Note: Jan 3 & 4 = District Shutdown - not paid holiday)**	3
Bob out of office	**3/26/08**	**3/28/08**	**3**	**3/26 & 3/28 – Other Appts**	1

No appointments	4/23/08	4/23/08	1	Other Appts	0
No appointments	5/22/08	5/22/08	1	Other Appts	0
No appointments	8/30/08	8/31/08	2	Weekend	0
No appointments	9/6/08	9/7/08	2	Weekend	0
Bob out today	9/8/08	9/8/08	1		1
No appointments	9/12/08	9/12/08	1	Other Appts	0
No appointments	10/5/08	10/5/08	1	Sunday	0
Submit vacation form	12/22/08	12/23/08	2	District Shutdown – not paid holiday	2
Total Days			64		11

The initial investigation conducted by the county office identified 25 days in which the superintendent's calendar indicated he was not available for appointments, raising the question of whether these days should have been reported as vacation. These dates are in bold type in the above table. Five of these days should have been reported as vacation.

Weekends are assumed to be unpaid in determining paid days of service although the superintendent's employment agreements provided he was in a paid status 12 months a year.

According to the district staff, the practice at East Side Union is to provide certificated administrators with the same paid holidays as those for the classified staff. It is unclear whether this included days identified as a CSEA-declared holiday, which was granted as noted in the above table.

No sick leave was utilized by the superintendent during his employment with the district according to district records.

"Other Appts" represents a day that "no appointments" or similar notation were posted to the Sony Vaio calendar, but appointments were noted on either the Sony Vaio computer or hard copy calendar either before or after office hours.

FCMAT was unable to determine whether any entries in the Sony Vaio computer calendar were erased or modified in any way since file server backups and procedures did not capture this data.

The hard copy Microsoft Outlook calendar pages provided by the staff had no notations or appointments on many days, with no notations or appointments on most days from August 2005 through April 2007. The district staff indicated that faulty back-up procedures implemented by the Information Technology Department staff caused many of the appointments and other calendar notations to be removed from the Microsoft Office calendar program, with no corresponding notations captured in the back-up files. This was confirmed by the FCMAT computer forensics expert. Therefore, these documents were unreliable for analysis, except as a tertiary source to corroborate information provided through other sources.

<u>Independent Investigation</u>

The district governing board conducted an independent investigation that included the superintendent's vacation usage and payouts. This investigation was conducted by a law firm, and the findings concluded that there was no evidence to support work was performed by the superintendent on September 24, 2007, January 3 and 4, 2008 and December 22 and 23, 2008 and therefore, these five days should have been charged to his accrued vacation. Since these days were fewer than the days of the superintendent's unused accrued vacation, no recapture was required and no payouts were inappropriate.

FCMAT concurs with that conclusion regarding the dates of January 3 and 4 and December 22 and 23, 2008. However, FCMAT does not concur with the conclusion regarding September 24, 2007. While many calendared appointments were cancelled that day, a teacher recognition dinner was not. FCMAT therefore concludes the superintendent worked at least part of that day.

<u>Conclusion</u>

The 11 paid days the superintendent did not work is less than the total unused accrued vacation of 15 days according FCMAT's analysis. Further, the difference of four days exceeds the 2.5 day accrual error that was not accounted for. Therefore, no recapture of the days paid but not worked is necessary. All payouts were appropriate and consistent with board policy, regulations and the superintendent's employment agreement with the district.

<u>Vacation Buyout Process</u>

The district's process for vacation payouts is informal, with no forms, policies, regulations or procedures that provide the staff with guidance on how these should be processed.

Some staff members took the initiative to request in writing how much accrued vacation an individual administrator wanted to claim for payout at the end of the year. These requests were informal, usually an e-mail, and considered a courtesy by the staff member. If no request was received, some administrators would likely have lost accrued vacation to the carryover cap provisions of board policy.

FCMAT could not verify calculations of individual administrator daily rates for payout purposes. The staff may have used an inconsistent basis to calculate these daily rates.

Recommendations

The governing board should:

1. Adopt policy and regulations to require periodic vacations be taken by all staff that accrue this leave, and implement procedures to periodically confirm vacations are taken.

2. Adopt policy and regulations to develop a clear process for cash payouts of unused vacation. Include in this process a requirement that each payout is to be approved by the governing board in advance of the payout.

3. Establish board regulations regarding the basis for calculation of administrator daily rates to be utilized for vacation payout calculations.

4. Review all board policy, regulations and contracts for administrators and modify if necessary to establish clear language identifying required annual days of paid service, paid holidays, accrued vacation, sick leave and other leaves for members of management.

The district should:

5. Develop and implement forms to be utilized by the staff to request and process accrued vacation payouts.

Exhibits

A. Board Policies

B. Administrative Regulations

C. District Vacation Accrual Record

D. FCMAT Vacation Accrual Record

E. Superintendent's Vacation Data

Appendix

F. Study Agreement

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

SUBJECT: Consultants

The Governing Board authorizes the use of consultants to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by district staff because of limitations of time, experience or knowledge. Individuals, firms or organizations employed as consultants may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional or other matters.

As part of the contract process, the Superintendent or designee shall determine, in accordance with Internal Revenue Service guidelines, that the consultant is properly classified as an independent contractor. District employees who perform extra-duty consultant services shall not be retained as independent contractors. They shall be considered employees for all purposes, even if the additional services are not related to their regular duties.

All consultant contracts shall be brought to the Board for approval.

(cf. 3312 - Contracts)

The district shall not contract for consulting services that can be performed without charge by a public agency or official unless these services are unavailable from the public source for reasons beyond the district's control.

All qualified firms or resource persons shall be accorded equal opportunity for consultant contracts regardless of origin, ethnic group identification, religion, age, sex, color, or disability.

(cf. 3311 - Bids)
(cf. 3551 - Food Service Operations/Cafeteria Fund)
(cf. 4030 - Nondiscrimination in Employment)

Independent contractors applying for a consultant contract shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the Superintendent or designee, depending on the range of duties to be performed by the consultant. The Superintendent or designee shall consider this statement when deciding whether to recommend the consultant's employment.

(cf. 9270 - Conflict of Interest)

When employees of a public university, county office of education or other public agency serve as consultant or resource persons for the district, they shall certify as part of the consultant agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for this district.

Legal Reference:
EDUCATION CODE
10400-10407 Cooperative improvement programs
35010 Control of districts; prescription and enforcement of rules
35172(a) Promotional activities
35204 Contract with attorney
17596 Limit on continuing contracts
44925 Part-time readers employed as independent contractors
45103 Classified service in districts not incorporating the merit system
45103.5 Contracts for food service consulting services
45134-45135 Employment of retired classified employee
45256 Merit system districts; classified service; positions established for professional experts on a temporary basis
GOVERNMENT CODE
53060 Contract for special services and advice

Management Resources:
INTERNAL REVENUE SERVICE PUBLICATIONS
15-A Employer's Supplemental Tax Guide

East Side Union High School District
Board Policy
BP 3300
Business and Noninstructional Operations

Expenditures/Expending Authority
The Superintendent or designee may purchase supplies, materials, equipment and services in accordance with Board policy and administrative regulations. Such purchases shall not exceed $4,999.

(cf. 3310 - Purchasing Procedures)
(cf. 3311 - Bids)
(cf. 3312 - Contracts)

The Superintendent or designee shall maintain a balanced budget. He/she may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if he/she obtains Board approval.

(cf. 3100 - Budget)
(cf. 3110 - Transfer of Funds)

The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

Legal Reference:
EDUCATION CODE
17604 Delegation of powers to agents; liability of agents
17605 Delegation of authority to purchase supplies and equipment
32435 Prohibited use of public funds
35010 Control of district; prescription and enforcement of rules
35035 Powers and duties of superintendent
35272 Educational and athletic materials
38083 Purchase of perishable foodstuffs and seasonal commodities
41010 Accounting system
41014 Requirement of budgetary accounting
PUBLIC CONTRACT CODE
20111 Contracts over $15,000 for work and over $21,000 for materials or supplies; award to lowest responsible bidder

Policy EAST SIDE UNION HIGH SCHOOL DISTRICT
adopted: March 11, 2004

East Side Union High School District
Board Policy
BP 3311
Business and Noninstructional Operations

Bids
The district shall purchase equipment, supplies and services using competitive bidding when required by law and in accordance with statutory requirements for bidding and bidding procedures. In those circumstances where the law does not require competitive bidding, the Governing Board may request that a contract be competitively bid if the Board determines that it is in the best interest of the district to do so.

When the Board has determined that it is in the best interest of the district, the Board may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law.

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery and service required.

To assist the district in determining whether bidders are responsible, the Board may require prequalification procedures as allowed by law and specified in administrative regulation.

(cf. 9270 - Conflict of Interest)

Legal Reference:
EDUCATION CODE
17595 Purchases through Department of General Services
38083 Purchase of perishable foodstuffs and seasonable commodities
38110 Purchase of supplies through county superintendent
38111 Purchases by district governing board
38112 Purchases of necessary supplies
39802 Transportation bids and contracts for services
GOVERNMENT CODE
4330-4334 Preference of California-made materials
6252 Definition of public record
53060 Special services and advice
54201-54205 Purchase of supplies and equipment by local agencies
PUBLIC CONTRACT CODE
2000-2001 Responsive bidders
3400 Bids, specifications by brand or trade name not permitted
3410 United States produce and processed foods
6610 Bid visits
12161 Definitions, recycled paper products
12168 Preference for purchase of recycled paper products
12169 Bidders to specify percentage of recycled paper product
12200 Definitions, recycled goods, materials and supplies
12210 Purchase of recycled products preferred
12213 Specification by bidder of recycled content
20103.8 Award of contracts
20107 Bidder's security
20111-20118.4 School districts
20189 Bidder's security, earthquake relief
22002 Definition of public project
22030-22045 Alternative procedures for public projects (UPCCAA)
22050 Alternative emergency procedures

COURT DECISIONS
Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449
City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

Management Resources:
WEB SITES
CSBA: www.csba.org
California Association of School Business Officials: www.casbo.org

Policy EAST SIDE UNION HIGH SCHOOL DISTRICT
adopted: March 11, 2004

Board Policy
BP 3312
Business and Noninstructional Operations

Contracts
As specified in law, the power to contract is invested in the Governing Board. However, the Board may, by a majority vote, delegate the power to enter into contracts on behalf of the district to the Superintendent or designee.

To be valid or to constitute an enforceable obligation against the district, all contracts must be approved and/or ratified by the Governing Board. (Education Code 17604)

(cf. 3300 - Expenditures/Expending Authority)
(cf. 3314 - Payment for Goods and Services)
(cf. 3400 - Management of District Assets/Accounts)

All contracts between the district and outside agencies shall conform to standards required by law and shall be prepared under the direction of the Superintendent or designee.

(cf. 2121- Superintendent's Contract)
(cf. 4312.1 - Contracts)
(cf. 9124 - Attorney)

The district upholds state nondiscrimination laws. All contracts made by the district shall contain a nondiscrimination clause in accordance with law.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The district shall not enter into a contract that prohibits a school employee from disparaging the goods or services of the contracting party. (Education Code 35182.5)

Contracts for Exclusive Sale or Advertising of Carbonated Beverages

The Board has determined that it is in the best interests of district students for the district to enter into a contract granting exclusive advertising or exclusive sale of carbonated beverages throughout the district to a person, business or corporation.

Prior to entering into the contract, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of this contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Control procedures that produce accurate and reliable financial statements, and at the same time, safeguard the assets, financial resources and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.

(cf. 3100 - Budget)
(cf. 3400 - Management of District Assets/Accounts)
(cf. 3460 - Financial Reports and Accountability)

2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

In addition, the contract may specify whether contractor logos are permitted on district facilities, including but not limited to, scoreboards and other equipment. If such logos are permitted, the contractor shall present the equipment to the Board as a gift. The gift may be accepted by the Board in accordance with Board policy and administrative regulations.

(cf. 3290 - Gifts, Grants and Bequest)

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may form a committee consisting of parents/guardians, students, staff and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.

(cf. 1220 - Citizen Advisory Committees)

2. Prior to ratifying the contract, the Board shall designate, at a public meeting, the specific programs and activities which will be funded by the proceeds of the contract and how the contract reflects the district's vision and goals.

(cf. 0000 - Vision)
(cf. 0100 - Philosophy)
(cf. 0200 - Goals for the School District)

3. The Superintendent or designee shall notify parents/guardians and students about the parameters of the contract and how funds raised by the contract will be used.

4. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of carbonated beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a quarterly basis.

5. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fund-raising activities.

(cf. 1230 - School-Connected Organizations)
(cf. 1321 - Solicitation of Funds from and by Students)
(cf. 3554 - Other Food Sales)

The Superintendent or designee shall ensure that students are offered a variety of alternative non-carbonated beverages, such as milk and juice, to drink while at school or at a school activity.

(cf. 3550 - Food Service/Child Nutrition Program)

The contract shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

(cf. 3311 - Bids)

Contracts for Electronic Products or Services

Prior to entering into a contract for electronic products or services that require the dissemination of advertising to students, the Board shall: (Education Code 35182.5)

1. Enter into the contract at a noticed, public hearing of the Board.

(cf. 9320 - Meetings and Notices)

2. Make a finding that the electronic product or service is or would be an integral component of the education of students.

(cf. 0440 - District Technology Plan)
(cf. 6162.7 - Use of Technology in Instruction)

3. Make a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.

(cf. 1325 - Advertising and Promotion)

4. Provide written notice to parents/guardians that the advertising will be used in the classroom or other learning center. This notice shall be part of the district's normal, ongoing communication to parents/guardians.

(cf. 5145.6 - Parental Notifications)

5. Offer parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. Any request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Legal Reference:
EDUCATION CODE
200-262.4 Prohibition of discrimination on the basis of sex
14505 Provisions required in contracts for audits
17595-17606 Contracts
35182.5 Contract prohibitions
45103.5 Contracts for management consulting service related to food service
CODE OF CIVIL PROCEDURE
685.010 Rate of interest
GOVERNMENT CODE
12990 Nondiscrimination and compliance employment programs
53260 Contract provision re maximum cash settlement
53262 Ratification of contracts with administrative officers
LABOR CODE
1775 Penalties for violations
1810-1813 Working hours
PUBLIC CONTRACT CODE
4100-4114 Subletting and subcontracting fair practices
7104 Contracts for excavations; discovery of hazardous waste
7106 Noncollusion affidavit
20111 Contracts over $50,000; contracts for construction; award to lowest responsible bidder
20104.50 Construction Progress Payments
22300 Performance retentions
UNITED STATES CODE, TITLE 20
1681-1688 Title IX, discrimination

Management Resources:
WEB SITES
CASBO: http://www.casbo.org

Policy EAST SIDE UNION HIGH SCHOOL DISTRICT
adopted: March 11, 2004

East Side Union High School District
Board Policy
BP 3314
Business and Noninstructional Operations

Payment for Goods and Services
The Governing Board desires to have invoices paid on time in order that the district may take advantage of available discounts and avoid finance charges. The district shall not be responsible for unauthorized purchases.

(cf. 3312 - Contracts)
(cf. 3300 - Expenditures/Expending Authority)
(cf. 3400 - Management of District Assets/Accounts)

The Superintendent or designee may pay invoices in excess of previously approved purchase order amounts without further Board approval when the excess amount represents sales tax, transportation charges, or charges made for the detention of a shipment during loading or unloading.

Legal Reference:
EDUCATION CODE
42630-42651 General provisions - orders, requisitions and warrants
42800-42806 Revolving cash fund
42810 Alternative revolving fund
42820 Prepayment funds
GOVERNMENT CODE
5500 Definitions (facsimile signatures)
5501 Filing and certification of manual signature
5503 Unlawful use of facsimile signatures or seals
CODE OF CIVIL PROCEDURES
685.010 Rate of interest
PUBLIC CONTRACT CODE
7107 Retention proceeds; withholding; disbursement
20104.50 Construction progress payments

Policy EAST SIDE UNION HIGH SCHOOL DISTRICT
adopted: March 11, 2004

Business and Noninstructional Operations

PURCHASING PROCEDURES

To ensure that maximum value is received, quotes will be solicited as follows for purchases below the formal bid limit:

INFORMAL BID LIMIT

CATEGORY	3 Written Quotes	3 Oral Quotes
Supplies & Equipment	$25k-$50k	$5k-$25k
Services (Non-Public Project)	$25k-$50k	$5k-$25k
Services (Public Project)	$5k-$15k	N/A

EXPENDITURES/EXPENDING AUTHORITY

In cases where the Superintendent or designee has approved a construction change order, adequate information shall be provided to the Board in a timely manner. Such change orders shall be placed on the agenda for Board ratification at the next opportunity.

All transactions entered into by the Superintendent or Assistant Superintendent, Business Services on behalf of the Board shall be reviewed by the Board every 60 days. (Education Code 39657)

California law prohibits the purchase of alcoholic beverages with public funds. As necessary, an employee shall refund the district for such expenditures. (Education Code 32435)

BIDS

Advertised Bids

Whenever letting contracts exceeding limits specified in PCC 2011, the Superintendent or designee shall call for bids by advertising in a local newspaper at least once a week for two weeks. Unless otherwise authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Governing

Board requires, or else all bids shall be rejected. (Public Contract Code 20111, 20112, 20115)

When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the Board may contract with any one of the three lowest responsible bidders. (Public Contract Code 20118.1)

The Board shall secure bids for any transportation service expenditure of more than $10,000 when contemplating such a contract may be made with a person or corporation other than a common carrier, municipally-owned transit system or a parent/guardian of students who are to be transported. The Board may let this contract to other than the lowest bidder. (Education Code 39802)

Instructions and Procedures for Advertised Bids

Bids and specifications shall include the following requirements and information:

1. All bidders, including bidders for printing contracts, shall specify the minimum, if not exact, percentage of recycled product in the products offered, and both the postconsumer and secondary waste content. (Public Contract Code 12169, 12213)

2. All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (Public Contract Code 20107, 20111, 21029)

   a. Cash.
   b. A cashier's check.
   c. A certified check.
   d. A bidder's bond executed by an admitted surety insurer.

3. The security of unsuccessful bidders shall be returned in a reasonable period of time, in no event any later than 60 days after the bid is awarded. (Public Contract Code 20111)

4. Under no condition shall bids be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 201120)

5. When two or more identical bids are received, the Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)

6. Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4

7. After being opened, all advertised bids shall be made available for review by all interested parties.

Supplementary textbooks, library books, periodicals, educational films, audiovisual materials, test materials, workbooks and instructional computer software packages may be purchased without advertised bidding. (Public Contract Code 20118.3)

The district may, upon case-by-case determination of the Board, purchase, lease or contract for equipment and supplies through a public corporation without advertised bids to the extent permitted by state law. (Public contract Code 20118)

Perishable commodities such as foodstuffs can be purchased through bid or on the open market, depending on district preference. (Education Code 39874) In its purchases, the district shall give preference to products grown, manufactured or produced in California and to foods grown or processed in the United States. (Government Code 4331, Public Contract Code 3410)

Fitness and quality being equal, the district shall purchase recycled products whenever available at no more than the total cost of non-recycled products. (Public Contract Code 12168, 12210)

Prequalification

For any contract for which bids are legally required, the Board may require that each prospective bidder complete and submit a standardized questionnaire and financial statement. For this purpose, the Superintendent or designee shall supply a form which includes a complete statement of the bidder's financial ability and experience in performing public works. The questionnaire and financial statement shall be verified as prescribed by law. The questionnaire and financial statements shall not be public records and shall not be open to public inspection. (Public Contract Code 20111.5)

The Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. The Superintendent or designee shall furnish each qualified bidder with a standardized proposal form. Bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)

Superintendent's Vacation Summary – FCMAT Calculation

Month	Vacation - Beginning Balance	Accruals	Used	Paid/Adjusted	Vacation - Ending Balance	Memo	
	A	B	C	D	E		
2003-04							
June	0.000	2.083	0.000	0.000	2.083		
2004-05							
July	2.083	25.000	-5.000	0.000	22.083		
August	22.083	0.000	0.000	0.000	22.083		
September	22.083	0.000	0.000	0.000	22.083		
October	22.083	0.000	0.000	0.000	22.083		
November	22.083	0.000	0.000	0.000	22.083		
December	22.083	0.000	-2.000	0.000	20.083		
January	20.083	0.000	0.000	0.000	20.083		
February	20.083	0.000	0.000	0.000	20.083		
March	20.083	0.000	0.000	0.000	20.083		
April	20.083	0.000	0.000	0.000	20.083		
May	20.083	0.000	-1.000	0.000	19.083		
June	19.083	0.000	-2.083	-15.000	2.000		
2005-06							
July	2.000	25.000	0.000	0.000	27.000		
August	27.000	0.000	-6.000	0.000	21.000	(1)	
September	21.000	0.000	0.000	0.000	21.000		
October	21.000	0.000	0.000	0.000	21.000		
November	21.000	0.000	-3.000	0.000	18.000		
December	18.000	0.000	0.000	0.000	18.000		
January	18.000	2.500	0.000	0.000	20.500	(2), (3)	
February	20.500	0.000	0.000	0.000	20.500		
March	20.500	0.000	0.000	0.000	20.500		
April	20.500	0.000	0.000	0.000	20.500		
May	20.500	0.000	0.000	-23.000	-2.500	(4)	
June	-2.500	0.000	0.000	0.000	-2.500		
2006-07							
July	-2.500	30.000	0.000	0.000	27.500		
August	27.500	0.000	0.000	0.000	27.500		
September	27.500	0.000	0.000	0.000	27.500		
October	27.500	0.000	0.000	0.000	27.500		
November	27.500	0.000	0.000	0.000	27.500		
December	27.500	0.000	0.000	0.000	27.500		
January	27.500	0.000	0.000	0.000	27.500		
February	27.500	0.000	0.000	0.000	27.500		
March	27.500	0.000	0.000	0.000	27.500		
April	27.500	0.000	0.000	0.000	27.500		
May	27.500	0.000	0.000	0.000	27.500		
June	27.500	0.000	0.000	-30.000	-2.500		
2007-08							
July	-2.500	30.000	-7.000	0.000	20.500	(5)	

Superintendent's Vacation Summary – FCMAT Calculation

August	20.500	0.000	0.000	0.000	20.500		
September	20.500	0.000	0.000	0.000	20.500		
October	20.500	0.000	0.000	0.000	20.500		
November	20.500	0.000	0.000	0.000	20.500		
December	20.500	0.000	0.000	0.000	20.500		
January	20.500	0.000	0.000	0.000	20.500	(6)	
February	20.500	0.000	0.000	0.000	20.500		
March	20.500	0.000	0.000	0.000	20.500		
April	20.500	0.000	0.000	0.000	20.500		
May	20.500	0.000	0.000	0.000	20.500		
June	20.500	0.000	0.000	0.000	20.500		
2008-09							
July	20.500	19.500	0.000	0.000	40.000	(7), (8)	
August	40.000	0.000	0.000	0.000	40.000		
September	40.000	0.000	0.000	0.000	40.000		
October	40.000	0.000	0.000	0.000	40.000		
November	40.000	0.000	0.000	0.000	40.000		
December	40.000	0.000	0.000	0.000	40.000		
January	40.000	0.000	0.000	0.000	40.000		
February	40.000	0.000	0.000	0.000	40.000		
March	40.000	0.000	0.000	0.000	40.000		
April	40.000	0.000	0.000	0.000	40.000		
May	40.000	0.000	0.000	0.000	40.000		
June	40.000	0.000	0.000	0.000	40.000		
2009-10							
July	40.000	30.000	-5.000	-30.000	35.000	(9)	
August	35.000	0.000	0.000	0.000	35.000		
September	35.000	0.000	0.000	0.000	35.000		
October	35.000	-20.000	0.000	0.000	15.000	(10)	
Totals	**0.000**	**144.083**	**-31.083**	**-98.000**	**15.000**		
(1)	New contract - Interim Supt (25 days accrued vacation - no cap)						
(2)	New contract - Supt (30 days accrued vacation eff 1/1/06 - capped at 40 - cash out 30 at end of fiscal year)						
(3)	*New accrual rate added by staff as of 7/1/05, not 1/1/06 per contract*						
(4)	*Cashed out one month early*						
(5)	*Days accrued vacation = 25; contract calls for 30*						
(6)	New contract - Supt vacation unchanged (30 days accrued vacation eff 1/1/08 - capped at 40 - cash out 30 at end of fiscal year)						
(7)	Days accrued vacation by district = 25; contract calls for 30						
(8)	Accrual would have been capped at 40 per ontract						
(9)	Days accrued vacation by district = 25; contract calls for 30						
(10)	Adjust 20 days for termination of contract eff 10/31/09						

Superintendent's Vacation Summary – District Calculation

Month	Vacation - Beginning Balance	Accruals	Used	Paid	Vacation - Ending Balance	Memo	
	A	B	C	D	E		
2003-04							
June	0.000	2.083	0.000	0.000	2.083		
2004-05							
July	2.083	25.000	-5.000	0.000	22.083		
August	22.083	0.000	0.000	0.000	22.083		
September	22.083	0.000	0.000	0.000	22.083		
October	22.083	0.000	0.000	0.000	22.083		
November	22.083	0.000	0.000	0.000	22.083		
December	22.083	0.000	-2.000	0.000	20.083		
January	20.083	0.000	0.000	0.000	20.083		
February	20.083	0.000	0.000	0.000	20.083		
March	20.083	0.000	0.000	0.000	20.083		
April	20.083	0.000	0.000	0.000	20.083		
May	20.083	0.000	-1.000	0.000	19.083		
June	19.083	0.000	-2.083	-15.000	2.000		
2005-06							
July	2.000	25.000	0.000	0.000	27.000		
August	27.000	0.000	-6.000	0.000	21.000	(1)	
September	21.000	0.000	0.000	0.000	21.000		
October	21.000	0.000	0.000	0.000	21.000		
November	21.000	0.000	-3.000	0.000	18.000		
December	18.000	0.000	0.000	0.000	18.000		
January	18.000	5.000	0.000	0.000	23.000	(2), (3)	
February	23.000	0.000	0.000	0.000	23.000		
March	23.000	0.000	0.000	0.000	23.000		
April	23.000	0.000	0.000	0.000	23.000		
May	23.000	0.000	0.000	-23.000	0.000	(4)	
June	0.000	0.000	0.000	0.000	0.000		
2006-07							
July	0.000	30.000	0.000	0.000	30.000		
August	30.000	0.000	0.000	0.000	30.000		
September	30.000	0.000	0.000	0.000	30.000		
October	30.000	0.000	0.000	0.000	30.000		
November	30.000	0.000	0.000	0.000	30.000		
December	30.000	0.000	0.000	0.000	30.000		
January	30.000	0.000	0.000	0.000	30.000		
February	30.000	0.000	0.000	0.000	30.000		
March	30.000	0.000	0.000	0.000	30.000		
April	30.000	0.000	0.000	0.000	30.000		
May	30.000	0.000	0.000	0.000	30.000		
June	30.000	0.000	0.000	-30.000	0.000		
2007-08							
July	0.000	25.000	-7.000	0.000	18.000	(5)	

Superintendent's Vacation Summary – District Calculation

August	18.000	0.000	0.000	0.000	18.000		
September	18.000	0.000	0.000	0.000	18.000		
October	18.000	0.000	0.000	0.000	18.000		
November	18.000	0.000	0.000	0.000	18.000		
December	18.000	0.000	0.000	0.000	18.000		
January	18.000	0.000	0.000	0.000	18.000	(6)	
February	18.000	0.000	0.000	0.000	18.000		
March	18.000	0.000	0.000	0.000	18.000		
April	18.000	0.000	0.000	0.000	18.000		
May	18.000	0.000	0.000	0.000	18.000		
June	18.000	0.000	0.000	0.000	18.000		
2008-09							
July	18.000	25.000	0.000	0.000	43.000	(7), (8)	
August	43.000	0.000	0.000	0.000	43.000		
September	43.000	0.000	0.000	0.000	43.000		
October	43.000	0.000	0.000	0.000	43.000		
November	43.000	0.000	0.000	0.000	43.000		
December	43.000	0.000	0.000	0.000	43.000		
January	43.000	0.000	0.000	0.000	43.000		
February	43.000	0.000	0.000	0.000	43.000		
March	43.000	0.000	0.000	0.000	43.000		
April	43.000	0.000	0.000	0.000	43.000		
May	43.000	0.000	0.000	0.000	43.000		
June	43.000	0.000	0.000	0.000	43.000		
2009-10							
July	43.000	25.000	-5.000	-30.000	33.000	(9)	
August	33.000	0.000	0.000	0.000	33.000		
September	33.000	0.000	0.000	0.000	33.000		
October	33.000	0.000	0.000	0.000	33.000	(10)	
Totals	**0.000**	**162.083**	**-31.083**	**-98.000**	**33.000**		
(1)	**New contract - Interim Supt (25 days accrued vacation - no cap)**						
(2)	**New contract - Supt (30 days accrued vacation eff 1/1/06 - capped at 40 - cash out 30 at end of fiscal year)**						
(3)	***New accrual rate added by staff as of 7/1/05, not 1/1/06 per contract***						
(4)	***Cashed out one month early***						
(5)	***Days accrued vacation = 25; contract calls for 30***						
(6)	**New contract - Supt vacation unchanged (30 days accrued vacation eff 1/1/08 - capped at 40 - cash out 30 at end of fiscal year)**						
(7)	**Days accrued vacation by district = 25; contract calls for 30**						
(8)	**Accrual would have been capped at 40 per ontract**						
(9)	**Days accrued vacation by district = 25; contract calls for 30**						
(10)	**Adjust 20 days for termination of contract eff 10/31/09**						

Vacation Summary

2003-2004 Vacation Information

ABSENCE REPORT 03/04

	Beginning Vacation Balance 03/04	Beginning Sick Leave Balance 03/04	Vacation Accrual in 03/04	Sick Leave Accrual in 03/04	Total Vacation in 03/04	Total Sick Time in 03/04	Sick Days	Vacation Days
	0	302.75	2.083	1	2.083	303.75		
Days Used								
July								
August								
September								
October								
November								
December								
January								
February								
March								
April								
May								
June								
Total								
Balance at the end 03/04					2.083	303.75		

*HIRED 5/17/04

EAST SIDE UNION HIGH SCHOOL DISTRICT
SICK LEAVE AND VACATION ACTIVITY
2003-2004

Emp. SSN	Name	Group	FTE	Pay Months	Location
		A	1.000	12	52

	(Total Sub Diff Days /CC time = hours)
	(Total Sub Diff @ FTE /CC = hours)
100.000	(Maximum Sub Diff Allowable @ FTE /CC = hours)

SICK LEAVE BALANCE AS OF 07/01/03: 302.750 **VACATION BALANCE AS OF 07/01/03:**

Date of Absence	Illness	Sub Diff.	Persnl Necessity	*Other	Other Reason*	Bereave.	Indust.	Indust. Date	Jury Duty	(Admin/CC) Vacation
TOTALS TO-DATE										

TWO NO TELL DAYS NO APPROVAL

Date(s)

Time(s)

ONE NO TELL DAYS PRIOR APPROVAL

Date(s)

Time(s)

SICK LEAVE BALANCE: 303.750 **VACATION BALANCE:** 2.083

BALANCE AS OF 09/30/2003

2004-2005

Vacation

Information

ABSENCE REPORT 04/05

	Beginning Vacation Balance 04/05	Beginning Sick Leave Balance 04/05	Vacation Accrual in 04/05	Sick Leave Accrual in 04/05	Total Vacation in 04/05	Total Sick Time in 04/05	Sick Days	Vacation Days
	2.083	303.75	25	12	27.083	315.75		
Days Used								
July					5			7/12-7/16
August								
September								
October								
November								
December					2			12/20-12/21
January								
February								
March								
April								
May					1			5/6
June					17.083			.25-6/23, 1-6/24, .833-6/27, 15 payoff
Total								
Balance at the end 04/05					2	315.75		

EAST SIDE UNION HIGH SCHOOL DISTRICT
SICK LEAVE AND VACATION ACTIVITY
2004-2005

Emp. SSN	Name	Group	FTE	Pay Months	Location
		A	1.000	12	52

	(Total Sub Diff Days / CC time = hours)
	(Total Sub Diff @ FTE / CC = hours)
100.000	(Maximum Sub Diff Allowable @ FTE / CC = hours)

SICK LEAVE BALANCE AS OF 07/01/04: 303.750 **VACATION BALANCE AS OF 07/01/04:** 2.083

Date of Absence	Illness	Sub Diff	Persnl Necessity	*Other	Other Reason*	Bereave	Indust.	Indust Date	Jury Duty	(Admin/CC) Vacation
07/12/04										1.000
07/13/04										1.000
07/14/04										1.000
07/15/04										1.000
07/16/04										1.000
12/20/04										1.000
12/21/04										1.000
05/06/05										1.000
06/07/05					Vacation Payoff					15.000
06/23/05										0.250
06/24/05										1.000
06/27/05										0.833
TOTALS TO-DATE										25.083

TWO NO TELL DAYS NO APPROVAL

Date(s)

Time(s)

ONE NO TELL DAYS PRIOR APPROVAL

Date(s)

Time(s)

SICK LEAVE BALANCE: 315.750 **VACATION BALANCE:** 2.000

BALANCE AS OF

2005-2006 Vacation Information

ABSENCE REPORT 05/06

	Beginning Vacation Balance 05/06	Beginning Sick Leave Balance 05/06	Vacation Accrual in 05/06	Sick Leave Accrual in 05/06	Total Vacation in 05/06	Total Sick Time in 05/06	Sick Days	Vacation Days
	2	315.75	30	12	32	327.75		
Days Used								
July								
August					6			8/5, 8/8-8/12
September								
October								
November					3			11/2-11/3, 11/23
December								
January								FH 1/6
February								
March								
April								
May					23			PAYOFF
June								
Total Balance at the end 05/06					0	327.75		

*Became Superintendent 8/22/2005

EAST SIDE UNION HIGH SCHOOL DISTRICT
SICK LEAVE AND VACATION ACTIVITY
2005-2006

Emp. SSN	Name	Group	FTE	Pay Months	Location
		A	1.000	12	52

	(Total Sub Diff Days / CC time = hours)
	(Total Sub Diff @ FTE / CC = hours)
100.000	(Maximum Sub Diff Allowable @ FTE / CC = hours)

SICK LEAVE BALANCE AS OF 07/01/05: 315.750 **VACATION BALANCE AS OF 07/01/05:** 2.000

Date of Absence	Illness	Sub Diff.	Persnl Necessity	*Other	Other Reason*	Bereave.	Indust.	Indust. Date	Jury Duty	(Admin/CC) Vacation
08/05/05										1.000
08/08/05										1.000
08/09/05										1.000
08/10/05										1.000
08/11/05										1.000
08/12/05										1.000
11/02/05										1.000
11/03/05										1.000
11/23/05										1.000
01/06/06					Floating Holiday					
05/05/06					Vacation Pay-off					23.000
TOTALS TO-DATE										32.000

TWO NO TELL DAYS NO APPROVAL

Date(s)

Time(s)

ONE NO TELL DAYS PRIOR APPROVAL

Date(s)

Time(s)

SICK LEAVE BALANCE: 327.750 **VACATION BALANCE:** 0.000

BALANCE AS OF

EAST SIDE UNION HIGH SCHOOL DISTRICT
BEGINNING VACATION BALANCES
2005-2006

Emp. SSN	FTE	Group	Loc	Pay Months	Status	Beginning Fiscal Bal.	Projected Vac Current Year	Vacation Shortage Adjustment	Total Proj. Bal.
	1.0000	A	52	12	A	2.000	30.0000		32.000

A

Vacation shortage adjustment (.004) field is added to "Projected Vac Current Year" field

Eff Date: Vacation Adjustment Calc

Vac Adjust Calc Comments

Actual Vacation Earned

JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE			
25.0000	0.0000	0.0000	0.0000	0.0000	5.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000			

Vacation Balances (based on end of the month)

27.000	21.000	21.000	21.000	18.000	23.000	23.000	23.000	23.000	23.000	0.000	0.000

FTE Used to Calculate Vacation

1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Service Month Accruals

Vacation Pre-Calc (prior to giving credit for a specfied month)

2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500

Vac Comments

Additional 5 days 1/06 per contract

2006-2007
Vacation
Information

ABSENCE REPORT 06/07

	Beginning Vacation Balance 06/07	Beginning Sick Leave Balance 06/07	Vacation Accrual in 06/07	Sick Leave Accrual in 06/07	Total Vacation in 06/07	Total Sick Time in 06/07	Sick Days	Vacation Days
	0	327.75	30	12	30	339.75		
Days Used								
July								
August								
September								
October								
November								
December								
January								
February								
March								
April								
May								
June								
Total								
Balance at the end 06/07					30	339.75		

Paid 30 hrs 6/15/07
Baljinder Sandhu turned something in (he got paid 30 days) not recorded
* No activity this school year
REAL BALANCE IF DOCUMENTED [redacted]

EAST SIDE UNION HIGH SCHOOL DISTRICT
SICK LEAVE AND VACATION ACTIVITY
2006-2007

		A	1.000	12	52
Emp. SSN	Name	Group	FTE	Pay Months	Location

	(Total Sub Diff Days / CC time = hours)
	(Total Sub Diff @ FTE / CC = hours)
100.000	(Maximum Sub Diff Allowable @ FTE / CC = hours)

SICK LEAVE BALANCE AS OF 07/01/06: 327.750 VACATION BALANCE AS OF 07/01/06: 0.000

Date of Absence	Illness	Sub Diff.	Persnl Necessity	*Other	Other Reason*	Bereave	Indust	Indust Date	Jury Duty	(Admin/CC) Vacation
TOTALS TO-DATE										

TWO NO TELL DAYS NO APPROVAL

Date(s)

Time(s)

ONE NO TELL DAYS PRIOR APPROVAL

Date(s)

Time(s)

SICK LEAVE BALANCE: 339.750 VACATION BALANCE: 30.000

BALANCE AS OF

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'/07

VACATION/SICK LEAVE TOTALS

SSN-NUMBER EMPLOYEE NAME LEAVE GROUP: EA CERTIFICATED ADMINISTRATION

SERVICE YEAR CODE: Y1

SICK LEAVE ACCRUAL RATE: 12.00

BALANCE OF SICK LEAVE AS OF THIS REPORT: 375.75

VACATION ACCRUAL RATE: .00

BALANCE OF VACATION AS OF THIS REPORT: 63.00

LEAVE BALANCES
AS OF: 09/08/2009

TRANS	ABS CODE	ABSENCE-REASON	DAYS ABS	DATE START	DATE END	DATE POSTED	DYS PAY DOCKED	CATEGORY	POSITN	REMARK
SICK LEAVE:										
2	B2	BALANCE FORWARD SICK LEAVE	339.75	06/30/2007	06/30/2007	07/30/2007	.00			Corrected +/-
VACATION LEAVE:										
1	B1	BALANCE FORWARD VACATION	30.00	06/30/2007	06/30/2007	07/30/2007	.00			Corrected +/-

T O T A L TOTAL SICK-LEAVE DAYS 339.75

TOTAL VACATION DAYS 30.00

BALANCES FORWARDED
FROM FILEMAKER TO QCC

2007-2008

Vacation

Information

ABSENCE REPORT 07/08

	Beginning Vacation Balance 07/08	Beginning Sick Leave Balance 07/08	Vacation Accrual in 07/08	Sick Leave Accrual in 07/08	Total Vacation in 07/08	Total Sick Time in 07/08	Sick Days	Vacation Days
	30	339.75	25	12	55	351.75		
Days Used								
July					7			7/5-7/6, 7/10-7/10, 7/13, 7/17-7/18, FH 7/27
August								
September								
October								
November								
December								
January								
February								
March								
April								
May								
June								
Total								
Balance at the end 07/08					48	351.75		

REAL BALANCE IF DOCUMENTED 18

PLUS 5 DAYS HE WAS SHORTED [redacted]

*Moved to new attendance system

* All numbers are in days

52 EAST SIDE UNION HSD J3417 ABR040 H.02.00 09/08/09 PAGE 1
07/08

VACATION/SICK LEAVE TOTALS

SSN-NUMBER EMPLOYEE NAME LEAVE GROUP: EA CERTIFICATED ADMINISTRATION

SERVICE YEAR CODE: Y1

SICK LEAVE ACCRUAL RATE: 12.00
BALANCE OF SICK LEAVE AS OF THIS REPORT: 375.75
VACATION ACCRUAL RATE: .00
BALANCE OF VACATION AS OF THIS REPORT: 63.00

LEAVE BALANCES
AS OF: 09/08/2009

TRANS	ABS CODE	ABSENCE-REASON	DAYS ABS	DATE START	DATE END	DATE POSTED	DYS PAY DOCKED	CATEGORY	POSITN	REMARK
SICK LEAVE:										
4	A2	ACCRUE SICK LEAVE	12.00	07/01/2007	07/31/2007	07/25/2007	.00			
VACATION LEAVE:										
3	A1	ACCRUE VACATION	25.00	07/01/2007	07/31/2007	07/25/2007	.00			
6	VA	VACATION	2.00-	07/05/2007	07/06/2007	08/15/2007	.00			
7			2.00-	07/10/2007	07/11/2007	08/15/2007	.00			
8			1.00-	07/13/2007	07/13/2007	08/15/2007	.00			
9			2.00-	07/17/2007	07/18/2007	08/15/2007	.00			

TOTAL UNITS: 7.00- PAY UNITS DOCKED .00

T O T A L	TOTAL SICK-LEAVE	DAYS	12.00
	TOTAL VACATION	DAYS	18.00

2008-2009
Vacation
Information

ABSENCE REPORT08/09

	Beginning Vacation Balance 08/09	Beginning Sick Leave Balance 08/09	Vacation Accrual in 08/09	Sick Leave Accrual in 08/09	Total Vacation in 08/09	Total Sick Time in 08/09	Sick Days	Vacation Days
	48	351.75	25	12	73	363.75		
Days Used								
July								
August								
September								
October								
November								
December								
January								
February								
March								
April								
May								
June					30			6/30 payoff
Total								
Balance at the end 08/09					43	363.75		
REAL BALANCE IF DOCUMENTED				13				
PLUS 5 DAYS HE WAS SHORTED				[redacted]				

52 EAST SIDE UNION HSD J3418 ABR040 H.02.00 09/08/09 PAGE 1

08/09

VACATION/SICK LEAVE TOTALS

SSN-NUMBER EMPLOYEE NAME LEAVE GROUP: EA CERTIFICATED ADMINISTRATION

SERVICE YEAR CODE: Y1

SICK LEAVE ACCRUAL RATE: 12.00

BALANCE OF SICK LEAVE AS OF THIS REPORT: 375.75

VACATION ACCRUAL RATE: .00

BALANCE OF VACATION AS OF THIS REPORT: 63.00

LEAVE BALANCES
AS OF: 09/08/2009

TRANS	ABS CODE	ABSENCE-REASON	DAYS ABS	DATE START	DATE END	DATE POSTED	DYS PAY DOCKED	CATEGORY	POSITN	REMARK
SICK LEAVE:										
13	A2	ACCRUE SICK LEAVE	12.00	07/01/2008	07/31/2008	07/29/2008	.00			
VACATION LEAVE:										
12	A1	ACCRUE VACATION	25.00	07/01/2008	07/31/2008	07/29/2008	.00			
16	VA	VACATION	30.00-	06/30/2009	06/30/2009	07/13/2009	.00			Payoff$29774.40

T O T A L	TOTAL SICK-LEAVE	DAYS	12.00
	TOTAL VACATION	DAYS	5.00-

2009-2010

Vacation

Information

52 EAST SIDE UNION HSD J3420 ABR040 H.02.00 09/08/09 PAGE 1

09/10

VACATION/SICK LEAVE TOTALS

SSN-NUMBER EMPLOYEE NAME LEAVE GROUP: EA CERTIFICATED ADMINISTRATION

SERVICE YEAR CODE: Y1

SICK LEAVE ACCRUAL RATE: 12.00

BALANCE OF SICK LEAVE AS OF THIS REPORT: 375.75

VACATION ACCRUAL RATE: .00

BALANCE OF VACATION AS OF THIS REPORT: 63.00

LEAVE BALANCES
AS OF: 09/08/2009

TRANS	ABS CODE	ABSENCE-REASON	DAYS ABS	DATE START	DATE END	DATE POSTED	DYS PAY DOCKED	CATEGORY	POSITN	REMARK
SICK LEAVE:										
19	A2	ACCRUE SICK LEAVE	12.00	07/01/2009	07/31/2009	08/10/2009	.00			
VACATION LEAVE:										
18	A1	ACCRUE VACATION	25.00	07/01/2009	07/31/2009	08/10/2009	.00			
14	VA	VACATION	1.00-	07/20/2009	07/20/2009	07/10/2009	.00			
15			4.00-	07/21/2009	07/24/2009	07/10/2009	.00			

TOTAL UNITS: 5.00- PAY UNITS DOCKED .00

T O T A L	TOTAL SICK-LEAVE	DAYS	12.00
	TOTAL VACATION	DAYS	20.00

ESUHSD

School Calendars

East Side Union High School District Student Calendar 2005-2006

Mo.	Week 1					Week 2					Week 3					Week 4					Stu. Days
1	Aug. 22	23	24	25	26	29	30	31	Sept. 1	2	5	6	7	8	9	12	13	14	14	15	18
2	19	20	21	22	23	26	27	28	29	30	Oct. 3	4	5	6	7	10	11	12	13	14	20
3	17	18	19	20	21	24	25	26	27	28	31	Nov. 1	2	3	4	7	8	9	10	11	19
4	14	15	16	17	18	21	22	23	24	25	28	29	30	Dec. 1	2	5	6	7	8	9	18
5	12	13	14	15	16	Jan. 2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	17
6	23	24	25	26	27	30	31	Feb. 1	2	3	6	7	8	9	10	13	14	15	16	17	20
7	20	21	22	23	24	27	28	Mar. 1	2	3	6	7	8	9	10	13	14	15	16	17	15
8	20	21	22	23	24	27	28	29	30	31	Apr. 3	4	5	6	7	10	11	12	13	14	20
9	17	18	19	20	21	24	25	26	27	28	May 1	2	3	4	5	8	9	10	11	12	15
10	15	16	17	18	19	22	23	24	25	26	29	30	31	June 1	2	5	6	7	8	9	18

Student Days 180
Teacher Days 182

Classified/Management Holiday Schedule

Day	Date	Holiday
Monday	July 4, 2005	Independence Day
Monday	September 5, 2005	Labor Day
Friday	November 11, 2005	Veteran's Day
Thursday	November 24, 2005	Thanksgiving Day
Friday	November 25, 2005	Day After Thanksgiving
Wednesday	December 21, 2005	In lieu of Admissions Day
Thursday	December 22, 2005	Declared Holiday
Friday	December 23, 2005	In lieu of Chistmas Eve
Monday	December 26, 2005	In lieu of Christmas Day
Tuesday	December 27, 2005	CSEA Declared
Wednesday	December 28, 2005	CSEA Declared
Thursday	December 29, 2005	CSEA Declared
Friday	December 30, 2005	In lieu of New Year's Eve
Monday	January 2, 2006	In leiu of New Year's Day
Monday	January 16, 2006	Martin Luther King's Birthday
Monday	February 20, 2006	Washington's Birthday
Tuesday	February 21, 2006	Lincoln's Birthday
Monday	May 29, 2006	Memorial Day
	FLOATING HOLIDAY	

TOTAL HOLIDAYS: 19

GRADING PERIOD ENDS	WKS
October 7, 2005	7
November 18, 2005	6
January 13, 2006 - (End of 1st Semester)	6
March 3, 2006	6
April 14, 2006	6
June 8, 2006 - (End of 2nd Semester)	7

DECEMBER 2005

MON.	TUES.	WED.	THURS.	FRI
19 *District Shutdown	20 *District Shutdown	21 In lieu of Adm. Day	22 Declared Holiday	23 Christmas Eve
26 Christmas Day	27 CSEA Declared	28 CSEA Declared	29 CSEA Declared	30 New Year's Eve
2 New Year's Day				

* **THESE ARE NOT PAID HOLIDAYS.** Employees have the option of taking vacation, floating holiday, and/or comp. time.

Student/Teacher Calendar

Aug. 22, 2005	Teacher Insrvc.
Sept. 5, 2005	Labor Day
Nov. 11, 2005	Veteran's Day
Nov. 24 - 25, 2005	Thanksgiving
Dec. 19, 2005 - Jan 2, 2006	Christmas Vac.
January 16, 2006	MLK Birthday
January 17, 2006	Semester Break
Feb. 20 - 24, 2006	Winter Break
April 17 - 21, 2006	Spring Break
May 29, 2006	Memorial Day
June 9, 2006	Teacher Insrvc.

East Side Union High School District Student Calendar 2006-2007

Mo.	Week 1					Week 2					Week 3					Week 4					Stu. Days
1	Aug. 28	29	30	31	Sept. 1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	18
2	25	26	27	28	29	Oct. 2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	20
3	23	24	25	26	27	30	31	Nov. 1	2	3	6	7	8	9	10	13	14	15	16	17	19
4	20	21	22	23	24	27	28	29	30	Dec. 1	4	5	6	7	8	11	12	13	14	15	18
5	Jan. 1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	17
6	29	30	31	Feb. 1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	15
7	26	27	28	Mar. 1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	20
8	26	27	28	29	30	Apr. 2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	15
9	23	-24	25	26	27	30	May 1	2	3	4	7	8	9	10	11	14	15	16	17	18	20
10	21	22	23	24	25	28	29	30	31	June 1	4	5	6	7	8	11	12	13	14	15	18

Student Days 180
Teacher Days 182

CLASSIFIED/MANAGEMENT HOLIDAY SCHEDULE

DAY	DATE	HOLIDAY
Tuesday	July 4, 2005	Independence Day
Monday	September 4, 2006	Labor Day
Friday	November 10, 2006	Veteran's Day
Thursday	November 23, 2006	Thanksgiving Day
Friday	November 24, 2006	Day After Thanksgiving
Wednesday	December 20, 2006	In lieu of Admissions Day
Thursday	December 21, 2006	Declared Holiday
Friday	December 22, 2006	In lieu of Chistmas Eve
Monday	December 25, 2006	Christmas Day
Tuesday	December 26, 2006	CSEA Declared
Wednesday	December 27, 2006	CSEA Declared
Thursday	December 28, 2006	CSEA Declared
Friday	December 29, 2006	In lieu of New Year's Eve
Monday	January 1, 2007	New Year's Day
Monday	January 15, 2007	Martin Luther King's Birthday
Thursday	February 22, 2007	Washington's Birthday
Friday	February 23, 2007	Lincoln's Birthday
Monday	May 28, 2007	Memorial Day
	FLOATING HOLIDAY	

TOTAL HOLIDAYS: 19

GRADING PERIOD ENDS	TOTAL	WKS
October 13, 2006		7
November 22, 2006		6
January 19, 2007 - 1st Semester Ends	88 Days	6
March 9, 2007		6
April 27, 2007		6
June 14, 2007 - 2nd Semester Ends	92 Days	7

DECEMBER 2006

MON.	TUES.	WED.	THURS.	FRI.
18* *District Shutdown	19* *District Shutdown	20 In lieu of Adm. Day	21 Declared Holiday	22 In lieu of X-mas Eve
25 Christmas Day	26 CSEA Declared	27 CSEA Declared	28 CSEA Declared	29 In lieu of New Year's Eve
1 New Year's Day				

*THESE ARE NOT PAID HOLIDAYS. Employees have the option of taking vacation, floating holiday, and/or comp. time.

Student/Teacher Calendar

Aug. 28, 2006	Teacher Insrvc.
Sept. 4, 2006	Labor Day
Nov. 10, 2006	Veteran's Day
Nov. 23 - 24, 2006	Thanksgiving
Dec. 18, 2006 - Jan. 1, 2007	Christmas Vac.
January 15, 2007	MLK Birthday
January 22, 2007	Semester Break
Feb. 19 - 23, 2007	Winter Break
April 09 - 13, 2007	Spring Break
May 28, 2007	Memorial Day
June 9, 2006	Teacher Insrvc.

East Side Union High School District Calendar 2007-2008

Mo	Week 1					Week 2					Week 3					Week 4					Student Days	
1	Aug 27	28	29	30	31	Sep 3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	18	semester 1
2	24	25	26	27	28	Oct 1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	20	
3	22	23	24	25	26	29	30	31	Nov 1	2	5	6	7	8	9	12	13	14	15	16	19	
4	19	20	21	22	23	26	27	28	29	30	Dec 3	4	5	6	7	10	11	12	13	14	18	
5	17	18	19	20	21	31	Jan 1	2	3	4	7	8	9	10	11	14	15	16	17	18	15	90
6	21	22	23	24	25	28	29	30	31	Feb 1	4	5	6	7	8	11	12	13	14	15	18	semester 2
7	25	26	27	28	29	Mar 3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	20	
8	24	25	26	27	28	31	Apr 1	2	3	4	7	8	9	10	11	14	15	16	17	18	14	
9	21	22	23	24	25	28	29	30	May 1	2	5	6	7	8	9	12	13	14	15	16	20	
10	19	20	21	22	23	26	27	28	29	30	Jun 2	3	4	5	6	9	10	11	12	13	18	90

Student/Teacher Calendar

Teacher Inservice	Aug 27, 2007
Labor Day	Sep 3, 2007
Veteran's Day (observed)	Nov 12, 2007
Thanksgiving	Nov 22-23, 2007
Christmas Vacation	Dec 24, 2007 - Jan 4, 2008
M.L. King, Jr.	Jan 21, 2008
Semester Break	Jan 22, 2008
Winter Break	Feb 18-22, 2008
Spring Break	Mar 24-28, 2008
César Chávez Day	Mar 31, 2008
Memorial Day	May 26, 2008
Teacher Workday	Jun 13, 2008

Grading Period Ends	Wks
October 12, 2007	7
November 21, 2007	6
January 18, 2008	6
March 7, 2008	6
April 25, 2008	6
June [illegible] 2008	7

Classified Holiday Schedule

Wednesday	Jul 4, 2007	Independence Day
Monday	Sep 3, 2007	Labor Day
Monday	Nov 12, 2007	Veteran's Day(observed)
Thursday	Nov 22, 2007	Thanksgiving
Friday	Nov 23, 2007	Dat after Thanksgiving
Monday	Dec 24, 2007	Christmas Eve
Tuesday	Dec 25, 2007	Christmas Day
Wednesday	Dec 26, 2007	CSEA Declared
Thursday	Dec 27, 2007	CSEA Declared
Friday	Dec 28, 2007	CSEA Declared
Monday	Dec 31, 2007	New Year's Eve
Tuesday	Jan 1, 2008	New Year's Day
Wednesday	Jan 2, 2008	CSEA Declared
Thursday	Jan 3, 2008	District Shutdown
Friday	Jan 4, 2008	District Shutdown
Monday	Jan 21, 2008	M.L. King, Jr.
Thursday	Feb 21, 2008	Washington's B-Day
Friday	Feb 22, 2008	Lincoln's B-Day
Monday	Mar 31, 2008	Cesar Chavez Day
Monday	May 2[illegible] 08	Memorial Day
		Floating Holiday

student days	180
teacher days	182
Day 153:	April 21
STAR window: April 7 - May 5	

		DECEMBER 2007
24 Christmas Eve	31 New Year's Eve	
25 Christmas Day	1 New Year's Day	
26 CSEA Declared	2 CSEA Declared	
27 CSEA Declared	3 * District Shutdown	
28 CSEA Declared	4 * District Shurdown	

* These are not paid holidays. Employees have the option of taking vacation, floating holiday, and/or comp time.

East Side Union High School District Calendar 2008-2009

Mo	Week 1					Week 2					Week 3					Week 4					Student Days	
1	Aug 25	26	27	28	29	Sep 1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	18	semester 1
2	22	23	24	25	26	29	30	Oct 1	2	3	6	7	8	9	10	13	14	15	16	17	20	
3	20	21	22	23	24	27	28	29	30	31	Nov 3	4	5	6	7	10	11	12	13	14	18	
4	17	18	19	20	21	24	25	26	27	28	Dec 1	2	3	4	5	8	9	10	11	12	18	
5	15	16	17	18	19	Jan 5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	19	
6	26	27	28	29	30	Feb 2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	15	semester 2
7	23	24	25	26	27	Mar 2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	20	
8	23	24	25	26	27	30	31	Apr 1	2	3	6	7	8	9	10	13	14	15	16	17	14	
9	20	21	22	23	24	27	28	29	30	May 1	4	5	6	7	8	11	12	13	14	15	20	
10	18	19	20	21	22	25	26	27	28	29	Jun 1	2	3	4	5	8	9	10	11	12	18	

student days	180
teacher days	182

Student/Teacher Calendar

Teacher Inservice	Aug 25, 2008
Labor Day	Sep 1, 2008
Veterans Day	Nov 10-11, 2008
Thanksgiving	Nov 27-28, 2008
Holiday Break	Dec 22, 2008-Jan 2, 2009
Martin Luther King, Jr.	Jan 19, 2009
Winter Break	Feb 16-20, 2009
César Chávez Day	Mar 31, 2009
Spring Break	Apr 13-17, 2009
Memorial Day	May 25, 2009
Teacher Workday	Jun 12, 2009

Classified/Management Holiday Schedule

Friday	Jul 4, 2008	Independence Day
Monday	Sep 1, 2008	Labor Day
Tuesday	Nov 11, 2008	Veterans Day
Thursday	Nov 27, 2008	Thanksgiving
Friday	Nov 28, 2008	Day after Thanksgiving
Monday	Dec 22, 2008	District Shutdown
Tuesday	Dec 23, 2008	District Shutdown
Wednesday	Dec 24, 2008	Christmas Eve
Thursday	Dec 25, 2008	Christmas Day
Friday	Dec 26, 2008	Declared Holiday
Monday	Dec 29, 2008	CSEA Declared
Tuesday	Dec 30, 2008	CSEA Declared
Wednesday	Dec 31, 2008	New Year's Eve
Thursday	Jan 1, 2009	New Year's Day
Friday	Jan 2, 2009	CSEA Declared
Monday	Jan 19, 2009	Martin Luther King, Jr.
Monday	Feb 16, 2009	Washington's Birthday
Friday	Feb 20, 2009	Lincoln's Birthday
Tuesday	Mar 31, 2009	César Chávez Day (In lieu of Admissions Day)
Monday	May 25, 2009	Memorial Day
		Floating Holiday

Grading Period Ends	Wks
October 10, 2008	7
November 21, 2008	6
January 16, 2009	6
March 6, 2009	6
April 24, 2009	6
June 11, 2009	7

22 * District Shutdown	29 CSEA Declared	DECEMBER 2008
23 * District Shutdown	30 CSEA Declared	
24 Christmas Eve	31 New Year's Eve	
25 Christmas Day	1 New Year's Day	
26 Declared Holiday	2 CSEA Declared	

* These are not paid holidays. Employees have the option of taking vacation, floating holiday, and/or comp time.

East Side Union High School District 2009-2010 Calendar

Mo	Week 1					Week 2					Week 3					Week 4					Student Days	
1	Aug 24	25	26	27	28	31	Sep 1	2	3	4	7	8	9	10	11	14	15	16	17	18	18	semester 1
2	21	22	23	24	25	28	29	30	Oct 1	2	5	6	7	8	9	12	13	14	15	16	20	
3	19	20	21	22	23	26	27	28	29	30	Nov 2	3	4	5	6	9	10	11	12	13	19	
4	16	17	18	19	20	23	24	25	26	27	30	Dec 1	2	3	4	7	8	9	10	11	18	
5	14	15	16	17	18	Jan 4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	18	
6	25	26	27	28	29	Feb 1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	15	semester 2
7	22	23	24	25	26	Mar 1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	20	
8	22	23	24	25	26	29	30	31	Apr 1	2	5	6	7	8	9	12	13	14	15	16	14	
9	19	20	21	22	23	26	27	28	29	30	May 3	4	5	6	7	10	11	12	13	14	20	
10	17	18	19	20	21	24	25	26	27	28	31	Jun 1	2	3	4	7	8	9	10	11	18	

student days	180
staff days	182

Student/Teacher Calendar

Teacher Inservice	Aug 24, 2009
Labor Day	Sept 7, 2009
Veterans Day	Nov 11, 2009
Thanksgiving	Nov. 26-27, 2009
Holiday Break	Dec 21, 2009-Jan 1, 2010
Martin Luther King, Jr.	January 18, 2010
Semester Break	January 19, 2010
Winter Break	February 15-19, 2010
César Chávez (Obsvd)	April 2, 2010
Spring Break	April 5-9, 2010
Memorial Day	May 31, 2010
Teacher Inservice	June 11, 2010

Classified/Management Holiday Schedule

Friday	Jul 3, 2009	Independence Day
Monday	Sept 7, 2009	Labor Day
Wednesday	Nov 11, 2009	Veterans Day
Thursday	Nov 26, 2009	Thanksgiving
Friday	Nov 27, 2009	Day After Thanksgiving
Monday	Dec 21, 2009	District Shutdown
Tuesday	Dec 22, 2009	District Shutdown
Wednesday	Dec 23, 2009	Declared Holiday
Thursday	Dec 24, 2009	Christmas Eve
Friday	Dec 25, 2009	Christmas Day
Monday	Dec 28, 2009	CSEA Declared
Tuesday	Dec 29, 2009	CSEA Declared
Wednesday	Dec 30, 2009	CSEA Declared
Thursday	Dec 31, 2009	New Year's Eve
Friday	Jan 1, 2010	New Year's Day
Monday	Jan 18, 2010	Martin Luther King, Jr.
Monday	Feb 15, 2010	Washington's Birthday
Friday	Feb 19, 2010	Lincoln's Birthday
Friday	Apr 2, 2010	César Chávez Day (In Lieu of Admissions Day)
Monday	May 31, 2010	Memorial Day
		Floating Holiday

Grading Period Ends	Wks
October 9, 2009	7
November 20, 2009	6
January 15, 2010	6
March 5, 2010	6
April 23, 2010	6
June 10, 2010	7

DECEMBER 2009	
21 * District Shutdown	28 CSEA Declared
22 * District Shutdown	29 CSEA Declared
23 Declared Holiday	30 CSEA Declared
24 Christmas Eve	31 New Year's Eve
25 Christmas Day	1 New Year's Day

* These are not paid holidays. Employees have the option of taking vacation, floating holiday, and/or comp time.

FCMAT
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM
CSIS California School Information Services

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
August 13, 2009
Amended September 4, 2009
Amended October 13, 2009

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Santa Clara County Office of Education hereinafter referred to as the COE, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. Based on the provisions of Education Code Section 1241.5 (b), a County Superintendent of Schools may review or audit the expenditures and internal controls of any school district in his or her county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination. The review or audit conducted by the county superintendent shall be focused on the alleged fraud, misappropriation of funds, or other illegal fiscal practices and shall be conducted in a timely and efficient manner.

The COE has requested that the Team provide for the assignment of professionals to study specific aspects of the East Side Union High School District. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study pursuant to the provisions of Education Code Section 1241.5:

1. Review district policies and procedures related to professional services contracts and capital construction projects from the District's bond fund including Measures A, E, and G. in accordance with the following legal references for the 2007-08 and 2008-09 fiscal years to determine if any components of fraud, misappropriation of funds or other illegal practices have occurred that merit further examination.

2. Sample contracts related to the District's bond fund and review vendor invoices regarding sufficient detail to document the material and labor charges being invoiced to the district.

   The review is based upon allegations that the district has not adhered to the prescribed legal references listed below for K-12 school districts and has consistently awarded multiple contracts to single source vendors for duplicate services and that specific contractors continue to be hired without meeting the required bidding requirements.

FORMAL BIDDING:
CA Public Contract Code 20111

1. Contracting for public work projects in excess of $15,000
2. Material or supply purchases in excess of $76,700

EXCEPTIONS:
CA Public Contract Code 20113

1. Emergencies – when any repair, alteration, work or services necessary to permit the continuation of existing school classes to avoid danger to life or property (emergency measures must be approved by the Governing Board and approved by the Superintendent of Schools)

EXEMPT FROM FORMAL BIDDING:
CA Public Contract Code Section 20118

1. Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages or periodicals required for the operation of schools (CA Public Contract Code 20118.3)

2. School District has the right to enter into a contract for the acquisition of electronic data processing systems and telecommunications goods and services with one of the three lowest responsible bidders. (CA Public Contract Code 20118)

PROFESSIONAL SERVICES:
Competitive bidding may not be required
Government Code Section: 53060

1. Private architectural
2. Landscape architectural
3. Engineering
4. Environmental
5. Land surveying
6. Construction project management
7. Financial
8. Accounting
9. Legal

3. Review the District's board policies, administrative regulations and specific contracts and amendments to the Superintendent's contract for the specific period of 2005-06 though 2008-09 fiscal years and confirm whether any violations of such policies regarding vacation accrual and pay outs have occurred that would be deemed illegal practices or a misappropriation of funds.

The FCMAT review will be completed by examining a test sample of referenced documentation for district contracts, invoices, time sheets, calendar records, bid documents and any other necessary documentation required to validate or refute the alleged allegations regarding potential fraud, misappropriation of funds or illegal practices.

If during the course of performing fieldwork, the team becomes aware of events that warrant further follow up, the team will investigate and analyze such events.

AMENDMENT TO SCOPE OF WORK

4. Complete forensic analysis of computers, Blackberry server and Outlook Web Access (OWA) server regarding Superintendent.

B. Services and Products to be Provided

1) Orientation Meeting - The Team will conduct an orientation session at the District to brief District management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

2) Conduct an on-site review at the District office and at school sites if necessary; and will continue to review pertinent documents off-site.

3) Progress Reports - The Team will inform the District and COE of material issues as the review is performed.

4) Exit Letter - Sufficient copies of a preliminary exit letter will be delivered to the COE administration for review and comment.

5) Final Study Report - Sufficient copies of the final study report will be delivered to the COE following completion of the review.

6) Follow-Up Support - Subsequent to the completion of the study, the Team will meet with the COE as requested by the COE to discuss the findings and recommendations of the report

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

A. Jim Cerreta, CFE, FCMAT Fiscal Intervention Specialist
B. Margaret Rosales FCMAT Fiscal Consultant
C. Marie Ebersbacher - CBIZ-Mayer Hoffman McCann

D. Additional personnel as needed.

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8 (d) (1) shall be:

A. $1100.00 per day for each Team Member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings. Actual costs for professional services will be billed to the COE on a pass through basis.

B. The total cost of the study is estimated at $20,000. The COE will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the COE.

C. Any change to the scope will affect the estimate of total cost. In the event that additional forensic investigation is required, a cost amendment to this agreement will be presented to the COE for approval.

Following completion of the review and payment by the COE to FCMAT, the COE is eligible to submit a claim for reimbursement from funds appropriated in the State budget for this purpose. The claim will be subject to final approval by the California Department(s) of Education and Finance.

AMENDED PROJECT COSTS

Based on the addition of Scope Item 4 on October 13, 2009, the total cost is now estimated at $47,800.

Payments for FCMAT services are payable to Kern County Superintendent of Schools-Administrative Agent.

5. RESPONSIBILITIES OF THE COE

A. The District will provide office and conference room space while on-site reviews are in progress.

B. The District will provide the following (if requested):

1) A map of the local area
2) Existing policies, regulations and prior reports addressing the study request
3) Current organizational charts
4) Current and four (4) prior years' audit reports
5) Any documents requested on a supplemental listing (see below)

C. The COE Administration will review a preliminary draft copy of the exit letter. Any comments regarding the accuracy of the data presented in the exit letter or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with District pupils. The COE shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

Orientation:	August, 2009
Staff Interviews:	To be determined
Exit Interviews:	To be determined
Preliminary Report Submitted	To be determined
Final Report Submitted	To be determined
Board Presentation	To be determined

7. CONTACT PERSON

Please print name of contact person: Cathy Grovenburg, Assistant Superintendent of Business

Telephone 408 453-6832 FAX 408-453-6571

Internet Address cathy_grovenburg@sccoe.org

APPROVAL OF AMENDMENT DATED OCTOBER 13, 2009

10/15/08

Charles Weis, Ph.D., Superintendent
Santa Clara County Office of Education

Date

October 13, 2009

Anthony L. Bridges, Deputy Executive Officer
Fiscal Crisis and Management Assistance Team

Date

REVIEWED,
Risk Management
RM10-0275A 10/19/09
K Eastman