

SANTA CLARA COUNTY  OFFICE OF EDUCATION

Charles Weis, Ph.D.
County Superintendent of Schools

July 16, 2009

Patricia Martinez-Roach, Board President
East Side Union High School District
830 North Capitol Avenue
San Jose, California 95133

Dear Board President Martinez-Roach:

Education Code 1241.5 stipulates that at any time during the fiscal year, the county superintendent may audit the expenditures and internal controls of school districts he or she determines to be fiscally accountable. Earlier this year, I received several anonymous communications, accompanied by school district documents, regarding the Superintendent and Chief Business Official of East Side Union High School District. I instructed county office staff to conduct a review of the district, focusing on those allegations which were contained in the anonymous communications and as summarized below:

1. Credit card charges made by the Superintendent and Chief Business Officer were fraudulent.
2. Contracts awarded by East Side Union High School District were questionable in terms of value added to the district.
3. The Superintendent and Chief Business Official made payroll payments to themselves that were unjustifiable.
4. The Superintendent did not report vacation time taken and received cash in lieu of unexpended vacation.
5. The Superintendent's son was hired by one of East Side Union High School District's largest contractors.
6. Funds had been expended for Measure E bonds without attendant progress in construction.

We contacted school district staff and requested documentation related to each allegation identified above; district staff were cooperative but were unable to provide all records requested. My staff reviewed the records that were provided and analyzed them to determine the validity of the allegations. The original allegations are attached as are examples of documents summarizing our findings. Findings and recommendations related to each enumerated allegation are contained in Attachment A. Staff found several material weaknesses in the district's internal controls that prevented drawing definitive conclusions and is conferring with FCMAT (Fiscal Crisis and Management Assistant Team) to ascertain their capacity to conduct a further in-depth review of the district.

Education Code 1241.5 requires that I report the findings and recommendations to your governing board at a regularly scheduled district board meeting within forty-five (45) days of completing the review. To that end, SCCOE staff plan to attend your scheduled July 28th special board meeting. Please agendize accordingly and publish this correspondence to the Board per Government Code (Brown Act). At the present time, this letter and the attachment are considered a public report and are, therefore, discoverable per the California Public Records Act.

I ask that you carefully review the Findings and Recommendations contained in Attachment A, and exercise due diligence to ensure that the recommendations are enacted. Further, I ask your assistance in providing access to requested materials and documentation to the SCCOE and/or FCMAT so that the subsequent review can be completed in a timely manner.

My interest is to assist East Side Union High School District to implement standard school district accounting practices that protect public funds from fraud or misappropriation. Therefore, I will schedule quarterly meetings with you over the next eighteen months to monitor the district's progress and to identify any assistance that the SCCOE can provide.

I very much appreciate your cooperation, positive attitude, and extraordinary diligence throughout this process. Thank you.

Sincerely,




Charles Weis, Ph.D.
County Superintendent of Schools

CW/cg

Attachments: A. Memorandum dated July 16, 2009: Review of East Side Union High School District Records
B. Allegations 1 through 6
C. Sample evidence reviewed or data summaries

Xc: East Side Union High School District Board Members:
Frank Biehl
Eddie Garcia
J. Manuel Herrera
Patricia Martinez-Roach
Lan Nguyen
Cathy Grovenburg COE CBO, Business Services Branch
Nimrat Johal, Director, District Business Advisory Services


SANTA CLARA COUNTY OFFICE OF EDUCATION
Charles Weis, Ph.D.
County Superintendent of Schools

District Business and Advisory Services • MC 252 • (408) 453-6570

July 16, 2009

Attachment A

TO: Charles Weis, Ph.D.
County Superintendent of Schools

VIA: Cathy Grovenburg, Chief Business Officer
Business Services Branch

FROM: Nimrat Johal, Director
District Business and Advisory Services

SUBJECT: Review of East Side Union High School District Records

The County Office of Education was alerted to the following allegations made anonymously to the County Superintendent regarding the Superintendent and Chief Business Officer (CBO) of Eastside Union School District (ESUSD):

- Credit card charges made by the Superintendent and the CBO were fraudulent. **(Attachment 1)**
- Contracts awarded by ESUSD were questionable in terms of value added to the district. **(Attachment 2)**
- The Superintendent and the CBO made payroll payments to themselves that were unjustifiable. **(Attachment 3)**
- The Superintendent did not report vacation time taken and received cash in lieu of unexpended vacation. **(Attachment 4)**
- The Superintendent's son was hired by one of East Side Union High School District's largest contractors. **(Attachment 4)**
- Funds had been expended for the Measure E bond funds without attendant progress in construction. **(Attachment 2)**

We contacted the school district and asked for their records related to each allegation identified above. The district was unable to provide all records requested, but we did review those that were provided and analyzed them to determine whether there was any reason for concern. Our findings and recommendations are listed below:

1. **CREDIT CARDS:**

The district's Board Policy establishes a maximum dollar amount for breakfast, lunch and dinner (Attachment A). The Superintendent's contract (Attachment B) does not exempt him from this limit. Review of the credit card charges on the Superintendent's credit card revealed several instances of violation of this policy. Most of the meals paid for with the credit card exceeded the established maximums. We also found that the Superintendent's charges were frequently not supported by detailed receipts of the charges. Additionally, the Superintendent's credit card charges were not approved by the board as identified in Attachment C. There were occasions when the CBO approved the Superintendent's charges. We were not able to verify whether this practice violated district policy.

Recommendation

Although, we question the validity of charges that violate district policy, there is no evidence to suggest the presence of fraud in any of the reviewed transactions. However, due to the absence of detailed backup, we are unable to ascertain whether the charges represent allowable uses of public funds. We strongly recommend that the district exercise sound fiscal judgment in the use of district credit cards and demonstrate fiscal responsibility in incurring and accounting for expenses. Additionally, we recommend that until adequately detailed backup justification of credit card expenditures, that meet the standard for legal expenditures can be provided by the credit card user, the Board should consider retroactively revoking approval of the expenditures and require repayment.

2. **CONTRACTS:**

The district routinely awards contracts for services ranging from instruction to business. We asked the district to provide us a listing of all contracts (Attachment D) for fiscal year 2008-09 and to describe the nature of work performed under each contract. Based on our review of this detail, it appears that the district may be awarding multiple contracts to the same vendor for the same work. Additionally, it appears that a select group of contractors are being hired repeatedly.

Recommendation

Without investing significant time interviewing district personnel and reviewing records, we were unable to determine sufficient reason and rationale for the above findings. We do have concerns about the district's contracting practices and recommend a review of such practices by an independent third party. In light of the district's large fiscal deficit for the current year, this area has increased significance because of the large volume of dollars that are spent on contracts.

3. **PAYROLL PAYMENTS:**

We interviewed the district payroll manager and reviewed supporting documents to determine the circumstances surrounding the "additional pay" line item. The district pays an additional sum for executive management's benefits and then deducts the same amount from their payroll to pay for such benefits. This practice is applied to all executive management including the superintendent and is not exclusive to him or the CBO. The Superintendent's employment contract allows him the option to convert the value of the fringe benefits package into a

dollar amount equivalent to the premium paid by the district and to have that amount included in his base salary and paid out over twelve monthly installments.

Recommendation

A handful of other districts also follow the practice of including benefits in base salaries. Consequently, this issue is justified and does not warrant further follow up.

4. VACATION PAY OFF:

According to the CBO, the Superintendent has not charged any time to vacation since assuming his duties as Superintendent. The Superintendent's employment contract provides for thirty (30) days of vacation annually and allows for him to redeem for cash payment up to thirty (30) days of vacation at the end of each fiscal year. (Attachment B) The district provided payroll records for 2006 and 2007 only. The superintendent received a vacation payoff of \$24,132.06 on 04.30.06 and a vacation payroll of \$27,214.80 on 06.15.07. We reviewed the Superintendent's electronic calendar for November 2007-May 2008 and found that there were 25 days on which the calendar was variously noted as "Bob out of Office", "BN Not Available", etc. By applying the standard that a work day would require the employee to report to duty at his/her primary work site at least once during the business day except when he/she is away on official board-approved business of the District, we were unable to ascertain whether the Superintendent worked each day since his employment.

Recommendation

Based on limited data available to us, we are unable to validate the amount of vacation time that would be available to the Superintendent, or available for cash payment redemption. In the absence of definitive data, we recommend further follow up by an independent third party to justify the vacation cash payment.

5. RELATED PARTY

The Superintendent's son worked for one of the district's largest contractors (SGI) two years ago. Based on discussions with the CBO, this was a summer job and SGI was already a contractor of the district at the time the Superintendent's son was hired. Therefore, it appears that the son's employment was not a condition of the contract being awarded to SGI. However, we were unable to ascertain if the payments received by the Superintendent's son were, in turn, added to the household income of the Superintendent. If this were the case, such payments would represent a conflict of interest. Discussions with the CBO revealed that the Superintendent's form 700 did not disclose this relationship. Additionally, the district's audit report failed to disclose this relationship under the "Related Party" footnote disclosure.

Recommendation

Relationships of this nature should be fully, and officially, disclosed in order to avoid the perception of conflict of interest. Based on data provided, we are unable to determine whether a conflict of interest exists. Consequently, we recommend further follow up by an independent third party.

6. MEASURE E

The voters within the district passed measures A, G and E to fund capital projects. The district accounts for these measures in different sub-funds. An analysis of expenses within these sub-funds revealed many inconsistencies. There was no evidence that the contract with SGI had gone through a formal bidding process. Invoices from this vendor lacked sufficient detail to adequately describe the work that was being performed. Expenses for consulting services provided by Richard Gonzalez lacked sufficient detail to validate the legitimacy of charges. Invoices for Measure G PO 402606 do not tie back to the PO. Expenses charged to the various sub-funds do not tie back to the measures that are being tracked within those sub-funds.

Recommendation

We recommend that the district reconcile the recorded expenses back to each of the measures. The district should also invest resources in order to validate the accuracy of charges made by independent contractors for each of these sub-funds. Finally, we strongly recommend review by an independent third party so that a determination can be made as to whether the money expended correlated to the percentage of completion on each of the projects.

Additionally, California Education Code Section 1241.5(a) stipulates that:

At any time during a fiscal year, the county superintendent may audit the expenditures and internal controls of school districts he or she determines to be fiscally accountable, and shall conduct this audit in a timely and efficient manner. The county superintendent shall report the findings and recommendation to the governing board of the district within 45 days of completing the audit. The governing board shall, no later than 15 days after receipt of the report, notify the county superintendent of schools of its proposed actions on the county superintendent's recommendation. Upon review of the governing board report, the county superintendent, at his or her discretion, may revoke the authority for the district to be fiscally accountable pursuant to Section 42650.

Based on our review of the allegations and the findings discussed above, we are questioning the advisability of continuing the fiscally accountable status of East Side Union High School District. Additionally, we have learned that the internal auditor position which is required to maintain fiscally accountable status, and was recommended in the FCMAT study of 2000, has not been filled for several years. We will be seeking the advice of staff at the California Department of Education in order to determine if, and how, the fiscally accountable status of East Side would be revoked.

Finally, we have initiated discussion with FCMAT (Fiscal Crisis and Management Team) to engage their services in conducting a more in-depth review of areas identified above as requiring further follow up.



Attachment 1

THE FOLLOWING MATERIAL DETAIL \$46K IN POTENTIAL WASTE, FRAUD AND/OR ABUSE PERPETRATED BY EAST SIDE UNION HSD SUPERINTENDENT ROBERT NUNEZ SINCE MAY 2007 TO DATE.

PAY PARTICULAR ATTENTION TO THE VENDOR ACTIVITY SUMMARIES FOR "U.S. BANK CORPORATE" ACCOUNT WITH SUFFIX '-002' AS THESE AMOUNTS ARE BOB NUNEZ'S MONTHLY CREDIT CARD CHARGES. ALL OF THE DETAIL FOR EACH MONTH IS NOT ATTACHED, ONLY A SAMPLE. HOWEVER PLEASE DO REVIEW WHAT IS ATTACHED AND TAKE A LOOK AT THE TYPES OF EXPENSES THE PUBLIC IS PAYING FOR.

SOMEONE NEEDS TO GET TO THE BOTTOM OF THIS BEFORE NUNEZ NEEDS A BAIL BONDSMAN AND EAST SIDE NEEDS A BAILOUT.

Supt.'s Office
FEB 06 2008
RECEIVED

Attachment 2

6007 7

Anonymous concerns regarding East Side Union High School District, San Jose, CA

January 2009

Measure E Bond passed 11 ½ months ago but as of today there is still no movement on the building program but yet they are using the bond to pay salaries. The \$500K Academic Master Plan done by the firm in Southern California—Eric Hall and Associates (which is not much more than the extension of the 2004 Facilities Needs Assessment for which the district paid close to a million dollars) was board approved Nov. 2008. The problem with all of this “wasted time” is the lost opportunity for the District to give the voters what they are being taxed for—a favorable building climate in which the bond dollars could be stretch out further for another successful Bond program like Measure G.

The voters of the ESUHSD passed a bond to tax themselves for modernizing classrooms and school site improvements and we have yet to see that come to pass but yet the District is drawing down bond funds and may have to pay arbitrage because they are sitting on the dollars.

Are they plotting to try and use this money for something else like a COLA raise for teachers? Or are they trying to use these dollars to offset the general fund during these rough times which would be illegal but in desperate time's captains of industry do strange things to keep the appearance that they know what they are doing.

The problem in ESUHSD case, when this superintendent's contract ends in just fewer than two years from now, how long will it be before the district implodes leaving this stunned community with a fragmented learning environment that we entrusted someone to make into a “21st century learning school District”? Would we blame the board for having their eyes closed to his flagrant spending ways including credit card expenses between \$5K and \$10K *per month* and special contracts for his So Cal friends or would we have public outcry due to the man from Southern California who employed Colleen Wilcox strategies and drove the largest school district in Northern California into bankruptcy? Or do we blame both for pulling the wool over the voter's eyes to pass a bond on the pretense of improving East Sides schools for the betterment and future of our children?

As an active community member on a fixed income, I'm appalled that this is occurring for our District.

All of this can be verified via the Public Records Request Act. I hope you are as outrage as I and launch a full investigation for the future of our kids.

Supt.'s Office

JAN 15 2008

Attachment 3 Revised 3.27.0

Finding reimbursables (money paid out to Nunez ABOVE THE CREDIT CARD expenses): Do a payroll "audit". Go to QSS. Select "Employee Maintenance". Mr. Nunez's employee ID is [REDACTED] His SSN# is [REDACTED] Do a query in QSS payroll under either his name, ID # or SSN# to see what has been paid to him. Mr. Kurr's employee ID is [REDACTED] and SSN# is [REDACTED]

Why does he and Mr. Kurr each rack up approx. 12k per YEAR in "other Non-Taxable Gross" which is shown on the Employee Maintenance screen under Net Pay? This might very well be the reimbursables for both Nunez and Kurr. Where's the backup? Do all Associate Superintendents get the same perk? Ask ESUHSD what is this and ask for the backup.

You can also look under QSS account number 03-002-712-0000-7100-1370-0000-0-000 (this account is tied to payroll). For credit card expenses that he continues to rack up, look under QSS account number 03-002-712-0000-7100-5210-0000-0-002. HOWEVER you must be aware that they appear to be using other account numbers to "hide" credit card expenses so you must look under VENDOR LOOKUP in QSS for "U.S. Bank Corporate" and look at the following QSS account numbers too for "hidden" activity: 06-019-756-0000-8100-4360-8150-0-000 and 03-015-715-0000-7200-4310-0000-0-015 and 03-014-720-0000-7200-5910-0000-0-014.

Questionable PO's.

PO number 902326 (Oct. 11, 2008) for the 2008 Hispanic Charity Ball at the Fairmont Hotel. Three tables for a total of \$7,500.

PO number 902721 (Nov. 1, 2008) for the 2008 Author's Luncheon and Book Signing at the Fairmont for \$1,200. Both of these PO's are "interesting" since the District already knew that tough times were upon us and yet just a sprinkling of wasted taxpayer money.

Another waste was for the Academic Master Plan (the District paid over \$400,000.00 for this "visionary plan" which two former administrators and a friend of Mr. Nunez's "provided". For the year 2008, PO 900898-Best School Solutions, PO 900223-Principled Leadership Solution, PO 901292-Eric Hall & Associates. If you do a vendor lookup for these three firms using both spelled out names AND abbreviations for 07-08, you'll find more PO's for the same "work" such as PO 704309 (06-07) and PO 801061 (07-08).



Attachment

MAY 04 2009

Dr. Charles Weis Superintendent of Schools for Santa Clara County

FAX 408.453.6601

Regarding Mr. Bob Nunez

Reimbursement requests

Some of Mr. Nunez's expenditures are charged using Jerry Kurr's credit card(s) and Jerry Kurr gets reimbursed, still Mr. Nunez's expenses.

Hiring of Mr. Nunez's son by SGI

Payroll records

Any stipend paid to Mr. Nunez

Copy of Mr. Nunez's vacation report needs to be reviewed. Mr. Nunez does not charge vacation even when he is on vacation. He then sells his vacation time back to the district. A check for approximately \$30,000 was paid to Mr. Nunez.

Attachment C
Superintendent's Vacation Pay

Friday	11/2/2007	No Appointments
Monday	11/5/2007	No appointments except coffee with Marisa Hansen
Tuesday	11/6/2007	No Appointments
Friday	11/9/2007	No Appointments
Monday - Thursday	11/12-11/14	No Appointments
Monday - Wednesday	11/19-11/20	No Appointments
Monday	12/17/2007	No Appointments
Wednesday - Friday	12/26-12/28	No Appointments
Monday - Friday	12/31-1/4	No Appointments
Monday	2/18/2008	No Appointments
Tuesday	2/19/2008	No Appointments
Wednesday	3/26/2008	No Appointments
Thursday	3/27/2008	No Appointments
Tuesday	3/13/2008	No Appointments

Number of days (potentially out of office)	25
Number of Months Reviewed (November 2007 - May 2008)	7



Attachment C
Superintendent's Vacation Pay

Friday	11/2/2007	No Appointments
Monday	11/5/2007	No appointments except coffee with Marisa Hansen
Tuesday	11/6/2007	No Appointments
Friday	11/9/2007	No Appointments
Monday - Thursday	11/12-11/14	No Appointments
Monday - Wednesday	11/19-11/20	No Appointments
Monday	12/17/2007	No Appointments
Wednesday - Friday	12/26-12/28	No Appointments
Monday - Friday	12/31-1/4	No Appointments
Monday	2/18/2008	No Appointments
Tuesday	2/19/2008	No Appointments
Wednesday	3/26/2008	No Appointments
Thursday	3/27/2008	No Appointments
Tuesday	3/13/2008	No Appointments

Number of days (potentially out of office)	25
Number of Months Reviewed (November 2007 - May 2008)	7



December 2007 - US Bank Credit Card					
Vendor	Type	Amount	Receipt	Comment	
Bold Knight	Restaurant	\$ 45.86	n		
Southwest Airlines	Air Fare - Dallas TX	\$ 15.00	n	Flight Additional Fee - Bob Nunez	
Southwest Airlines	Air Fare - Dallas TX	\$ 26.00	n	Flight Additional Fee - Bob Nunez	
Starbucks	Coffee Shop	\$ 5.45	n	Meeting w Board Member Nguyen	
Sonoma Chicken Coop	Restaurant	\$ 48.83	n	Meeting w Linda Gubman & Eric Hall	
Marriott	Hotel - San Diego	\$ 740.62	n	CSBA Meeting - Eddie Garcia	
Marriott	Hotel - San Diego	\$ 330.40	n	CSBA Meeting - Bob Nunez	
Marriott	Hotel - San Diego	\$ 1,497.58	y	CSBA Meeting - George Shirakawa (\$359.32/night) - Room Svc = \$ 60.30)	
Casa Vicky	Restaurant	\$ 31.07	n	Bayview Balcony	
PF Changs	Restaurant	\$ 29.90	n	Meeting w Jerry Kurr & Dan Moser	
PF Changs	Restaurant	\$ 204.88	n	Meeting w Board Member Nguyen	
Southwest Airlines	Air Fare - Dallas TX	\$ 759.60	n	Dinner Meeting w Administration/managers & CSEA Reps	
	Total	\$ 3,735.19		Conference: Capturing Kids' Hearts - Bob Nunez	
	Receipts provided	\$ 1,497.58	40%		
	Receipts not provided	\$ 2,237.61	60%		
	Total	\$ 3,735.19	100%		

Aug 2008 - US Bank Credit Card

Vendor	Type	Amount	Receipt	Comment
Ace Parking Lot	Parking Fee	\$ 17.00	y	CALSA Conference - Bob Nunez
Dollar Rac	Car Rental	\$ 274.50	y	CALSA Conference - Bob Nunez
Exxon Mobile	Gasoline	\$ 61.10	y	CALSA Conference - Bob Nunez
Shell Oil	Gasoline	\$ 36.84	y	CALSA Conference - Bob Nunez
Ace Parking Lot	Parking Fee	\$ 9.00	y	CALSA Conference - Bob Nunez
Central Parking	Parking Fee	\$ 5.00	y	Meeting w Board Member
Central Parking	Parking Fee	\$ 7.50	y	Meeting w Board Member Lan Nguyen
Marriott Hotel	Restaurant	\$ 46.13	y	Dinner Meeting w Board Member Lan Nguyen
Hilton Hotel - Las Vegas	Hotel	\$ 128.62	y	CSEA Conference for Board Member Lan Nguyen
0. Scotts Seafood - San Jose	Restaurant	\$ 131.77	n	Credit Card Authorization provided instead of receipt
1. Southwest Airlines	Airfare - Las Vegas, NV	\$ 328.50	y	CSEA Conference for Board Member Lan Nguyen
2. Capers Loft	Restaurant	\$ 33.20	y	Meeting w Board Member Lan Nguyen
3. PF Changs, Las Vegas, NV	Restaurant	\$ 23.58	y	Meeting w Staff person at CSEA Conference
4. Central Parking	Parking Fee	\$ 5.25	y	Rotary Meeting
5. Southwest Airlines	Airfare - Dallas, TX	\$ 348.50	y	CSEA Conference for Edward Garcia
6. Paris Cafe, Las Vegas, NV	Restaurant	\$ 51.20	y	Meal Meeting @ CSEA Conf. w Board Member
7. Dollar Rac, Las Vegas, NV	Car Rental	\$ 208.93	n	CSEA Conference
8. Rebel, Las Vegas, NV	Gasoline	\$ 30.00	n	Gas for rental car at CSEA Conference
9. Embassy Suites	Hotel - Restaurant	\$ 72.30	y	Meeting w Linda Bubman & Carol Blackerby (receipt not legible)
0. Circle K	Gasoline	\$ 7.00	n	Gas for car rental
1. Kazoo	Restaurant	\$ 52.50	n	Credit Card Authorization provided instead of receipt
2. Peef's	Coffee	\$ 11.05	n	Travel to Sacramento w Ray Ruiz & David Lopez
3. Central Parking	Parking Fee	\$ 3.75	y	Superior Court - Cavazos Matter
4. Capers Loft	Restaurant	\$ 29.25	y	Meeting w George Shirakawa
5. Central Parking	Parking Fee	\$ 8.25	y	Meeting w George Shirakawa
6. Central Parking	Parking Fee	\$ 7.00	y	Meeting w Mtasha Sawhney
7. Central Parking	Parking Fee	\$ 8.25	y	Superior Court - Cavazos Matter
8. Central Parking	Parking Fee	\$ 16.00	y	Superior Court - Cavazos Matter
9. Sonoma Chicken Coop	Restaurant	\$ 75.80	y	Lunch for Staff - Cavazos Matter (Court)
0. Sonoma Chicken Coop	Restaurant	\$ 24.53	y	Lunch for Staff - Cavazos Matter (Court)
	Total	\$ 2,061.30		
	Receipts provided	\$ 1,620.05	78.6%	
	Receipts not provided	\$ 441.25	21.4%	
	Total	\$ 2,061.30	100.0%	

Sept 2008 - US Bank Credit Card							
Item	Vendor	Type	Amount	Receipt	Comment		
1.	Jumbo Gumbo	Restaurant	\$ 162.48	y	Cavazos Trial - Lunch		
2.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
2.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
4.	Munday & Collins Rents	Screen Rental	\$ 240.00	y	Back-To-School Kick Off		
5.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
6.	Central Parking	Parking Fee	\$ 7.00	y	Meeting w Blach Construction Reps		
7.	Central Parking	Parking Fee	\$ 7.50	y	Meeting		
3.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
2.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
0.	Casa Vicky	Restaurant	\$ 23.22	y	Meeting w Dr. Orlando Ramos		
1.	Milpitas Flames	Restaurant	\$ 23.88	n	(Detailed receipt not provided)		
2.	Picassos Grill	Restaurant	\$ 146.93	n	Credit card authorization submitted instead of receipt		
3.	Central Parking	Parking Fee	\$ 12.50	y	Meeting - WISGI		
4.	Central Parking	Parking Fee	\$ 10.00	y	Meeting w total school office		
5.	Central Parking	Parking Fee	\$ 5.00	y	Meeting w legal counsel		
6.	Central Parking	Parking Fee	\$ 3.00	y	Meeting w Sam Licardo		
7.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
8.	Central Parking	Parking Fee	\$ 12.00	y	Cavazos Trial		
9.	Paypal Santana Row	Chamber of Commerce	\$ 36.50	y	Fall Fashion in the Park Tickets - 7 purchased		
0.	Consuelo	Restaurant	\$ 71.71	y	Meeting w board member L. Nguyen, Eddie Garcia & R. Ruiz		
1.	Sonoma Chicken Coop	Restaurant	\$ 22.04	y	Cavazos Trial - Lunch		
2.	Central Parking	Parking Fee	\$ 7.50	y	Rotary Meeting		
3.	Central Parking	Parking Fee	\$ 15.00	y	Cavazos Trial		
4.	The Fairmont Hotel	Restaurant	\$ 49.79	n	(Detailed receipt not provided)		
5.	Southwest Airlines	Air Fare	\$ 286.00	n	(Detailed receipt not provided)		
6.	Alamo Rent-A-Car	Car Rental	\$ 121.89	n	(Detailed receipt not provided)		
7.	Central Parking	Parking Fee	\$ 7.50	y	Meeting w staff member		
8.	NSBA	Registration Fee	\$ 525.00	y	Bob Nunez - CUBE Conference		
9.	Capers Loft	Restaurant	\$ 44.94	y	Meeting w Jane Ugnt		
0.	Milpitas Flames	Restaurant	\$ 24.49	n	(Detailed receipt not provided)		
1.	Fairmont Plaza Garage	Parking Fee	\$ 11.25	y	Meeting w CALSA group		
2.	Sony Parts	Adapter/Power Cord/Antenna	\$ 252.66	y	For Sony Laptop		
3.	Southwest Airlines	Air Fare - Ontario, CA	\$ 299.00	y	Bob Nunez - CUBE Conference		
		Total	\$ 2,518.78				
		Receipts provided	\$ 1,865.80	74.1%			
		Receipts not provided	\$ 652.98	25.9%			
		Total	\$ 2,518.78	100.0%			

Item	Vendor	Type	Amount	Receipt	Comment
	Oct 2008 - US Bank Credit Card				
1.	National School Board Association	Annual Conference	\$ (450.00)	y	Bob Nunez - Cancellation
2.	Romanos Macaroni Grill	Restaurant	\$ 31.04	n	(sales draft provided instead of receipt)
1.	Romanos Macaroni Grill	Restaurant	\$ 38.41	y	Meeting w Mansa Hanson-Esta
2.	Ancho's Southwest Grill	Restaurant	\$ 48.17	y	Meeting w Board Member Lan Nguyen
3.	Dollar Rac	Car Rental, Ontario, CA	\$ 87.89	n	(credit card authorization provided instead of receipt)
7.	Casa Vicky	Restaurant	\$ 134.07	y	ACSA
3.	Texas Association of School Admin	Conference Registration	\$ 10.85	y	Lunch meeting w Grehel Castro-Stanley
3.	Denny's	Restaurant	\$ 225.00	y	Bob Nunez - ALAS Conference, San Diego, CA
0.	Central Parking	Parking Fee	\$ 10.16	n	(credit card authorization provided instead of receipt)
1.	Silicon Valley	Algebra Summit	\$ 3.75	y	Meeting - San Jose Hispanic Chamber of Commerce
2.	Southwest	Air Fare - San Jose	\$ 50.00	y	Frank Bjeht Attendance
3.	Southwest	Air Fare - San Jose	\$ 154.50	y	Latino Drop Out Rate Panel
4.	Texas Association of School Admin	Conference Registration	\$ 150.50	y	Latino Drop Out Rate Panel
5.	Romanos Macaroni Grill	Restaurant	\$ 395.00	y	Mansa Hanson - Esta President
6.	Southwest	Air Fare - San Diego, CA	\$ 67.97	n	(sales draft provided instead of receipt)
7.	Alamo	Car Rental, Santa Clara	\$ 221.00	y	Marisa Hanson Conference
8.	Double Tree Hotel	Hotel Restaurant	\$ 14.00	n	(credit card authorization provided instead of receipt)
9.	Alamo	Car Rental, Santa Ana	\$ 54.33	y	Meeting w Associations & cabinet re: budget
0.	Central Parking	Parking Fee	\$ 139.11	y	Bob Nunez - Univision Meeting
1.	Bijan Bakery	Cafe	\$ 3.75	y	Meeting w R. Ruiz
2.	Central Parking	Parking Fee	\$ 2.50	n	(sales draft provided instead of receipt)
3.	Evergreen Inn & Pub	Pub	\$ 7.00	n	(sales draft provided instead of receipt)
4.	Bakers Square	Restaurant	\$ 13.36	n	(credit card authorization provided instead of receipt)
5.	Southwest	Air Fare - San Diego	\$ 41.84	n	(credit card authorization provided instead of receipt)
6.	Southwest	Air Fare -San Jose	\$ 166.50	y	Bob Nunez - ALAS Conference
7.	Starbucks	Coffee	\$ 154.50	y	Bob Nunez - ALAS Conference
8.	Shell Oil	Gas	\$ 3.20	n	(sales draft provided instead of receipt)
9.	Central Parking	Parking Fee	\$ 59.13	n	(sales draft provided instead of receipt)
0.	Dakota Grill	Restaurant, San Diego, CA	\$ 18.00	y	Meeting w Jersa Marquez, Ral Ruiz - Rotary
1.	Alamo	Car Rental, San Diego, CA	\$ 513.11	n	(sales draft provided instead of receipt)
2.	Marriott Gas Lamp	Hotel	\$ 252.56	y	Bob Nunez, Alas Conference
3.	Circle K	Gas	\$ 332.63	y	Bob Nunez, Alas Conference
4.	PF Changs	Restaurant	\$ 7.00	n	(sales draft provided instead of receipt)
5.	Central Parking	Parking Fee	\$ 33.06	y	Meeting w Principal Rich Frias
		Total	\$ 6.25	y	Meeting w Rich Frias
		Total	\$ 3,000.14		
		Receipts provided	\$ 2,141.94	71.4%	
		Receipts not provided	\$ 858.20	28.6%	
		Total	\$ 3,000.14	100.0%	

Vendor	Type	Amount	Receipt	Comment
Fairmont Hotel	Hotel - Restaurant	\$ 43.37	Y	Meeting w Board Member L. Nguyen
Central Parking	Parking Fee	\$ 2.00	Y	Meeting w Chuck Weis
Southwest Airlines	Air Fare, Ontario, CA	\$ 299.00	Y	Bob Nunez - ACSA Urban Ed. Meeting
Dollar Rac	Car Rental, Ontario, CA	\$ 50.69	Y	Bob Nunez - ACSA Urban Ed. Meeting
Shell Oil	Gas	\$ 10.89	N	Sales draft submitted instead of receipt
Mimis Café	Restaurant	\$ 39.86	N	Credit Card authorization submitted instead of receipt
Central Parking	Parking Fee	\$ 6.00	Y	Meeting at City Hall w Debra Figone
DMI Dell	Laptop	\$ 133.10	N	Sales draft submitted instead of receipt
Adapter/Power Cord	Adapter/Power Cord	\$ 167.77	N	Sales draft submitted instead of receipt
Central Parking	Parking Fee	\$ 15.00	N	Sales draft submitted instead of receipt
Fairmont Hotel	Hotel - Restaurant	\$ 10.04	N	Sales draft submitted instead of receipt
Milpitas Flames	Restaurant	\$ 26.81	Y	Meeting w Traci Williams
Central Parking	Parking Fee	\$ 3.00	N	Sales draft submitted instead of receipt
Casa Vicky	Restaurant	\$ 19.92	Y	Meeting w Dan Moser & Reglio Ruiz
Romanos Macaroni Grill	Restaurant	\$ 67.33	N	Sales draft submitted instead of receipt
Central Parking	Parking Fee	\$ 8.75	N	Credit Card authorization submitted instead of receipt
Fairmont Plaza Garage	Parking Fee	\$ 10.00	Y	Meeting w Cabinet & Reglio Ruiz
PF Changs	Restaurant	\$ 63.63	N	Credit Card authorization submitted instead of receipt
Central Parking	Parking Fee	\$ 7.00	N	Sales draft submitted instead of receipt
Central Parking	Parking Fee	\$ 7.00	Y	Authors Luncheon
Bart-Embarcadero	Transit Fee	\$ 5.25	N	Sales draft submitted instead of receipt
Southwest Airlines	Air Fare - San Diego	\$ 155.50	Y	Bob Nunez - ACSA Summit and CALSA Event
Southwest Airlines	Air Fare - San Diego	\$ 174.50	Y	Bob Nunez - ACSA Summit and CALSA Event
Kazoo	Restaurant	\$ 24.43	N	Credit Card authorization submitted instead of receipt
Foundation for Education	Conference	\$ 525.00	Y	ACSA Leadership Summit
Central Parking	Parking Fee	\$ 12.50	N	Sales draft submitted instead of receipt
Central Parking	Parking Fee	\$ 5.25	N	Sales draft submitted instead of receipt
Marrlott Gas Lamp	Hotel	\$ 972.76	N	ACSA Summit & CALSA Event
Alamo	Hotel	\$ 315.13	N	Sales draft submitted instead of receipt
Central Parking	Parking Fee	\$ 11.25	N	Sales draft submitted instead of receipt
Romanos Macaroni Grill	Restaurant	\$ 39.92	Y	Meeting w Board President Martinez-Roach
Milpitas Flames	Restaurant	\$ 19.98	N	Credit Card authorization submitted instead of receipt
Evergreen Inn & Pub	Pub	\$ 22.15	N	Credit Card authorization submitted instead of receipt
Starbucks	Coffee	\$ 4.95	N	Sales draft submitted instead of receipt
Brown Paper Tickets	8 Tickets	\$ 480.00	Y	Blanca Alvarado Event
Fairmont Plaza Garage	Parking Fee	\$ 6.00	Y	Meeting w R. Ruiz & Maz
Central Parking	Parking Fee	\$ 10.00	Y	Meeting w R. Ruiz & Maz
Bijan Bakery & Café	Café	\$ 3.49	Y	Meeting w Board Member Shirakawa
Starbucks	Coffee	\$ 3.60	N	Sales draft submitted instead of receipt
Fairmont Plaza Garage	Parking Fee	\$ 11.25	Y	Meeting w R. Ruiz
Milpitas Flames	Restaurant	\$ 20.24	Y	Meeting w Harriet Arnold
	Total	\$ 3,804.31		
	Receipts provided	\$ 1,890.69	49.7%	
	Receipts not provided	\$ 1,913.62	50.3%	
	Total	\$ 3,804.31	100.0%	