November 27, 2012

Jefferson School District

Citizens Oversight Committee

Development of Budget/Expenditure Summary

Project Expenditure Reporting

Measure J Project Budget Planning / Expenditures Summary Sheet.

- First page summarizes expenditures by site
- Following pages summarize each project at each site.

Utilized two different accounting summary sheets for cross-checking;

- Account Summary Balance
- Transaction Activity by Account (identifies vendor name)

Project Summary

Update - November 14, 2012

Measure J Project Budget Planning

	Revenue
Measure J (Bond Authorization $35,400,000)	
Series A	$6,397,194
less Cost of Issuance	($219,000)
Less Bond Discount	($95,958)
Return of Unspent Cost of Issuance	$19,081
Interest accrued (thru 10/31/12)	$23,168
Budget	**$6,124,485**

Projects	Budget / Encumbrances (Series A)	Expenditures 7/1/10-6/30/12	Expenditures 7/1/12-10/31/12	Total Expenditures	Balance
Anthony Traina	965,593	$ 123,263	$ 526,273	$ 649,536	$ 316,057
Jefferson School	1,282,700	$ 159,082	$ 7,359	$ 166,441	$ 1,116,259
Monticello	1,818,049	$ 262,708	$ 1,007,542	$ 1,270,250	$ 547,799
Tom Hawkins	1,457,151	$ 309,989	$ 948,479	$ 1,258,468	$ 198,683
District Wide Keying Project	92,572	$ 61,855		$ 61,855	$ 30,717
Site Surveys	65,250	$ 65,250		$ 65,250	$ 0
Technology	600,000	$ -		$ -	$ 600,000
General Planning - PJHM	37,328	$ 37,328		$ 37,328	$ 0
General Planning - RGM	27,500	$ 25,000	$ 9,673	$ 34,673	$ (7,173)
Financing	32,862	$ 29,362	$ 3,500	$ 32,862	$ 0
Misc: Legal/Advertising	15,809	$ 21,525	$ 92	$ 21,616	$ (5,808)
Total	**6,394,814**	**$ 1,095,361**	**$ 2,502,918**	**$ 3,598,279**	**$ 2,796,535**

Total Remaining from available funds using current estimates:	**($270,329)**

District Accounting Codes

21 = Fund Source
7715 = Resource – defines District project
0 = Year
0000 = Goal
8500 = Function – Type of Project - Construction
6170 = Object – multiple codes - identify type of Service or Product

Site Codes: 120 = Monticello
130 = Hawkins
140 = Traina

0917 = Management Code

Project Example – Monticello Shade

RGM

Fiscal05 — Account Summary-Balance

Balances through 10/31/2012 — Fiscal Year 2012/13

Fd- Rsrc- Y- Goal - Func- Obj t - Sch- Mgmt	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Resource **7713 - Hlth,Safe,Accss**, Management **0912 - Fencing (continued)**						
21- 7713- 0- 0000- 8500- 6200- 120- 0912	21,Hlth,Safe,Accss,Bldg/I	53,240.00				
	Total for Management 0912 and Expense accounts	**66,550.00**	**.00**	**.00**	**.00**	**.00**
Resource **7713 - Hlth,Safe,Accss**, Management **0913 - Security**						
21- 7713- 0- 0000- 8500- 6200- 140- 0913	21,Hlth,Safe,Accss,Bldg/I	22,000.00				
	Total for Management 0913 and Expense accounts	**22,000.00**	**.00**	**.00**	**.00**	**.00**
	Total for Resource 7713	**174,875.00**	**92,264.00**	**.00**	**.00**	**92,264.00**
Resource **7714 - Hawk & Mont**, Management **0915 - Kitchen**						
21- 7714- 0- 0000- 8500- 6185- 120- 0915	21,Hawk & Mont,Inspector,		12,374.00		1,462.50	10,911.50
21- 7714- 0- 0000- 8500- 6200- 120- 0915	21,Hawk & Mont,Bldg/Imp,K		939,678.00			939,678.00
21- 7714- 0- 0000- 8500- 6215- 120- 0915	21,Hawk & Mont,DSA Plan C	14,401.00	3,867.00			3,867.00
21- 7714- 0- 0000- 8500- 6216- 120- 0915	21,Hawk & Mont,Construct	36,003.00	10,860.00		395,766.65	384,906.65-
21- 7714- 0- 0000- 8500- 6220- 120- 0915	21,Hawk & Mont,Remodeling	576,040.00			165,814.52	165,814.52-
21- 7714- 0- 0000- 8500- 6281- 120- 0915	21,Hawk & Mont,Arch/Eng,K	79,206.00	97,868.00		12,753.01	85,114.99
21- 7714- 0- 0000- 8500- 6282- 120- 0915	21,Hawk & Mont,Inspectors	14,401.00			1,462.50	1,462.50-
21- 7714- 0- 0000- 8500- 6283- 120- 0915	21,Hawk & Mont,Tests,Kitc		10,749.00		1,722.75	9,026.25
	Total for Management 0915 and Expense accounts	**720,051.00**	**1,075,396.00**	**.00**	**578,981.93**	**496,414.07**
Resource **7714 - Hawk & Mont**, Management **0916 - Gymnasium/Mpr**						
21- 7714- 0- 0000- 8500- 5842- 900- 0916	21,Hawk & Mont,Ads,Gymnas	500.00				
21- 7714- 0- 0000- 8500- 6200- 130- 0916	21,Hawk & Mont,Bldg/Imp,G		15,588.00			15,588.00
21- 7714- 0- 0000- 8500- 6215- 130- 0916	21,Hawk & Mont,DSA Plan C	600.00				
21- 7714- 0- 0000- 8500- 6216- 130- 0916	21,Hawk & Mont,Construct	2,750.00	6,788.00		10,820.24	4,032.24-
21- 7714- 0- 0000- 8500- 6281- 130- 0916	21,Hawk & Mont,Arch/Eng,G		88.00			88.00
21- 7714- 0- 0000- 8500- 6282- 130- 0916	21,Hawk & Mont,Inspectors	1,100.00				
	Total for Management 0916 and Expense accounts	**4,950.00**	**22,464.00**	**.00**	**10,820.24**	**11,643.76**
	Total for Resource 7714	**725,001.00**	**1,097,860.00**	**.00**	**589,802.17**	**508,057.83**
Resource **7715 - Site Improve**, Management **0917 - Shade**						
21- 7715- 0- 0000- 8500- 4310- 140- 0917	21,Site Improve,Mats&Supp		3,540.00		3,831.40	291.40-
21- 7715- 0- 0000- 8500- 4400- 120- 0917	21,Site Improve,Non-Cap E		7,200.00		7,161.65	38.35
21- 7715- 0- 0000- 8500- 4400- 140- 0917	21,Site Improve,Non-Cap E		12,000.00		11,976.95	23.05
21- 7715- 0- 0000- 8500- 6170- 120- 0917	21,Site Improve,Land Imp,	114,400.00	136,385.00		57,087.10	79,297.90
21- 7715- 0- 0000- 8500- 6170- 130- 0917	21,Site Improve,Land Imp,	88,000.00	194,026.00		49,091.15	144,934.85
21- 7715- 0- 0000- 8500- 6170- 140- 0917	21,Site Improve,Land Imp,	123,200.00	168,106.00		51,321.58	116,784.42
21- 7715- 0- 0000- 8500- 6178- 120- 0917	21,Site Improve,Assessmen	24,420.00				
21- 7715- 0- 0000- 8500- 6178- 130- 0917	21,Site Improve,Assessmen	24,420.00				
21- 7715- 0- 0000- 8500- 6178- 140- 0917	21,Site Improve,Assessmen	24,420.00				

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 20, Online/Offline = N, Period = 4, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 21, Object = 1-8, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

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020 - Jefferson Elementary School District — Generated for Mindy Maxedon (MINDYM20), Nov 12 2012 11:28AM

Project Example

RGM

Fiscal05 — Account Summary-Balance

Balances through 10/31/2012 — Fiscal Year 2012/13

Fd-Rsrc-Y-Goal-Func-Obj t-Sch-Mgmt	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Resource **7715 - Site Improve**, Management **0917 - Shade** **(continued)**						
21-7715-0-0000-8500-6185-120-0917	21,Site Improve,Inspector	2,713.00	2,046.00		787.50	1,258.50
21-7715-0-0000-8500-6185-130-0917	21,Site Improve,Inspector	2,713.00	2,910.00		1,237.50	1,672.50
21-7715-0-0000-8500-6185-140-0917	21,Site Improve,Inspector	2,713.00	2,575.00		1,650.00	925.00
21-7715-0-0000-8500-6215-120-0917	21,Site Improve,DSA Plan		1,500.00			1,500.00
21-7715-0-0000-8500-6215-130-0917	21,Site Improve,DSA Plan		2,134.00			2,134.00
21-7715-0-0000-8500-6215-140-0917	21,Site Improve,DSA Plan		1,888.00			1,888.00
21-7715-0-0000-8500-6216-120-0917	21,Site Improve,Construct		9,261.00		53,593.61	44,332.61-
21-7715-0-0000-8500-6216-130-0917	21,Site Improve,Construct		5,324.00		102,781.44	97,457.44-
21-7715-0-0000-8500-6216-140-0917	21,Site Improve,Construct		5,291.00		87,030.72	81,739.72-
21-7715-0-0000-8500-6281-120-0917	21,Site Improve,Arch/Eng,	1,920.00	2,420.00		3,449.52	1,029.52-
21-7715-0-0000-8500-6281-130-0917	21,Site Improve,Arch/Eng,	3,849.00	8,198.00		6,497.75	1,700.25
21-7715-0-0000-8500-6281-140-0917	21,Site Improve,Arch/Eng,	3,358.00	3,368.00		6,712.74	3,344.74-
21-7715-0-0000-8500-6283-120-0917	21,Site Improve,Tests,Sha		1,364.00		2,896.00	1,532.00-
21-7715-0-0000-8500-6283-130-0917	21,Site Improve,Tests,Sha		1,940.00		3,599.00	1,659.00-
21-7715-0-0000-8500-6283-140-0917	21,Site Improve,Tests,Sha		1,716.00		2,357.75	641.75-
	Total for Management 0917 and Expense accounts	**416,126.00**	**573,192.00**	**.00**	**453,063.36**	**120,128.64**
Resource **7715 - Site Improve**, Management **0918 - Restrooms**						
21-7715-0-0000-8500-6170-130-0918	21,Site Improve,Land Imp,	317,896.00	411,782.00		248,341.13	163,440.87
21-7715-0-0000-8500-6178-130-0918	21,Site Improve,Assessmen	71,527.00				
21-7715-0-0000-8500-6185-130-0918	21,Site Improve,Inspector	7,947.00	6,949.00		2,362.50	4,586.50
21-7715-0-0000-8500-6215-130-0918	21,Site Improve,DSA Plan		3,606.00			3,606.00
21-7715-0-0000-8500-6216-130-0918	21,Site Improve,Construct		8,587.00		94,920.10	86,333.10-
21-7715-0-0000-8500-6281-130-0918	21,Site Improve,Arch/Eng,		68,559.00		9,194.19	59,364.81
21-7715-0-0000-8500-6283-130-0918	21,Site Improve,Tests,Res		4,632.00		1,663.75	2,968.25
	Total for Management 0918 and Expense accounts	**397,370.00**	**504,115.00**	**.00**	**356,481.67**	**147,633.33**
Resource **7715 - Site Improve**, Management **0919 - Tracks**						
21-7715-0-0000-8500-6170-120-0919	21,Site Improve,Land Imp,	326,430.00	368,433.00		154,346.61	214,086.39
21-7715-0-0000-8500-6170-130-0919	21,Site Improve,Land Imp,	433,840.00	507,341.00		132,727.93	374,613.07
21-7715-0-0000-8500-6170-140-0919	21,Site Improve,Land Imp,	255,880.00	440,500.00		131,969.76	308,530.24
21-7715-0-0000-8500-6178-120-0919	21,Site Improve,Assessmen	66,796.00	5,354.00			5,354.00
21-7715-0-0000-8500-6178-130-0919	21,Site Improve,Assessmen	57,146.00	4,888.00			4,888.00
21-7715-0-0000-8500-6178-140-0919	21,Site Improve,Assessmen	59,646.00	5,393.00			5,393.00
21-7715-0-0000-8500-6185-120-0919	21,Site Improve,Inspector	8,564.00	5,527.00		337.50	5,189.50
21-7715-0-0000-8500-6185-130-0919	21,Site Improve,Inspector	8,564.00	7,676.00		450.00	7,226.00
21-7715-0-0000-8500-6185-140-0919	21,Site Improve,Inspector	8,564.00	8,564.00		487.50	8,076.50
21-7715-0-0000-8500-6200-120-0919	21,Site Improve,Bldg/Imp,	2,690.00				

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020 - Jefferson Elementary School District — Generated for Mindy Maxedon (MINDYM20), Nov 12 2012 11:28AM

Project Example

RGM

Ledger07a — Transaction Activity by Account

Activity for Dates 07/01/2012 to 10/31/2012 — Fiscal Year 2012/13

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit
Resource 7715 - Site Improve, Management 0917 - Shade									
					Account Total	10/31/12	3,831.40	.00	3,831.40
21-7715-0-0000-8500-4400-120-0917 21,Site Improve,Non-Cap E									
PO13-00123	Furniture Leisure, Inc.	EX13-00659	10008603	AP09212012	MS/PICNIC TABLES	09/21/12	7,161.65		7,161.65
	Invoiced /Received 08/27/2012	Payment /Receipt # 6707-1							
					Account Total	10/31/12	7,161.65	.00	7,161.65
21-7715-0-0000-8500-4400-140-0917 21,Site Improve,Non-Cap E									
PO13-00122	Furniture Leisure, Inc.	EX13-00658	10008603	AP09212012	TS/PICNIC TABLES	09/21/12	11,976.95		11,976.95
	Invoiced /Received 08/27/2012	Payment /Receipt # 6707							
					Account Total	10/31/12	11,976.95	.00	11,976.95
21-7715-0-0000-8500-6170-120-0917 21,Site Improve,Land Imp,									
	RGM and Associates	EX13-00199	10002388	AP07312012	C/L 120161	07/31/12	7,691.38		7,691.38
	Invoiced /Received 07/01/2012	Payment /Receipt # 9251031-1							
		GJ13-00014			CORRECT CL120161	08/16/12		7,691.38	7,691.38-
	RGM and Associates	EX13-00336	10004924	AP08242012	GO BOND/MS SITE IMPROVE	08/24/12	57,087.10		57,087.10
	Invoiced /Received 08/01/2012	Payment /Receipt # 9251043-A							
					Activity Subtotal		64,778.48	7,691.38	57,087.10
					Account Total	10/31/12	64,778.48	7,691.38	57,087.10
21-7715-0-0000-8500-6170-130-0917 21,Site Improve,Land Imp,									
	RGM and Associates	EX13-00202	10002388	AP07312012	C/L 120163	07/31/12	11,687.28		11,687.28
	Invoiced /Received 07/01/2012	Payment /Receipt # 9251029-1							
		GJ13-00011			CORRECT CL120164	08/16/12		11,687.28	11,687.28-
	RGM and Associates	EX13-00339	10004924	AP08242012	GO BOND/HS SITE IMPROVEME	08/24/12	49,091.15		49,091.15
	Invoiced /Received 08/01/2012	Payment /Receipt # 9251041-A							
					Activity Subtotal		60,778.43	11,687.28	49,091.15
					Account Total	10/31/12	60,778.43	11,687.28	49,091.15
21-7715-0-0000-8500-6170-140-0917 21,Site Improve,Land Imp,									
	RGM and Associates	EX13-00204	10002388	AP07312012	C/L 120166	07/31/12	8,997.56		8,997.56
	Invoiced /Received 07/01/2012	Payment /Receipt # 9251033-1							
		GJ13-00017			CORRECT CL120166	08/16/12		8,997.56	8,997.56-
	RGM and Associates	EX13-00342	10004924	AP08242012	GO BOND/TS SITE IMPROVE	08/24/12	51,321.58		51,321.58
	Invoiced /Received 08/01/2012	Payment /Receipt # 9251040-A							
					Activity Subtotal		60,319.14	8,997.56	51,321.58
					Account Total	10/31/12	60,319.14	8,997.56	51,321.58
21-7715-0-0000-8500-6185-120-0917 21,Site Improve,Inspector									

Selection: Filtered by User Permissions, (Org = 20, Online/Offline = N, Fiscal Year = 2013, Start Date = 7/1/2012, End Date = 10/31/2012, Unposted JEs? = N, Actuals Only? = Y, Activity? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Obj Digits = 0, Page Break Lvl =)

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020 - Jefferson Elementary School District — Generated for Mindy Maxedon (MINDYM20), Nov 12 2012 11:49AM

Project Example

RGM

Ledger07a — Transaction Activity by Account

Activity for Dates 07/01/2012 to 10/31/2012 — Fiscal Year 2012/13

Ref #	Payee/ Customer	Journal #	Check #	Batch #	Description	Trans	Debit	Credit	Debit - Credit
Resource **7715 - Site Improve**, Management **0917 - Shade (continued)**									
21-7715-0-0000-8500-6185-140-0917 21,Site Improve,Inspector (continued)									
	Charles Anthony Walker	EX13-00365	10004906	AP08242012	GO BOND/TS SHADE STRUCTU	08/24/12	1,350.00		1,350.00
Invoiced /Received 08/03/2012		Payment /Receipt # JSD2-12 - B							
	Charles Anthony Walker	EX13-00528	10007608	AP09142012	GO BOND/TS INSPECTIONS	09/14/12	225.00		225.00
Invoiced /Received 09/04/2012		Payment /Receipt # JSD3-12-C							
	Charles Anthony Walker	EX13-00858	10012332	AP10172012	GO BOND/TS-INSPECTION-WAL	10/17/12	75.00		75.00
Invoiced /Received 10/01/2012		Payment /Receipt # JSD4-12C							
					Activity Subtotal		2,088.66	438.66	**1,650.00**
					Account Total	10/31/12	2,088.66	438.66	**1,650.00**
21-7715-0-0000-8500-6216-120-0917 21,Site Improve,Construct									
	RGM and Associates	EX13-00539	10007602	AP09142012	GO BOND/MONTICELLO SITE IM	09/14/12	51,572.28		51,572.28
Invoiced /Received 09/04/2012		Payment /Receipt # 9251052-1							
	RGM and Associates	EX13-00953	10013779	AP10262012	GO BOND/MS-IMPROVEMENTS	10/26/12	2,021.33		2,021.33
Invoiced /Received 10/09/2012		Payment /Receipt # 9251067A							
					Activity Subtotal		53,593.61	.00	**53,593.61**
					Account Total	10/31/12	53,593.61	.00	**53,593.61**
21-7715-0-0000-8500-6216-130-0917 21,Site Improve,Construct									
	RGM and Associates	EX13-00542	10007602	AP09142012	GO BOND/HAWKINS SITE IMPR	09/14/12	87,092.91		87,092.91
Invoiced /Received 09/04/2012		Payment /Receipt # 9251054-1							
	RGM and Associates	EX13-00955	10013779	AP10262012	GO BOND/HS-IMPROVEMENTS	10/26/12	15,688.53		15,688.53
Invoiced /Received 10/09/2012		Payment /Receipt # 9251069A							
					Activity Subtotal		102,781.44	.00	**102,781.44**
					Account Total	10/31/12	102,781.44	.00	**102,781.44**
21-7715-0-0000-8500-6216-140-0917 21,Site Improve,Construct									
	RGM and Associates	EX13-00546	10007602	AP09142012	GO BOND/TRAINA SITE IMPROV	09/14/12	84,458.92		84,458.92
Invoiced /Received 09/04/2012		Payment /Receipt # 9251051-1							
	RGM and Associates	EX13-00950	10013779	AP10262012	GO BOND/TS-IMPROVEMENTS	10/26/12	2,571.80		2,571.80
Invoiced /Received 10/09/2012		Payment /Receipt # 9251066A							
					Activity Subtotal		87,030.72	.00	**87,030.72**
					Account Total	10/31/12	87,030.72	.00	**87,030.72**
21-7715-0-0000-8500-6281-120-0917 21,Site Improve,Arch/Eng,									
	PJHM Architects	EX13-00220	10002621	AP08022012	C/L 120178	08/02/12	202.00		202.00
Invoiced /Received 07/13/2012		Payment /Receipt # JSD110804							
		GJ13-00028			CORRECT CL120178	08/16/12		202.00	202.00-

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020 - Jefferson Elementary School District — Generated for Mindy Maxedon (MINDYM20), Nov 12 2012 11:49AM

Project Example

Update - November 14, 2012

BOND PROJECTS & EXPENDITURES	Budget / Encumbrances	Expenditures 7/1/10-6/30/12	Expenditures 7/1/12-10/31/12	Total Expenditures	Balance
Monticello School					
Running Path/Fields (DSA#02-112092)					
RGM - Construction (lease-leaseback GMP)	$ 368,433	$ 20,795	$ 299,248	$ 320,043	$ 48,390
RGM - Reimbursables (est)				$ -	$ -
PJHM - A/E Fee	$ 44,212	$ 40,743	$ 3,395	$ 44,138	$ 74
PJHM - Reimbursables (est)	$ 500	$ 124		$ 124	$ 376
PJHM - Specialty Consultants				$ -	$ -
DSA Plan Ck Fee	$ 4,053	$ 2,200		$ 2,200	$ 1,853
RGM - Pre-Cconstruction Services	$ 25,019	$ 22,817		$ 22,817	$ 2,202
Testing (1% est)	$ 3,684	$ 866	$ 605	$ 1,471	$ 2,213
Inspection (1.5% est)	$ 5,526	$ 423	$ 338	$ 761	$ 4,766
Project Total	$ 451,427	$ 87,968	$ 303,585	$ 391,554	$ 59,874
Shade Structures (DSA#02-112193)					
RGM - Construction (lease-leaseback GMP)	$ 136,385	$ 7,691	$ 110,681	$ 118,372	$ 18,013
RGM - Reimbursables (est)				$ -	$ -
PJHM - A/E Fee	$ 10,100	$ 8,282	$ 3,450	$ 11,732	$ (1,632)
PJHM - Reimbursables (est)	$ 500	$ 100		$ 100	$ 400
PJHM - Specialty Consultants				$ -	$ -
Furniture			$ 7,162		
DSA Plan Ck Fee	$ 1,500			$ -	$ 1,500
RGM - Pre-Cconstruction Services	$ 9,261	$ 8,446		$ 8,446	$ 815
Testing (1% est)	$ 1,364	$ 1,550	$ 2,896	$ 4,446	$ (3,082)
Inspection (1.5% est)	$ 2,046	$ 517	$ 788	$ 1,304	$ 742
Project Total	$ 161,156	$ 26,586	$ 124,975	$ 144,400	$ 16,756