

**ITEM 7**  
**INCORRECT REDUCTION CLAIM**  
**FINAL STAFF ANALYSIS**  
**AND**  
**PROPOSED STATEMENT OF DECISION**

Education Code Section 51225.3, Statutes 1983, Chapter 498

*Graduation Requirements*  
05-4435-I-50 and 08-4435-I-52

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002

Clovis Unified School District, Claimant

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**Exhibit I**

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*San Diego Unified School District v. Commission on State Mandates*, No. 03CS01401

Parameters and Guidelines amended January 24, 1991

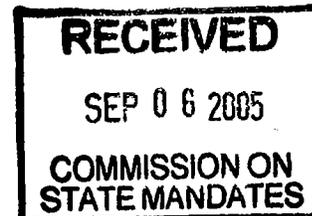
# SixTen and Associates Mandate Reimbursement Services

Exhibit A

KEITH B. PETERSEN, MPA, JD, President  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

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Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

September 1, 2005



Paula Higashi, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Graduation Requirements  
Fiscal Years: 1998-99 through 2001-02  
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Clovis Unified School District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Michael Johnston, Assistant Superintendent  
Business Services  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611-0599

Thank-you.

Sincerely,

A handwritten signature in black ink, appearing to read "KB Petersen".

Keith B. Petersen

State of California  
 COMMISSION ON STATE MANDATES  
 980 Ninth Street, Suite 300  
 Sacramento, CA 95814  
 (916) 323-3562  
 IM 2 (12/89)

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 COMMISSION ON  
 STATE MANDATES

06-4435-I-50

**INCORRECT REDUCTION CLAIM FORM**

Local Agency or School District Submitting Claim

**CLOVIS UNIFIED SCHOOL DISTRICT**

Contact Person

Telephone Number

Keith B. Petersen, President  
 SixTen and Associates  
 5252 Balboa Avenue, Suite 807  
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Voice: 858-514-8605  
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Michael Johnston, Assistant Superintendent  
 Business Services  
 Clovis Unified School District  
 1450 Hemdon Avenue  
 Clovis, CA 93611-0599

Representative Organization to be Notified

Telephone Number

Robert Miyashiro, Consultant, Education Mandated Cost Network  
 c/o School Services of California  
 1121 L Street, Suite 1060  
 Sacramento, CA 95814

Voice: 916-448-7517  
 Fax: 916-446-2011  
 E-mail: robertm@SSCal.com

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

**CLAIM IDENTIFICATION: Specify Statute or Executive Order**

**GRADUATION REQUIREMENTS** Chapter 498, Statues of 1983 Education Code Section 51225.3

<u>Fiscal Year</u>	<u>Amount of the Incorrect Reduction</u>
1998-99	\$3,345,091
1999-00	\$2,452,070
2000-01	\$1,114,303
2001-02	\$1,142,001
Total Amount	\$8,053,465

**IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.**

Name and Title of Authorized Representative

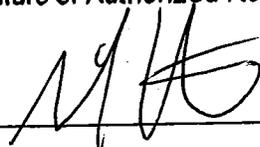
Telephone No.

Michael Johnston, Assistant Superintendent  
 Business Services

Voice: 559-327-9128  
 Fax: 559-327-9059  
 E-mail: MichaelJohnston@clovisusd.k12.ca.us

Signature of Authorized Representative

Date

x 

August 26, 2005

1 Claim Prepared by:  
2 Keith B. Petersen  
3 SixTen and Associates  
4 5252 Balboa Avenue, Suite 807  
5 San Diego, California 92117  
6 Voice: (858) 514-8605  
7 Fax: (858) 514-8645

8 BEFORE THE  
9 COMMISSION ON STATE MANDATES  
10 STATE OF CALIFORNIA

11	INCORRECT REDUCTION CLAIM of:	)	No. _____
12		)	
13		)	Chapter 498, Statutes of 1983
14		)	
15		)	Education Code Section 51225.3
16		)	
17	CLOVIS UNIFIED	)	<u>Graduation Requirements</u>
18	School District	)	
		)	Annual Reimbursement Claims:
		)	
21	Claimant	)	Fiscal Year 1998-99
22		)	Fiscal Year 1999-00
23		)	Fiscal Year 2000-01
24		)	Fiscal Year 2001-02
25		)	
26	_____	)	INCORRECT REDUCTION CLAIM FILING

27 PART I. AUTHORITY FOR THE CLAIM

28 The Commission on State Mandates has the authority pursuant to Government  
29 Code Section 17551(d) to "... to hear and decide upon a claim by a local agency or  
30 school district, filed on or after January 1, 1985, that the Controller has incorrectly  
31 reduced payments to the local agency or school district pursuant to paragraph (2) of  
32 subdivision (d) of Section 17561." Clovis Unified School District (hereafter "district" or

Incorrect Reduction Claim of Clovis Unified School District  
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1 "claimant") is a school district as defined in Government Code Section 17519.<sup>1</sup> Title 2,  
2 CCR, Section 1185 (a), requires the claimant to file an incorrect reduction claim with  
3 the Commission.

4 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),  
5 requires incorrect reduction claims to be filed no later than three years following the  
6 date of the Controller's remittance advice notifying the claimant of a reduction. A  
7 Controller's audit report dated October 22, 2004 has been issued, but no remittance  
8 advices have been issued. The audit report constitutes a demand for repayment and  
9 adjudication of the claim. On May 11, 2005, the Controller issued "results of review  
10 letters" for fiscal years 1998-99, 1999-00, and 2000-01, and on June 22, 2005, for fiscal  
11 year 2001-02, which reported the audit results and amounts due the state which  
12 constitutes a payment action.

13 There is no alternative dispute resolution process available from the Controller's  
14 office. In response to an audit issued March 10, 2004, Foothill-De Anza Community  
15 College attempted to utilize the informal audit review process established by the  
16 Controller to resolve factual disputes. Foothill-De Anza was notified by the Controller's  
17 legal counsel by letter of July 15, 2004, attached as Exhibit "A," that the Controller's

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<sup>1</sup> Government Code Section 17519, added by Chapter 1459, Statutes of 1984,  
Section 1:

"School district" means any school district, community college district, or county  
superintendent of schools."

Incorrect Reduction Claim of Clovis Unified School District  
 498/83 Graduation Requirements

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1 informal audit review process was not available for mandate audits and that the proper  
 2 forum was the Commission on State Mandates.

3 PART II. SUMMARY OF THE CLAIM

4 The Controller conducted a field audit of District's annual reimbursement claims  
 5 for the District's actual costs of complying with Education Code Section 51225.3, as  
 6 amended by Chapter 498, Statutes of 1983, Graduation Requirements, for the period of  
 7 July 1, 1998-99 through June 30, 2002. As a result of the audit, the Controller  
 8 determined that all of the claimed costs for all years were unallowable:

9	Fiscal	Amount	Audit	SCO	Amount Due
10	<u>Year</u>	<u>Claimed</u>	<u>Adjustment</u>	<u>Payments</u>	<u>&lt;State&gt; District</u>
11	1998-99	\$3,345,091	\$3,345,091	\$3,345,091	<\$3,345,091>
12	1999-00	\$2,452,070	\$2,452,070	\$ 202,717	<\$ 202,717>
13	2000-01	\$1,114,303	\$1,114,303	\$1,114,303	<\$1,114,303>
14	2001-02	<u>\$1,142,001</u>	<u>\$1,142,001</u>	<u>\$1,125,383</u>	<u>&lt;\$1,125,383&gt;</u>
15	Totals	\$8,053,465	\$8,053,465	\$5,787,494	<\$5,787,494>

16  
 17 Since the District has been paid \$5,787,494 for these claims, the audit report  
 18 concludes that the entire amount should be returned to the state.

19 PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

20 On September 30, 1993, the San Diego Unified School District filed an incorrect  
 21 reduction claim (CSM #4435-I-01) on the matter of increased science teacher costs and  
 22 other disallowed costs. The claimant is informed and believes that as many as thirty-  
 23 five incorrect reduction claims were subsequently filed on related subject matter,  
 24 including two prior claims filed by Clovis Unified School District (99-4435-I-06 for FY  
 25 1984-85 through FY1992-93, and 00-4435-I-38 for FY 1993-94 through FY1997-98).

**Incorrect Reduction Claim of Clovis Unified School District  
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1 Six of these claimants appealed the decisions of the Commission on these incorrect  
2 reduction claims to the Sacramento Superior Court, as explained in Part IV.

3 Subsequent to the Commission adjudication of those claims, and before the  
4 decision from the court case, additional incorrect reduction claims were filed by:

- 5 -Clovis Unified School District (FY 1999-00 and 2001-02)
- 6 -Castro Valley Unified School District (FY 1999-00, 2000-01, and 2001-02)
- 7 -Fullerton Joint Union High School District (FY 1999-00, 2000-01, and 2001-02)
- 8 -Grossmont High School District (FY 1999-00)
- 9 -San Jose Unified School District (FY 1999-00, 2000-01, and 2001-02).

10 The Commission has not yet heard and decided these additional claims.

**PART IV. RELEVANT LITIGATION**

12 Six Petitions for Writ of Administrative Mandate (CCP 1094.5) appealing the  
13 Commission's decision were filed in the Superior Court of the State of California for the  
14 County of Sacramento. These include:

15 San Diego Unified School District  
16 Case Number 03 CS 01401  
17 Filed 09/19/03

18 Castro Valley Unified School District  
19 Case Number 03 CS 01568  
20 Filed 10/27/03

21 Sweetwater Union High School District  
22 Case Number 03 CS 01570  
23 Filed 10/27/03

24 San Jose Unified School District

Incorrect Reduction Claim of Clovis Unified School District  
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1 Case Number 03 CS 01569  
2 Filed 10/27/03

3 Clovis Unified School District  
4 Case Number 03 CS 01702  
5 Filed 11/25/03

6 Grossmont Union High School District  
7 Case Number 04 CS 00028  
8 Filed 1/9/04

9 The Court Decision

10 On December 27, 2004, the Sacramento Superior Court issued its decisions on  
11 the six cases. Findings were made on the issue of increased science teacher cost  
12 reimbursement and the issue of district governing board certifications for remodeling  
13 and construction costs. On February 9, 2005, the court entered a judgment and issued  
14 a peremptory writ of mandate. On or about April 25, 2005, the period for the parties to  
15 appeal expired.

16 **SCIENCE TEACHER COSTS:** The Superior Court, regarding the science teacher  
17 costs, directed the Commission on State Mandates to "Direct respondent State  
18 Controller to set aside his reductions of petitioners' claims for reimbursement of  
19 teachers' salary costs . . . , reevaluate each claim in light of the court's ruling . . . , and  
20 submit the results of these reevaluations (to the Commission) within 60 days of  
21 receiving (the Commission's) directions." See the Commission Order dated May 26,  
22 2005, attached as Exhibit "B."

23 **BOARD CERTIFICATIONS:** The court order did not direct further action by the parties

Incorrect Reduction Claim of Clovis Unified School District  
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1 on the question of the governing board certifications. The court decision did provide  
2 specific information regarding the procedure and substance for the board certifications.  
3 The court concluded that certification of the need to remodel or construct science  
4 classrooms would occur at a board meeting; that the information in support of the  
5 certification would be current and timely presented; that the ultimate decision  
6 regarding remodeling and construction could not be delegated to district staff;  
7 and, that a facility use analysis was needed of all appropriate science facilities  
8 within the district to determine that no facilities existed to reasonably  
9 accommodate increased enrollment for additional science courses.

10 State Agency Action

11 At public hearing on May 26, 2005, the Commission modified its previous  
12 decisions on the incorrect reduction claims for the six petitioners to the extent required  
13 by the court order and ordered the Controller to comply with the court order on or  
14 before July 29, 2005. The Commission order to the Controller of May 26, 2005, in  
15 compliance with the court order, defines the scope of the reevaluation as follows:

16 "In re-evaluating each petitioner's reimbursement claim . . . , the State  
17 Controller may require the (districts) to submit cost data and documentation to  
18 demonstrate whether the (districts) experienced any savings to offset the  
19 teachers' salary costs as a direct result of providing a second science course . .  
20 . . , but the State Controller may not require the (districts) to demonstrate that  
21 (they) could not have offset the costs by its authority . . . to terminate teachers  
22 of other courses provided by the (districts), in particular courses provided  
23 pursuant to subdivision (a) (2) of Education Code section 51225.3 ('other course  
24 work as the governing board of the school district may by rule specify')."  
25

Incorrect Reduction Claim of Clovis Unified School District  
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1 As of the date of this incorrect reduction claim, the Controller has not completed  
2 their reevaluation of the claims.

3 PART V. BASIS FOR REIMBURSEMENT

4 1. Mandate Legislation

5 Chapter 498, Statutes of 1983, added Education Code Section 51225.3 which  
6 requires that, beginning with the 1986-87 school year, no pupil shall receive a high  
7 school diploma without completing at least two courses in science (biological and  
8 physical). The previous requirement was one course.

9 2. Test Claim

10 On April 25, 1985, Santa Barbara High School District filed a test claim which  
11 was rejected. On November 11, 1985, the test claim was resubmitted. Santa Barbara  
12 claimed two additional science teachers in fiscal year 1984-85 and a third additional  
13 teacher in fiscal year 1985-86 for a total cost of \$111,877. Santa Barbara High School  
14 District also claimed the costs of designing, renovating and constructing science labs,  
15 furniture expenses, the costs of supplies and additional teaching staff. However, the  
16 test claimant did not allege any savings and/or fees collected to offset the increased  
17 science classroom costs.

18 On November 20, 1986, the test claim was adopted by the Commission. The  
19 Commission determined that a higher level of service is mandated by this statute in  
20 terms of requiring schools to provide additional science courses. As was the practice  
21 at the time, the specific increased costs and activities were not identified in the test

Incorrect Reduction Claim of Clovis Unified School District  
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1 claim, but specifically deferred as the function of the Parameters and Guidelines.

2 3. Parameters and Guidelines

3 On March 23, 1988, the original parameters and guidelines were adopted. After  
4 the Commission adopted the first statewide cost estimate of more than \$150,000,000,  
5 the Department of Finance requested that the parameters and guidelines be amended.  
6 On August 24, 1988, the Commission amended the parameters and guidelines to  
7 include a presumption of offsetting savings, that is, that the increased science classes  
8 would be offset by a reduction in the number of other courses. On January 24, 1991,  
9 the Commission amended the parameters and guidelines a second time to require  
10 documentation of the actual need for new science classroom laboratories. The second  
amended parameters and guidelines, attached as Exhibit "C," state in part:

12 "V. REIMBURSABLE COSTS

13 School Districts will be reimbursed for increased costs incurred in providing the  
14 additional science course mandated by Chapter 498/83, such as:

15  
16  
17 A. Acquisition of additional space and equipment necessary for  
18 conducting new science classes, providing that space is lacking in  
19 existing facilities. However, the acquisition of additional space for  
20 conducting new science classes are reimbursable only to the extent that  
21 districts can document that this space would not have been otherwise  
22 acquired due to increases in the number of students enrolling in high  
23 school, and that it was not feasible, or would be more expensive, to  
24 acquire space by remodeling existing facilities.

25  
26 B. Remodeling existing space to accommodate the new science class  
27 and lab including costs of design, renovation, and special lab equipment  
28 and outlets essential to maintaining a level of instruction sufficient to meet  
29 college admission requirements.  
30

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 C. Increased cost to school district for staffing and supplying the new  
2 science classes mandated.

3  
4 VI. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

5  
6 Any savings the claimant experiences as a direct result of this statute must be  
7 deducted from costs claimed, e.g., reductions in non-science classes resulting  
8 from increase in required science classes. In addition, reimbursement for this  
9 mandate received from any source, e.g., federal, state, block grants, etc., shall  
10 be identified and deducted from this claim.”

11  
12 IX. SUPPORTING DATA FOR CLAIMS

13  
14 A. Documentation of increased units of science course enrollments due  
15 to the enactment of Education Code Section 51225.3 necessitating  
16 such an increase.

17  
18 B. Documentation of lack of appropriately configured and equipped space in  
19 existing facilities for the new courses.

20  
21 C. Certification by the Board that an analysis of all appropriate science  
22 facilities within the district was conducted, and a determination made that  
23 no such facilities existed to reasonably accommodate increased  
24 enrollment for the additional science courses required by the enactment  
25 of Education Code Section 51225.3. To reasonably accommodate  
26 includes:

27  
28 a. Adjusting attendance boundaries to balance attendance between  
29 under-utilized and over-utilized secondary school facilities within  
30 the district.

31  
32 b. Taking advantage of other available secondary school science  
33 facilities that are within a secure walking distance of the school.

34  
35 D. Documentation that the additional space for conducting new science  
36 classes is required only when the space would not have otherwise been  
37 acquired due to an increase in high school enrollment.

38  
39 E. Documentation that remodeling existing facilities was not feasible or  
40 would have been more expensive than acquiring additional space.”

Incorrect Reduction Claim of Clovis Unified School District  
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1     4.     Claiming Instructions

2             The Controller has annually issued or revised claiming instructions for the  
3     Graduation Requirements mandate. A copy of the September 1993 revision of the  
4     claiming instructions is attached as Exhibit "D." The claiming instructions are believed  
5     to be, for the purposes and scope of this incorrect reduction claim, substantially similar  
6     to the version extant at the time the claims which are the subject of this incorrect  
7     reduction claim were filed. However, since the Controller's claim forms and  
8     instructions have not been adopted as regulations, they have no force of law, and,  
9     therefore, have no effect on the outcome of this incorrect reduction claim.

10                     PART VI. STATE CONTROLLER CLAIM ADJUDICATION

11             The Controller conducted an audit of the District's annual reimbursement claims  
12     for fiscal years 1998-99 through 2001-02. The audit concluded that none of the  
13     District's costs, as claimed, were allowable. A copy of the October 22, 2004-audit  
14     report and the District's response is attached as Exhibit "E."

15                     VII. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

16             By letter dated February 26, 2004, the Controller transmitted a copy of its draft  
17     audit report. By letter dated March 19, 2004, the District objected to the proposed  
18     adjustments set forth in the draft audit report. A copy of District's letter of March 19,  
19     2004, is attached as Exhibit "F." The Controller then issued its final audit report without  
20     change to the adjustments as stated in the draft audit report. On June 20, 2005, the  
21     District sent a letter, attached as Exhibit "G," to the Controller noting that the rationale

Incorrect Reduction Claim of Clovis Unified School District  
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1 for the science teacher audit findings are identical to the basis the state agencies  
2 asserted in the incorrect reduction claims and that the court has disapproved that basis  
3 and ordered the findings for the claims which were the subject of the incorrect reduction  
4 claims to be set aside. The letter requested the Controller to immediately withdraw the  
5 audit findings for the fiscal years audited to extent ordered by the Court for incorrect  
6 reduction claims. As of the time of the filing of this incorrect reduction claim, the  
7 Controller has not responded to the letter.

8 **PART VIII. STATEMENT OF THE ISSUES**

9 **Finding 1 Unallowable salaries, benefits, and related indirect costs**

10 The Controller asserts that the "district did not provide documentation  
11 substantiating the allowability of claimed salaries and benefits" of \$4,014,801 and  
12 related indirect costs of \$267,751 for the four years audited. These costs were  
13 disallowed for two reasons.

14 "Offsetting Savings"

15 The threshold reason for the adjustments was the Controller's insistence that  
16 increasing the science curriculum would result in "offsetting savings" from the other  
17 curriculum. The Controller asserts that the "district did not support the lack of  
18 offsetting savings." As a result of this alleged failure to justify offsetting savings in the  
19 form of reduction in non-science course costs, the Controller concluded that "none of  
20 the claimed costs is reimbursable."

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1 Staff Reductions

2           Second, as a method to force the offsetting savings, the Controller referenced  
3 Education Code Section 44955, which authorizes districts to layoff teachers when state  
4 law requires modification of the curriculum. The Controller concluded therefrom that if  
5 “a school district has the authority to layoff a non-science teacher to meet the salary of  
6 a new science teacher, the district is not required to incur additional costs under the  
7 mandate, other than the differential in pay rate,” and that the District had somehow  
8 “voluntarily assumed the increased salary cost of a new (science) teacher because the  
9 increased cost could have been avoided by exercising its statutory layoff authority.”

10           Both of these reasons were specifically rejected by the Sacramento court  
11 decision of which this District was a party and the court decision was not appealed by  
12 the State. Since no other of fact or law not dependent on the premise of offsetting  
13 savings were cited by the Controller, the audit adjustments no longer have any basis  
14 and are void.

15 **Finding 2   Unallowable materials, supplies, and related indirect costs**

16           The Controller disallowed \$370,071 in science course materials and supplies  
17 direct costs and related indirect costs of \$24, 601 because the “district did not provide  
18 documentation substantiating the allowability of claimed materials and supplies.”

19 “Offsetting Savings”

20           The Controller references Finding 1 regarding the offsetting savings audit

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1 adjustment rationale. Then here, for Finding 2, the Controller applies the offsetting  
2 savings standard to materials and supplies, when it concludes that the "district did not  
3 identify or report any offsetting savings of materials and supplies due to reduction of  
4 non-science courses" nor "support the lack of offsetting savings." Since the Controller  
5 has asserted this as the threshold reason for the adjustment, and the court has rejected  
6 this standard, the adjustments are void.

7 Calculation of Increased Costs

8 The audit report criticizes the method the District used to claim increased  
9 materials and supplies cost, all of which is based on the premise that District failed to  
10 "support that the average materials and supplies for a science course exceeded the  
11 average materials and supplies for a non-science course during the audit period." The  
12 Controller apparently wants to establish a new cost accounting standard which would  
13 only reimburse the science course supplies if these costs are on the average cost more  
14 than the supplies for non-science courses. Nothing in the legislation, the Education  
15 Code, or the parameters and guidelines establishes this cost accounting standard. The  
16 Controller's audit finding based on this unpublished standard which exceeds the  
17 parameters and guidelines is not enforceable absent rulemaking which would put the  
18 claimants on notice pursuant to the Administrative Procedure Act.

19 Supporting Data for Claiming

20 The audit report states that the District did not "support" claimed materials and  
21 supplies costs of \$128,321 for the four years. There are no documentation

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1 requirements in the parameters and guidelines for materials and supplies. The District  
2 properly recorded these costs in their general and subsidiary ledgers in the manner  
3 specified by the state for financial reporting. The amounts relevant to science courses  
4 were reported in the claim. Thus, the District has provided documentation generated  
5 in the usual course of business as well as generated for the purpose of claiming  
6 mandate reimbursement. The Controller's insistence on other forms of documentation  
7 is a ministerial preference, is an unpublished standard which exceeds the parameters  
8 and guidelines, and is not enforceable absent rulemaking which would put the  
9 claimants on notice pursuant to the Administrative Procedure Act.

10 "Non-Science Costs"

The audit report states that the District claimed \$38,544 of "non-science"  
12 textbooks, materials and duplicated costs. Whether the costs are science-related  
13 requires specific information on the nature of the expenditures and how the Controller's  
14 auditor was able to make the qualitative decision regarding how the textbooks and  
15 materials were used. The audit report does not provide the facts needed to evaluate  
16 the propriety of the Controller's conclusions regarding these costs. The Controller  
17 concludes that other costs reported were "duplicate" as a finding of fact, but since no  
18 facts were presented in the audit report, the propriety of these adjustments cannot be  
19 determined.

20 "Other Reimbursements"

21 The Controller also alleges that \$178,517 in "reimbursements from other

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1 programs related to costs claimed” should have been used to reduce the claimed costs.

2 The “other programs” enumerated in the audit report are: School Facility Program,  
3 Science Laboratory Material Funds, Special Education, Title VI, and Gifted and  
4 Talented. The audit report does not provide any information regarding the specific fund  
5 amounts, how they directly “relate” to the science program, what portion of these  
6 program funds are properly apportioned to the increased science curriculum costs  
7 claimed as opposed to the portion of science materials and supply costs not claimed, or  
8 if these funds were intended by the source agency providing the funds to specifically  
9 mitigate the increased costs which result from Chapter 498, Statutes of 1983 as it  
10 pertains to increased science curriculum costs.

11 Unreasonable or Excessive

12 None of the adjustments were made because the costs claimed were excessive  
13 or unreasonable. The Controller does not assert that the claimed costs were  
14 excessive or unreasonable, which is the only mandated cost audit standard in statute  
15 (Government Code Section 17561(d) (2)). It would therefore appear that the entire  
16 findings are based upon the wrong standard for review. If the Controller wishes to  
17 enforce other audit standards for mandated cost reimbursement, the Controller should  
18 comply with the Administrative Procedure Act.

19 **Finding 3 - Unallowable contracted services**

20 This finding pertains to the cost of construction, remodeling, and temporary

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1 classrooms required to provide an increased number of science classrooms. All  
2 claimed costs were disallowed due to insufficient documentation in support of a board  
3 certification. The Controller made no findings on the necessity or reasonableness of  
4 these costs. As a consequence of the Sacramento Superior Court case decision  
5 previously cited, the District does not dispute the adjustments in this finding. The  
6 District was a party to the case and several of the fiscal years which are the subject of  
7 this audit were included in the court case. The Court made specific findings on the  
8 issue of the type of board certifications required which apply to these costs.

9         However, the audit report erroneously stated that 100% of the construction  
10 financing was provided by state building funds. The District's annual reimbursement  
11 claims included only half of the construction costs, the portion funded by the District.  
12 The District sent a letter to the Controller on March 30, 2005 (attached as Exhibit "H")  
13 requesting that the Controller's audit report be corrected. Jim Spano, Chief,  
14 Compliance Audits Bureau, contacted the District by phone several weeks later stating  
15 that a corrected audit report would be issued. None was forthcoming. The District  
16 contacted Mr. Spano by phone on August 15, 2005, to again request the corrected  
17 audit report. Mr. Spano stated that a revised audit report would be issued soon.  
18 Absent a revised audit report, the Commission should make findings on this issue.

19 **Amount Paid by The State**

20         This issue was not an audit finding. The payment received from the state is an

**Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 integral part of the reimbursement calculation. The Controller changed the payment  
2 amount received for some of the fiscal years without a finding in the audit report.

3 **Fiscal Year of Claim and Amount Paid**

4 <u>Amount Paid by State</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>
5 As Claimed	\$169,400	\$202,717	\$1,554,800	\$1,125,383
6 As Audited	\$3,346,091	\$202,717	\$1,114,303	\$1,125,383

7 The propriety of these adjustments cannot be determined until the Controller states the  
8 reason for each change.

9 **Statute of Limitations for Audit**

10 This issue is not a finding of the Controller. The District asserts that the first two  
11 years of the four claim years audited, fiscal years 1998-99 and 1999-00, were beyond  
12 the statute of limitations for audit when the Controller issued its audit report on October  
13 22, 2004. The District raised this issue at the beginning of the audit and in its letter  
14 dated March 19, 2004 in response to the draft audit report.

15 Chronology of Claim Action Dates

16 December 29, 2000	FY 1999-00 claim filed by the District (certified mail)
17 January 8, 2001	FY 1998-99 claim filed by the District (certified mail)
18 November 18, 2002	Entrance conference
19 December 31, 2002	FY 1999-00 statute of limitations for audit expires
20 December 31, 2003	FY 1998-99 statute of limitations for audit expires
21 October 22, 2004	Controller's final audit report issued

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1           The District's FY1998-99 claim was mailed to the Controller on January 8, 2001  
2 (late filing). The District's FY1999-00 claim was mailed to the Controller on December  
3 29, 2000. According to Government Code Section 17558.5, these claims were subject  
4 to audit no later than December 31, 2003, and December 31, 2002, respectively. The  
5 audit was not completed by this date. Therefore, the proposed audit adjustments for  
6 FY1998-99 and FY1999-00 are barred by the statute of limitations set forth in  
7 Government Code Section 17558.5.

8           In the final audit report, the Controller stated that "(t)he SCO initiated an audit  
9 within this time period by an entrance conference held on November 18, 2002." The  
10 Controller considers an audit "initiated" on the date of the entrance conference. Thus,  
11 the Controller is thus asserting that date when the audit was "initiated" is relevant to the  
12 period of limitations, and not the date of the audit report. In any case, a review of the  
13 legislative history of Government Code Section 17558.5 indicates that the matter of the  
14 audit "initiation" date is not relevant to any of the fiscal year claims which are the  
15 subject of this audit.

16           Statutory History

17           Prior to January 1, 1994, no statute specifically governed the statute of  
18 limitations for audits fo mandate reimbursement claims. Statutes of 1993, Chapter 906,  
19 Section 2, operative January 1, 1994, added Government Code Section 17558.5 to  
20 establish for the first time a specific statute of limitations for audit of mandate  
21 reimbursement claims:

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1           “(a) A reimbursement claim for actual costs filed by a local agency or school  
2           district pursuant to this chapter is subject to audit by the Controller no later than  
3           four years after the end of the calendar year in which the reimbursement claim is  
4           filed or last amended. However, if no funds are appropriated for the program for  
5           the fiscal year for which the claim is made, the time for the Controller to initiate  
6           an audit shall commence to run from the date of initial payment of the claim.”  
7

8           Thus, there are two standards. A funded claim is “subject to audit” for four years after  
9           the end of the calendar year in which the claim was filed. An “unfunded” claim must  
10          have its audit “initiated” within four years of first payment.

11          Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and  
12          replaced Section 17558.5, changing only the period of limitations:

13           “(a) A reimbursement claim for actual costs filed by a local agency or school  
14           district pursuant to this chapter is subject to audit by the Controller no later than  
15           two years after the end of the calendar year in which the reimbursement claim is  
16           filed or last amended. However, if no funds are appropriated for the program for  
17           the fiscal year for which the claim is made, the time for the Controller to initiate  
18           an audit shall commence to run from the date of initial payment of the claim.”

19          All four fiscal period claims which are the subject of the audit are subject to the two-year  
20          statute of limitations established by Chapter 945/95. The first two years, FY 1998-99  
21          and FY 1999-00 were no longer subject to audit when the audit report was issued.  
22          However, the last two years, FY 2000-01 and FY 2001-02 were subject to audit until  
23          December 31, 2004. Since funds were appropriated for the program for all the fiscal  
24          years which are the subject of the audit, the alternative measurement date is not  
25          applicable, and the potential factual issue of when the audit is initiated is not relevant.

26          Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003  
27          amended Section 17558.5 to state:

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1           “(a) A reimbursement claim for actual costs filed by a local agency or school  
2           district pursuant to this chapter is subject to the initiation of an audit by the  
3           Controller no later than three years after the end of the calendar year in which  
4           the date that the actual reimbursement claim is filed or last amended, whichever  
5           is later. However, if no funds are appropriated or no payment is made to a  
6           claimant for the program for the fiscal year for which the claim is made filed, the  
7           time for the Controller to initiate an audit shall commence to run from the date of  
8           initial payment of the claim.”

9           None of the fiscal period claims which are the subject of the audit are subject to this  
10          amended version of Section 17558.5. The amendment is pertinent since it indicates  
11          this is the first time that the factual issue of the date the audit is “initiated” for mandate  
12          programs for which funds are appropriated is introduced. Therefore, at the time the  
13          claim is filed, it is impossible for the claimant to know when the statute of limitations will  
14          expire, which is contrary to the purpose of a statute of limitations.

15                 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended  
16          Section 17558.5 to state:

17           “(a) A reimbursement claim for actual costs filed by a local agency or school  
18           district pursuant to this chapter is subject to the initiation of an audit by the  
19           Controller no later than three years after the date that the actual reimbursement  
20           claim is filed or last amended, whichever is later. However, if no funds are  
21           appropriated or no payment is made to a claimant for the program for the fiscal  
22           year for which the claim is filed, the time for the Controller to initiate an audit  
23           shall commence to run from the date of initial payment of the claim. In any case,  
24           an audit shall be completed not later than two years after the date that the audit  
25           is commenced.”

26          None of the fiscal period claims which are the subject of the audit are subject to this  
27          amended version of Section 17558.5. The amendment is pertinent since it indicates  
28          this is the first time that the Controller audits may be completed at a time other than the

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 stated period of limitations.

2 Initiation of An Audit

3 The audit report states that the Controller's staff "initiated the audit" with the  
4 entrance conference on November 18, 2002. Initiation of the audit is not relevant to the  
5 annual claims which are the subject of this incorrect reduction claim. The words  
6 "initiate an audit" are used only in the second sentence of Section 17558.5, that is, in a  
7 situation when no funds are appropriated for the program for the fiscal year for which  
8 the claim is made. Then, and only then, is the Controller authorized to "initiate an  
9 audit" within two years from the date of initial payment. The claim at issue here were  
10 not subject to the "no funds appropriated" provision, they were subject only to the first  
11 sentence of the statute, i.e., they were only "subject to audit" through December 2002  
12 and 2003.

13 The unmistakable language of Section 17558.5 is confirmed by the later actions  
14 of the Legislature. Chapter 1128, Statutes of 2002, amended subdivision (a) of  
15 Government Code Section 17558.5 to change the "subject to audit" language of the first  
16 sentence to "subject to the initiation of an audit." Had the Legislature intended the  
17 former Section to mean "subject to the initiation of an audit," there would have been no  
18 need to amend the statute to now say "subject to the initiation of an audit."

19 The Controller did not complete the audit within the statutory period allowed for  
20 the FY 1998-99 and FY 1999-00 claims. The date the audit was "initiated" is not  
21 relevant, only the date the audit was completed as evidenced by the Controller's audit

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

1 report. The audit findings are therefore void for those two claims.

2 **PART IX. RELIEF REQUESTED**

3 The District filed its annual reimbursement claims within the time limits  
4 prescribed by the Government Code. The amounts claimed by the District for  
5 reimbursement of the costs of implementing the program imposed by Chapter 498,  
6 Statutes of 1983, and Education Code Section 51225.3 represent the actual costs  
7 incurred by the District to carry out this program. These costs were properly claimed  
8 pursuant to the Commission's parameters and guidelines. Reimbursement of these  
9 costs is required under Article XIII B, Section 6 of the California Constitution. The  
10 Controller denied reimbursement without any basis in law or fact. The District has met  
11 its burden of going forward on this claim by complying with the requirements of Section  
12 1185, Title 2, California Code of Regulations. Because the Controller has enforced  
13 and is seeking to enforce these adjustments without benefit of statute or regulation, the  
14 burden of proof is now upon the Controller to establish a legal basis for its actions.

15 The District requests the Commission to direct the Controller to reinstate the  
16 amounts adjusted in Findings 1 and 2, so far as they relate to the Controller's offsetting  
17 savings rationale that was rejected by the decision of the Sacramento Superior Court.  
18 Further, as to all remaining adjustments in dispute, the District requests the  
19 Commission to make findings of fact and law for each adjustment made by the  
20 Controller and each and every procedural and jurisdictional issue raised in this claim,  
21 and order the Controller to correct its audit report findings therefrom.

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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PART X. CERTIFICATION

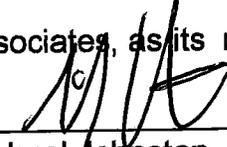
By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency which originated the document.

Executed on August 26, 2005, at Clovis, California, by:

  
Michael Johnston, Assistant Superintendent Business Services  
Clovis Unified School District  
1450 Herndon Ave.  
Clovis, CA 93611-0599  
Voice: 559-327-9128  
Fax: 559-327-9059  
E-mail: MichaelJohnston@clovisusd.k12.ca.us

PART XI. APPOINTMENT OF REPRESENTATIVE

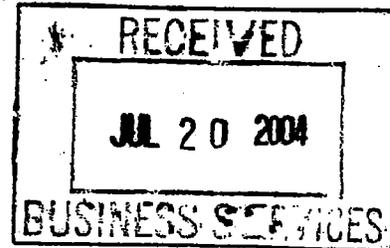
Clovis Unified School District appoints Keith B. Petersen, SixTen and Associates, as its representative for this Incorrect Reduction Claim.

  
Michael Johnston, Assistant Superintendent  
Business Services

8-26-05  
Date

Exhibit "A"	SCO Legal Counsel Letter dated July 15, 2004
Exhibit "B"	Commission Order dated May 26, 2005.
Exhibit "C"	Parameters and Guidelines as amended January 24, 1991
Exhibit "D"	Controller's Claiming Instructions as revised September 1993
Exhibit "E"	SCO Audit Report dated October 22, 2004
Exhibit "F"	District's Letter to the SCO dated March 19, 2004
Exhibit "G"	District's Letter to the SCO dated June 20, 2005
Exhibit "H"	District's Letter to the SCO dated March 30, 2005

Exhibit A



STEVE WESTLY  
California State Controller

July 15, 2004

Mike Brandy, Vice Chancellor  
Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

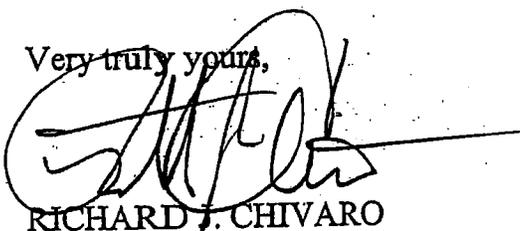
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,



RICHARD J. CHIVARO  
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office  
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

Exhibit B

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIMS  
ON:

Education Code Section 51225.3  
Statutes of 1983, Chapter 498

Filed on October 4, 1995, to include Fiscal  
Years 1984-85 through 1992-93;

Amended on August 3, 2000, to include Fiscal  
Years 1993-94 through 1997-98

By Clovis Unified School District, Claimant.

NO. CSM 4435-I-06 and 4435-I-38

*Graduation Requirements*

ORDER DIRECTING THE STATE  
CONTROLLER TO SET ASIDE  
REDUCTION OF REIMBURSEMENT  
CLAIMS FOR TEACHER SALARY COSTS,  
TO REEVALUATE THE  
REIMBURSEMENT CLAIMS IN LIGHT OF  
THE COURT'S RULING, AND TO SUBMIT  
THE RESULTS OF THE REEVALUATION  
TO THE COMMISSION WITHIN 60 DAYS

(Pursuant to Peremptory Writ of Mandate  
Issued by Sacramento County Superior Court,  
Case No. 03CS01702)

*(Adopted on May 26, 2005)*

**ORDER DIRECTING THE STATE CONTROLLER TO SET ASIDE REDUCTION OF  
REIMBURSEMENT CLAIMS FOR TEACHER SALARY COSTS, TO REEVALUATE  
THE REIMBURSEMENT CLAIMS IN LIGHT OF THE COURT'S RULING, AND TO  
SUBMIT THE RESULTS OF THE REEVALUATION TO THE COMMISSION  
WITHIN 60 DAYS**

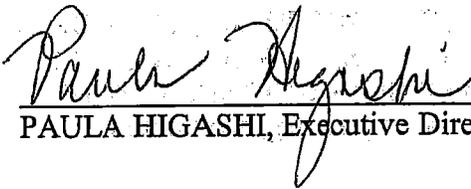
On February 9, 2005, the Sacramento County Superior Court, Case No. 03CS01702, entered a judgment and issued a peremptory writ of mandate directing the Commission to:

Direct respondent State Controller to set aside his reductions of petitioners' claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted matter (Exhibit A to judgment), and submit the results of these reevaluations to you within 60 days of receiving your directions. In reevaluating each petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller may require the petitioner to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3,

but the State Controller may not require the petitioner to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.

In accordance with the peremptory writ of mandate, the Commission hereby directs the State Controller's Office to:

1. Set aside the reductions of Clovis Unified School District's claims for reimbursement of teacher salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3 for fiscal years 1984-85 through 1997-98.
2. Reevaluate each claim for reimbursement filed by Clovis Unified School District for fiscal years 1984-85 through 1997-98 in light of the court's ruling on submitted matter (Exhibit A to judgment). In reevaluating each reimbursement claim filed by Clovis Unified School District pursuant to the ruling on submitted matter, the State Controller may require the Clovis Unified School District to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the State Controller may not require Clovis Unified School District to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.
3. Submit the results of the reevaluation to the Commission within 60 days of receiving this order.

  
PAULA HIGASHI, Executive Director

5-27-05  
Date

# SixTen and Associates

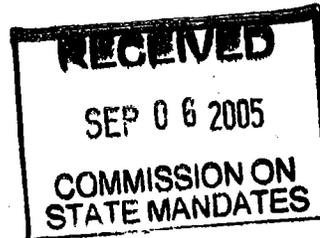
## Mandate Reimbursement Services

C-2

KEITH B. PETERSEN, MPA, JD, President  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

September 1, 2005



Paula Higashi, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Graduation Requirements  
Fiscal Years: 1998-99 through 2001-02  
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Clovis Unified School District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Michael Johnston, Assistant Superintendent  
Business Services  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611-0599

Thank-you.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith B. Petersen".

Keith B. Petersen

Exhibit C

**COMMISSION ON STATE MANDATES**

1414 K Street, Suite 315  
SACRAMENTO, CA 95814  
'916) 323-3562



January 29, 1991

Ms. Mary T. Gleason  
Assistant Superintendent of Business  
Santa Barbara High School District  
723 East Cota Street  
Santa Barbara, CA 93103

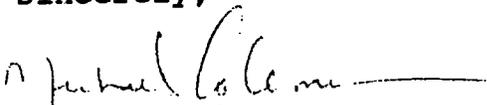
Re: CSM-4181  
Chapter 498, Statutes of 1983  
Education Code Section 51225.3  
Graduation Requirements

Dear Ms. Gleason:

Pursuant to Chapter 459, Statutes of 1990, the parameters and guidelines for Chapter 1335, Statutes of 1987, were amended by the Commission on State Mandates at its January 24, 1991, hearing. The amended guidelines are attached for your review.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

  
Michael Coleman  
Program Analyst

MC:cm/0067m

Enclosure

cc:w/encl:

Mr. Jim Apps, Department of Finance  
Mr. Glen Beatie, State Controller's Office  
Ms. Cathy A. Neff, Attorney General's Office  
Ms. Reina Forrest, Legislative Analyst's Office  
Mr. Robert W. Agee, Department of Education  
Ms. Carol Miller, Education Mandated Cost Network  
Ms. Andrea Hix, David M. Griffith & Associates  
Mr. Keith Petersen, San Diego Unified School District

Adopted: 3/23  
Amended: 8/24/  
Amended: 1/24/91

WP 0066j

PARAMETERS AND GUIDELINES AMENDMENT  
Chapter 498, Statutes of 1983  
Education Code Section 51225.3  
Graduation Requirements

I. SUMMARY OF MANDATE

Chapter 498, Statutes of 1983, added Section 51225.3 to the Education Code. This section requires that beginning with the 1986/87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498/83. One year of science was required prior to Chapter 498/83 and as a result of Chapter 498/83 two science courses are now required. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

II. COMMISSION ON STATE MANDATES DECISION

On November 20, 1986, the Commission on State Mandates determined that Education Code 51225.3 as added by Statutes of 1983, Chapter 498, constitutes a reimbursable state mandate by requiring school districts to provide an additional science course to students prior to their graduation from the twelfth grade.

III. ELIGIBLE CLAIMANTS

All school districts that incurred increased costs as a result of implementing Chapter 498, Statutes of 1983, Education Code Section 51225.3.

IV. PERIOD OF REIMBURSEMENT

The graduation requirement provisions of Chapter 498, Statutes of 1983, which amended Education Code section 51225.3 became effective July 28, 1983. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed November 19, 1985. Therefore, costs incurred on or after July 1, 1984 are reimbursable. If total costs for a given fiscal year total less than \$201.00, no reimbursement

shall be allowed, except as provided for in Revenue and Taxation Code Section 2233, which allows County Superintendents and County fiscal officers to consolidate claims of school districts and special districts that, taken individually are less than \$201.00.

V. REIMBURSABLE COSTS

School Districts will be reimbursed for increased costs incurred in providing the additional science course mandated by Chapter 498/83, such as:

- A. Acquisition of additional space and equipment necessary for conducting new science classes, providing that space is lacking in existing facilities. However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.
- B. Remodeling existing space to accommodate the new science class and lab including costs of design, renovation, and special lab equipment and outlets essential to maintaining a level of instruction sufficient to meet college admission requirements.
- C. Increased cost to school district for staffing and supplying the new science classes mandated.

VI. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any savings the claimant experiences as a direct result of this statute must be deducted from costs claimed, e.g., reductions in non-science classes resulting from increase in required science classes. In addition, reimbursement for this mandate received from any source, e.g., federal, state, block grants, etc., shall be identified and deducted from this claim.

VII. PROFESSIONAL AND CONSULTANT SERVICES

Claimants shall separately show the name of professionals or consultants, specify the functions which the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contracted services is \$65 per

hour, adjusted annually by the GNP Deflator. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

VIII. ALLOWABLE OVERHEAD COSTS

The overhead cost for all of the above reimbursable costs shall be the Non-Restrictive Indirect Cost Rate from the J-141A.

IX. SUPPORTING DATA FOR CLAIMS

- A. Documentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase.
- B. Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- C. Certification by the Board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3. To reasonably accommodate includes:
  - a. Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
  - b. Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- D. Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- E. Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

X. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of law have been complied with; and

THAT I am the person authorized by the local agency to file claims with the State of California.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

Exhibit D

# GRADUATION REQUIREMENTS

## 1. Summary of Chapter 498/83

On November 20, 1986, the Commission on State Mandates determined that Education Code 51225.3 as added by Chapter 498, Statutes of 1983, constitutes a reimbursable state mandate by requiring school districts to provide an additional science course to students prior to their graduation from the twelfth grade.

Section 51225.3 requires that beginning with the 1986/87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498/83. One year of science was required prior to Chapter 498/83 and as a result of Chapter 498/83 two years of science courses are now required. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

## 2. Eligible Claimants

Any school district or county office of education which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

## 3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget or in special legislation. To determine if this program is funded for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to superintendents of schools.

## 4. Types of Claims

### A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement claim or an estimated claim as specified below. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

- A claim for reimbursement or an estimate must exceed \$200 per fiscal year. However, a county superintendent of schools, as the fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of school districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. A school district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and to the Controller, at least 180 days prior to the deadline for filing claims, if its intent is to file a separate claim

## B. Filing Deadline

Refer to paragraph 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed as follows:

- An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims. After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year.

If the district received payment for an estimated claim for the fiscal year in which costs are to be incurred, a reimbursement claim must be filed in the following fiscal year detailing the actual costs incurred. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. This may be determined by referring to that fiscal year's "Annual Claiming Instructions for State Mandated Costs."

- A reimbursement claim must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If a claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty charge of 10% but not to exceed \$1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

## 5. Reimbursement

### A. Acquisition of additional space and equipment

The costs of acquiring additional space and equipment necessary for conducting new science classes are reimbursable, provided that space is lacking in existing facilities.

### B. Remodeling existing space

The costs of remodeling existing space to accommodate the new science class and laboratory are reimbursable, including design, renovation, and special lab equipment and outlets essential to maintain a level of instruction sufficient to meet college admission requirements.

*School districts claiming costs of A and/or B must provide the following:*

- Documentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase.

However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that the districts can document that this space would not have been otherwise acquired due to increase in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

- Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.



- Certification by the Board of Trustees that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3 to reasonably accommodate includes:
  - ▣ Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
  - ▣ Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

#### C. Staffing and supplies

The increased costs of the school district to staff and supply the new science classes mandated are reimbursable. Staffing costs are limited to salary and other remuneration differentials, if any, of a science teacher, and the costs of lab assistants or special teaching aids required by a science class. The addition of science classes should have resulted in offsetting savings due to a corresponding reduction of non-science classes.

### 6. Reimbursement Limitations

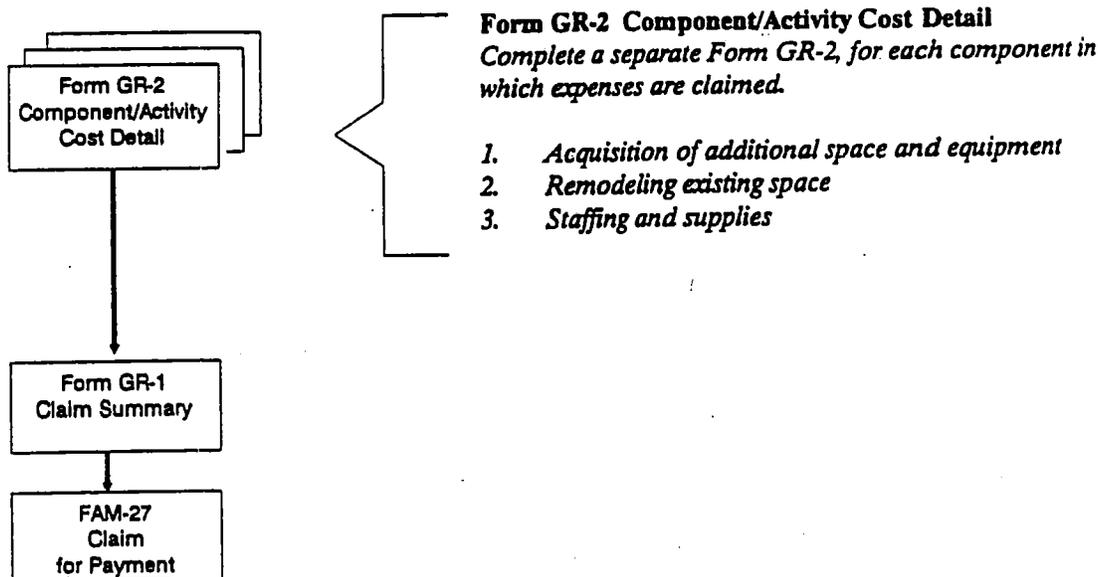
- A. Any offsetting savings (i.e., reduction in non-science classes) or reimbursements the claimant received from any source (i.e. federal, other State programs, foundations, etc.) as a result of this mandate must be deducted from the amount claimed.
- B. The maximum reimbursable fee for contracted services is \$65.00 (in 1984/85 f.y.) adjusted annually by the change in the implicit price deflator for the costs of goods and services to governmental agencies as determined by the State Department of Finance. For update changes on the maximum reimbursable fee, refer to instructions on Form GR-2. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the maximum. Reasonable expenses related to the mandate will be paid as identified on the monthly billing of consultants.

### 7. Claiming Forms and Instructions

#### Illustration of Claim Forms

The diagram, "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for Form GR-1 and Form GR-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided in these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary.

**Illustration of Claim Forms**



**Form GR-2, Component/Activity Cost Detail**

This form is used to segregate the detail costs by claim component. Costs reported on this form must be supported as follows:

**(1) Salaries and Benefits**

Identify the employees and classifications or employee classifications and number of employees involved at each classification. Describe the mandated functions performed by employee/classification. Specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringe benefits.

Source document required to be maintained by the claimant may include, but are not limited to, employee time cards and/or cost allocation reports.

**(2) Materials and Supplies**

Only expenditures which can be identified as a direct costs of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

**(3) Contracted Services**

Give the name(s) of contractor(s) who performed the service, describe the activities performed by each named contractor, inclusive dates when services were performed and itemize all costs for services performed. Contracted services are reimbursable to the extent that activities performed required skills or knowledge that are not readily available from the claimant's staff. The maximum reimbursable fee for contracted services is

\$65.00 (In 1984/85 F.Y.) adjusted annually by the change in the implicit price deflator for the costs of goods and services to governmental agencies as determined by the State Department of Finance. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

#### (4) Capital Outlays

Give a description and reason for the acquisition of land, equipment, furniture, fixtures, and space remodeling necessary for conducting new science classes. Identify the newly purchased land by its location and parcel number. For remodeled classrooms, identify the name of the school and room numbers. For equipment, furniture and fixtures, identify these by naming the item, serial numbers/inventory numbers, quantity purchased, and location of items.

Source documents required to be maintained by the claimant may include, but are not limited to contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

#### B. Form GR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of new or remodeled science classrooms.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

#### C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form GR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Exhibit E

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SUPERINTENDENTS OFFICE

**CLOVIS UNIFIED  
SCHOOL DISTRICT**

**Audit Report**

**GRADUATION REQUIREMENTS PROGRAM**

**Chapter 498, Statutes of 1983**

*July 1, 1998, through June 30, 2002*



**STEVE WESTLY**  
California State Controller

October 2004



**STEVE WESTLY**  
**California State Controller**

October 22, 2004

Terry Bradley, Ed.D., Superintendent  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611

Dear Mr. Bradley:

The State Controller's Office (SCO) audited the claims filed by the Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002.

The district claimed \$8,053,465 (\$8,054,465 in costs less \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs are allowable because the district did not support that it incurred increased costs for staffing and supplying the new science courses mandated by legislation. The district was paid \$5,787,494. The total amount paid should be returned to the State.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at [www.csm.ca.gov](http://www.csm.ca.gov) (Guidebook link), and obtain IRC forms by telephone at (916) 323-3562 or by e-mail at [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov).

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

*Vincent P. Brown*

VINCENT P. BROWN  
Chief Operating Officer

VPB:ams

cc: William C. McGuire

Associate Superintendent

Administrative Services

Clovis Unified School District

Peter Mehas, Ed.D.

Fresno County Superintendent of Schools

Fresno County Office of Education

Scott Hannan, Director

School Fiscal Services Division

California Department of Education

Arlene Matsuura, Educational Consultant

School Fiscal Services Division

California Department of Education

Jeannie Oropeza, Program Budget Manager

Education Systems Unit

Department of Finance

Charles Pillsbury

School Apportionment Specialist

Department of Finance

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## **Audit Report**

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the claims filed by Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002. The last day of fieldwork was April 21, 2003.

The district claimed \$8,053,465 (\$8,054,465 in costs less \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs is allowable because the district did not support that it incurred increased costs for staffing and supplying the new science courses mandated by legislation. The district was paid \$5,787,494. The total amount paid should be returned to the State.

## Background

*Education Code* Section 51225.3 (added by Chapter 498, Statutes of 1983) requires that beginning with the 1986-87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was previously required. The legislation was effective in fiscal year (FY) 1983-84; however, a district had up to three years to implement this requirement. Prior to enactment of Chapter 498, Statutes of 1983, one science course was required. As a result of this enactment, two science courses, one each of biological and physical sciences, are now required.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 498, Statutes of 1983, imposed a state mandate reimbursable under *Government Code* Section 17561.

*Parameters and Guidelines* establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on March 23, 1988, and last amended it on January 24, 1991. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist school districts in claiming reimbursable costs.

## Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Graduation Requirements Program for the period of July 1, 1998, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the district's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we

examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

## Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the Clovis Unified School District claimed \$8,053,465 (\$8,054,465 in costs less \$1,000 penalty for filing late) for costs of the legislatively mandated Graduation Requirements Program. Our audit disclosed that none of the costs is allowable.

For FY 1998-99, the district was paid \$3,345,091 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

For FY 1999-2000, the district was paid \$202,717 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

For FY 2000-01, the district was paid \$1,114,303 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

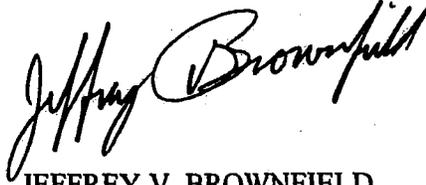
For FY 2001-02, the district was paid \$1,125,383 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

## Views of Responsible Officials

We issued a draft audit report on February 26, 2004. Terry Bradley, Ed.D., Superintendent, responded by the attached letter dated March 19, 2004, disagreeing with the audit results and stating that the audit report was not issued within the two-year statute of limitations. The district also requested that any request by the SCO for payment be deferred pending the court's decision on the disputed legal issues. The final audit report includes the district's response as the Attachment.

**Restricted Use**

This report is solely for the information and use of the Clovis Unified School District, the Fresno County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

**Schedule 1—  
Summary of Program Costs  
July 1, 1998, through June 30, 2002**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<b><u>July 1, 1998, through June 30, 1999</u></b>				
Salaries and benefits	\$ 554,076	\$ —	\$ (554,076)	Finding 1
Materials and supplies	70,450	—	(70,450)	Finding 2
Contracted services	<u>2,679,035</u>	—	<u>(2,679,035)</u>	Finding 3
Subtotals	3,303,561	—	(3,303,561)	
Indirect costs	<u>42,530</u>	—	<u>(42,530)</u>	
Total costs <sup>2</sup>	3,346,091	—	(3,346,091)	
Less late penalty	<u>(1,000)</u>	—	<u>(1,000)</u>	
Total costs	<u>\$3,345,091</u>	—	<u>\$ 3,345,091</u>	
Less amount paid by the State		<u>(3,345,091)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (3,345,091)</u>		
<b><u>July 1, 1999, through June 30, 2000</u></b>				
Salaries and benefits	\$1,482,352	\$ —	\$ (1,482,352)	Finding 1
Materials and supplies	165,242	—	(165,242)	Finding 2
Contracted services	<u>698,206</u>	—	<u>(698,206)</u>	Finding 3
Subtotals	2,345,800	—	(2,345,800)	
Indirect costs	<u>106,270</u>	—	<u>(106,270)</u>	
Total costs <sup>2</sup>	<u>\$2,452,070</u>	—	<u>\$ (2,452,070)</u>	
Less amount paid by the State		<u>(202,717)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (202,717)</u>		
<b><u>July 1, 2000, through June 30, 2001</u></b>				
Salaries and benefits	\$ 955,872	\$ —	\$ (955,872)	Finding 1
Materials and supplies	87,190	—	(87,190)	Finding 2
Contracted services	<u>—</u>	—	<u>—</u>	
Subtotals	1,043,062	—	(1,043,062)	
Indirect costs	<u>71,241</u>	—	<u>(71,241)</u>	
Total costs <sup>2</sup>	<u>\$1,114,303</u>	—	<u>\$ (1,114,303)</u>	
Less amount paid by the State		<u>(1,114,303)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (1,114,303)</u>		

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<b>July 1, 2001, through June 30, 2002</b>				
Salaries and benefits	\$1,022,501	\$ —	\$(1,022,501)	Finding 1
Materials and supplies	47,189	—	(47,189)	Finding 2
Contracted services	—	—	—	
Subtotals	1,069,690	—	(1,069,690)	
Indirect costs	72,311	—	(72,311)	
Total costs <sup>2</sup>	<u>\$1,142,001</u>	—	<u>\$(1,142,001)</u>	
Less amount paid by the State			<u>(1,125,383)</u>	
Allowable costs claimed in excess of (less than) amount paid			<u>\$(1,125,383)</u>	
<b>Summary: July 1, 1998, through June 30, 2002</b>				
Salaries and benefits	\$4,014,801	\$ —	\$(4,014,801)	
Materials and supplies	370,071	—	(370,071)	
Contracted services	3,377,241	—	(3,377,241)	
Subtotals	7,762,113	—	(7,762,113)	
Indirect costs	292,352	—	(292,352)	
Total costs <sup>2</sup>	8,054,465	—	(8,054,465)	
Less late penalty	(1,000)	—	1,000	
Net costs	<u>\$8,053,465</u>		<u>\$(8,053,465)</u>	
Less amount paid by the State			<u>(5,787,494)</u>	
Allowable costs claimed in excess of (less than) amount paid			<u>\$(5,787,494)</u>	

<sup>1</sup> See the Findings and Recommendations section.

<sup>2</sup> Net of offsetting reimbursements and savings.

# Findings and Recommendations

## **FINDING 1— Unallowable salaries, benefits, and related indirect costs**

The district did not provide documentation substantiating the allowability of claimed salaries and benefits totaling \$4,014,801 for the audit period. The related indirect cost is \$267,751.

*Parameters and Guidelines* requires that, beginning with the 1986-87 school year, no pupil is to receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498, Statutes of 1983. The legislation was effective for FY 1983-84; however, the district had up to three years to implement this requirement. Previously, one science course was required. As a result of this mandate, two science courses, one each of biological and physical sciences, are now required. The costs incurred for providing the additional science course, net of savings a district experiences as a direct result (e.g., reductions in non-science courses resulting from the increase in required science courses), is subject to reimbursement under this mandate. Consequently, only the net increased costs of the additional biological or physical science courses taught are reimbursable.

*Parameters and Guidelines* states that reimbursable costs include the increased cost to the school district for staffing and supplying the new science courses mandated. Furthermore, the guidelines state that reimbursement for this mandate received from any source (e.g., federal, state, and block grants) is to be identified and deducted.

For FY 1998-99 and FY 1999-2000, the district claimed high school science teachers' salaries and benefits based on a formula that determined an incremental increase in teachers as a result of the mandate. The district calculated the increase in number of high school science teachers between the 1985-86 base year and claim years and reduced that amount by the percentage increase in high school enrollment for the same period. The district then multiplied that number by the claim year's average annual salaries and benefits of a high school science teacher.

The calculation made by the district for FY 1998-99 and FY 1999-2000 did not identify the courses taught in the base year for the one required high school science course or the courses taught in the claim years for the two required high school science courses. In addition, the calculation deducted the high school enrollment percentage from the percentage increase in the number of high school science teachers rather than deducting the portion of the percentage increase in science teachers that related to enrollment growth. Consequently, the calculation did not measure the costs of teaching the additional high school biological or physical science courses in the claim years as a result of the mandate.

In addition, the district included salaries and benefits costs of six non-physical/biological science teachers in FY 1998-99, and 22 middle school teachers and one non-physical/biological science teacher in FY 1999-2000. Only the increased salaries and benefits for teaching the additional high school biological or physical science courses in the claim years due to the **56** mandate are reimbursable.

For FY 2000-01 and FY 2001-02, the district claimed high school science teachers' salaries and benefits based on a formula that determined the increase in high school courses as a result of the mandate. The district divided one-fourth of the total number of grades 9-12 pupils by the average science course size to arrive at the additional science courses required for the mandate. The district then divided the additional science courses by the number of daily courses taught per teacher to arrive at the increased science teachers required by the mandate. From that number, the district multiplied the increased science teachers by the claim years' average science teacher salaries and benefits. This methodology measured the teacher salaries and benefits related to the additional biological or physical science courses taught as a result of the mandate.

For the audit period, the district did not identify or report any offsetting savings of salaries and benefits due to reduction of teachers in non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs is reimbursable.

Total salaries, benefits, and related indirect costs are unallowable as follows:

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Salaries and benefits	\$ (554,076)	\$(1,482,352)	\$ (955,872)	\$(1,022,501)	\$(4,014,801)
Indirect costs	(37,732)	(95,612)	(65,286)	(69,121)	(267,751)
Total adjustment	<u>\$ (591,808)</u>	<u>\$(1,577,964)</u>	<u>\$(1,021,158)</u>	<u>\$(1,091,622)</u>	<u>\$(4,282,552)</u>

Claims filed for FY 1998-99 and FY 1999-2000 were similar to claims filed for FY 1984-85 through FY 1997-98. The SCO rejected these claims because the district had failed to reduce the claimed amount by offsetting savings (e.g., savings of salaries and benefits due to reduction of teachers in non-science courses). The district filed an Incorrect Reduction Claim (IRC) with the Commission State Mandates (COSM) for FY 1984-85 through FY 1997-98 on October 4, 1995, and amended the IRC on August 3, 2000. The district argued that the SCO incorrectly reduced costs of science teachers' salaries for FY 1984-85 through FY 1997-98.

In response, the SCO advised the COSM that the district failed to report "Offsetting Savings and Other Reimbursement," as required by *Parameters and Guidelines*. Furthermore, the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized in *Education Code* Section 44955. The SCO further advised the COSM that the district voluntarily assumed the increased salary cost of a new teacher because the increased cost could have been avoided by exercising its statutory layoff authority. On January 25, 2002, the COSM denied the district's IRC. The district has appealed the IRC's denial to the Sacramento County Superior Court (Case No. 03CS1702).

### Recommendation

We recommend that the district develop and implement procedures to ensure that it claims only increased costs of salaries and benefits net of any offsetting savings and reimbursements the district experiences as a result of this mandate.

### District's Response

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

The report states ". . . the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

The report, when referring to an incorrect reduction claim filed by the district pertaining to its fiscal year 1984-1985 through 1997-1998 claims, states: ". . . the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized . . ." Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires districts to provide reasons why offsetting savings could not be "realized." The P&G's only require districts to report offsetting savings. There were none to report.

The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

### SCO's Comment

The finding has been updated to include the district's appeal to the Sacramento County Superior Court and to delete the phrase, "The mandate requires a district to provide the additional science course in lieu of a non-science course." The rest of the finding remains unchanged.

*Education Code* Section 44955 authorized school boards to layoff teachers when state law requires modification of curriculum. If a school district has the authority to layoff a non-science teacher to meet the salary of a new science teacher, the district is not required to incur additional costs under the mandate, other than the differential in pay rate.

**FINDING 2—  
Unallowable  
materials, supplies,  
and related  
indirect costs**

Furthermore, the district did not support that the average pay rate of a science teacher exceeded the average pay rate of a non-science teacher during the audit period. The reimbursable salary cost for each year consists of positive differential cost (science teacher cost in excess of non-science teacher cost) multiplied by the number of courses taught to satisfy the second mandated science course requirement.

The district did not provide documentation substantiating the allowability of claimed materials and supplies totaling \$370,071. The related indirect cost is \$24,601.

See Finding 1 for a summary of the *Parameters and Guidelines* requirements.

The district claimed materials and supplies for FY 1998-99 and FY 1999-2000 using a methodology similar to the one used to allocate teacher costs for the same years (see Finding 1). The district did not identify the cost of courses taught in the base year for the one required science course, or the cost of high school courses taught in the claim years for the two required science courses. Furthermore, the district applied the percentage increase in high school science teachers between the 1985-86 base year and FY 1998-99 and FY 1999-2000, rather than to the FY 1985-96 base-year number. Consequently, the calculation did not measure the costs of additional high school science courses taught in the claim years as a result of the mandate.

For FY 2000-01 and FY 2001-02, the district applied 50% of all high school science materials and supplies to the mandate. The district did not provide any documents to substantiate the claimed percentages.

For the audit period, the district did not identify or report any offsetting savings of materials and supplies due to reduction of non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings.

In addition, the district did not support claimed materials and supplies, totaling \$128,321 (\$35,523 for FY 1998-99, \$83,127 for FY 1999-2000, \$8,983 for FY 2000-01, and \$688 for FY 2001-02), and claimed non-science textbooks, non-science materials, and duplicated costs, totaling \$38,544 (\$3,659 for FY 1998-99, \$28,851 for FY 1999-2000, \$5,722 for FY 2000-01, and \$312 for FY 2001-02).

The district also did not report reimbursements from other programs that related to costs claimed totaling \$178,517 (\$23,884 for FY 1998-99, \$47,852 for FY 1999-2000, \$71,069 for FY 2000-01, and \$35,712 for FY 2001-02). These reimbursements related to the following programs: School Facility Program, Science Laboratory Material Funds, Special Education, Title VI, and Gifted and Talented.

Total claimed materials, supplies, and related indirect costs are unallowable as follows:

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Materials and supplies	\$ (70,450)	\$ (165,242)	\$ (87,190)	\$ (47,189)	\$ (370,071)
Indirect costs	(4,798)	(10,658)	(5,955)	(3,190)	(24,601)
Total adjustment	\$ (75,248)	\$ (175,900)	\$ (93,145)	\$ (50,379)	\$ (394,672)

Recommendation

We recommend that the district develop and implement procedures to ensure that it claims only increased costs of materials and supplies net of any offsetting savings and reimbursements the district experiences as a result of this mandate.

District's Response

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

SCO's Comment

The finding and recommendation remain unchanged.

The previous IRC addressed only offsetting savings for salaries and wages and not materials and supplies. The district did not support that the average materials and supplies for a science course exceeded the average materials and supplies for a non-science course during the audit period. Reimbursable materials and supplies consist of the increased cost multiplied by the number of courses taught to satisfy the second mandated science course requirement.

**FINDING 3—  
Unallowable  
contracted  
services**

The district claimed contracted service costs for construction projects for four high schools: Clovis, Clovis West, Clovis East, and Center for Advanced Research and Technology for FY 1998-99 and FY 1999-2000. The district did not provide documentation to substantiate the allowability of costs claimed totaling \$3,377,241 for FY 1998-99 and FY 1999-2000.

*Parameters and Guidelines* states that the acquisition of additional space for conducting new science courses is reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

*Parameters and Guidelines* also states that the district must provide certification by the board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of *Education Code* Section 51225.3.

The district did not provide the auditors with a board certification approved in advance of the FY 1998-99 and FY 1999-2000 construction projects that stated the construction was carefully thought out and an analysis had been conducted of all appropriate science facilities within the district prior to its construction. On January 8, 2003, the district's board met and certified that, because of the mandate, the existing science facilities for FY 1998-99, FY 1999-2000, and FY 2000-01 failed to accommodate the current needs of the district, and therefore, the district approved new construction, remodeling, equipment purchases, and/or temporary student classroom lease proposals. The certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate.

In addition, *Parameters and Guidelines* states that reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds, and other state funds, is to be identified and deducted from this claim.

The audit revealed that the entire costs claimed were funded by School Facility Program funds.

Total claimed contract services are unallowable as follows:

	Fiscal Year		Total
	1998-99	1999-2000	
Contract services	<u>\$(2,679,035)</u>	<u>\$(698,206)</u>	<u>\$(3,377,241)</u>

The district had filed similar claims for FY 1984-85 through FY 1997-98. The SCO had rejected the contracted services costs on these claims because the district had failed to submit necessary documentation to satisfy the criteria of board certification for the costs of leasing portable classrooms. On October 4, 1995, followed by an amendment on August 3, 2000, the district filed an IRC for FY 1984-85 through FY 1997-98. The district argued that the SCO incorrectly reduced the district's contracted service costs.

In response, the SCO advised the Commission on State Mandates that the district failed to submit board certification as required by *Parameters and Guidelines*. The SCO further advised that the board certification was not merely a formality, but a demonstration that the construction or remodeling for which reimbursement is sought was carefully thought out and that no other reasonable alternatives existed. On January 24, 2002, the commission denied the district's IRC.

Recommendation

We recommend that the district develop and implement procedures to ensure that all claimed costs are allowable and reimbursements received from any other sources are identified and deducted from claimed costs.

District's Response

The report states "[T]he district did not provide the auditors with a board certification approved *in advance* of the FY 1998-99 and 1999-2000 construction projects . . ." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires *advance* certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

SCO's Comment

The finding and recommendation remain unchanged.

The certification was not merely a formality, but a demonstration that the construction costs to be incurred were carefully studied, and that no other facilities existed to accommodate the courses mandated. Thus, it is reasonable to conclude that such analysis would be performed prior to incurring the construction costs. The district did not perform an analysis until January 2003, approximately three to four years after the costs were incurred.

As discussed in the finding, the entire construction costs were funded through funds provided by the State. Even if the district had complied with the certification requirement, offsetting revenues related to contract services costs would have resulted in no net allowable costs.

**OTHER ISSUES**

The district's response included comments questioning our authority to audit costs claimed for FY 1998-1999 and FY 1999-2000 and requesting that we delay payment offsets. The district's response and SCO's comment are as follows:

**Statute of Limitations**District's Response

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

SCO's Comment

The audit scope remains unchanged. *Government Code* Section 17558.5(a), in effect during the audit period, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The SCO initiated an audit within this time period by an entrance conference held on November 18, 2002.

**Payment Adjustment**

District's Response

Therefore, for the reasons stated above [see Attachment 1] Clovis Unified School District requests that the audit . . . defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

SCO's Comment

Consistent with our established policy, request for payment will be initiated after the issuance of this report. See the transmittal letter to this report for discussion of COSM's Incorrect Reduction Claim process.

---

**Attachment—  
District's Response to  
Draft Audit Report**

---



CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1450 HERNDON AVENUE  
CLOVIS, CA 93611-0599  
559 327.9000  
www.clovisusd.k12.ca.us

March 19, 2004

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

**GOVERNING BOARD**

Sandra A. Bengel  
Brian D. Heryford  
Ginny L. Hovsepian  
Richard Lake, C.P.A.  
Elizabeth J. Sandoval  
Jim Van Valkenburg, D.D.S.  
Susan M. Walker, D.H.Sc.

Dear Mr. Spano:

This letter is the response of Clovis Unified School District to the letter of Vincent P. Brown dated February 26, 2004 which enclosed a Draft Copy of your Audit Report of the district's Graduation Requirements Program, Chapter 498, Statutes of 1983, for the period of July 1, 1998 through June 30, 2002.

**Statute of Limitations**

**ADMINISTRATION**

Terry Bradley, Ed.D.  
Superintendent  
Virginia R. Botsis, Ed.D.  
Associate Superintendent  
Daniel E. Kaiser, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

**Finding 1 - Unallowable salaries, benefits and related indirect costs.**

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

The report states "... the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed

Jim L. Spano, Chief  
Compliance Audits Bureau  
March 19, 2004

costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

The report, when referring to an incorrect reduction claim filed by the district pertaining to its fiscal year 1984-1985 through 1997-1998 claims, states "... the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized ..." Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires districts to provide reasons why offsetting savings could not be "realized." The P&G's only require districts to report offsetting savings. There were none to report.

The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is, therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

**Finding 2 - Unallowable materials, supplies, and related indirect costs.**

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

**Finding 3 - Unallowable contracted services**

The report states "[T]he district did not provide the auditors with a board certification approved in advance of the FY 1998-99 and 1999-2000 construction projects ..." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires advance certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

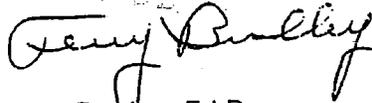
Jim L. Spano, Chief  
Compliance Audits Bureau  
March 19, 2004

---

The certification requirement was inserted into the P&G's for the purpose of verifying the need for construction. If the "need" is verified by the responsible governing body after the fact, it still verifies the need.

Therefore, for the reasons stated above, Clovis Unified School District requests that the audit report be changed to comply with the law and to defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

Sincerely,



Terry Bradley, Ed.D.,  
Superintendent

cc: Steve Westley, California State Controller  
William C. McGuire, Associate Superintendent - Administration  
Michael Johnston, Assistant Superintendent - Business  
Pat Kraft, Senior Accountant - Business





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Janet L. Young, Ed.D.  
Associate Superintendent

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

March 19, 2004

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

Dear Mr. Spano:

This letter is the response of Clovis Unified School District to the letter of Vincent P. Brown dated February 26, 2004 which enclosed a Draft Copy of your Audit Report of the district's Graduation Requirements Program, Chapter 498, Statutes of 1983, for the period of July 1, 1998 through June 30, 2002.

**Statute of Limitations**

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The report states "... the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed

costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

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The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is, therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

#### **Finding 2 - Unallowable materials, supplies, and related indirect costs.**

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

#### **Finding 3 - Unallowable contracted services**

The report states "[T]he district did not provide the auditors with a board certification approved in advance of the FY 1998-99 and 1999-2000 construction projects ..." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires advance certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

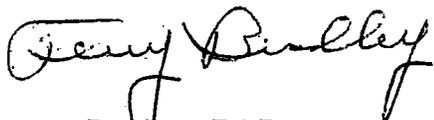
Jim L. Spano, Chief  
Compliance Audits Bureau  
March 19, 2004

---

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Therefore, for the reasons stated above, Clovis Unified School District requests that the audit report be changed to comply with the law and to defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

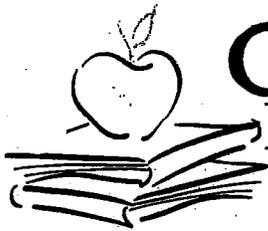
Sincerely,



Terry Bradley, Ed.D.,  
Superintendent

cc: ✓ Steve Westley, California State Controller  
✓ William C. McGuire, Associate Superintendent - Administration  
✓ Michael Johnston, Assistant Superintendent - Business  
✓ Pat Kraft, Senior Accountant - Business





# CLOVIS

**UNIFIED**  
SCHOOL DISTRICT

FILE

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1450 HERNDON AVENUE

CLOVIS, CA 93611-0567

559.327.9000

www.clovisusd.k12.ca.us

June 20 2005

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

**GOVERNING BOARD**

- Sandra A. Bengel
- Brian D. Heryford
- Ginny L. Hovsepian
- Richard Lake, C.P.A.
- Elizabeth J. Sandoval
- Jim Van Volkinburg, D.D.S.
- Susan M. Walker, D.H.Sc.

Re: Audit of Clovis Unified School District  
498/83 Graduation Requirements  
Fiscal Years Audited: 1998-99, 1999-00, 2000-01, and 2001-02

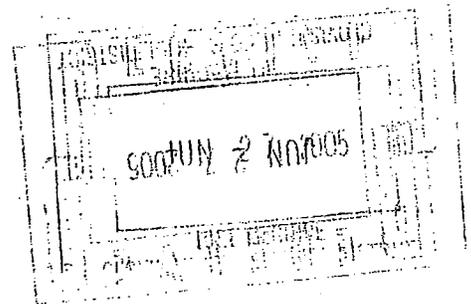
Dear Mr. Spano:

On October 22, 2004, the State Controller's Office issued its final audit report for the above referenced District annual reimbursement claims. Each of these claims included costs for the additional science teachers required by the mandate. The audit disallowed all claimed science teacher costs, among other costs.

**ADMINISTRATION**

- Terry Bradley, Ed.D.  
Superintendent
- Virginia R. Boris, Ed.D.  
Associate Superintendent
- Daniel E. Kaiser, Ed.D.  
Associate Superintendent
- William C. McGuire  
Associate Superintendent
- Janet L. Young, Ed.D.  
Associate Superintendent

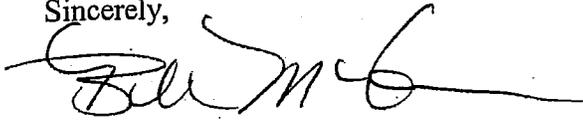
During the period of audit work, the District had pending litigation from the decision of the Commission on State Mandates to deny the District's incorrect reduction claims for Fiscal Years 1984-85 through 1997-98, on the matter of science teacher costs, among other costs. On December 27, 2004, the Sacramento Superior Court issued its decision for San Diego Unified School District et al., v COSM which ordered the Commission on State Mandates to set aside its decisions on the incorrect reduction claims for the six districts, Clovis Unified included, which were the litigants in San Diego. No appeal of the court decision was filed. The Commission set aside the six decisions at the May 26, 2005 hearing. The State Controller's Office has now been directed by the Court and the Commission to set aside its reductions of the claims related to the reimbursement of teachers' salary costs.



Page 2

The basis for the science teacher audit findings are identical to the basis the state agencies asserted in the incorrect reduction claims. The court has disapproved that basis and ordered the findings for the claims which were the subject of the incorrect reduction claim to be set aside. Therefore, the District requests that the State Controller immediately withdraw the final audit findings for the fiscal years audited to extent ordered by the Court for incorrect reduction claims.

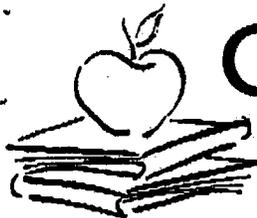
Sincerely,



Bill McGuire  
Associate Superintendent  
Administrative Services

cc: Terry Bradley  
Michael Johnston  
Vincent P. Brown, State Controller's Office  
Paula Higashi, Executive Director, Commission on State Mandates  
Greg Wedner, Lozano Smith  
Robert Miyashiro, Consultant, Education Mandated Cost Network





**CLOVIS**  
**UNIFIED**  
**SCHOOL DISTRICT**

March 30, 2005

**CERTIFIED MAIL - RETURN RECEIPT**

1450 HERNDON AVENUE  
CLOVIS, CA 93611-0599  
899.327.9000  
www.clovisusd.k12.ca.us

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P. O. Box 942850  
Sacramento, California 94250-5874

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Elizabeth J. Sandoval  
Jim Van Volkinburg, D.D.S.  
Susan M. Walker, D.H.Sc.

**SUBJECT: Graduation Requirements Program Audit Report for July 1, 1998 through June 30, 2002**

Dear Mr. Spano:

We'd like to thank you for the opportunity to discuss some of our concerns regarding mandates, specifically our Graduation Requirement audit, during the conference call we had with you the other day. During our conversation, you agreed that if supplied with information confirming our costs claimed for District Science Graduation facilities were not funded 100% by State funds, you would correct the statement made in your audit report which states the contrary.

**ADMINISTRATION**

Terry Byrdley, Ed.D.  
Superintendent  
Virginia R. Borts, Ed.D.  
Associate Superintendent  
Daniel E. Kaiser, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent

The statement that needs to be corrected is found on page 11 of the Graduation Requirements Program audit report and reads: "The audit revealed that the entire costs claimed were funded by School Facility Program funds."

Pursuant to our discussion, please find attached the appropriate documentation that reflects costs claimed were not funded 100% by State funds.

Thank you in advance for your attention to this matter. If you have any questions or concerns, please contact me at (559) 217-3891.

Sincerely,

Michael Johnston  
Assistant Superintendent  
Business Services

MI/je  
Enclosures

Cc: Bill McGuire, Associate Superintendent, Administrative Services  
Joni Eisner, Mandated Costs Coordinator

Annual Reimbursement Claims

**CLAIM FOR PAYMENT**  
 Pursuant to Government Code Section 17561  
 Graduation Requirements

For State Controller Use Only

(19) Program Number 00026  
 (20) Date Filed     /    /      
 (21) LRS Input     /    /    

*KIM*  
*12/27/00*  
*FAC*

**CLIENT'S COPY**

(01) Claimant Identification Number  
 S10065  
 Mailing Address

Claimant Name  
 Clovis Unified School District

County of Location  
 Fresno County

Street Address or PO Box  
 1450 Herndon Avenue

City State Zip Code  
 Clovis CA 93611

Reimbursement Claim Data	
(22) GR-1, (03)	18
(23) GR-1, (04)(1)(f)	\$0.00
(24) GR-1, (04)(2)(f)	\$2,679,035.00
(25) GR-1, (04)(3)(f)	\$624,526.48
(26) GR-1, (06)	7
(27)	

Type of Claim	Estimated Claim (03) Estimated	Reimbursement Claim (11) Amended
Fiscal Year of Cost	(06) 1999-2000	(12) 1998-1999
Total Claim Amount	(07) \$2,000,000	(13) \$3,346,091
Less: 10% Late Penalty, not to exceed \$1,000		(14) \$1,000
Less: Estimated Claim Payment Received		(15) \$169,400
Net Claim Amount		(16) \$3,175,691
Due from State	(08) \$2,000,000	(17) \$3,175,691
Due to State		(18) \$0
		(19)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1983; set forth on the attached statements.

Signature of Authorized Representative

*William McGuire*

Date

*12/27/00*

**CLIENT'S COPY**

William McGuire

Assoc. Supt. - Business

or Print Name

Title

(39) Name of Contact Person for Claim  
 SixTen and Associates

Telephone Number  
 (858) 514-8605

# Mandated Costs Graduation Requirements Claim Summary

**Form  
GR-1**

(01) Claimant  
Iovis Unified School District

(02) Type of Claim  
Reimbursement

Fiscal Year  
1998-1999

**Claim Statistics**

(03) Number of new/remodeled science classrooms

18

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
2. Remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$2,679,035.00	\$2,679,035.00
3. Staffing and supplies	\$554,076.00	\$70,450.48	0.00	\$0.00	\$0.00	\$624,526.48

(05) Total Direct Costs	\$554,076.00	\$70,450.48	0.00	\$0.00	\$2,679,035.00	\$3,303,561.48
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**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.81%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$42,530.25
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$3,346,091.73

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable		\$0.00
(10) Less: Other Reimbursements, if applicable		\$0.00
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}]	\$3,346,091.73

**CLAIM FOR PAYMENT**  
Pursuant to Government Code Section 17561  
**GRADUATION REQUIREMENTS**

For State Controller Use only

(19) Program Number 00026  
(20) Date Filed \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(21) Signature Present

(01) Claimant Identification Number:

S10065

CLOVIS - U.S.D.  
FRESNO CO  
1450 HERNDON AVE  
CLOVIS CA 93611

**Reimbursement Claim Data**

(22) GR-1, (03)	0
(23) GR -1, (04)(1)(e)	-0-
(24) GR -1, (04)(2)(e)	-0-
(25) GR-1, (04)(3)(e)	624,526
(26) GR-1, (08)	6.81

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
			(30)
Fiscal Year of Cost	(06) 19 99 / 00	(12) 19 98 / 99	(31)
Total Claimed Amount	(07) 733,760	(13) 667,056	(32)
Less: 10% Late Penalty, but not to exceed \$1000 (if applicable)		(14)	(33)
Less: Estimate Payment Received		(15) 169,400	(34)
Net Claimed Amount		(16) 497,656	(35)
Due from State	(08) 733,760	(17) 497,656	(36)
Due to State		(18)	(37)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there were no applications for nor any grant or payments received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Representative

*Bill McGuire*

BILL MCGUIRE

Date

1-18-2000

ASSOCIATE SUPERINTENDENT,

Title BUSINESS SERVICES

Type or Print Name

(39) Name of Contact Person for Claim

K I M N A K A M U R A

Telephone Number

(5 5 9) 3 2 7 9 0 5 5 Ext.

<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>GR-1</b>
---	----------------------------

(01) Claimant: CLOVIS UNIFIED SCHOOL DISTRICT	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year: 19 98 / 99
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**Claim Statistics**

(03) Number of new/remodeled science classrooms	0
---	---



Direct Costs	Cost Elements				
--------------	---------------	--	--	--	--

(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Capital Outlays	(e) Total
1. Acquisition of additional space and equipment	-0-	-0-	-0-	-0-	-0-
2. Remodeling existing space	-0-	-0-	-0-	-0-	-0-
3. Staffing and supplies.	554,076	70,450	-0-	-0-	624,526
(05) Total Direct Costs					

**Indirect Costs**

(06) Total Contracted Services and Capital Outlays costs	[ line (05)(c) + line (05)(d) ]	-0-
(07) Total Direct Costs less Contracted Services and Capital Outlays	[line (05)(e)- line(06)]	624,526

**Indirect Costs**

(08) Indirect Cost Rate	J380 or J580 rate, as applicable	6.81 %
(09) Total Indirect Costs	[ Line (07) x line (08) ]	42,530

**Total Direct and Indirect Costs**

(10) Total Direct and Indirect Costs	[ Line (05)(e) + line (09) ]	667,056
--------------------------------------	------------------------------	---------

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	
(12) Less: Other Reimbursements, if applicable	

(13) Total Claimed Amount	{Line (10) - [Line (11) + line (12)]}	667,056
---------------------------	---------------------------------------	---------

<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant  
CLOVIS UNIFIED SCHOOL DISTRICT

(02) Fiscal Year Costs Were Incurred  
1998/99

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

Acquisition Cost

Remodeling Cost

Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
No costs incurred						

(05) Total  Subtotal  Page: 1 of 1 -0- -0- -0- -0-

<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant CLOVIS UNIFIED SCHOOL DISTRICT	(02) Fiscal Year Costs Were Incurred 1998/99
---	---

(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.

Acquisition Cost  
 Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).	Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
No costs incurred						

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: <u>183</u> of <u>1</u>	-0-	-0-	-0-	-0-
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<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant CLOVIS UNIFIED SCHOOL DISTRICT	(02) Fiscal Year Costs Were Incurred 1998/99
---	---

(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.

Acquisition Cost  
 Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
Increased staff for mandated science class			554,076			
Supplies for mandated science classes				70,450		

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: <u>1</u> <b>84</b> <u>1</u>	554,076	70,450	-0-	-0-
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# 98/99 INCREASE GRADUATION REQUIREMENT BACK-UP INFORMATION

## SCIENCE TEACHERS (BASE YEAR 1985/86)

Bass, Bobbie
Biggs, Bill
Bitters, Conrad
Chortanian, Charles
Cochran, Bill
Constantino, Larry
Crowell, Thomas
Dunnicliff, George
Garabedian, Wayne
Hayes, Laurie
Henricksen, Larry
Howell, Ann
Hurado, Ray
Jarl, David
Ray, Randy
Weber, Mark
Williams, Norman

TOTAL = 17

## SCIENCE TEACHERS (1998/99)

Bass, Bobbie
Biggs, Bill
Bishop, Michael
Bitters, Conrad
Carneval, Scott
Chortanian, Charles
Coburn, Jeanette
Constantino, Larry
Crowell, Thomas
Dundas, Robert
Dunnicliff, George
Endler, Scott
Finch, John
Friesen, Greg
Garabedian, Wayne
Gregory, Dean
Hansen, Michael
Hayes, Laurie
Horton, Anita
Howell, Ann
Hunter, Brian
Hurado, Ray
Jarl, David
Johns, Kevin
Kennedy, Todd
Lake, Paul
Mirigian, Michael
Ohanian, Gregory
Olenchalk, Michael
Omeara Jennifer
Read, Brenda
Reis, Trevor
Sumpter, Joni
Taylor, Marc
Teraoka, Irene
Verhalen, Matt
Voelz, Daniel
Watanabe, Frances
Weber, Mark
Whelan, Keith
Williams, Norman
Wilson, Megan

TOTAL = 42

<b>MANDATED COSTS GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM GR-2</b>
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(01) Claimant Clovis Unified School District	(02) Fiscal Year Costs Were Incurred 1998-1999
---	---

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

**Remodeling existing space**

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Contractor Contracts</b>							
Rennovations, C.A.R.T. 50% of Costs See Attachment 1	\$251,073.00	1.00	4				\$251,073.00
Rennovations, Clovis East High 50% of Costs See Attachment 1	\$2,271,198.00	1.00	10				\$2,271,198.00
Rennovations, Clovis High School 50% of Costs See Attachment 1	\$62,489.00	1.00	1				\$62,489.00
Rennovations, Clovis West High 50% of Costs See Attachment 1	\$94,275.00	1.00	2				\$94,275.00

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$0.00	\$0.00	0.00	\$0.00	\$2,679,035.00
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**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant

Clovis Unified School District

(02) Fiscal Year Costs Were Incurred

1998-1999

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

**Staffing and supplies**

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Increased Science Instructor Staffing</b>							
Materials and , Supplies See Attachment 2	\$0.00	0.00		\$70,450.48			
Teachers, Science See Attachment 3	\$554,076.00	1.00	\$554,076.00				

(05) Total

Subtotal

Page: 1 of 1

\$554,076.00

\$70,450.48

0.00

\$0.00

\$0.00

**Clovis Unified School District  
Graduation Requirements  
by Name**

Materials and , Supplies - See Attachment 2  
Salaried Employee \$0.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/98	0.00	\$0.00	\$70,450.48	\$0.00	Staffing and supplies
57.5% of total cost of 122,522.57 expended for materials and supplies for increased graduation requirements.					
	0.00	\$0.00	\$70,450.48	\$0.00	

No reportable costs, -  
Salaried Employee \$0.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/98	0.00	\$0.00	\$0.00	\$0.00	Acquisition of additional sp: Budget Analysis
	0.00	\$0.00	\$0.00	\$0.00	

Renovations, C.A.R.T. - 50% of Costs See Attachment 1  
Contracted Service \$251,073.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/98	1.00	\$0.00	\$0.00	\$251,073.00	Remodeling existing space Contractor Contracts
50% of cost (502,146) of renovations of science classrooms to comply with Increased Graduation Requirements for the Center for Advanced Research and Technology.					
	1.00	\$0.00	\$0.00	\$251,073.00	

Renovations, Clovis East High - 50% of Costs See Attachment 1  
Contracted Service \$2,271,198.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/98	1.00	\$0.00	\$0.00	\$2,271,198.00	Remodeling existing space Contractor Contracts
50% of cost (4,389,731) of renovations of science classrooms to comply with Increased Graduation Requirements for Clovis East High School.					
	1.00	\$0.00	\$0.00	\$2,271,198.00	

Renovations, Clovis High School - 50% of Costs See Attachment 1  
Contracted Service \$62,489.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/98	1.00	\$0.00	\$0.00	\$62,489.00	Remodeling existing space Contractor Contracts
50% of cost (111,522) of renovations of science classrooms to comply with Increased Graduation Requirements for Clovis High School.					
	1.00	\$0.00	\$0.00	\$62,489.00	

**BEFORE THE GOVERNING BOARD  
OF THE CLOVIS UNIFIED SCHOOL DISTRICT  
FRESNO COUNTY, CALIFORNIA**

**IN THE MATTER OF IDENTIFYING )  
CLOVIS UNIFIED SCHOOL DISTRICTS )  
COMPLIANCE WITH THE CALIFORNIA )  
EDUCATION CODE )**

**RESOLUTION NO. 2411**

WHEREAS, Section 51225.3 of the California Education Code as added by Chapter 498, Statutes of 1983, requires school districts to provide an additional high school science course hereby increasing student graduation requirements; and WHEREAS, the Clovis Unified School District is experiencing a lack of appropriate high school science classroom facilities, the District has performed the following:

1. A study of existing appropriately configured and equipped science classroom facilities;
2. an analysis of existing science facilities throughout the District; and
3. A cost analysis of new facilities versus remodeling existing.

NOW THEREFORE, BE IT DECLARED, that:

1. Sufficient appropriately configured and equipped science classroom facilities do not currently exist;
2. Adjusting attendance boundaries, or utilizing other secondary science facilities within a secure walking distance are not a viable means of mitigating the District's lack of appropriate high school science classroom facilities; and
3. Remodeling existing facilities is significantly less expensive than acquiring new facilities.

NOW THEREFORE, BE IT RESOLVED, that Chapter 498, Statutes of 1983, has caused the District's existing science facilities to fail to accommodate the current needs of the District and the Clovis Unified School District has approved remodeling proposals.

**Resolution No. 2411**

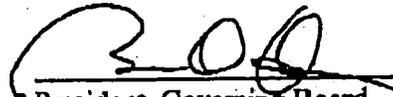
THE FOREGOING RESOLUTION was adopted by the Governing Board of the Clovis Unified School District, County of Fresno, State of California, at a meeting of said Board held on the 13<sup>th</sup> day of December, 2000 by the following vote:

**AYES: Bengel, Heryford, Hovsepian, Lake, Sandoval, Van Volkinburg, Walker**

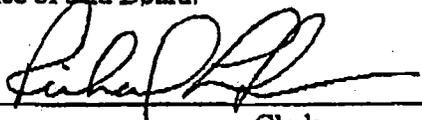
**NOES: None**

**ABSENT: None**

**ABSTAIN: None**

  
President, Governing Board  
Clovis Unified School District

I, Richard Lake, Clerk of the Governing Board, of the Clovis Unified School District, County of Fresno, State of California, do hereby certify that the foregoing is a true copy of a resolution adopted by said Board at a regular meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

  
\_\_\_\_\_  
, Clerk

December 13, 2000  
Date

SCIENCE CLASSROOM RENNOVATION SUMMARY  
CLOVIS UNIFIED SCHOOL DISTRICT  
Increased Graduation Requirements  
Summary of Costs Incurred  
1998-99

TYPE OF EXPENDITURE	CLOVIS HIGH EXHIBIT A	CLOVIS WEST HIGH EXHIBIT B	CLOVIS EAST HIGH EXHIBIT C	C.A.R.T. EXHIBIT D	TOTAL
District Planning and Preparation					
Professional Services (Architect)	187	2,077	22,069	88,443	112,776
General Renovation Activity:					
Renovation Management		4,000			4,000
Renovation Supervision		1,616			1,616
Bonds and Insurance		1,807	12,902		14,709
Pre-Renovation Planning				21,601	21,601
Pre-Renovation Buildings	9,717	1,474	748,394	863	760,448
Pre-Renovation Land	945		241,148	2,152	244,245
Mobilization	1,000		28,896		29,896
General Conditions			76,502		76,502
Tests				579	579
Loan Interest				43,760	43,760
State Plans		683			683
Inspectors		5,158	13,480		18,638
Renovations:					
General Site Renovations				4,786	4,786
General Building Renovations				339,962	339,962
Demolition		2,590	90,433		93,023
Framing		4,160	577,164		581,324
Concrete		122	163,962		164,084
Rough Carpentry		1,264	6,000		7,264
Cabinetry	5,161	620			5,781
Insulation		375	88,767		89,142
Roofing		320	297,589		297,909
Glazing		267	20,519		20,786
Ceiling		4,411	144,003		148,414
Flooring	1,776	80	104,838		106,694
Door Frames		583	38,400		38,983
Rough Plumbing	10,579	1,079	456,552		468,210
Electrical	12,108	112,768	376,149		501,025
Painting	1,710	2,437	213,787		217,934
Rough HVAC		3,695	10,127		13,822
Drywall		4,000	222,000		226,000
HVAC Units	3,120	22,010			25,130
HVAC Dampers		1,295			1,295
HVAC Start-up		346	155,118		155,464
HVAC Balancing	3,431	478			3,909
Finish Work:					
Carpentry	17,211	926	56,867		75,004
Doors	3,786	474	16,680		20,940
Hardware		1,320	81,638		82,958
Display Boards	2,659	128	46,176		48,963
Signage	1,003	230			1,233
Fire Extinguishers		61	68,543		68,604
Plumbing		96	3,750		3,846
Elevator	1,729		20,758		22,487
EMS Allowance		5,600			5,600
Change Orders:					
#7	3,939				3,939
#8	6,256				6,256
#9	5,529				5,529
#11	649				649
#12	19,613				19,613
#13	3,731				3,731
#6	9,139				9,139
All Buildings			(55)		(55)
Site			5,884		5,884
Science Building			133,356		133,356
<b>DISTRICT TOTAL</b>	<b>124,978</b>	<b>188,550</b>	<b>4,542,396</b>	<b>502,146</b>	<b>5,358,070</b>
<b>TOTAL TO GR-2</b>	<b>62,489</b>	<b>94,275</b>	<b>2,271,198</b>	<b>251,073</b>	<b>2,679,035</b>

Prepared by SixTen and Associates: L. Hendee 10-20-00

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE		ALLOCATED EXPENSE*		TOTAL EXPENSE		July 1, 1998 Balance	Current Activity	June 30, 1999 Balance
	General Renovation Activity			187	187			16,847	1,872	18,719
A-A1	Pre-Renovation Management			-	-			132,643	-	132,643
A-A2	Bonds and Insurance							937,953	97,165	1,035,118
A-A3	Pre-Renovation Buildings			9,717	9,717			209,259	9,445	218,704
A-A4	Pre-Renovation Land			945	945			-	10,000	10,000
A-A5	Demobilization			1,000	1,000					
	Rennovations:									
A-B1	Electrical	12,108								
A-B2	Rough Plumbing	10,579								
A-B3	Finish Work	33,306								
A-B4	HVAC	6,551								
	Installations:									
A-B5	Elevator	1,729								
	Change Orders									
A-C1	#7	3,939								
A-C2	#8	6,256								
A-C3	#9	5,529								
A-C4	#11	649								
A-C5	#12	19,613								
A-C6	#13	3,731								
A-C7	#6	9,139								
	TOTAL TO DISTRICT SUMMARY	113,128		11,848						

\* District Architect stipulated on September 29, 2000 that 10% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45  
Pay Request No. 11

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
		<b>TOTAL REVISED CONTRACT</b>	\$ 3,486,863	\$ 3,392,090	\$ 6,878,944	87%	\$ 5,995,168	95%	\$ 6,535,389	\$ 540,231
		Ratio of Change Orders to Initial Contract =	\$ 193,944	/	\$ 6,685,000		2.90%			
<i>(end of summary)</i>										
1		<b>Sitework</b>	\$ -	\$ -	\$ -					
2	2	Mobilization, Bonds & Insurance	\$ 100,843	\$ 32,000	\$ 132,843	100%	\$ 132,843	100%	\$ 132,843	\$ -
3	2	General Conditions	\$ -	\$ 283,597	\$ 283,597	87%	\$ 246,729	95%	\$ 269,417	\$ 22,888
4	3	Hard Demolition	\$ -	\$ 76,875	\$ 76,875	98%	\$ 75,338	100%	\$ 76,875	\$ 1,538
5	4	Earthwork	\$ -	\$ 8,860	\$ 8,860	92%	\$ 8,151	96%	\$ 8,683	\$ 532
6	4	Chain Link	\$ 1,500	\$ 3,699	\$ 5,199	80%	\$ 4,679	100%	\$ 5,199	\$ 520
7	4	Landscape Repairs	\$ -	\$ 15,428	\$ 15,428	80%	\$ 12,342	95%	\$ 14,657	\$ 2,314
8	4	Asphalt Patching	\$ 2,788	\$ 15,419	\$ 18,207	100%	\$ 18,207	100%	\$ 18,207	\$ -
9	4	Concrete	\$ 33,017	\$ 137,993	\$ 171,010	97%	\$ 165,880	98%	\$ 169,300	\$ 3,420
10	3	Painting	\$ 461	\$ 1,137	\$ 1,598	0%	\$ -	0%	\$ -	\$ -
11	3	Plumb - Trench Drain	\$ 5,000	\$ 4,359	\$ 9,359	100%	\$ 9,359	100%	\$ 9,359	\$ -
12	3	Plumb - Bldg B Gas	\$ 400	\$ 3,135	\$ 3,535	100%	\$ 3,535	100%	\$ 3,535	\$ -
13	3	Plumb - Water, Gas	\$ 2,000	\$ 4,238	\$ 6,238	100%	\$ 6,238	100%	\$ 6,238	\$ -
14	3	Plumb - Bldg E Sewer, Water, Gas	\$ 500	\$ 4,179	\$ 4,679	100%	\$ 4,679	100%	\$ 4,679	\$ -
15	3	Electrical Work	\$ 82,204	\$ 150,010	\$ 232,214	97%	\$ 224,551	100%	\$ 232,214	\$ 7,663
16	3	Owner's Light Fixture Allowance	\$ 401,000	\$ 16,022	\$ 417,022	88%	\$ 367,523	88%	\$ 367,523	\$ -
17	1	Energy Management	\$ 10,000	\$ 8,719	\$ 18,719	90%	\$ 16,847	100%	\$ 18,719	\$ 1,872
18	5	Demobilization	\$ -	\$ 10,000	\$ 10,000	0%	\$ -	0%	\$ -	\$ -
19			\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
20		<b>Buildings E-1 &amp; E2, Fine Arts</b>	\$ -	\$ -	\$ -					
21		Termite Control	\$ 51	\$ 104	\$ 155	100%	\$ 155	100%	\$ 155	\$ -
22		Soft Demo	\$ -	\$ 26,414	\$ 26,414	100%	\$ 26,414	100%	\$ 26,414	\$ -
23		Concrete	\$ 810	\$ 2,942	\$ 3,752	100%	\$ 3,752	100%	\$ 3,752	\$ -
24		Misc. Iron	\$ 16,812	\$ 7,232	\$ 24,044	100%	\$ 24,044	100%	\$ 24,044	\$ -
25		Rough Carpentry	\$ 1,988	\$ 16,221	\$ 18,207	100%	\$ 18,207	100%	\$ 18,207	\$ -
26		Cabinetry - Shop Dwgs.	\$ -	\$ 1,993	\$ 1,993	100%	\$ 1,993	100%	\$ 1,993	\$ -
27		Cabinetry	\$ 32,292	\$ 23,860	\$ 56,152	100%	\$ 56,152	100%	\$ 56,152	\$ -
28		Insulation - Roof-Ceiling	\$ 6,345	\$ 13,451	\$ 19,796	100%	\$ 19,796	100%	\$ 19,796	\$ -
29		Insulation - Exposed Roof	\$ 652	\$ 1,606	\$ 2,258	100%	\$ 2,258	100%	\$ 2,258	\$ -
30		Insulation - Interior Walls	\$ 583	\$ 628	\$ 1,211	100%	\$ 1,211	100%	\$ 1,211	\$ -
31		Roof Patching	\$ 2,100	\$ 2,891	\$ 4,991	100%	\$ 4,991	100%	\$ 4,991	\$ -
32		Glass & Glazing	\$ 1,548	\$ 1,022	\$ 2,568	100%	\$ 2,568	100%	\$ 2,568	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #87-45

Pay Request No. 16

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Acquired	Due
		C.O. No. 9	\$ 4,544	\$ 15,072	\$ 19,616	100%	\$ 19,616	100%	\$ 19,616	\$ -	\$ -
		C.O. No. 10	\$ 1,335	\$ 11,397	\$ 12,732	100%	\$ 12,732	100%	\$ 12,732	\$ -	\$ -
		C.O. No. 11	\$ 2,883	\$ 11,786	\$ 15,440	100%	\$ 15,440	100%	\$ 15,440	\$ -	\$ -
		C.O. No. 12	\$ 95,527	\$ 98,298	\$ 139,897	100%	\$ 139,897	100%	\$ 139,897	\$ -	\$ -
		C.O. No. 13	\$ (13,902)	\$ 36,753	\$ 22,851	0%	\$ -	100%	\$ 22,851	\$ 22,851	\$ 22,851
		TOTAL CHANGE ORDERS	\$ 88,272	\$ 321,586	\$ 418,684	95%	\$ 395,833	100%	\$ 418,684	\$ 22,851	\$ 22,851
		TOTAL REVISED CONTRACT	\$ 3,521,007	\$ 3,573,831	\$ 7,103,684	100%	\$ 7,080,833	100%	\$ 7,103,684	\$ 22,851	\$ 22,851
		Ratio of Change Orders to Initial Contract =	\$ 418,684	/	\$ 6,695,000	=	6.26%				
(end of summary)											
1		Sitework	\$ -	\$ -	\$ -						
2		Mobilization, Bonds & Insurance	\$ 100,643	\$ 32,000	\$ 132,643	100%	\$ 132,643	100%	\$ 132,643	\$ -	\$ -
3		General Conditions	\$ -	\$ 283,597	\$ 283,597	100%	\$ 283,597	100%	\$ 283,597	\$ -	\$ -
4		Hard Demolition	\$ -	\$ 76,875	\$ 76,875	100%	\$ 76,875	100%	\$ 76,875	\$ -	\$ -
5		Earthwork	\$ -	\$ 8,860	\$ 8,860	100%	\$ 8,860	100%	\$ 8,860	\$ -	\$ -
6		Chain Link	\$ 1,500	\$ 3,698	\$ 5,198	100%	\$ 5,198	100%	\$ 5,198	\$ -	\$ -
7		Landscape Repairs	\$ -	\$ 15,428	\$ 15,428	100%	\$ 15,428	100%	\$ 15,428	\$ -	\$ -
8		Asphalt Patching	\$ 2,788	\$ 15,419	\$ 18,207	100%	\$ 18,207	100%	\$ 18,207	\$ -	\$ -
9		Concrete	\$ 33,017	\$ 137,993	\$ 171,010	100%	\$ 171,010	100%	\$ 171,010	\$ -	\$ -
10		Painting	\$ 461	\$ 1,137	\$ 1,598	100%	\$ 1,598	100%	\$ 1,598	\$ -	\$ -
11		Plumb - Trench Drain	\$ 5,000	\$ 4,359	\$ 9,359	100%	\$ 9,359	100%	\$ 9,359	\$ -	\$ -
12		Plumb - Bldg B Gas	\$ 400	\$ 3,135	\$ 3,535	100%	\$ 3,535	100%	\$ 3,535	\$ -	\$ -
13		Plumb - Water, Gas	\$ 2,000	\$ 4,239	\$ 6,239	100%	\$ 6,239	100%	\$ 6,239	\$ -	\$ -
14		Plumb - Bldg E Sewer, Water, Gas	\$ 500	\$ 4,179	\$ 4,679	100%	\$ 4,679	100%	\$ 4,679	\$ -	\$ -
15		Electrical Work	\$ 82,204	\$ 150,010	\$ 232,214	100%	\$ 232,214	100%	\$ 232,214	\$ -	\$ -
16		Owner's Light Fixture Allowance	\$ 401,000	\$ 16,022	\$ 417,022	100%	\$ 417,022	100%	\$ 417,022	\$ -	\$ -
17		Energy Management	\$ 10,000	\$ 6,719	\$ 18,719	100%	\$ 18,719	100%	\$ 18,719	\$ -	\$ -
18		Demobilization	\$ -	\$ 10,000	\$ 10,000	100%	\$ 10,000	100%	\$ 10,000	\$ -	\$ -
19			\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -
20		Buildings E-1 & E2, Fire Arts	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -
21		Termite Control	\$ 51	\$ 104	\$ 155	100%	\$ 155	100%	\$ 155	\$ -	\$ -
22		Soft Demo	\$ -	\$ 26,414	\$ 26,414	100%	\$ 26,414	100%	\$ 26,414	\$ -	\$ -
23		Concrete	\$ 810	\$ 2,942	\$ 3,752	100%	\$ 3,752	100%	\$ 3,752	\$ -	\$ -





LOUISIANA UNIVERSITY MONROE VISITORS  
**Graduation Requirements**  
**Finish Work / 1998-99**

Prepared By	Initials	Date
Approved By	WJ	10/

Refer to:	Balance 07/01/98	Balance 06/30/99	1998-99 Expense
Part A-B			
1 Doors	11,360	15,146	3,786
2 Plaster	14,673	15,235	562
3 Flooring	17,317	19,093	1,776
4 Painting	14,977	16,125	1,148
5 Goggle Cabinets	-	3,403	3,403
6 Keeper "	2,074	3,051	977
7 Fire Ext. "	1,295	2,076	781
8 Display Boards	2,660	5,319	2,659
9 ID Devices	5,682	6,685	1,003
10 Casework	327,014	344,225	17,211
	<u>397,052</u>	<u>430,358</u>	<u>33,306</u>
17 000.....		000.....	
0.00 *		0.00 *	0.00 *
19 11,360.00 +		15,146.00 +	3,786.00 +
20 14,673.00 +		15,235.00 +	562.00 +
21 17,317.00 +		19,093.00 +	1,776.00 +
22 14,977.00 +		16,125.00 +	1,148.00 +
23 2,074.00 +		3,403.00 +	3,403.00 +
24 1,295.00 +		3,051.00 +	977.00 +
25 2,660.00 +		2,076.00 +	781.00 +
26 5,682.00 +		5,319.00 +	2,659.00 +
27 327,014.00 +		6,685.00 +	1,003.00 +
009.....		344,225.00 +	17,211.00 +
397,052.00 *		010.....	010.....
		430,358.00 *	33,306.00 *

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Current %	Gross to Date	Current Due
434		CCD-78 - Add hand dryers	\$ 7,300	\$ 9,515	\$ 16,815	100%	100%	\$ 16,815	\$ -
435		CCD-84 - Omit lab elec block-outs	\$ (412)	\$ 204	\$ (208)	100%	100%	\$ (208)	\$ -
436		CCD-84 - Door threshold repairs @ E	\$ 69	\$ 657	\$ 726	100%	100%	\$ 726	\$ -
437		CCD-84 - Plastic lam divider @ E118	\$ 75	\$ 379	\$ 454	100%	100%	\$ 454	\$ -
438		CCD-84 - Delete elevator plywood	\$ (1,200)	\$ (624)	\$ (1,824)	100%	100%	\$ (1,824)	\$ -
439		RFI-241 - Replace E2 leaking valves	\$ 200	\$ 1,224	\$ 1,424	100%	100%	\$ 1,424	\$ -
440		PCO-113 - Conc repair @ E & H	\$ 343	\$ 2,483	\$ 2,826	100%	100%	\$ 2,826	\$ -
441									
442		C.O. #6							
443		CCD-04 - Photo Lab circuit	\$ 56	\$ 1,141	\$ 1,197	100%	100%	\$ 1,197	\$ -
444		CCD-05 - Relocate elec panels @ E	\$ 179	\$ 1,589	\$ 1,768	100%	100%	\$ 1,768	\$ -
445		CCD-07 - Re-circuit demo'd feeds, E	\$ 111	\$ 2,724	\$ 2,835	100%	100%	\$ 2,835	\$ -
446		CCD-08 - Modify E clock & speakers	\$ 295	\$ 1,657	\$ 1,952	100%	100%	\$ 1,952	\$ -
447		CCD-14 - UV/FC relocates @ E	\$ 372	\$ 4,038	\$ 4,410	100%	100%	\$ 4,410	\$ -
448		CCD-16 - Repair damaged site condu	\$ 108	\$ 1,540	\$ 1,648	100%	100%	\$ 1,648	\$ -
449		CCD-20 - Modify E154 raceway	\$ 235	\$ 3,937	\$ 4,172	100%	100%	\$ 4,172	\$ -
450		CCD-25 - Recircuit demo'd feeds, H	\$ 9	\$ 953	\$ 962	100%	100%	\$ 962	\$ -
451		CCD-28 - P14 raceway mods	\$ 97	\$ 982	\$ 1,079	100%	100%	\$ 1,079	\$ -
452		CCD-31 - Pullbox size increase	\$ 643	\$ 834	\$ 1,477	100%	100%	\$ 1,477	\$ -
453		CCD-33 - Modify wiremol at N	\$ 354	\$ 2,713	\$ 3,067	100%	100%	\$ 3,067	\$ -
454		CCD-38 - Exhaust fan control @ E1	\$ 37	\$ 1,158	\$ 1,195	100%	100%	\$ 1,195	\$ -
455		CCD-40 - Add outlets E118	\$ 114	\$ 543	\$ 657	100%	100%	\$ 657	\$ -
456		CCD-42 - Field lamp E & H	\$ -	\$ 1,892	\$ 1,892	100%	100%	\$ 1,892	\$ -
457		CCD-45 - Wiremol @ E113	\$ -	\$ 834	\$ 834	100%	100%	\$ 834	\$ -
458		CCD-53 - Tempower to E154	\$ 36	\$ 1,480	\$ 1,516	100%	100%	\$ 1,516	\$ -
459		CCD-54 - Light fixture A8 @ E1	\$ -	\$ 983	\$ 983	100%	100%	\$ 983	\$ -
460		CCD-84 - Panel modifications	\$ 4,654	\$ 4,771	\$ 9,425	100%	100%	\$ 9,425	\$ -
461									
462		C.O. #6							
463		CCD-17 - Elec revs at E1 photo lab	\$ 34	\$ 1,651	\$ 1,685	100%	100%	\$ 1,685	\$ -
464		CCD-24 - 2" conduit between E1&2	\$ 242	\$ 1,630	\$ 1,872	100%	100%	\$ 1,872	\$ -
465		CCD-44 - Data Plates for E & H1	\$ 1,753	\$ -	\$ 1,753	100%	100%	\$ 1,753	\$ -
466		CCD-52 - Mech interlock at E	\$ 125	\$ 1,044	\$ 1,169	100%	100%	\$ 1,169	\$ -
467		CCD-55 - Pull boxes @ E STC	\$ 531	\$ 1,220	\$ 1,751	100%	100%	\$ 1,751	\$ -
468		CCD-61 - Fiber/patch changes, E2	\$ -	\$ 933	\$ 933	100%	100%	\$ 933	\$ -
469		CCD-79 - Rework demo'd feeds, K	\$ 48	\$ 2,757	\$ 2,805	100%	100%	\$ 2,805	\$ -
470		CCD-83 - Palint Oxford College, D	\$ 97	\$ 1,537	\$ 1,634	100%	100%	\$ 1,634	\$ -
471		CCD-89 - Tempower to D101 kitchen	\$ 57	\$ 2,110	\$ 2,167	100%	100%	\$ 2,167	\$ -
472		CCD-91 - Grates at elevator sumps	\$ 573	\$ 348	\$ 921	100%	100%	\$ 921	\$ -
473	7	CCD-94 - Repair toilet carrier, C	\$ 20	\$ 750	\$ 770	100%	100%	\$ 770	\$ -
474	7	CCD-103 - Cab installation @ C111d	\$ 225	\$ 1,002	\$ 1,227	100%	100%	\$ 1,227	\$ -

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
475		CCD-105- Delete gym ceiling paint	\$ (375)	\$ (4,913)	\$ (5,288)	100%	\$ (5,288)	100%	\$ (5,288)	\$ -
476	7	RFP-16 - Relocate door C129b	\$ 487	\$ 1,819	\$ 2,306	100%	\$ 2,306	100%	\$ 2,306	\$ -
477		CCD111- S126 walk @ traffic circle	\$ 120	\$ 291	\$ 411	100%	\$ 411	100%	\$ 411	\$ -
478		RFI-249- Rework three frames, D	\$ -	\$ 317	\$ 317	100%	\$ 317	100%	\$ 317	\$ -
479		CCD-111- Replace outlets @ E, H1	\$ 264	\$ 3,982	\$ 4,246	100%	\$ 4,246	100%	\$ 4,246	\$ -
480		CCD-77 - Locker light demo delete	\$ -	\$ 318	\$ 318	100%	\$ 318	100%	\$ 318	\$ -
481	7	CCD-53 - Revised UV piping, C	\$ 1,744	\$ 3,092	\$ 4,836	100%	\$ 4,836	100%	\$ 4,836	\$ -
482		CCD-112- Pothole site light bases	\$ -	\$ 1,792	\$ 1,792	100%	\$ 1,792	100%	\$ 1,792	\$ -
483										
484		<b>C.O. #7</b>								
485		CCD-75- Wall furring & elec @ D101	\$ 722	\$ 2,301	\$ 3,023	100%	\$ 3,023	100%	\$ 3,023	\$ -
486		CCD-121- Add 60a breaker @ K	\$ 272	\$ 776	\$ 1,048	100%	\$ 1,048	100%	\$ 1,048	\$ -
487		CCD-88- Delete Roof Screen @ K	\$ (1,287)	\$ (2,147)	\$ (3,434)	100%	\$ (3,434)	100%	\$ (3,434)	\$ -
488	1 @ S	CCD-98- Rigid Weatherstrip @ C, D	\$ 1,187	\$ 5,208	\$ 6,393	100%	\$ 6,393	100%	\$ 6,393	\$ -
489		CCD-110- Conc bases @ ahrouds	\$ 93	\$ 1,043	\$ 1,136	100%	\$ 1,136	100%	\$ 1,136	\$ -
490	1 @ S	CCD-115- C,D stair ckg. scaffold	\$ -	\$ 515	\$ 515	100%	\$ 515	100%	\$ 515	\$ -
491	/	CCD-115- Cabinet ht. coord @ C	\$ -	\$ 485	\$ 485	100%	\$ 485	100%	\$ 485	\$ -
492		CCD-115- Repair tackboard @ E	\$ 89	\$ 206	\$ 295	100%	\$ 295	100%	\$ 295	\$ -
493		RFP-18- Demo VCT & carpet @ F	\$ -	\$ 6,088	\$ 6,088	100%	\$ 6,088	100%	\$ 6,088	\$ -
494										
495		<b>C.O. #8</b>								
496		RFP-15- Omit misc. elec @ J	\$ (1,592)	\$ 526	\$ (1,066)	100%	\$ (1,066)	100%	\$ (1,066)	\$ -
497		RFP-20- Fiber Optic fan-out kits	\$ 4,301	\$ 3,311	\$ 7,612	100%	\$ 7,612	100%	\$ 7,612	\$ -
498	2	CCD-93- Misc. Demo @ C	\$ 62	\$ 3,114	\$ 3,176	100%	\$ 3,176	100%	\$ 3,176	\$ -
499		CCD-97- Add grommets to TV cabs	\$ 265	\$ 1,137	\$ 1,402	100%	\$ 1,402	100%	\$ 1,402	\$ -
500	2	CCD-108- Replace gas sleeves C	\$ 731	\$ 2,349	\$ 3,080	100%	\$ 3,080	100%	\$ 3,080	\$ -
501										
502		<b>C.O. #9</b>								
503		CCD-56- Progress lid fixtures	\$ 1,810	\$ 1,731	\$ 3,341	100%	\$ 3,341	100%	\$ 3,341	\$ -
504		CCD-125- Demo fixtures @ F	\$ -	\$ 1,126	\$ 1,126	100%	\$ 1,126	100%	\$ 1,126	\$ -
505		CCD-74- Telephone mod @ D	\$ 220	\$ 1,904	\$ 2,124	100%	\$ 2,124	100%	\$ 2,124	\$ -
506		CCD-152- Add elevator breakers	\$ 1,285	\$ 1,515	\$ 2,800	100%	\$ 2,800	100%	\$ 2,800	\$ -
507		CCD-101- Upsize K motion sensors	\$ 308	\$ 1,185	\$ 1,493	100%	\$ 1,493	100%	\$ 1,493	\$ -
508	3	CCD-171- Clockspeakers @ C	\$ 575	\$ 4,091	\$ 4,666	100%	\$ 4,666	100%	\$ 4,666	\$ -
509		CCD-115- Replace door C214d	\$ 481	\$ 1,208	\$ 1,689	100%	\$ 1,689	100%	\$ 1,689	\$ -
510	3	CCD-117- Dr frame mods @ C	\$ -	\$ 863	\$ 863	100%	\$ 863	100%	\$ 863	\$ -
511		RFI-360- Two new conc bases @ J	\$ 65	\$ 826	\$ 891	100%	\$ 891	100%	\$ 891	\$ -
512		CCD-93&108- CO #8 omissions	\$ -	\$ 622	\$ 622	100%	\$ 622	100%	\$ 622	\$ -
513										
514		<b>C.O. #10</b>								
515		CCD-23- Add phone to elevators	\$ 345	\$ 3,525	\$ 3,870	100%	\$ 3,870	100%	\$ 3,870	\$ -

CLOVIS HIGH SCH. MODERNIZATION  
MDC #97-45

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
516		CCD-95- Recircuit demo'd feeds, B	\$ 8	\$ 1,125	\$ 1,133	100%	\$ 1,133	100%	\$ 1,133	\$ -
517		CCD-90- Recircuit demo'd feeds, A	\$ 5	\$ 673	\$ 678	100%	\$ 678	100%	\$ 678	\$ -
518		CCD-102- G215 ceiling mods	\$ -	\$ 699	\$ 699	100%	\$ 699	100%	\$ 699	\$ -
519		CCD-115- Repaint Stanford office	\$ 240	\$ 2,078	\$ 2,316	100%	\$ 2,316	100%	\$ 2,316	\$ -
520		CCD-115- New pushbuttons @ K	\$ 167	\$ 861	\$ 1,028	100%	\$ 1,028	100%	\$ 1,028	\$ -
521		RFP22R1- Misc. Paint adds/credits	\$ 173	\$ 397	\$ 569	100%	\$ 569	100%	\$ 569	\$ -
522		CCD-123- Add cond drains @ H	\$ 397	\$ 2,042	\$ 2,439	100%	\$ 2,439	100%	\$ 2,439	\$ -
523										
524		<b>C.O. #11</b>								
525		CCD-99- Delete dr. louvers	\$ (114)	\$ 519	\$ 405	100%	\$ 405	100%	\$ 405	\$ -
526		CCD-106- Added roof openings @ J	\$ 2,211	\$ 6,104	\$ 8,315	100%	\$ 8,315	100%	\$ 8,315	\$ -
527		CCD-121- Add pony wall at H207	\$ 58	\$ 643	\$ 700	100%	\$ 700	100%	\$ 700	\$ -
528		CCD-122- Added UV support @ J	\$ 214	\$ 528	\$ 740	100%	\$ 740	100%	\$ 740	\$ -
529		CCD-127- Boiler isolating valves	\$ 310	\$ 1,444	\$ 1,754	100%	\$ 1,754	100%	\$ 1,754	\$ -
530		CCD-128- Demo G109 ceiling	\$ -	\$ 796	\$ 796	100%	\$ 796	100%	\$ 796	\$ -
531		CCD-133- Elbow at F, AH3B	\$ -	\$ 324	\$ 1,095	100%	\$ 1,095	100%	\$ 1,095	\$ -
532		CCD-135- Demo F124 ceiling	\$ -	\$ 986	\$ 986	100%	\$ 986	100%	\$ 986	\$ -
533	4	CCD-138- Trim VTB @ C cabinets	\$ 205	\$ 444	\$ 649	100%	\$ 649	100%	\$ 649	\$ -
534										
535		<b>C.O. #12</b>								
536	5	CCD-103- Credit cabinet @ C	\$ -	\$ (715)	\$ (715)	100%	\$ (715)	100%	\$ (715)	\$ -
537		CCD-32- Modify elec panel H1P	\$ 5,671	\$ 1,961	\$ 7,632	100%	\$ 7,632	100%	\$ 7,632	\$ -
538		CCD-89- Recircuit demo'd feeds, D	\$ 395	\$ 3,549	\$ 3,944	100%	\$ 3,944	100%	\$ 3,944	\$ -
539	5	CCD-78- Add spacers @ C,D closers	\$ 202	\$ 1,268	\$ 1,468	100%	\$ 1,468	100%	\$ 1,468	\$ -
540		CCD-87- Modify K practice rm locks	\$ 304	\$ 871	\$ 1,175	100%	\$ 1,175	100%	\$ 1,175	\$ -
541	5	CCD-90- Recircuit demo'd feeds, C	\$ 984	\$ 13,410	\$ 14,374	100%	\$ 14,374	100%	\$ 14,374	\$ -
542	5	CCD-100- C hand dryer circuits	\$ 333	\$ 865	\$ 1,198	100%	\$ 1,198	100%	\$ 1,198	\$ -
543	5	CCD-104- Credit 3 doors @ C	\$ (452)	\$ 393	\$ (59)	100%	\$ (59)	100%	\$ (59)	\$ -
544		CCD-119- Elevator revisions, code	\$ 3,202	\$ 13,100	\$ 16,302	100%	\$ 16,302	100%	\$ 16,302	\$ -
545		CCD-121- Ceil'g work at registers, F	\$ 465	\$ 707	\$ 1,172	100%	\$ 1,172	100%	\$ 1,172	\$ -
546	5 @ 5	CCD-126- Add breakers @ C2A, D2A	\$ 1,735	\$ 1,144	\$ 2,879	100%	\$ 2,879	100%	\$ 2,879	\$ -
547		CCD-132- Upsize starters for P3A, B	\$ 11,391	\$ 4,403	\$ 15,794	100%	\$ 15,794	100%	\$ 15,794	\$ -
548		CCD-134- Power to cooling tower	\$ -	\$ 875	\$ 875	100%	\$ 875	100%	\$ 875	\$ -
549		CCD-137- Added power to H wraps	\$ 723	\$ 3,441	\$ 4,164	100%	\$ 4,164	100%	\$ 4,164	\$ -
550		CCD-43- Modify E157 wiremold	\$ -	\$ 760	\$ 760	100%	\$ 760	100%	\$ 760	\$ -
551	5	CCD-138- Cut VTB @ C cabinets	\$ -	\$ 1,011	\$ 1,011	100%	\$ 1,011	100%	\$ 1,011	\$ -
552		RFL-160,409&360 - Starter connects	\$ 885	\$ 3,936	\$ 4,821	100%	\$ 4,821	100%	\$ 4,821	\$ -
553		SI-24- FATC relocation xtras	\$ 94	\$ 1,522	\$ 1,616	100%	\$ 1,616	100%	\$ 1,616	\$ -
554		CCD-107- Misc. electrical revs.	\$ -	\$ 1,383	\$ 9,458	100%	\$ 9,458	100%	\$ 9,458	\$ -
555	5	CCD-109- Slab cut & patch @ C	\$ 153	\$ 1,387	\$ 1,540	100%	\$ 1,540	100%	\$ 1,540	\$ -
556		CCD-118- Primary power xover xtras	\$ 8,165	\$ 38,123	\$ 46,288	100%	\$ 46,288	100%	\$ 46,288	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45  
PART A - C

Pay Request No. 16 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
567		CCD-133- Misc. hardware revs	\$ -	\$ 864	\$ 864	100%	\$ 864	100%	\$ 864	\$ -
568		CCD-136- Revisions to B2 transfmtr	\$ 1,296	\$ 2,040	\$ 3,336	100%	\$ 3,336	100%	\$ 3,336	\$ -
569										
570		<b>C.O. #13</b>								
571		CCD-51- Fixture Allowance Balance	\$ (33,477)	\$ -	\$ (33,477)		\$ -	100%	\$ (33,477)	\$ (33,477)
572		CCD-58- Lost/damaged fixtures	\$ 6,020	\$ -	\$ 6,020		\$ -	100%	\$ 6,020	\$ 6,020
573		CCD-107- Elec credits to CO #12	\$ (740)	\$ (650)	\$ (1,390)		\$ -	100%	\$ (1,390)	\$ (1,390)
574		RFL-215- Add outlets at TVNCR cabs	\$ 8,525	\$ 13,959	\$ 22,484		\$ -	100%	\$ 22,484	\$ 22,484
575		CCD-116- Main sw. gr. Clearances	\$ -	\$ 2,823	\$ 2,823		\$ -	100%	\$ 2,823	\$ 2,823
576		CCD-114- Unit C & G misc. elect.	\$ 435	\$ 7,028	\$ 7,461		\$ -	100%	\$ 7,461	\$ 7,461
577		CCD-124- M elec. G&H frame mod	\$ 1,325	\$ 5,621	\$ 6,946		\$ -	100%	\$ 6,946	\$ 6,946
578		CCD-130- J & M elec devices	\$ 1,274	\$ 7,748	\$ 9,022		\$ -	100%	\$ 9,022	\$ 9,022
579		RFL-384- Duct add at F	\$ 397	\$ 545	\$ 942		\$ -	100%	\$ 942	\$ 942
580		RFL-383- Add filters at F	\$ 85	\$ 843	\$ 928		\$ -	100%	\$ 928	\$ 928
581		Add ck valve & vandl repair	\$ 75	\$ 682	\$ 757		\$ -	100%	\$ 757	\$ 757
582		Credit overhead, CO #s 6 - 12	\$ -	\$ (3,910)	\$ (3,910)		\$ -	100%	\$ (3,910)	\$ (3,910)
583		SL-13- Motion sensor additions	\$ 2,179	\$ 3,239	\$ 5,418		\$ -	100%	\$ 5,418	\$ 5,418
584		Credit overhead on CO #13 PCO's	\$ -	\$ (1,173)	\$ (1,173)		\$ -	100%	\$ (1,173)	\$ (1,173)
585										
586		<b>TOTAL CHANGE ORDERS</b>	\$ 88,272	\$ 321,566	\$ 418,684	65%	\$ 395,833	100%	\$ 418,684	\$ 22,851
587										
588		<b>TOTAL REVISED CONTRACT</b>	\$ 3,521,007	\$ 3,573,831	\$ 7,103,684	100%	\$ 7,080,833	100%	\$ 7,103,684	\$ 22,851

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS WEST HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
B-A1	Professional Services (Architect)		2,077	2,077
	General Rennovation Activity			
B-C	Rennovation Management		4,000	4,000
B-C	Rennovation Supervision		1,616	1,616
B-C	Bonds and Insurance		1,807	1,807
B-C	Pre-Rennovation Buildings		1,474	1,474
B-B2	State Plans		683	683
B-B1	Inspectors		5,158	5,158
	Rennovations:			
B-C	Demolition		2,590	2,590
B-CA26	Framing	4,160		4,160
B-C	Concrete Rebar		122	122
B-C	Rough Carpentry		1,264	1,264
B-C	Cabinetry		620	620
B-C	Insulation		375	375
B-C	Roofing		320	320
B-C	Glazing		267	267
B-C	Ceiling		4,411	4,411
B-C	Flooring		80	80
B-C	Door Frames		583	583
B-C	Rough Plumbing		1,079	1,079
B-CA28/B-CA35	Electrical	85,539	27,228	112,767
B-C	Painting		2,437	2,437
B-C	Rough HVAC		3,695	3,695
B-CA27	Drywall	4,000		4,000
B-C	HVAC Units		22,010	22,010
B-C	HVAC Dampers		1,295	1,295
B-C	HVAC Start-up		346	346
B-C	HVAC Balancing		478	478
	Finish Work:			
B-C	Carpentry		926	926
B-C	Doors		474	474
B-C	Hardware		1,320	1,320
B-C	Display Boards		128	128
B-C	Signage		230	230
B-C	Fire Extinguishers		61	61
B-C	Plumbing		96	96
B-C	EMS Allowance		5,600	5,600
TOTALS TO DISTRICT SUMMARY		<u>93,699</u>	<u>92,774</u>	<u>188,550</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom Renovations in the Science Building (Building F).

Prepared by SixTen and Associates: L. Hendee 10-20-00

DIRECT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

ELEMENT ORGANIZATION KEY: 72091210  
 BUDGET.. WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title	Director				
2091210		96A CWHS REMODEL/TECH INFRA	NOC 12/9/98				
OBJECT	Description	Budget	This Month	To - Date	Before Commitments	Open Commitments	Balance
		0	0	0	0	0	0
90002	RECREATION SALARY						
90010	INSPECTORS SAL	6,091	6,091	6,091	0	0	0
10200	STRS,CLASSIFIED	0	0	0	0	0	0
10201	STRS,RETIRE,CLASS	0	0	0	0	0	0
20200	PERS,CLASS	0	0	0	0	0	0
20202	PERS,PT,CLASS	0	0	0	0	0	0
30101	MEDICARE,CERT	0	0	0	0	0	0
30200	OASDI,CLASS	0	0	0	0	0	0
30201	MEDICARE,CLASS	88	88	88	0	0	0
30202	SUP RETIRE,CLASS	0	0	0	0	0	0
40211	HEALTH,CLASS	0	0	0	0	0	0
40212	DENTAL,CLASS	0	0	0	0	0	0
40213	VISION,CLASS	0	0	0	0	0	0
40214	LIFE INC,CLASS	0	0	0	0	0	0
40215	LTD,CLASS	0	0	0	0	0	0
40216	DIS,CLASS	0	0	0	0	0	0
350	SUI,CERT	0	0	0	0	0	0
350	SUI,CLASS	3	3	3	0	0	0
360100	W/C,CERT	0	0	0	0	0	0
360200	W/C,CLASS	117	117	117	0	0	0
380200	PERS REV LIM RED - CLASS	0	0	0	0	0	0
390200	OTH BEN,CLASS	0	0	0	0	0	0
620001	BLDG,CONSTRUCTION MANAGEMENT	0	0	0	0	0	0
620002	PLAN,ARCH/CONSULT	104,431	104,431	104,431	0	0	0
620003	PLAN,DSA	8,532	8,532	8,532	0	0	0
620004	PLAN/CDE	0	0	0	0	0	0
620005	PLAN/OTHER	0	0	0	0	0	0
620006	CONSTRUCTION	3899,348	3899,348	3899,348	0	0	0
620007	TESTS	223	223	223	0	0	0
620008	INSPECTORS	58,184	58,184	58,184	0	13,521	-13,521
640090	EQUIPMENT	174,991	174,991	174,991	0	0	0
** TOTAL EXPENSE ACCOUNTS **		4252,008	4252,008	4252,008	0	13,521	-13,521

SCIENCE CLASSROOM RENNOVATIONS  
CLOVIS WEST HIGH SCHOOL  
Increased Graduation Requirements  
Schedule of Payments made for Specific Activities  
1998-89

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE	TOTAL EXPENSE
	Architect Fees		25,964	2,077
	General Renovation Activity			
B-CA29	Renovation Management		50,000	4,000
B-CA31	Renovation Supervision		20,200	1,616
B-CA30	Bonds and Insurance		22,591	1,807
B-CA34	Pre-Renovation Buildings		18,429	1,474
	State Plans		8,532	683
	Inspectors		64,480	5,158
	Renovations:			
B-CA1	Demolition		32,380	2,590
B-CA2	Concrete Rebar		1,525	122
B-CA3	Rough Carpentry		15,795	1,264
B-CA5	Cabinetry		7,750	620
B-CA6	Insulation		4,686	375
B-CA7	Roofing		4,000	320
B-CA11	Glazing		3,337	267
B-CA12	Ceiling		55,143	4,411
B-CA13	Flooring		1,000	80
B-CA8	Door Frames		7,287	583
B-CA18	Rough Plumbing		13,490	1,079
B-CA14	Painting		30,460	2,437
B-CA20	Rough HVAC		46,184	3,695
B-CA22	HVAC Units		275,129	22,010
B-CA21	HVAC Dampers		16,182	1,295
B-CA23	HVAC Start-up		4,327	346
B-CA24	HVAC Balancing		5,974	478
B-CA35	Electrical		340,345	27,228
	Finish Work:			
B-CA4	Carpentry	11,580		926
B-CA9	Doors	5,924		474
B-CA10	Hardware	16,500		1,320
B-CA15	Display Boards	1,600		128
B-CA16	Signage	2,875		230
B-CA17	Fire Extinguishers	765		61
B-CA19	Plumbing	1,200	40,444	96
B-CA25	EMS Allowance		70,000	5,600
	Total Allocable Construction Costs		<u>1,159,670</u>	
	Total Allocable Science Renovation Costs			<u>92,774</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom Renovations in the Science Building (Building F).



**ZUMWALT**  
**CONSTRUCTION, INC.**  
 GENERAL CONTRACTORS LIC. NO. 706140

REC'D NOV 24 1998

**CONTRACTOR'S APPLICATION FOR PAYMENT**

ZUMWALT CONSTRUCTION, INC.  
 2750 N. CLOVIS AVENUE, SUITE 139  
 FRESNO, CA 93727  
 (209) 291-7890  
 (209) 291-7893 FAX

BILL TO: 1023  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVENUE  
 CLOVIS, CA 93612-0599

JOB: 111  
 CLOVIS WEST PHASE "B"  
 INVOICE #: 1130  
 INVOICE DATE: 11/19/98  
 CONTRACT DATE: 06/15/98

<<<< This Application >>>>

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	PREVIOUS APPLICATIONS	WORK IN PLACE	STORED MATERIALS	TOTAL COMPLETED	%	BALANCE TO FINISH	RETAINAGE
00	ALL BUILDINGS								
01	1 Demolition	32,380.00	32,380.00			32,380.00	100.0		1,618.99
02	2 Concrete/Rebar	1,525.00	1,525.00			1,525.00	100.0		76.75
03	3 Rough Carpentry	15,795.00	15,795.00			15,795.00	100.0		789.75
04	4 Finish Carpentry	11,580.00	11,580.00			11,580.00	100.0		578.48
05	5 Modular Cabinets	7,750.00	7,750.00			7,750.00	100.0		387.50
06	6 Insulation	4,686.00	4,686.00			4,686.00	100.0		234.30
07	7 Cold Process Roofing	4,000.00	4,000.00			4,000.00	100.0		200.00
08	8 Metal Doors/Frames	7,287.00	7,287.00			7,287.00	100.0		364.35
09	9 Plastic Lam Wood Drs	5,924.00	5,924.00			5,924.00	100.0		296.20
10	10 Finish Hardware	16,500.00	16,500.00			16,500.00	100.0		825.00
11	11 Glazing	3,337.00	3,337.00			3,337.00	100.0		166.85
12	12 Acoustical Ceiling	55,143.00	55,143.00			55,143.00	100.0		2,757.15
13	13 Vinyl Flooring	1,000.00	1,000.00			1,000.00	100.0		50.00
14	14 Painting	30,460.00	30,460.00			30,460.00	100.0		1,523.05
	15 Visual Display Brds	1,600.00	1,600.00			1,600.00	100.0		80.00
	16 Signage	2,875.00	2,875.00			2,875.00	100.0		143.75
	17 Fire Extinguishers	765.00	765.00			765.00	100.0		38.25
18	18 Plumbing-Rough	13,490.00	13,490.00			13,490.00	100.0		674.50
19	19 Plumbing-Finish	1,200.00	1,200.00			1,200.00	100.0		60.00
20	20 HVAC-Rough Duct/Insl	46,184.00	46,184.00			46,184.00	100.0		2,309.20
21	21 HVAC-Dampers/HTG/VAV	16,182.00	16,182.00			16,182.00	100.0		809.10
22	22 HVAC-Rooftop Units	275,129.00	275,129.00			275,129.00	100.0		13,756.45
23	23 HVAC-Startup/Reclaim	4,327.00	4,327.00			4,327.00	100.0		216.35
24	24 HVAC-Balance	5,974.00	5,974.00			5,974.00	100.0		298.70
25	25 Owner's EMS Allownce	70,000.00	70,000.00			70,000.00	100.0		3,500.00
01	SITE								
26	35 Electrical-Non E-Rat	20,252.00	19,644.44	607.56		20,252.00	100.0		1,042.98
27	35 Electrical-E-Rate	320,093.00	310,490.21	9,602.79		320,093.00	100.0		16,484.79
02	BLDG "D"								
28	Electrical/E-Rate	42,434.00	39,039.28	3,394.72		42,434.00	100.0		2,291.43
04	BLDG "F"								
29	27 Drywall	4,000.00	4,000.00			4,000.00	100.0		200.00
30	26 Metal Studs	4,160.00	4,160.00			4,160.00	100.0		208.00

(Continued)



**ZUMWALT**  
CONSTRUCTION, INC.  
GENERAL CONTRACTORS LIC. NO. 706140

**CONTRACTOR'S APPLICATION FOR PAYMENT**

ZUMWALT CONSTRUCTION, INC.  
2750 N. CLOVIS AVENUE, SUITE 139  
FRESNO, CA 93727  
(209) 291-7890  
(209) 291-7893 FAX

BILL TO: 1023  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVENUE  
CLOVIS, CA 93612-0599

JOB: 111  
CLOVIS WEST PHASE "B"

INVOICE #: 1130  
INVOICE DATE: 11/19/98  
CONTRACT DATE: 06/15/98

<<<< This Application >>>>

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	PREVIOUS APPLICATIONS	WORK IN PLACE	STORED MATERIALS	TOTAL COMPLETED	%	BALANCE TO FINISH	RETAINAGE
31	28 Electrical/Non E-Rat	58,812.00	58,812.00			58,812.00	100.0		2,940.60
32	28 Electrical/E-Rate	26,727.00	24,588.84	2,138.16		26,727.00	100.0		1,443.26
05	BLDG "G"								
33	Electrical/Non E-Rat	2,169.00	1,995.48	173.52		2,169.00	100.0		117.12
34	Electrical/E-Rate	16,470.00	15,152.40	1,317.60		16,470.00	100.0		889.38
06	BLDG "K"								
36	Electrical/Non E-Rat	10,749.00	9,889.08	859.92		10,749.00	100.0		580.44
37	Electrical/E-Rate	3,702.00	3,405.84	296.16		3,702.00	100.0		199.91
07	BLDG "J"								
38	Drywall	13,375.00	13,375.00			13,375.00	100.0		668.75
39	Metal Studs	12,900.00	12,900.00			12,900.00	100.0		645.00
9	Electrical/Non E-Rat	40,086.00	36,879.12	3,206.88		40,086.00	100.0		2,164.64
	Electrical/E-Rate	13,624.00	12,534.08	1,089.92		13,624.00	100.0		735.69
08	BLDG "J1"								
42	Electrical/Non E-Rat	1,085.00	998.20	86.80		1,085.00	100.0		58.59
43	Electrical/E-Rate	4,713.00	4,335.96	377.04		4,713.00	100.0		254.50
10	BLDG "L"								
44	Electrical/Non E-Rat	3,254.00	2,993.68	260.32		3,254.00	100.0		175.71
45	Electrical/E-Rate	6,519.00	5,997.48	521.52		6,519.00	100.0		352.02
11	BLDG "M"								
46	Drywall	41,250.00	41,250.00			41,250.00	100.0		2,062.50
47	Metal Studs	48,615.00	48,615.00			48,615.00	100.0		2,430.75
48	Electrical/Non E-Rat	110,896.00	105,351.20	5,544.80		110,896.00	100.0		5,822.04
49	Electrical/E-Rate	41,015.00	37,733.80	3,281.20		41,015.00	100.0		2,214.81
12	BLDG "N"								
50	Electrical/E-Rate	7,216.00	6,638.72	577.28		7,216.00	100.0		389.66
13	BLDG "P"								
51	Electrical/Non E-Rat	1,627.00	1,496.84	130.16		1,627.00	100.0		87.86
52	Electrical/E-Rate	6,266.00	5,764.72	501.28		6,266.00	100.0		338.36

(Continued)



**ZUMWALT**  
**CONSTRUCTION, INC.**  
 GENERAL CONTRACTORS LIC. NO. 706140

**CONTRACTOR'S APPLICATION FOR PAYMENT**

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JOB: 111  
 CLOVIS WEST PHASE "B"

INVOICE #: 1130  
 INVOICE DATE: 11/19/98  
 CONTRACT DATE: 06/15/98

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	<<< This Application >>>			TOTAL COMPLETED	%	BALANCE TO FINISH	RETAINAGE
			PREVIOUS APPLICATIONS	WORK IN PLACE	STORED MATERIALS				
14	BLDG "Q"								
53	Electrical/Non E-Rat	3,254.00	2,993.68	260.32		3,254.00	100.0		175.71
54	Electrical/E-Rate	4,445.00	4,089.40	355.60		4,445.00	100.0		240.03
15	BLDG "100"								
55	Electrical/Non E-Rat	542.00	498.64	43.36		542.00	100.0		29.27
56	Electrical/E-Rate	14,916.00	13,722.72	1,193.28		14,916.00	100.0		805.46
16	BLDG "200"								
57	Electrical/E-Rate	11,703.00	10,766.76	936.24		11,703.00	100.0		631.96
17	BLDG "300"								
58	Electrical/Non E-Rat	542.00	498.64	43.36		542.00	100.0		29.27
59	Electrical/E-Rate	8,634.00	7,943.28	690.72		8,634.00	100.0		466.23
18	BLDG "400"								
60	Electrical/Non E-Rat	1,085.00	998.20	86.80		1,085.00	100.0		58.59
61	Electrical/E-Rate	5,919.00	5,445.48	473.52		5,919.00	100.0		319.62
19	BLDG "PORTABLES"								
62	Electrical/Non E-Rat	19,523.00	17,961.16	1,561.84		19,523.00	100.0		1,054.24
63	Electrical/E-Rate	51,115.00	47,025.80	4,089.20		51,115.00	100.0		2,760.21
20	GENERAL CONDITIONS								
64	34 General Conditions	18,429.00	18,429.00			18,429.00	100.0		921.45
65	31 Supervision	20,200.00	20,200.00			20,200.00	100.0		1,009.99
66	30 Bond Premium	22,591.00	22,591.00			22,591.00	100.0		1,129.55
67	29 Contractor's Fee	50,000.00	50,000.00			50,000.00	100.0		2,499.90
II	CLOVIS WEST BUDGET								
C001	CO 1-Elec/EMS/	10,526.69	10,526.69			10,526.69	100.0		526.33
C002	CO 2	21,263.51	21,263.51			21,263.51	100.0		1,063.33
C003	CO 3	16,587.28		16,587.28		16,587.28	100.0		1,658.73
TOTALS		1,778,377.48	1,718,088.33	60,289.15	0.00	1,778,377.48	100.0	0.00	91,933.33

(Continued)

SCIENCE CLASSROOM RENNOVATION SUMMARY  
CLOVIS EAST HIGH SCHOOL  
Increased Graduation Requirements  
Schedule of Payments made for Specific Activities  
1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
C-A	Professional Services (Architect)		22,069	22,069
	General Renovation Activity:			-
C-B1	Bonds and Insurance		12,902	12,902
C-B4	Pre-Renovation Buildings		748,394	748,394
C-B5	Pre-Renovation Land		241,148	241,148
C-B2	Mobilization		28,896	28,896
C-B3	General Conditions		76,502	76,502
C-C	Inspectors		13,479	13,479
	Renovations:			-
C-D1	Demolition	90,433		90,433
C-D2	Framing	577,164		577,164
C-D3	Concrete	163,962		163,962
C-D4	Rough Carpentry	6,000		6,000
C-D6	Insulation	88,767		88,767
C-D7	Roofing	297,589		297,589
C-D8	Glazing	20,519		20,519
C-D9	Ceiling	144,003		144,003
C-D10	Flooring	104,838		104,838
C-D11	Door Frames	38,400		38,400
C-D12	Rough Plumbing	456,552		456,552
C-D13	Electrical	376,149		376,149
C-D14	Painting	213,787		213,787
C-D15	Rough HVAC	10,127		10,127
C-D16	Drywall	222,000		222,000
C-D19	HVAC Start-up	155,118		155,118
	Finish Work:			-
C-D21	Carpentry	56,867		56,867
C-D22	Doors	16,680		16,680
C-D23	Hardware	81,638		81,638
C-D24	Display Boards	46,176		46,176
C-D26	Fire Extinguishers	68,543		68,543
C-D27	Plumbing	3,750		3,750
C-D28	Elevator	20,758		20,758
	Change Orders:			
C-E1	All Buildings		(55)	(55)
C-E2	Site		5,884	5,884
C-E3	Science Building	133,356		133,356
	<b>TOTALS TO DISTRICT SUMMARY</b>	<u>3,393,176</u>	<u>1,149,220</u>	<u>4,542,396</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

Construction / Clovis East

1	2	3	4	5	6	
Refer to:	① Demolition	② Framing	③ Concrete	④ R. Carpentry	⑤ Cabinetry	⑥ Insulation
Exhibit G-1	19000 -	30000 -	1680 -	6000 -		29967 -
	50000 -	124000 -	23213 -			14700 -
	3500 -	7799 -	458 -			14700 -
	1275 -	1200 -	1440 -			14700 -
	116658 -	6157 -	30000 -			14700 -
	90433 -	62924 -	2868 -			88767 -
		4320 -	1900 -			
		9000 -	1388 -			
		54000 -	6000 -			
		54000 -	13882 -			
		900 -	550 -			
		15108 -	24351 -			
		3451 -	458 -			
		1680 -	1440 -			
		62925 -	30000 -			
		4320 -	3086 -			
		9000 -	1900 -			
		54000 -	1388 -			
		54000 -	4080 -			
		900 -	13880 -			
		14029 -	163962 -			
		3451 -				
		577164 -				

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0.00 \*

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19,000.00 +  
50,000.00 +  
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	Roofing	Glazing	Ceiling	Flooring	Door Frames	R. Plumbing	
	240 -	10800 -	15750 -	3729 -	9600 -	75000 -	1
	15944 -	9719 -	7000 -	16777 -	9600 -	6000 -	2
	191250 -	20519 -	1800 -	1200 -	9600 -	1440 -	3
	1179 -		400 -	14533 -	9600 -	3600 -	4
	16777 -		21385 -	2400 -	38400 -	2640 -	5
	1200 -		3938 -	4550 -		550 -	6
	4320 -		15750 -	2450 -		9963 -	7
	9012 -		7000 -	600 -		2462 -	8
	8400 -		1080 -	240 -		9600 -	9
	4600 -		400 -	3729 -		62924 -	10
	16777 -		3150 -	16777 -		2462 -	11
	1200 -		15750 -	1200 -		11000 -	12
	4320 -		7000 -	14773 -		5000 -	13
	9370 -		1800 -	8400 -		7000 -	14
	8400 -		400 -	5250 -		5000 -	15
	4600 -		16450 -	1750 -		5000 -	16
	297589 -		1575 -	240 -		7000 -	17
			12600 -	240 -		7000 -	18
			7000 -	104838 -		3000 -	19
			1800 -			75000 -	20
			400 -			1900 -	21
			1575 -			6000 -	22
			144003 -			1440 -	23
						3600 -	24
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						9963 -	27
						2462 -	28
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Clavis Unified School District (Cont.)  
Graduation Requirements  
Construction / Clavis East

PARIC

Prepared By	Initials	Date
Approved By	LLH	11/1

	1	2	3	4	5	6
	(13)	(14)	(15)	(16)	(17)	(18)
	Electrical	Painting	R. HVAC	Drywall	HVAC Units	HVAC Dampers
1	16380 -	4500 -	10127 -	30000 -		
2	64700 -	4125 -		4600 -		
3	16380 -	600 -		10600 -		
4	4781 -	2813 -		30000 -		
5	25920 -	3900 -		10600 -		
6	3000 -	4400 -		16450 -		
7	10920 -	600 -		17500 -		
8	4384 -	1500 -		30000 -		
9	13923 -	75800 -		4600 -		
10	25920 -	3617 -		10600 -		
11	10920 -	4350 -		30000 -		
12	2730 -	4500 -		10600 -		
13	64700 -	4125 -		16450 -		
14	16380 -	1300 -		222000 -		
15	4781 -	1875 -				
16	25920 -	4500 -				
17	3000 -	4125 -				
18	10920 -	1300 -				
19	2730 -	2813 -				
20	8190 -	75800 -				
21	25920 -	2894 -				
22	10920 -	4350 -				
23	2730 -	213787 -				
24	376149 -					
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Clouis Unified School District (cont.)  
 1998-9 Graduation Requirements  
 Finish Work / Clouis East

PART C

Prepared By: LLH 11/2  
 Approved By: \_\_\_\_\_

	1	2	3	4	5	6	
	(21)	(22)	(23)	(24)	(25)	(26)	
	Carpentry	Doors	Hardware	Display Dvds	Signage	Fire Exting.	
1	22275-	2400-	540-	22275-		3000-	1
2	6160-	3600-	2160-	144-		2198-	2
3	22275-	1080-	450-	1242-		1883-	3
4	6157-	3600-	4967-	22275-		6279-	4
5	56867-	3600-	3495-	240-		1400-	5
6		1200-	5460-	46176-		879-	6
7		16680-	9000-			3000-	7
8			4781-			2196-	8
9			1497-			1882-	9
10			216-			6588-	10
11			1800-			1400-	11
12			2338-			1177-	12
13			2184-			120-	13
14			1092-			1080-	14
15			3545-			3000-	15
16			540-			2157-	16
17			1800-			1849-	17
18			300-			6240-	18
19			2045-			1400-	19
20			3494-			578-	20
21			3276-			3000-	21
22			9000-			2318-	22
23			4782-			1855-	23
24			3735-			6644-	24
25			540-			1400-	25
26			1800-			580-	26
27			1169-			120-	27
28			1747-			2160-	28
29			3885-			2160-	29
30			81638-			68543-	30
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CLOVIS UNIFIED SCH DIST                      09/29/00                      Account Directors' Summary                      07/01/98-06/30/99                      Page  
 FRI, SEP 29, 2000, 7:53 AM --req: PATRICK---leg: GL ----loc: FINANCE---job: 568723 #J3129---prog: GL519 <1.70>---report id: GLHD19

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title				Director					
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Not
620002		PLAN,ARCH/CONSULT	07/01/98	Prior		0.00	0.00	0.00	275,858.99	275,858.99	
OH	EDWIN S. DARDEN	22ND ED C	08/13/98	15579	00201354	10,579.33					
OH	EDWIN S. DARDEN	JOB 9112.	09/08/98	15607	00202487	20,494.10					
OH	EDWIN S. DARDEN	JOB 9112.	10/09/98	15594	00204009	5,033.47					
OH	EDWIN S. DARDEN	JOB 9112	10/09/98	15682	00204009	30,333.40					
OH	EDWIN S. DARDEN	JOB 9112	11/09/98	15735	00206061	19,303.08					
JE	Darden to Maint from H.S.		12/04/98	JCPK99135		-10,422.80					
OH	EDWIN S. DARDEN	JOB 9112	12/16/98	15801	00207957	19,303.08					
OH	EDWIN S. DARDEN	JOB 9112.	01/28/99	15870	00210047	1,462.50					
	EDWIN S. DARDEN	JOB 9112	02/12/99	15906	00210827	46,878.90					
OH	EDWIN S. DARDEN	JOB 9112	03/26/99	15958	00213423	19,716.86					
OH	EDWIN S. DARDEN	JOB 9112	04/15/99	160000	00214716	23,788.74					
OH	EDWIN S. DARDEN	JOB 9013.	05/27/99	16081	00217501	292.00					
OH	EDWIN S. DARDEN	JOB 9112	06/09/99	16101	00218642	47,189.40					
OH	EDWIN S. DARDEN	JOB 9112.	06/30/99	16145	00220186	24,697.48					
OH	EDWIN S. DARDEN	JOB 9112	06/30/99	16153	00220186	17,209.45					
* Total for OBJECT *				*TTL*		275,858.99	0.00*	275,858.99*	275,858.99*	0.00*	

RECEIVED

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
 REPORT DATE 16JUN99 13:24  
 MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00\*  
 DATA DATE 01JUL99 PAGE NO. 1

JUN 17 1999

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
MOBILIZATION							
BASELINE ACTIVITIES							
1 A00-1050	PERFORMANCE BOND	NELSON	161276.00	100.00	161276.00	0.00	161276.00
2 A00-1060	MOBILIZATION	NELSON	361200.00	100.00	361200.00	0.00	361200.00
3 A00-1070	GENERAL CONDITIONS	NELSON	1517907.00	63.00	880386.06	75895.35	956281.41
			2040383.00	72.47	1402862.06	75895.35	1478757.41
			2040383.00	72.47	1402862.06	75895.35	1478757.41
ALL BUILDINGS							
BASELINE ACTIVITIES							
S02205-02C	FAB/DEL SAND/VAPOR BARRIER MATERIAL	NELSON	34000.00	100.00	34000.00	0.00	34000.00
S02420-C	FAB/DEL STORM DRAINAGE IMPROVEMENTS	02BSI	122666.00	100.00	122666.00	0.00	122666.00
S02430-C	FAB/DEL SITE SEWER	02BSI	18272.00	100.00	18272.00	0.00	18272.00
S02667-C	FAB/DEL SITE WATER SYSTEMS	02BSI	65459.00	100.00	65459.00	0.00	65459.00
S02810-C	FAB/DEL IRRIGATION SLEEVES	NELSON	20000.00	100.00	20000.00	0.00	20000.00
S03200-09C	FAB/DEL MASONRY REBAR - BLDG. D	03FRS	3028.00	100.00	3028.00	0.00	3028.00
S03200-10C	FAB/DEL MASONRY REBAR - BLDG. E1	03FRS	3960.00	100.00	3960.00	0.00	3960.00
S03200-11C	FAB/DEL MASONRY REBAR - BLDG. E2	03FRS	4573.00	100.00	4573.00	0.00	4573.00
S03200-12C	FAB/DEL MASONRY REBAR - BLDG. F	03FRS	5160.00	100.00	5160.00	0.00	5160.00
S03200-13C	FAB/DEL MASONRY REBAR - BLDG. G	03FRS	2290.00	100.00	2290.00	0.00	2290.00
S03200-14C	FAB/DEL MASONRY REBAR - BLDG. H	03FRS	4303.00	100.00	4303.00	0.00	4303.00
S03200-15C	FAB/DEL MASONRY REBAR - SITE	03FRS	4182.00	100.00	4182.00	0.00	4182.00
S03300-C	FAB/DEL BUILDING CONCRETE	NELSON	754000.00	100.00	754000.00	0.00	754000.00
S03300-C1	FAB/DEL CONCRETE FORM MATERIAL	NELSON	170000.00	100.00	170000.00	0.00	170000.00
S03300-C2	DELIVER CONCRETE PUMP	NELSON	82000.00	100.00	82000.00	0.00	82000.00
S03300-C3	DELIVER EXCAVATION EQUIPMENT	NELSON	70000.00	100.00	70000.00	0.00	70000.00
S03300-C4	RO HARDWARE MATERIAL	NELSON	30000.00	100.00	30000.00	0.00	30000.00
S03300-C5	SMALL TOOLS	NELSON	40000.00	100.00	40000.00	0.00	40000.00
S03300-C6	FORK LIFT, MISC EQUIPMENT EQUIPMENT	NELSON	50000.00	100.00	50000.00	0.00	50000.00
S04230-C	FAB/DEL CAULKING MATERIAL	NELSON	9000.00	100.00	9000.00	0.00	9000.00
S05100-01A	SUBMIT STRUCTURAL STEEL SUBMITTAL - BLDG. A	05BB	94348.00	100.00	94348.00	0.00	94348.00
S05100-01C	FAB/DEL STRUCTURAL STEEL - BLDG. A	05BB	379239.00	100.00	379239.00	0.00	379239.00
S05100-02A	SUBMIT STRUCTURAL STEEL SUBMITTAL - BLDG. B	05BB	3533.00	100.00	3533.00	0.00	3533.00
S05100-02C	FAB/DEL STRUCTURAL STEEL - BLDG. B	05BB	14145.00	100.00	14145.00	0.00	14145.00
S05100-03A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - BLDG. C	05BB	26646.00	100.00	26646.00	0.00	26646.00
S05100-03C	FAB/DEL STRUCTURAL STEEL - BLDG. C	05BB	106012.00	100.00	106012.00	0.00	106012.00
S05100-04A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - BLDG. D	05BB	20283.00	100.00	20283.00	0.00	20283.00
S05100-04C	FAB/DEL STRUCTURAL STEEL - BLDG. D	05BB	92902.00	100.00	92902.00	0.00	92902.00
S05100-05A	SUBMIT S/C STRUCTURAL STEEL SUB - BLDG. E1 & E2	05BB	80947.00	100.00	80947.00	0.00	80947.00
S05100-05C	FAB/DEL STRUCTURAL STEEL - BLDG. E1 & E2	05BB	325225.00	100.00	325225.00	0.00	325225.00
S05100-08A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - F	05BB	13783.00	100.00	13783.00	0.00	13783.00
S05100-08C	FAB/DEL STRUCTURAL STEEL - F	05BB	65396.00	100.00	65396.00	0.00	65396.00
S05100-09A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - G	05BB	20073.00	100.00	20073.00	0.00	20073.00
S05100-09C	FAB/DEL STRUCTURAL STEEL - G	05BB	79884.00	100.00	79884.00	0.00	79884.00

MONTHLY SCHEDULE COST REPORT - JUNE 1999

BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
ALL BUILDINGS							
BASELINE ACTIVITIES							
S05100-10A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - H	05BB	9262.00	100.00	9262.00	0.00	9262.00
S05100-10C	FAB/DEL STRUCTURAL STEEL - H	05BB	37100.00	100.00	37100.00	0.00	37100.00
S05100-11A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - SITE	05BB	9150.00	100.00	9150.00	0.00	9150.00
S05100-11C	FAB/DEL STRUCTURAL STEEL - SITE	05BB	28563.00	100.00	28563.00	0.00	28563.00
S05300-01A	SUBMIT S/C STEEL ROOF DECK SUBMITTAL	05BB	5183.00	100.00	5183.00	0.00	5183.00
S05300-01C	FAB/DEL STEEL ROOF DECK	05BB	122287.00	100.00	122287.00	0.00	122287.00
S05310-03A	SUBMIT S/C STEEL FLOOR DECK SUBMITTAL	05BB	9337.00	100.00	9337.00	0.00	9337.00
S05310-03C	FAB/DEL STEEL FLOOR DECK	05BB	220253.00	100.00	220253.00	0.00	220253.00
S05722-A	SUBMIT SHOP DRWGS. PREFABRICATED RAIL	05BB	3000.00	100.00	3000.00	0.00	3000.00
S05722-C	FAB/DELIVER PREFABRICATED RAIL	05BB	20000.00	90.00	18000.00	0.00	18000.00
S05800-C	FAB/DEL EXP JOINT COVERS	05STEN	33102.00	60.00	19861.20	0.00	19861.20
S059000A	STRUCTURAL STEEL STORED MATERIAL	05BB	1223200.00	100.00	1223200.00	0.00	1223200.00
S06100-C	FAB/DEL LUMBER AND PLYWOOD	06MK	268973.00	100.00	268973.00	0.00	268973.00
S06100-F	FAB/DEL ROUGH CARPENTRY HARDWARE	NELSON	26000.00	100.00	26000.00	0.00	26000.00
S06180-C	FAB/DEL GLUE LAM	06LFP	46830.00	100.00	46830.00	0.00	46830.00
S06190-C	FAB/DEL PRE-FAB STRUCTURAL TRUSS	06SS	4787.00	100.00	4787.00	0.00	4787.00
S07410-C	FAB/DEL STEEL ROOF & WALL PANELS	15NESH	568245.00	50.00	198885.75	85236.75	284122.50
S07600-C	FAB/DEL FLASHING & SHEET METAL	15NESH	185335.00	50.00	74134.00	18533.50	92667.50
S07830-C	FAB/DEL ROOF HATCHES	07ABS	2830.00	100.00	2830.00	0.00	2830.00
S08100-A	SUBMIT METAL DOOR & FRAM SUBMITTAL	08SCH	30160.00	100.00	30160.00	0.00	30160.00
S08100-C	FAB/DEL METAL DOOR & FRAME	08SCH	277000.00	80.00	193900.00	27700.00	221600.00
S08335-C	FAB/DEL OVERHEAD DOOR	08SC	5886.00	30.00	0.00	1765.80	1765.80
S08385-A	SUBMIT STEEL ACOUSTICAL WINDOW SUBMITTAL	08SCH	1840.00	100.00	1840.00	0.00	1840.00
S08385-C	FAB/DEL STEEL ACOUSTICAL WINDOW	08SCH	14000.00	60.00	7000.00	1400.00	8400.00
S08700-C	FAB/DEL HARDWARE	08MS	124707.00	100.00	124707.00	0.00	124707.00
S09591-C	FAB/DEL RESILIENT WOOD FLOORING	09TT	178643.00	0.00	0.00	0.00	0.00
S09660-C	FAB/DEL RESILIENT TILE FLOOR	09FF	54000.00	25.00	13500.00	0.00	13500.00
S10050-01C	FAB/DEL FLAMMABLE STORAGE CABINETS	10SHEL	1405.00	100.00	0.00	1405.00	1405.00
S10050-02C	FAB/DEL MISCELLANEOUS SPECIALITIES	10AMS	1254.00	60.00	501.60	250.80	752.40
S10050-03C	FAB/DEL UNISTRUT	10UNI	17430.00	100.00	17430.00	0.00	17430.00
S10050-04C	FAB/DEL VISUAL DISPLAY BOARD/TV BRACKETS	10NA	5410.00	100.00	5410.00	0.00	5410.00
S10050-05C	FAB/DEL COMPRESSION SEALS	10MR	884.00	100.00	884.00	0.00	884.00
S10050-06C	FAB/DEL CONVEX MIRRORS	10NOR	545.00	100.00	545.00	0.00	545.00
S10050-07C	FAB/DEL WAINSCOT & CORNER GUARDS	10ACR	2270.00	100.00	567.50	1702.50	2270.00
S10200-C	FAB/DEL MECHANICAL LOUVERS	15NESH	14910.00	100.00	14910.00	0.00	14910.00
S10350-C	FAB/DEL FLAGPOLE	10COL	1090.00	100.00	1090.00	0.00	1090.00
S10520-C	FAB/DEL FIRE EXT & CABS	10JOR	10485.00	25.00	0.00	2621.25	2621.25
S11400-C	FAB/DEL FOOD SERVICE EQUIPMENT	11TSS	104305.00	25.00	26076.25	0.00	26076.25
S11500-A	SUBMIT ATHLETIC EQUIPMENT SUBMITTAL	11SWI	500.00	100.00	500.00	0.00	500.00
S11500-C	FAB/DEL ATHLETIC EQUIPMENT	11SWI	51100.00	0.00	0.00	0.00	0.00
S11600-A	SUBMIT LABORATORY EQUIPMENT SUBMITTAL	11KSC	32000.00	100.00	32000.00	0.00	32000.00

LEWIS C. NELSON & SONS, INC.  
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 SELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
ALL BUILDINGS							
BASELINE ACTIVITIES							
S11600-C	FAB/DEL LABORATORY EQUIPMENT	11KSC	416465.00	54.00	62469.75	162421.35	224891.10
S14242-E	FAB/DEL ELEVATOR	14WPE	16000.00	100.00	16000.00	0.00	16000.00
S15300-01A	SUBMIT S/C FIRE SPRINKLER SYSTEM SUBMITTAL	15CFP	10000.00	100.00	10000.00	0.00	10000.00
S15300-01C	CSFM SUBMIT FIRE SPRINKLER SYSTEMS	15CFP	2400.00	100.00	2400.00	0.00	2400.00
S15300-01E	FAB/DEL FIRE SPRINKLER SYSTEMS	15CFP	34823.00	80.00	27858.40	0.00	27858.40
S15400-02C	FAB/DEL PIPE INSULATION	15AMC	6000.00	100.00	6000.00	0.00	6000.00
S15400-03C	FAB/DEL PLUMBING FIXTURES	15AMC	135000.00	40.00	33750.00	20250.00	54000.00
S15400-04C	FAB/DEL PLUMBING EQUIPMENT	15AMC	27000.00	100.00	27000.00	0.00	27000.00
S15400-06C	FAB/DEL FLOOR DRAINS & ROOF DRAINS	15AMC	69000.00	100.00	69000.00	0.00	69000.00
S15400-07C	FAB/DEL CARRIERS	15AMC	21000.00	100.00	21000.00	0.00	21000.00
S15400-08C	FAB/DEL A/G PLUMBING CASTIRON	15AMC	50000.00	100.00	50000.00	0.00	50000.00
S15400-09C	FAB/DEL ACID PIPE & FITTINGS	15AMC	98000.00	100.00	98000.00	0.00	98000.00
S15400-10C	FAB/DEL COPPER PIPE & FITTINGS	15AMC	94000.00	100.00	94000.00	0.00	94000.00
S15400-11C	FAB/DEL STEEL PIPE & FITTINGS	15AMC	35000.00	100.00	35000.00	0.00	35000.00
S15400-12C	FAB/DEL SITE GAS & FITTINGS	15AMC	15000.00	100.00	15000.00	0.00	15000.00
S15400-13C	FAB/DEL HANGERS & SLEEVES	15AMC	32000.00	100.00	32000.00	0.00	32000.00
S15400-14C	FAB/DEL VALVES	15AMC	37000.00	100.00	37000.00	0.00	37000.00
S15400-16C	FAB/DEL GRILLS & REGISTERS	15NESM	41395.00	50.00	10348.75	10348.75	20697.50
S15401-02C	FAB/DEL U/G PLUMBING	15AMC	91000.00	100.00	91000.00	0.00	91000.00
S15650-01A	SUBMIT HVAC DUCT SUBMITTAL	15NESM	24161.00	100.00	24161.00	0.00	24161.00
S15650-01C	FAB/DEL HVAC DUCT, BLDG. A WEST	15NESM	35164.00	100.00	35164.00	0.00	35164.00
S15650-01D	FAB/DEL HVAC DUCT, BLDG. A EAST	15NESM	35164.00	100.00	35164.00	0.00	35164.00
S15650-01E	FAB/DEL HVAC DUCT, BLDG. B	15NESM	13348.00	100.00	13348.00	0.00	13348.00
S15650-01F	FAB/DEL HVAC DUCT, BLDG. C	15NESM	7306.00	100.00	7306.00	0.00	7306.00
S15650-01G	FAB/DEL HVAC DUCT, BLDG. D	15NESM	21892.00	100.00	21892.00	0.00	21892.00
S15650-01H	FAB/DEL HVAC DUCT, BLDG. E1	15NESM	25029.00	65.00	16268.85	0.00	16268.85
S15650-01I	FAB/DEL HVAC DUCT, BLDG. E2	15NESM	33605.00	65.00	21843.25	0.00	21843.25
S15650-01J	FAB/DEL HVAC DUCT, BLDG. F	15NESM	79218.00	75.00	59413.50	0.00	59413.50
S15650-01K	FAB/DEL HVAC DUCT, BLDG. G	15NESM	4728.00	25.00	1182.00	0.00	1182.00
S15650-01L	FAB/DEL HVAC DUCT, BLDG. H	15NESM	30409.00	25.00	7602.25	0.00	7602.25
S15650-02C	FAB/DEL HVAC PIPING	15NESM	130000.00	100.00	130000.00	0.00	130000.00
S15650-02D	FAB/DEL STEEL PIPE & FITTINGS	15NESM	56000.00	100.00	56000.00	0.00	56000.00
S15650-02E	FAB/DEL COPPER PIPE & FITTINGS	15NESM	10000.00	100.00	10000.00	0.00	10000.00
S15650-02F	FAB/DEL VALVES, FLEX & ACCESSORIES	15NESM	53000.00	100.00	53000.00	0.00	53000.00
S15650-02G	FAB/DEL INSULATION	15NESM	15000.00	70.00	10500.00	0.00	10500.00
S15650-03C	FAB/DEL HVAC EQUIPMENT	15NESM	98000.00	100.00	98000.00	0.00	98000.00
S15650-04C	FAB/DEL HVAC HANGERS	15NESM	4000.00	100.00	4000.00	0.00	4000.00
S15650-05C	FAB/DEL CONCRETE THRUST BLOCKS	15NESM	5000.00	100.00	5000.00	0.00	5000.00
S15650-07A	SUBMIT AS-BUILT SUBMITTAL	15NESM	4120.00	70.00	2884.00	0.00	2884.00
S15650-08C	FAB/DEL WATER CHILLER	15NESM	140028.00	100.00	140028.00	0.00	140028.00
S15650-09C	FAB/DEL COOLING TOWER & ICE TANKS	15NESM	253598.00	100.00	253598.00	0.00	253598.00

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BASELINE ACTIVITIES							
S15650-10C	FAB/DEL ROOF TOP AIR HANDLER	15NESM	155054.00	60.00	31010.80	62021.60	93032.40
S15650-11C	FAB/DEL MAKE-UP AIR UNITS	15NESM	345836.00	60.00	69167.20	138334.40	207501.60
S15650-12C	FAB/DEL A/C UNITS & SPLIT SYSTEM	15NESM	81166.00	100.00	81166.00	0.00	81166.00
S15650-13C	FAB/DEL VAV, UNIT VENTILATORS & FANCOIL	15NESM	177599.00	100.00	177599.00	0.00	177599.00
S15650-14C	FAB/DEL KITCHEN HOODS	15NESM	22193.00	100.00	22193.00	0.00	22193.00
S15650-15C	FAB/DEL GRAVITY VENTS/EXH FAN	15NESM	85952.00	100.00	85952.00	0.00	85952.00
S15650-16C	FAB/DEL ARCHITECTURAL LOUVERS	15NESM	65693.00	40.00	13138.60	13138.60	26277.20
S15650-17C	FAB/DEL CUSTOM ROOF CURBS	15NESM	88272.00	100.00	88272.00	0.00	88272.00
S15650-18C	FAB/DEL FIRE/SMOKE DAMPERS	15NESM	11178.00	100.00	11178.00	0.00	11178.00
S15650-19C	FAB/DEL FLUE	15NESM	1139.00	45.00	398.65	113.90	512.55
S16060-C	FAB/DEL GROUNDING	16HLX	10000.00	100.00	10000.00	0.00	10000.00
S16117-C	FAB/DEL MANHOLES	16HLX	95000.00	100.00	95000.00	0.00	95000.00
S16121-C	FAB/DEL CABLE	16HLX	90000.00	100.00	90000.00	0.00	90000.00
S16160-C	FAB/DEL CABINETS & ENCLOSURES	16HLX	5000.00	100.00	5000.00	0.00	5000.00
S16307-C	FAB/DEL DISTRIBUTION TRANSFORMERS	16HLX	30000.00	90.00	7500.00	19500.00	27000.00
S16346-C	FAB/DEL CKT BRKR	16HLX	10000.00	100.00	10000.00	0.00	10000.00
S16400-C	FAB/DEL SWITCHBOARD	16HLX	40000.00	100.00	40000.00	0.00	40000.00
S16461-C	FAB/DEL TRANSFORMER	16HLX	20000.00	100.00	20000.00	0.00	20000.00
S16470-C	FAB/DEL PANELBOARD	16HLX	15000.00	100.00	15000.00	0.00	15000.00
S16492-C	FAB/DEL MOTOR CONTROL	16HLX	18000.00	100.00	18000.00	0.00	18000.00
S16500-C	FAB/DEL LIGHTING FIXTURES	16HLX	565652.00	70.00	169695.60	226260.80	395956.40
S16720-D	FAB/DEL FIRE ALARM SYSTEM	16HLX	175000.00	50.00	87500.00	0.00	87500.00
S16760-C	FAB/DEL P/A SOUND SYSTEM	16HLX	140000.00	40.00	56000.00	0.00	56000.00
			11126157.00	84.08	8561918.90	793005.00	9354923.90
			11126157.00	84.08	8561918.90	793005.00	9354923.90

5 SITE WORK

BASELINE ACTIVITIES

B04-1010	REMOVAL OF EUCALYPTUS STUMPS/ROOTS	02EWS	156000.00	100.00	156000.00	0.00	156000.00
B04-1030	1st MOBILIZATION	02EWS	7000.00	100.00	7000.00	0.00	7000.00
B04-1040	REMOVAL OF PIPE/FENCE	02EWS	9000.00	100.00	9000.00	0.00	9000.00
B04-1045	REMOVE PLUM TREES/PIPELINE	02EWS	11000.00	100.00	11000.00	0.00	11000.00
B04-1070	ABANDON WATER WELLS	02SCH	3800.00	100.00	3800.00	0.00	3800.00
B04-1080	REMOVE PUMPS	02SCH	200.00	100.00	200.00	0.00	200.00
B04-1090	2nd MOBILIZATION	02EWS	8000.00	100.00	8000.00	0.00	8000.00
B04-1110	HOUSE AREA DEMO	02EWS	43000.00	100.00	43000.00	0.00	43000.00
B04-1130	ROOT REMOVAL	02EWS	7500.00	100.00	7500.00	0.00	7500.00
B04-1150	SITE SURVEYING AND STAKING	01AS	25075.00	100.00	25075.00	0.00	25075.00
B04-1240	CONSTRUCT ACCESS/SERVICE ROADS	02AC	79000.00	100.00	79000.00	0.00	79000.00
B04-2000	ROUGH GRADE, AREA 1	01AS	2000.00	100.00	2000.00	0.00	2000.00
B04-2010	INSTALL U/G UTILITIES (STORM), AREA 1	02BSI	20430.00	100.00	20430.00	0.00	20430.00

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SITE WORK							
BASELINE ACTIVITIES							
B04-2012	INSTALL U/G UTILITIES (FIRE WATER), AREA 1	02BSI	15315.00	100.00	15315.00	0.00	15315.00
B04-2020	INSTALL U/G ELECTRICAL, AREA 1	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-2030	INSTALL IRRIGATION SLEEVES, AREA 1	ROBYN	2500.00	100.00	2500.00	0.00	2500.00
B04-2040	INSTALL CURBS, AREA 1	ROBYN	30000.00	100.00	30000.00	0.00	30000.00
B04-2050	INSTALL CURB & GUTTER, AREA 1	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-2060	INSTALL GUTTERS, AREA 1	ROBYN	9600.00	100.00	9600.00	0.00	9600.00
B04-2070	GRADE & COMPACT SUBBASE, AREA 1	02AC	55500.00	100.00	55500.00	0.00	55500.00
B04-2080	PLACE BASEROCK, AREA 1	02AC	100000.00	100.00	100000.00	0.00	100000.00
B04-2090	PLACE 1ST LIFT AC PAVING, AREA 1	02AC	240000.00	100.00	240000.00	0.00	240000.00
B04-2100	PLACE AC PAVING/STRIPING, AREA 1	02AC	8000.00	50.00	4000.00	0.00	4000.00
B04-4010	EXCAVATE, INSTALL U/G GAS, AREA 1	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-2200	ROUGH GRADE, AREA 2	01AS	1600.00	100.00	1600.00	0.00	1600.00
B04-2210	U/G UTILITIES (STORM), AREA 2	02BSI	52960.00	100.00	52960.00	0.00	52960.00
B04-2212	U/G UTILITIES (SEWER, ), AREA 2	02BSI	23925.00	100.00	23925.00	0.00	23925.00
B04-2214	U/G UTILITIES (WATER), AREA 2	02BSI	8020.00	100.00	8020.00	0.00	8020.00
B04-2216	U/G UTILITIES (FIRE), AREA 2	02BSI	13273.00	100.00	13273.00	0.00	13273.00
B04-2220	INSTALL U/G HVAC, AREA 2	15NESM	86400.00	100.00	86400.00	0.00	86400.00
B04-2230	INSTALL U/G ELECTRICAL, AREA 2	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-2240	INSTALL IRRIGATION SLEEVES, AREA 2	ROBYN	4000.00	100.00	4000.00	0.00	4000.00
B04-2245	EARTHWORK COMPLETE, AREA 2	02AC	38500.00	100.00	38500.00	0.00	38500.00
B04-4020	EXCAVATE, INSTALL U/G GAS, AREA 2	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-2250	EXCAVATE FOOTINGS, AREA 2	ROBYN	960.00	100.00	960.00	0.00	960.00
B04-2260	FORM FOOTINGS, AREA 2	ROBYN	3360.00	100.00	3360.00	0.00	3360.00
B04-2270	REBAR FOOTINGS, AREA 2	03FRS	4000.00	100.00	4000.00	0.00	4000.00
B04-2280	POUR FOOTINGS, AREA 2	ROBYN	4800.00	100.00	4800.00	0.00	4800.00
B04-2290	COLUMN REBAR, AREA 2	ROBYN	1200.00	100.00	1200.00	0.00	1200.00
B04-2300	FORM COLUMNS, AREA 2	ROBYN	7200.00	100.00	7200.00	0.00	7200.00
B04-2310	SET ANCHOR BOLTS, AREA 2	ROBYN	480.00	100.00	480.00	0.00	480.00
B04-2320	POUR COLUMNS, AREA 2	ROBYN	2640.00	100.00	2640.00	0.00	2640.00
B04-2330	FORM LOCKER BASES, AREA 2	ROBYN	5400.00	100.00	5400.00	0.00	5400.00
B04-2340	REBAR LOCKER BASES, AREA 2	03FRS	2400.00	100.00	2400.00	0.00	2400.00
B04-2350	POUR LOCKER BASES, AREA 2	ROBYN	3840.00	100.00	3840.00	0.00	3840.00
B04-2352	ERECT CANOPY ROOF STRUCTURE, AREA 2	05BB	5644.00	100.00	2257.60	3386.40	5644.00
B04-2355	INSTALL CANOPY ROOF PANELS, AREA 2	15NESM	24100.00	45.00	10845.00	0.00	10845.00
B04-2360	EXCAVATE FOOTINGS, AREA 2	ROBYN	2160.00	100.00	2160.00	0.00	2160.00
B04-2370	FORM FOOTINGS, AREA 2	ROBYN	3360.00	100.00	3360.00	0.00	3360.00
B04-2380	REBAR FOOTINGS, AREA 2	03FRS	1500.00	100.00	1500.00	0.00	1500.00
B04-2390	POUR FOOTINGS, AREA 2	ROBYN	7800.00	100.00	7800.00	0.00	7800.00
B04-2400	FORM WALLS, AREA 2	ROBYN	31200.00	100.00	31200.00	0.00	31200.00
B04-2410	REBAR WALLS, AREA 2	03FRS	2100.00	100.00	2100.00	0.00	2100.00
B04-2420	POUR WALLS, AREA 2	ROBYN	4800.00	100.00	4800.00	0.00	4800.00

LEWIS C. NELSON & SONS, INC.  
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SITE WORK							
BASELINE ACTIVITIES							
B04-2430	INSTALL FLAGPOLE, AREA 2	ROBYN	400.00	50.00	200.00	0.00	200.00
B04-2440	EXCAVATE FOOTINGS, AREA 2	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
B04-2450	REINFORCING FOOTINGS, AREA 2	03FRS	3600.00	100.00	3600.00	0.00	3600.00
B04-2460	POUR FOOTINGS, AREA 2	ROBYN	4800.00	100.00	4800.00	0.00	4800.00
B04-2470	CMU WALLS, AREA 2	04GSM	18960.00	100.00	9480.00	9480.00	18960.00
B04-2490	INSTALL GATES, AREA 2	05BB	1220.00	40.00	488.00	0.00	488.00
B04-2500	FORM PLANTER CURBS, AREA 2	ROBYN	14400.00	90.00	11520.00	1440.00	12960.00
B04-2510	REBAR PLANTER CURBS, AREA 2	03FRS	6500.00	100.00	6500.00	0.00	6500.00
B04-2520	POUR PLANTER CURBS, AREA 2	ROBYN	3600.00	80.00	2880.00	0.00	2880.00
B04-2530	EXCAVATE BENCH/SIGN FOOTINGS, AREA 2	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
B04-2540	FORM BENCH/SIGN FOOTINGS, AREA 2	ROBYN	6960.00	100.00	6960.00	0.00	6960.00
B04-2550	REBAR BENCH/SIGN FOOTINGS, AREA 2	03FRS	7500.00	100.00	7500.00	0.00	7500.00
B04-2560	POUR BENCH/SIGN FOOTINGS, AREA 2	ROBYN	1920.00	100.00	1920.00	0.00	1920.00
B04-2570	FORM BENCHES/SIGNS, AREA 2	ROBYN	6000.00	100.00	6000.00	0.00	6000.00
B04-2580	REBAR BENCHES/SIGNS, AREA 2	03FRS	1500.00	100.00	1500.00	0.00	1500.00
B04-2590	POUR BENCHES/SIGNS, AREA 2	ROBYN	1680.00	100.00	1680.00	0.00	1680.00
B04-2600	FORM CONCRETE WALK, AREA 2	ROBYN	27600.00	75.00	20700.00	0.00	20700.00
B04-2610	FINE GRADE CONCRETE WALK, AREA 2	ROBYN	9600.00	80.00	7680.00	0.00	7680.00
B04-2620	POUR/FINISH CONCRETE WALKS, AREA 2	ROBYN	96000.00	50.00	43200.00	4800.00	48000.00
B04-2630	FORM MONSTRIP, AREA 2	ROBYN	13200.00	25.00	1980.00	1320.00	3300.00
B04-2640	POUR FINISH MONSTRIP, AREA 2	ROBYN	1800.00	25.00	0.00	450.00	450.00
B04-2650	GRADE FOR STEPS, AREA 2	ROBYN	1200.00	100.00	1200.00	0.00	1200.00
B04-2660	FORM STEPS, AREA 2	ROBYN	4320.00	100.00	4320.00	0.00	4320.00
B04-2670	POUR STEPS, AREA 2	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
B04-2680	INSTALL RAILING, AREA 2	05BB	1220.00	10.00	122.00	0.00	122.00
B04-2685	MISCELLANEOUS SITework PAINTING, ALL AREAS	09NP	4500.00	60.00	2700.00	0.00	2700.00
B04-2800	ROUGH GRADE, AREA 3	01AS	1800.00	100.00	1800.00	0.00	1800.00
B04-2810	U/G UTILITIES (STORM), AREA 3	02BSI	55932.00	100.00	55932.00	0.00	55932.00
B04-2812	U/G UTILITIES (SEWER), AREA 3	02BSI	3727.00	100.00	3727.00	0.00	3727.00
B04-2814	U/G UTILITIES (WATER), AREA 3	02BSI	9624.00	100.00	9624.00	0.00	9624.00
B04-2816	U/G UTILITIES (FIRE), AREA 3	02BSI	5105.00	100.00	5105.00	0.00	5105.00
B04-2820	INSTALL U/G HVAC, AREA 3	15NESM	119000.00	100.00	119000.00	0.00	119000.00
B04-2830	INSTALL U/G ELECTRICAL, AREA 3	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-2840	INSTALL IRRIGATION SLEEVES, AREA 3	ROBYN	5000.00	100.00	5000.00	0.00	5000.00
B04-2845	EARTHWORK COMPLETE, AREA 3	02AC	30000.00	100.00	30000.00	0.00	30000.00
B04-4030	EXCAVATE, INSTALL U/G GAS, AREA 3	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-4230	POUR FOOTINGS - BENCHS, SIGNS, AREA 3	ROBYN	960.00	100.00	960.00	0.00	960.00
B04-2850	EXCAVATE FOOTINGS, AREA 3	ROBYN	240.00	100.00	240.00	0.00	240.00
B04-2860	FORM FOOTINGS, AREA 3	ROBYN	2640.00	100.00	2640.00	0.00	2640.00
B04-2870	REBAR FOOTINGS, AREA 3	03FRS	3200.00	100.00	3200.00	0.00	3200.00
B04-2880	POUR FOOTINGS, AREA 3	ROBYN	1080.00	100.00	1080.00	0.00	1080.00

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
SITE WORK							
BASELINE ACTIVITIES							
B04-2890	COLUMN REBAR, AREA 3	ROBYN	600.00	100.00	600.00	0.00	600.00
B04-2900	FORM COLUMNS, AREA 3	ROBYN	5760.00	100.00	5760.00	0.00	5760.00
B04-2910	SET ANCHOR BOLTS, AREA 3	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-2920	POUR COLUMNS, AREA 3	ROBYN	720.00	100.00	720.00	0.00	720.00
B04-2930	FORM LOCKER BASES, AREA 3	ROBYN	4800.00	100.00	4800.00	0.00	4800.00
B04-2940	REBAR LOCKER BASES, AREA 3	03FRS	7500.00	100.00	7500.00	0.00	7500.00
B04-2950	POUR LOCKER BASES, AREA 3	ROBYN	840.00	100.00	840.00	0.00	840.00
B04-2960	ERECT CANOPY ROOF STRUCTURE, AREA 3	05BB	5644.00	100.00	4515.20	1128.80	5644.00
B04-2970	INSTALL CANOPY ROOF PANELS, AREA 3	15NESM	9173.00	35.00	2293.25	917.30	3210.55
B04-4110	FINE GRADE CONCRETE WALK, AREA 3	ROBYN	36000.00	80.00	28800.00	0.00	28800.00
B04-4120	FORM CONCRETE WALK, AREA 3	ROBYN	4800.00	75.00	3120.00	480.00	3600.00
B04-4130	POUR CONCRETE WALK,, AREA 3	ROBYN	90000.00	75.00	54000.00	13500.00	67500.00
B04-4140	FORM MOWSRTIPS AREA, AREA 3	ROBYN	15600.00	50.00	1560.00	6240.00	7800.00
B04-4150	POUR/FINISH MOWSRTIPS AREA, AREA 3	ROBYN	1920.00	40.00	0.00	768.00	768.00
B04-4160	GRADE FOR STEPS, AREA 3	ROBYN	3600.00	100.00	3600.00	0.00	3600.00
B04-3000	EXCAVATE FOOTINGS, AREA 3	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-3010	REINFORCING FOOTINGS, AREA 3	03FRS	6300.00	100.00	6300.00	0.00	6300.00
B04-3020	POUR FOOTINGS, AREA 3	ROBYN	1320.00	80.00	1056.00	0.00	1056.00
B04-3030	CMU WALLS, AREA 3	04GSM	12320.00	85.00	8008.00	2464.00	10472.00
B04-3050	INSTALL GATES, AREA 3	05BB	610.00	95.00	183.00	396.50	579.50
B04-4170	FORM FOR STEPS, AREA 3	ROBYN	10200.00	100.00	10200.00	0.00	10200.00
B04-4180	POUR STEPS, AREA 3	ROBYN	1080.00	100.00	378.00	702.00	1080.00
B04-4190	FORM PLANTER CURBES, AREA 3	ROBYN	3840.00	75.00	1344.00	1536.00	2880.00
B04-4200	POUR PLANTER CURBES,, AREA 3	ROBYN	720.00	70.00	252.00	252.00	504.00
B04-4210	EXC FOOTINGS - BENCHS, SIGNS, AREA 3	ROBYN	360.00	100.00	288.00	72.00	360.00
B04-4220	FORM FOOTINGS - BENCHS, SIGNS, AREA 3	ROBYN	9600.00	100.00	7680.00	1920.00	9600.00
B04-3060	ROUGH GRADE, AREA 4	01AS	1500.00	100.00	1500.00	0.00	1500.00
B04-3070	U/G UTILITIES (STORM), AREA 4	02BSI	63326.00	100.00	63326.00	0.00	63326.00
B04-3072	U/G UTILITIES (SEWER), AREA 4	02BSI	16675.00	100.00	15841.25	833.75	16675.00
B04-3074	U/G UTILITIES (WATER), AREA 4	02BSI	14270.00	100.00	14270.00	0.00	14270.00
B04-3076	U/G UTILITIES (FIRE), AREA 4	02BSI	6542.00	100.00	6542.00	0.00	6542.00
B04-3080	INSTALL U/G HVAC, AREA 4	15NESM	11600.00	100.00	11600.00	0.00	11600.00
B04-3090	INSTALL U/G ELECTRICAL, AREA 4	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-3095	INSTALL IRRIGATION SLEEVES, AREA 4	ROBYN	3200.00	100.00	3200.00	0.00	3200.00
B04-3096	EARTHWORK COMPLETE, AREA 4	02AC	49000.00	100.00	49000.00	0.00	49000.00
B04-4040	EXCAVATE, INSTALL U/G GAS, AREA 4	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-3100	EXCAVATE FOOTINGS, AREA 4	ROBYN	480.00	100.00	480.00	0.00	480.00
B04-3110	REINFORCE FOOTINGS, AREA 4	03FRS	4500.00	100.00	4500.00	0.00	4500.00
B04-3120	POUR FOOTINGS, AREA 4	ROBYN	720.00	100.00	720.00	0.00	720.00
B04-3130	INSTALL CMU WALLS, AREA 4	04GSM	9190.00	90.00	6433.00	1838.00	8271.00
B04-3150	INSTALL GATES, AREA 4	05BB	610.00	35.00	213.50	0.00	213.50

MONTHLY SCHEDULE COST REPORT - JUNE 1999

BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
SITE WORK							
BASELINE ACTIVITIES							
B04-3160	EXCAVATE FOOTINGS, AREA 4	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-3170	SET FOOTING SLEEVES, AREA 4	ROBYN	1680.00	100.00	1680.00	0.00	1680.00
B04-3180	POUR FOOTINGS, AREA 4	ROBYN	240.00	100.00	240.00	0.00	240.00
B04-3190	INSTALL STEEL POST/METAL RAIL FENCE, AREA 4	05BB	4880.00	0.00	0.00	0.00	0.00
B04-3200	FORM PLANTER CURBS, AREA 4	ROBYN	5040.00	0.00	0.00	0.00	0.00
B04-3210	REBAR PLANTER CURBS, AREA 4	03FRS	1580.00	0.00	0.00	0.00	0.00
B04-3220	POUR PLANTER CURBS, AREA 4	ROBYN	720.00	0.00	0.00	0.00	0.00
B04-3230	EXCAVATE CONCRETE SIGN FOOTINGS, AREA 4	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-3240	REBAR SIGN FOOTINGS, AREA 4	03FRS	3500.00	100.00	3500.00	0.00	3500.00
B04-3250	POUR FOUR FOOTINGS, AREA 4	ROBYN	600.00	100.00	600.00	0.00	600.00
B04-3260	FORM SIGNS, AREA 4	ROBYN	3120.00	100.00	1560.00	1560.00	3120.00
B04-3270	POUR SIGNS, AREA 4	ROBYN	360.00	100.00	180.00	180.00	360.00
B04-3280	FORM CONCRETE WALKS, AREA 4	ROBYN	27600.00	25.00	0.00	6900.00	6900.00
B04-3290	FINE GRADE CONCRETE WALKS, AREA 4	ROBYN	8400.00	30.00	0.00	2520.00	2520.00
B04-3300	POUR/FINISH CONCRETE WALKS, AREA 4	ROBYN	108000.00	20.00	0.00	21600.00	21600.00
B04-3310	FORM MOWSTRIPS, AREA 4	ROBYN	5040.00	0.00	0.00	0.00	0.00
B04-3320	POUR/FINISH MOWSTRIPS, AREA 4	ROBYN	1440.00	0.00	0.00	0.00	0.00
B04-3330	INSTALL CHAIN LINK FENCE, AREA 4	02VFC	3222.00	0.00	0.00	0.00	0.00
B04-3400	ROUGH GRADE, AREA 5	01AS	2025.00	100.00	2025.00	0.00	2025.00
B04-3410	U/G UTILITIES (STORM), AREA 5	02BSI	52592.00	100.00	52592.00	0.00	52592.00
B04-3412	U/G UTILITIES (SEWER), AREA 5	02BSI	10150.00	100.00	10150.00	0.00	10150.00
B04-3416	U/G UTILITIES (FIRE), AREA 5	02BSI	12252.00	100.00	12252.00	0.00	12252.00
B04-3430	INSTALL U/G ELECTRICAL, AREA 5	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-3440	INSTALL IRRIGATION SLEEVES, AREA 5	ROBYN	2300.00	100.00	2300.00	0.00	2300.00
B04-4050	EXCAVATE, INSTALL U/G GAS, AREA 5	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-3450	CURB/CURB & GUTTER/GUTTER, AREA 5	ROBYN	24000.00	100.00	24000.00	0.00	24000.00
B04-3460	GRADE AND COMPACT, AREA 5	02AC	143000.00	100.00	143000.00	0.00	143000.00
B04-3470	INSTALL SUBBASE, AREA 5	02AC	50000.00	50.00	25000.00	0.00	25000.00
B04-3480	PLACE AC PAVING/STRIPING, AREA 5	02AC	40000.00	30.00	12000.00	0.00	12000.00
B04-3490	FORM CONCRETE WALK, AREA 5	ROBYN	15600.00	80.00	10140.00	2340.00	12480.00
B04-3500	FINE GRADE CONCRETE WALKS, AREA 5	ROBYN	6000.00	80.00	3900.00	900.00	4800.00
B04-3510	POUR/FINISH CONCRETE WALKS, AREA 5	ROBYN	48000.00	80.00	31200.00	7200.00	38400.00
B04-2022	CONTROLS SITE FINISH, ALL AREAS	17PAC	7650.00	75.00	4590.00	1147.50	5737.50
B04-2024	CONTROLS SITE ROUGH-IN, ALL AREAS	17PAC	9350.00	100.00	9350.00	0.00	9350.00
			3359851.00	89.72	2916080.80	98272.25	3014353.05
			3359851.00	89.72	2916080.80	98272.25	3014353.05
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
CA0-1010	CLEAR PAD/ OVER EXCAVATE & ROUGH GRADE, BLDG. A	02AC	19000.00	100.00	19000.00	0.00	19000.00
CA0-1020	PLACE ENGINEERED FILL, ALL BLDG. A	02AC	50000.00	100.00	50000.00	0.00	50000.00

CLOVIS UNIFIED SCH DIST 09/29/00 Account Directors' Summary 07/01/98-06/30/99 Page  
 FRI, SEP 29, 2000, 7:53 AM --req: PATRICK---leg: GL ----loc: FINANCE---job: 568723 #J3129---prog: GL519 <1.70>---report id: GLHD19

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET: OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title			Director						
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Not
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
						0:00	0.00	0.00	168,502.25	168,502.25	
620008		INSPECTORS	07/01/98	Prior							
		OH ST MARTIN, JOHN 4TH INTER	08/20/98	7-18 TO 8-	00201722	5,880.00					
		OH STEYN, BILL 4TH INTER	09/22/98	8-16 TO 9-	00202981	328.50					
		OH RASSOULI, SIROU REAGAN ED	09/22/98	8-17 TO 9-	00202979	960.00					
		OH ST MARTIN, JOHN REAGAN ED	09/22/98	8-18 TO 9-	00202980	6,160.00					
		OH EDWARDS, ERICK 4TH INTER	10/23/98	9-16 TO 10	00204974	5,104.00					
		OH RASSOULI, SIROU REGAN ED	10/23/98	9-16 TO 10	00204979	6,000.00					
		OH ST MARTIN, JOHN REAGAN ED	10/23/98	9-18 TO 10	00204980	6,720.00					
		OH ST MARTIN, JOHN 4TH INTER	11/20/98	10-18 TO 11	00206408	6,720.00					
		OH STEYN, BILL 4TH HS	11/20/98	10-19 TO 11	00206409	401.50					
		RASSOULI, SIROU REAGAN ED	11/20/98	10-19 TO 11	00206404	5,370.00					
		EDWARDS, ERICK REAGAN ED	11/20/98	10-20 TO 11	00206399	5,336.00					
		OH STEYN, BILL 4TH HIGH	12/16/98	11-15 TO 12	00207963	529.25					
		OH EDWARDS, ERICK REAGAN ED	12/16/98	11-16 TO 12	00207956	3,480.00					
		OH RASSOULI, SIROU CLOVIS HI	12/16/98	11-16 TO 12	00207962	4,350.00					
		OH ST MARTIN, JOHN 4TH HIGH	01/05/99	11-18 TO 12	00208504	5,880.00					
		OH EDWARDS, ERICK REAGAN ED	01/22/99	12-16 TO 1	00209435	4,872.00					
		OH RASSOULI, SIROU REAGAN ED	01/22/99	12-16 TO 1	00209436	5,310.00					
		OH ST MARTIN, JOHN REAGAN ED	01/22/99	12-18 TO 1	00209437	5,320.00					
		OH COMTE JR., A.J. REAGAN ED	01/28/99	JAN 5 & 7	00210045	464.00					
		OH STEYN, BILL CCHS	02/05/99	1-17 TO 1-	00210516	1,533.00					
		OH ST MARTIN, JOHN REAGAN ED	02/17/99	1-18 TO 2-	00210859	6,720.00					
		OH EDWARDS, ERICK REAGAN ED	02/17/99	1-20 TO 2-	00210856	4,524.00					
		OH RASSOULI, SIROU REAGAN	02/17/99	1-20 TO 2-	00210857	4,860.00					
		OH COMTE JR., A.J. REAGAN ED	02/17/99	1-21 TO 2-	00210855	1,856.00					
		OH EDWARDS, ERICK REAGAN	03/18/99	2-16 TO 3-	00213013	3,944.00					
		OH RASSOULI, SIROU REAGAN	03/18/99	2-17 TO 3-	00213016	4,830.00					
		OH COMTE JR., A.J. REAGAN	03/18/99	2-21 TO 3-	00213012	1,856.00					
		OH CUSD REVOLVING JOHN ST MA	04/08/99	8574	00214241	5,880.00					
		OH EDWARDS, ERICK REAGAN	04/15/99	3-16 TO 4-	00214715	5,974.00					
		OH COMTE JR., A.J. REAGAN ED	04/22/99	3-15 TO 4-	00215338	1,914.00					
		OH RASSOULI, SIROU ED CENTER	04/22/99	3-17 TO 4-	00215341	5,250.00					
		OH ST MARTIN, JOHN REAGAN ED	04/22/99	3-18 TO 4-	00215343	6,440.00					
		OH ST MARTIN, JOHN REAGAN ED	05/21/99	4-19 TO 5-	00217004	6,440.00					
		OH EDWARDS, ERICK REAGAN ED	05/21/99	4-20 TO 5-	00216999	4,640.00					
		OH RASSOULI, SIROU ED CENTER	05/21/99	4-21 TO 5-	00217002	4,245.00					
		COMTE JR., A.J. REAGAN ED	05/21/99	4-21 TO 5-	00216996	1,856.00					
		EDWARDS, ERICK REAGAN	06/16/99	5-18 TO 6-	00219233	5,191.00					
		OH ST MARTIN, JOHN REAGAN ED	06/16/99	5-18 TO 6-	00219247	6,440.00					
		OH RASSOULI, SIROU ED CENTER	06/16/99	5-19 TO 6-	00219244	3,300.00					
		OH COMTE JR., A.J. REAGAN ED	06/16/99	5-21 TO 6-	00219231	1,624.00					
* Total for OBJECT *						164,282.50	0.00*	168,502.25*	168,502.25*	0.00*	

MONTHLY SCHEDULE COST REPORT - JUNE 1999

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
1	CA0-1010						
	CLEAR PAD/ OVER EXCAVATE & ROUGH GRADE, BLDG. A	O2AC	19000.00	100.00	19000.00	0.00	19000.00
1	CA0-1020						
	PLACE ENGINEERED FILL, ALL BLDG. A	O2AC	50000.00	100.00	50000.00	0.00	50000.00
1	CA0-1040						
	FINE GRADE ALL BLDG. A	O2AC	3500.00	100.00	3500.00	0.00	3500.00
1	CA0-1060						
	SURVEY BUILDING, ALL BLDG. A	O1AS	1275.00	100.00	1275.00	0.00	1275.00
1	CA0-1070						
	LAYOUT BUILDING, ALL BLDG. A	ROBYN	16658.00	100.00	16658.00	0.00	16658.00
7	CA0-1450						
	SET ROOF HATCHES, ALL BLDG. A	ROBYN	240.00	100.00	240.00	0.00	240.00
2	CA0-1455						
	ERECT EXTERIOR SCAFFOLDING, ALL BLDG. A	O9TS	30000.00	100.00	30000.00	0.00	30000.00
2	CA0-1470						
	BUILD PARAPET WALL, ALL BLDG. A	O9TS	124000.00	100.00	124000.00	0.00	124000.00
4	CA0-1475						
	ROUGH CARP. - PARAPET WALL, ALL BLDG. A	O6TBD2	6000.00	100.00	6000.00	0.00	6000.00
6	CA0-1480						
	PLACE CRICKET INSULATION, ALL BLDG. A	O7FRC	29967.24	100.00	29967.24	0.00	29967.24
7	CA0-1490						
	INSTALL FLASHING & COPING, ALL BLDG. A	15NESH	17716.00	90.00	15944.40	0.00	15944.40
7	CA0-1500						
	INSTALL BUILT-UP ROOFING, ALL BLDG. A	O7FRC	191250.00	100.00	191250.00	0.00	191250.00
15	CA0-1510						
	SET ROOF HVAC EQUIPMENT, ALL BLDG. A	15NESH	10127.00	100.00	9114.30	1012.70	10127.00
-	CA0-1520						
	INSTALL METAL ROOF, ALL BLDG. A	15NESH	17818.00	0.00	0.00	0.00	0.00
13	CA0-1530						
	ELECTRICAL CABLE/WIRE @ ROOF, ALL BLDG. A	16HLX	16380.00	100.00	8190.00	8190.00	16380.00
2	CA0-1550						
	INSTALL UNIT VENTILATORS, ALL BLDG. A	15NESH	7799.00	100.00	1949.75	5849.25	7799.00
-	CA0-1560						
	ERECT LOUVERS ON THE ROOF, ALL BLDG. A	15NESH	3106.00	0.00	0.00	0.00	0.00
1	CA0-1570						
	INSTALL GUTTERS & DOWNSPOUTS, ALL BLDG. A	15NESH	2621.00	45.00	786.30	393.15	1179.45
-	CA0-1580						
	INSTALL ROOF WALK-WAY PANELS, ALL BLDG. A	O7FRC	4000.00	30.00	800.00	400.00	1200.00
2	CA0-1590						
	INSTALL ACCESS LADDERS	05BB	6157.00	100.00	6157.00	0.00	6157.00
-	CA0-1600						
	INSTALL OFCI EQUIPMENT, BLDG. A	ROBYN	3600.00	0.00	0.00	0.00	0.00
-	CAE-2550						
	TEST & BALANCE BLDG. A	15NESH	14142.00	0.00	0.00	0.00	0.00
-	CAE-2560						
	FINAL CLEAN-UP, BLDG. A	ROBYN	1200.00	0.00	0.00	0.00	0.00
3	CAW-0010						
	SET & DRILL PIERS, BLDG. A - WEST	ROBYN	1680.00	100.00	1680.00	0.00	1680.00
3	CAW-0020						
	REBAR PIERS, BLDG. A - WEST	O3FRS	23213.00	100.00	23213.00	0.00	23213.00
3	CAW-0030						
	PLACE CONCRETE FOR PIERS, BLDG. A - WEST	ROBYN	458.00	100.00	458.00	0.00	458.00
3	CAW-0040						
	EXCAVATE FOOTINGS, BLDG. A - WEST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
3	CAW-0050						
	FORMWORK FOR FOOTINGS, BLDG. A - WEST	ROBYN	30000.00	100.00	30000.00	0.00	30000.00
3	CAW-0060						
	FOOTING REBAR, BLDG. A - WEST	O3FRS	2868.00	100.00	2868.00	0.00	2868.00
3	CAW-0070						
	STRUCTURAL EMBEDS/ANCHORS, BLDG. A - WEST	05BB	1900.00	100.00	1900.00	0.00	1900.00
3	CAW-0080						
	FOOTING/SLEEVES, BLDG. A - WEST	ROBYN	1388.00	100.00	1388.00	0.00	1388.00
3	CAW-0090						
	PLACE CONCRETE FOOTINGS, BLDG. A - WEST	ROBYN	6000.00	100.00	6000.00	0.00	6000.00
12	CAW-0100						
	INSTALL U/G PLUMBING, BLDG. A - WEST	15AMC	75000.00	100.00	75000.00	0.00	75000.00
2	CAW-0110						
	STRIP/CLEAN/PREP. FOOTINGS, BLDG. A - WEST	ROBYN	13882.00	100.00	13882.00	0.00	13882.00
3	CAW-0120						
	TERMITE CONTROL FOR FOOTINGS, BLDG. A - WEST	O2RES	550.00	100.00	550.00	0.00	550.00
13	CAW-0130						
	INSTALL U/G ELECTRICAL, BLDG. A - WEST	16HLX	64700.00	100.00	64700.00	0.00	64700.00
17	CAW-0190						
	BACKFILL SOG, BLDG. A - WEST	ROBYN	6000.00	100.00	6000.00	0.00	6000.00
1	CAW-0200						
	COMPACT SOG, BLDG. A - WEST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
1	CAW-0210						
	FORM SOG, BLDG. A - WEST	ROBYN	3600.00	100.00	3600.00	0.00	3600.00
1	CAW-0220						
	VAPOR BARRIER/SAND FOR SOG, BLDG. A - WEST	ROBYN	2640.00	100.00	2640.00	0.00	2640.00
1	CAW-0230						
	TERMITE CONTROL FOR SOG, BLDG. A - WEST	O2RES	550.00	100.00	550.00	0.00	550.00
1	CAW-0240						
	SOG REBAR, BLDG. A - WEST	O3FRS	9963.00	100.00	9963.00	0.00	9963.00
1	CAW-0245						
	SET TOILET PARTITION FRAMES, BLDG. A - WEST	05BB	2462.00	100.00	2462.00	0.00	2462.00

MONTHLY SCHEDULE COST REPORT - JUNE 1999

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
12	CAW-0250	PLACE SOG, BLDG. A - WEST	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
2	CAW-0150	STRUCTURAL STEEL ERECTION, BLDG. A - WEST	05BB	62924.00	100.00	62924.00	0.00 62924.00 ✓
12	CAW-0160	WELD & PLUMB STRUCTURAL STEEL, BLDG. A - WEST	05BB	62924.00	100.00	62924.00	0.00 62924.00 ✓
10	CAW-0170	SPREAD METAL DECK, BLDG. A - WEST	05BB	3729.00	100.00	3729.00	0.00 3729.00 ✓
10	CAW-0260	PLACE & WELD 1ST FLOOR DECK, BLDG. A - WEST	05BB	16777.00	100.00	16777.00	0.00 16777.00 ✓
10	CAW-0270	FORM 1ST FLOOR DECK, BLDG. A - WEST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00 ✓
10	CAW-0280	REBAR 1ST FLOOR DECK, BLDG. A - WEST	03FRS	14533.00	100.00	14533.00	0.00 14533.00 ✓
10	CAW-0290	PLACE CONCRETE 1ST FLOOR DECK, BLDG. A - WEST	ROBYN	8400.00	100.00	8400.00	0.00 8400.00 ✓
7	CAW-0300	PLACE & WELD ROOF DECK, BLDG. A - WEST	05BB	16777.00	100.00	16777.00	0.00 16777.00 ✓
7	CAW-0310	FORM ROOF DECK, BLDG. A - WEST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00 ✓
2	CAW-0315	F&P COLUMN COVERS, BLDG. A - WEST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAW-0318	F&P CONCRETE BEAM ROOF, BLDG. A - WEST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAW-0320	REBAR ROOF DECK, BLDG. A - WEST	03FRS	9012.00	100.00	9012.00	0.00 9012.00 ✓
12	CAW-0325	SET TOILET PARTITION FRAMES, BLDG. A - WEST	05BB	2462.00	100.00	2462.00	0.00 2462.00 ✓
7	CAW-0330	PLACE CONCRETE ROOF DECK, BLDG. A - WEST	ROBYN	8400.00	100.00	8400.00	0.00 8400.00 ✓
2	CAW-1010	LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - WEST	09TS	9000.00	100.00	9000.00	0.00 9000.00 ✓
26	CAW-1020	FIREPROOFING, BLDG. A - WEST FLR 1	09TS	3000.00	100.00	3000.00	0.00 3000.00 ✓
2	CAW-1030	DECK HANGERS-FIRE SPR & MEP, BLDG. A - WEST FLR 1	15CFP	2198.00	100.00	2198.00	0.00 2198.00 ✓
2	CAW-1035	FIRESPINKLERS, RISER, BLDG. A - WEST FLR 1	15CFP	1883.00	100.00	1883.00	0.00 1883.00 ✓
26	CAW-1040	FIRESPINKLER, LATERALS, BLDG. A - WEST FLR 1	15CFP	6279.00	100.00	6279.00	0.00 6279.00 ✓
12	CAW-1050	OH WASTE, VENT, /STORM DRN, BLD. A FLR 1	15AMC	11000.00	100.00	11000.00	0.00 11000.00 ✓
12	CAW-1060	OH WATER MAIN BLDG. A - WEST FLR 1	15AMC	5000.00	100.00	5000.00	0.00 5000.00 ✓
13	CAW-1070	OH ELECTRICAL/SYSTEM RI BLDG. A - WEST FLR 1	16HLX	16380.00	100.00	16380.00	0.00 16380.00 ✓
13	CAW-1075	CONTROLS RI BLDG. A - WEST FLR 1	17PAC	4781.00	100.00	4781.00	0.00 4781.00 ✓
19	CAW-1080	OH HVAC PIPING. A - WEST FLR 1	15NESM	10000.00	100.00	10000.00	0.00 10000.00 ✓
19	CAW-1090	OVERHEAD DUCT BLDG. A - WEST - FLR 1	15NESM	26526.00	100.00	26526.00	0.00 26526.00 ✓
2	CAW-1100	METAL STUD FRAMING, BLDG. A - WEST FLR 1	09TS	54000.00	100.00	54000.00	0.00 54000.00 ✓
11	CAW-1110	INSTL DOOR/WINDOW HH FRAM, BLDG. A - WEST FLR 1	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
26	CAW-1120	FIRE SAFING, BLDG. A - WEST FLR 1	07SAC	1400.00	100.00	1400.00	0.00 1400.00 ✓
12	CAW-1130	INSTALL WATER LINES, WALL, BLDG. A - WEST FLR 1	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAW-1150	ELECT/SYSTEMS RI IN WALL, BLDG. A - WEST FLR 1	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
13	CAW-1160	PIPE INSULATION, BLDG. A - WEST FLR 1	15NESM	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAW-1190	INSULATION, BLDG. A - WEST FLR 1	07SAC	14700.00	100.00	14700.00	0.00 14700.00 ✓
16	CAW-1200	GYP BOARD WALLS, BLDG. A - WEST FLR 1	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
16	CAW-1205	SOUND PROOF BOARDS, BLDG. A - WEST FLR 1	07SAC	4600.00	100.00	4600.00	0.00 4600.00 ✓
9	CAW-1210	ACOUSTIC CEILING GRID, BLDG. A - WEST FLR 1	09WBM	15750.00	100.00	12600.00	3150.00 15750.00 ✓
9	CAW-1220	GYP BOARD CEILING GRID, BLDG. A - WEST FLR 1	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓
16	CAW-1230	TAPE/FLOAT GYP BOARD WALL, BLDG. A - WEST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
24	CAW-1235	VINYL COVERED TACK BOARD, BLDG. A - WEST	09WBM	22275.00	100.00	2227.50	20047.50 22275.00 ✓
	CAW-1240	HANG GYP BOARD CEILING, BLDG. A - WEST FLR 1	09TS	1800.00	100.00	1440.00	360.00 1800.00 ✓
	CAW-1250	HANG DOORS, BLDG. A - WEST FLR 1	ROBYN	3600.00	100.00	3600.00	0.00 3600.00 ✓

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
27	CAW-1260	FINISH PLUMBING, BLDG. A - WEST FLR 1	15AMC	3000.00	25.00	0.00	750.00 / 750.00 ✓
9	CAW-1270	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - WEST FLR 1	09TS	400.00	100.00	400.00	0.00 / 400.00 ✓
9	CAW-1280	INT CEMENT/VENEER PLASTER, BLDG. A - WEST FLR 1	09TS	32900.00	65.00	21385.00	0.00 / 21385.00 ✓
26	CAW-1290	FIRESINKLERS, FINISH ,BLDG. A - WEST FLR 1	15CFP	2198.00	40.00	219.80	659.40 / 879.20 ✓
10	CAW-1300	CERAMIC TILE IN BATHROOMS, BLDG. A - WEST FLR 1	09VCT	7000.00	65.00	1400.00	3150.00 / 4550.00 ✓
24	CAW-1310	FRP PANELS/MAINSCOT, BLDG. A - WEST FLR2	09WBM	480.00	30.00	0.00	144.00 / 144.00 ✓
14	CAW-1330	PAINTING, WALLS, INTERIOR BLDG. A - WEST FLR 1	09NP	6000.00	75.00	2400.00	2100.00 / 4500.00 ✓
14	CAW-1340	PAINT, DOORS/FRMS, INT, BLDG. A - WEST FLR 1	09NP	5500.00	75.00	1650.00	2475.00 / 4125.00 ✓
13	CAW-1350	PULL ELECT. WIRE, BLDG. A - WEST FLR 1	16HLX	10920.00	100.00	10920.00	0.00 / 10920.00 ✓
14	CAW-1360	LATH PLASTER TOILET PARTI, BLDG. A - WEST FLR 1	09TS	600.00	100.00	300.00	300.00 / 600.00 ✓
9	CAW-1370	INSTALL CEILING TILE IN GRID, BLDG. A - WEST FLR	09WBM	15750.00	25.00	1575.00	2362.50 / 3937.50 ✓
14	CAW-1390	FINISH PAINT, BLDG. A - WEST FLR 1	09NP	3750.00	75.00	1500.00	1312.50 / 2812.50 ✓
23	CAW-1400	TOILET ACCESSORIES, BLDG. A - WEST FLR 1	10WCS	2160.00	25.00	0.00	540.00 / 540.00 ✓
23	CAW-1410	DOOR HARDWARE, BLDG. A - WEST FLR 1	ROBYN	3600.00	60.00	720.00	1440.00 / 2160.00 ✓
23	CAW-1420	HVAC GRILLS, REGISTERS, BLDG. A - WEST FLR 1	15NESH	1500.00	30.00	300.00	150.00 / 450.00 ✓
13	CAW-1430	ELECTRICAL TRIM, BLDG. A - WEST FLR 1	16HLX	5480.00	80.00	4384.00	0.00 / 4384.00 ✓
23	CAW-1435	CONTROLS FINISH , BLDG. A - WEST FLR 1	17PAC	5844.00	85.00	4967.40	0.00 / 4967.40 ✓
	CAW-1440	MARKER BOARDS/VISUAL DISPL, BLDG. A - WEST FLR 1	10NA	6212.00	20.00	1242.40	0.00 / 1242.40 ✓
	CAW-1450	INSTALL FIRE / CABINETS, BLDG. A - WEST FLR 1	ROBYN	120.00	0.00	0.00	0.00 / 0.00
	CAW-1460	RESILIENT FLOORING, BLDG. A - WEST FLR 1	09FF	2000.00	0.00	0.00	0.00 / 0.00
	CAW-1470	RUBBER FLOORING IN STAIRS, BLDG. A - WEST FLR 1	09FF	1260.00	0.00	0.00	0.00 / 0.00
23	CAW-1480	INSTALL LIGHT FIXTURES BLDG. A - WEST FLR 1	16HLX	8736.00	40.00	3494.40	0.00 / 3494.40 ✓
23	CAW-1490	INSTALL SYSTEM DEVICES BLDG. A - WEST FLR 1	16HLX	10920.00	50.00	0.00	5460.00 / 5460.00 ✓
	CAW-1500	CASEWORK IN ALL ROOMS, BLDG. A - WEST FLR 1	06RC	9060.50	0.00	0.00	0.00 / 0.00
	CAW-1510	SIGNAGE, BLDG. A - WEST FLR1	10RB	2765.00	0.00	0.00	0.00 / 0.00
	CAW-1530	FINAL CLEAN-UP, BLDG. A - WEST FLR 1	ROBYN	1200.00	0.00	0.00	0.00 / 0.00
23	CAW-2010	LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - WEST	09TS	9000.00	100.00	9000.00	0.00 / 9000.00 ✓
26	CAW-2020	FIREPROOFING, BLDG. A - WEST FLR 2	09TS	3000.00	100.00	3000.00	0.00 / 3000.00 ✓
26	CAW-2030	DECK RANGERS-FIRE SPR & MEP, BLDG. A - WEST FLR 2	15CFP	2196.00	100.00	2196.00	0.00 / 2196.00 ✓
26	CAW-2035	FIRESINKLER, RISERS, BLDG. A - WEST FLR 2	15CFP	1882.00	100.00	1882.00	0.00 / 1882.00 ✓
26	CAW-2040	FIRESINKLER, LATERALS, BLDG. A - WEST FLR 2	15CFP	6588.00	100.00	6588.00	0.00 / 6588.00 ✓
12	CAW-2050	OH WASTE, VENT, /STORM DRN, BLD. A - WEST FLR 2	15AMC	5000.00	100.00	5000.00	0.00 / 5000.00 ✓
12	CAW-2060	OH WATER MAIN BLDG. A - WEST FLR 2	15AMC	5000.00	100.00	5000.00	0.00 / 5000.00 ✓
13	CAW-2070	OH ELECTRICAL/SYSTEM RI BLDG. A - WEST FLR 2	16HLX	16380.00	85.00	13923.00	0.00 / 13923.00 ✓
23	CAW-2075	CONTROLS RI BLDG. A - WEST FLR 2	17PAC	4781.00	100.00	4781.00	0.00 / 4781.00 ✓
19	CAW-2080	OH HVAC PIPING. A - WEST FLR 2	15NESH	14500.00	100.00	14500.00	0.00 / 14500.00 ✓
19	CAW-2090	OVERHEAD DUCT BLDG. A - WEST - FLR 2	15NESH	26533.00	100.00	26533.00	0.00 / 26533.00 ✓
2	CAW-2100	METAL STUD FRAMING, BLDG. A - WEST FLR 2	09TS	54000.00	100.00	54000.00	0.00 / 54000.00 ✓
11	CAW-2110	INSTL DOOR/WINDOW HM FRAM, BLDG. A - WEST FLR 2	ROBYN	9600.00	100.00	9600.00	0.00 / 9600.00 ✓
	CAW-2130	FIRE SAFING, BLDG. A - WEST FLR 2	07SAC	1400.00	100.00	1400.00	0.00 / 1400.00 ✓
12	CAW-2140	INSTALL WATER LINES, WALL, BLDG. A - WEST FLR 2	15AMC	7000.00	100.00	7000.00	0.00 / 7000.00 ✓

LEWIS C. NELSON & SONS, INC.  
 Project Name: 0069 Project Version: UPDT 08 31MAY99  
 REPORT DATE 16JUN99  
 13:24  
 MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 SELINE

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00\*  
 DATA DATE 01JUL99 PAGE NO. 12

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
12	CAW-2150	INSTALL GAS LINES, BLDG. A - WEST FLR 2	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAW-2160	ELECT/SYSTEMS RI IN WALL ,BLDG. A - WEST FLR 2	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
12	CAW-2170	PIPE INSULATION BLDG. A - WEST FLR 2	15NESM	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAW-2200	INSULATION, BLDG. A - WEST FLR 2	07SAC	14700.00	100.00	11760.00	2940.00 14700.00 ✓
11	CAW-2210	GYP BOARD WALLS, BLDG. A - WEST FLR 2	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
7	CAW-2215	SOUND PROOF BOARDS, BLDG. A - WEST FLR 2	07SAC	4600.00	100.00	4600.00	0.00 4600.00 ✓
9	CAW-2220	ACOUSTIC CEILING GRID, BLDG. A - WEST FLR 2	09WHM	15750.00	100.00	3150.00	12600.00 15750.00 ✓
9	CAW-2230	GYP BOARD CEILING GRID, BLDG. A - WEST FLR 2	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓
23	CAW-2240	INSTALL FUME HOOD	11KSC	1497.00	100.00	523.95	973.05 1497.00 ✓
16	CAW-2250	TAPE/FLOAT GYP BOARD WALL, BLDG. A - WEST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
21	CAW-2255	VINYL COVERED TACK BOARD, BLDG. A - WEST	09WHM	22275.00	100.00	11137.50	11137.50 22275.00 ✓
9	CAW-2260	HANG GYP BOARD CEILING, BLDG. A - WEST FLR 2	09TS	1800.00	60.00	1080.00	0.00 1080.00 ✓
22	CAW-2270	HANG DOORS, BLDG. A - WEST FLR 2	ROBYN	3600.00	100.00	3600.00	0.00 3600.00 ✓
27	CAW-2280	FINISH PLUMBING, BLDG. A - WEST FLR 2	15AMC	3000.00	25.00	0.00	750.00 750.00 ✓
9	CAW-2290	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - WEST FLR 2	09TS	400.00	100.00	80.00	320.00 400.00 ✓
16	CAW-2300	INT CEMENT/VENEER PLASTER, BLDG. A - WEST FLR 2	09TS	32900.00	50.00	16450.00	0.00 16450.00 ✓
26	CAW-2310	FIRESPKLERS, FINISH ,BLDG. A - WEST FLR 2	15CFP	2353.00	50.00	588.25	588.25 1176.50 ✓
	CAW-2320	CERAMIC TILE IN BATHROOMS, BLDG. A - WEST FLR 2	09VCT	7000.00	35.00	0.00	2450.00 2450.00 ✓
26	CAW-2330	FRP PANELS/WAINSCOT, BLDG. A - WEST FLR2	09WHM	480.00	25.00	0.00	120.00 120.00 ✓
14	CAW-2350	PAINTING, WALLS, INTERIOR BLDG. A - WEST FLR 2	09NP	6000.00	65.00	2400.00	1500.00 3900.00 ✓
14	CAW-2360	PAINT, DOORS/FRMS, INT, BLDG. A - WEST FLR 2	09NP	5500.00	80.00	4400.00	0.00 4400.00 ✓
13	CAW-2370	PULL ELECT. WIRE, BLDG. A - WEST FLR 2	16HLX	10920.00	100.00	10920.00	0.00 10920.00 ✓
14	CAW-2380	LATH PLASTER TOILET PARTI, BLDG. A - WEST FLR 2	09TS	600.00	100.00	300.00	300.00 600.00 ✓
9	CAW-2390	INSTALL CEILING TILE IN GRID, BLDG. A - WEST FLR	09WHM	15750.00	20.00	0.00	3150.00 3150.00 ✓
14	CAW-2410	FINISH PAINT, BLDG. A - WEST FLR 2	09NP	3750.00	40.00	750.00	750.00 1500.00 ✓
23	CAW-2420	TOILET ACCESSORIES, BLDG. A - WEST FLR 2	10WCS	2160.00	10.00	0.00	216.00 216.00 ✓
23	CAW-2430	DOOR HARDWARE, BLDG. A - WEST FLR 2	ROBYN	3600.00	50.00	720.00	1080.00 1800.00 ✓
-	CAW-2440	HVAC GRILLS, REGISTERS, BLDG. A - WEST FLR 2	15NESM	1502.00	0.00	0.00	0.00 0.00
13	CAW-2450	ELECTRICAL TRIM, BLDG. A - WEST FLR 2	16HLX	5460.00	50.00	0.00	2730.00 2730.00 ✓
23	CAW-2455	CONTROLS FINISH BLDG. A - WEST FLR 2	17PAC	5844.00	40.00	1461.00	876.60 2337.60 ✓
-	CAW-2460	MARKER BOARDS/VISUAL DISPL, BLDG. A - WEST FLR 2	10NA	8000.00	0.00	0.00	0.00 0.00
-	CAW-2470	INSTALL FIRE / CABINETS, BLDG. A - WEST FLR 2	ROBYN	120.00	0.00	0.00	0.00 0.00
-	CAW-2480	RESILIENT FLOORING, BLDG. A - WEST FLR 2	09FF	2000.00	0.00	0.00	0.00 0.00
-	CAW-2490	RUBBER FLOORING IN STAIRS, BLDG. A - WEST FLR 2	09FF	1260.00	0.00	0.00	0.00 0.00
23	CAW-2500	INSTALL LIGHT FIXTURES BLDG. A - WEST FLR 2	16HLX	10920.00	20.00	0.00	2184.00 2184.00 ✓
23	CAW-2510	INSTALL SYSTEM DEVICES BLDG. A - WEST FLR 2	16HLX	10920.00	10.00	0.00	1092.00 1092.00 ✓
-	CAW-2520	CASEWORK IN ALL ROOMS, BLDG. A - WEST FLR 2	06RC	9060.50	0.00	0.00	0.00 0.00
23	CAW-2530	INSTALL LAB EQUIPMENT, BLDG. A - WEST, FLR2	11KSC	35451.00	10.00	0.00	3545.10 3545.10 ✓
-	CAW-2540	SIGNAGE, BLDG. A - WEST FLR1	10RB	2765.00	0.00	0.00	0.00 0.00
-	CAW-2560	FINAL CLEAN-UP, BLDG. A - WEST FLR 2	ROBYN	1200.00	0.00	0.00	0.00 0.00
26	CAW-3610	FRP TOPPING SLAB, BLDG. A - WEST	ROBYN	1080.00	100.00	1080.00	0.00 1080.00 ✓

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ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE	
BUILDING A - ACADEMIC								
BASELINE ACTIVITIES								
10	CAW-3620	SEISMIC JOINT/WEATHER BARRIER, BLDG. A - WEST	ROBYN	1200.00	50.00	600.00	0.00	600.00 ✓
-	CAW-3630	RUBBER TILE W/ACRYLIC POLISH, BLDG. A - WEST	09FF	2000.00	0.00	0.00	0.00	0.00
10	CAW-3640	INSTALL WARNING STRIP, BLDG. A - WEST	ROBYN	240.00	100.00	240.00	0.00	240.00 ✓
21	CAW-3650	INSTALL GUARDRAILS/HANDRAILS, BLDG. A - WEST	05BB	6160.00	100.00	6160.00	0.00	6160.00 ✓
16	CAW-3010	INTERIOR GFRC COLUMN COVERS, ALL BLDG. A	09TS	35000.00	50.00	14000.00	3500.00	17500.00 ✓
2	CAW-3020	INSTALL EXP. JOINT COVERS, BLDG. A - WEST	ROBYN	3600.00	25.00	900.00	0.00	900.00 ✓
14	CAW-3030	LATH & PLASTER, BLDG. A - WEST	09TS	75800.00	100.00	68220.00	7580.00	75800.00 ✓
2	CAW-3050	INSTALL EXTERIOR GLASS, BLDG. A - WEST	08AGN	21583.00	70.00	10791.50	4316.60	15108.10 ✓
8	CAW-3055	INSTALL CAULKING & SEALANTS, BLDG. A - WEST	ROBYN	10800.00	100.00	10800.00	0.00	10800.00 ✓
22	CAW-3060	INSTALL EXTERIOR DOORS, BLDG. A - WEST	ROBYN	1200.00	90.00	960.00	120.00	1080.00 ✓
14	CAW-3070	PAINT EXTERIOR BLDG. A - WEST	09NP	4822.00	75.00	2411.00	1205.50	3616.50 ✓
14	CAW-3080	PAINT & TRIM DOORS, EXTERIOR, BLDG. A - WEST	09NP	5800.00	75.00	3480.00	870.00	4350.00 ✓
2	CAW-3090	INSTALL VENTILATOR UNIT LOUVERS, BLDG. A - WEST	15NESH	3451.00	100.00	3451.00	0.00	3451.00 ✓
2	CAE-0010	SET & DRILL PIERS, BLDG. A - EAST	ROBYN	1680.00	100.00	1680.00	0.00	1680.00 ✓
3	CAE-0020	REBAR PIERS, BLDG. A - EAST	03FRS	24351.00	100.00	24351.00	0.00	24351.00 ✓
3	CAE-0030	PLACE CONCRETE FOR PIERS, BLDG. A - EAST	ROBYN	458.00	100.00	458.00	0.00	458.00 ✓
3	CAE-0040	EXCAVATE FOOTINGS, BLDG. A - EAST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00 ✓
3	CAE-0050	FORMWORK FOR FOOTINGS, BLDG. A - EAST	ROBYN	30000.00	100.00	30000.00	0.00	30000.00 ✓
3	CAE-0060	FOOTING REBAR, BLDG. A - EAST	03FRS	3086.00	100.00	3086.00	0.00	3086.00 ✓
3	CAE-0070	STRUCTURAL EMBEDS/ANCHORS, BLDG. A - EAST	05BB	1900.00	100.00	1900.00	0.00	1900.00 ✓
3	CAE-0080	FOOTING/SLEEVES, BLDG. A - EAST	ROBYN	1388.00	100.00	1388.00	0.00	1388.00 ✓
3	CAE-0090	PLACE CONCRETE FOOTINGS, BLDG. A - EAST	ROBYN	4080.00	100.00	4080.00	0.00	4080.00 ✓
12	CAE-0100	INSTALL U/G PLUMBING, BLDG. A - EAST	15AMC	75000.00	100.00	75000.00	0.00	75000.00 ✓
3	CAE-0110	STRIP/CLEAN/PREP. FOOTINGS, BLDG. A - EAST	ROBYN	13880.00	100.00	13880.00	0.00	13880.00 ✓
12	CAE-0120	TERMITE CONTROL FOR FOOTINGS, BLDG. A - EAST	02RES	1900.00	100.00	1900.00	0.00	1900.00 ✓
13	CAE-0130	INSTALL U/G ELECTRICAL, BLDG. A - EAST	16HLX	64700.00	100.00	64700.00	0.00	64700.00 ✓
12	CAE-0190	BACKFILL SOG, BLDG. A - EAST	ROBYN	6000.00	100.00	6000.00	0.00	6000.00 ✓
12	CAE-0200	COMPLCT SOG, BLDG. A - EAST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00 ✓
12	CAE-0210	FORM SOG, BLDG. A - EAST	ROBYN	3600.00	100.00	3600.00	0.00	3600.00 ✓
12	CAE-0220	VAPOR BARRIER/SAND FOR SOG, BLDG. A - EAST	ROBYN	2640.00	100.00	2640.00	0.00	2640.00 ✓
12	CAE-0230	TERMITE CONTROL FOR SOG, BLDG. A - EAST	02RES	1900.00	100.00	1900.00	0.00	1900.00 ✓
12	CAE-0240	SOG REBAR, BLDG. A - EAST	03FRS	9963.00	100.00	9963.00	0.00	9963.00 ✓
12	CAE-0245	SET TOILET PARTITION FRAMES, BLDG. A - EAST	05BB	2462.00	100.00	2462.00	0.00	2462.00 ✓
12	CAE-0250	PLACE SOG, BLDG. A - EAST	ROBYN	9600.00	100.00	9600.00	0.00	9600.00 ✓
2	CAE-0150	STRUCTURAL STEEL ERECTION, BLDG. A - EAST	05BB	62925.00	100.00	62925.00	0.00	62925.00 ✓
12	CAE-0160	WELD & PLUMB STRUCTURAL STEEL, BLDG. A - EAST	05BB	62924.00	100.00	62924.00	0.00	62924.00 ✓
10	CAE-0170	SPREAD METAL DECK, BLDG. A - EAST	05BB	3729.00	100.00	3729.00	0.00	3729.00 ✓
10	CAE-0260	PLACE & WELD 1ST FLOOR DECK, BLDG. A - EAST	05BB	16777.00	100.00	16777.00	0.00	16777.00 ✓
10	CAE-0270	FORM 1ST FLOOR DECK, BLDG. A - EAST	ROBYN	1200.00	100.00	1200.00	0.00	1200.00 ✓
10	CAE-0280	REBAR 1ST FLOOR DECK, BLDG. A - EAST	03FRS	14773.00	100.00	14773.00	0.00	14773.00 ✓
10	CAE-0290	PLACE CONCRETE 1ST FLOOR DECK, BLDG. A - EAST	ROBYN	8400.00	100.00	8400.00	0.00	8400.00 ✓

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
7	CAE-0300	PLACE & WELD ROOF DECK, BLDG. A - EAST	05BB	16777.00	100.00	16777.00	0.00 16777.00 ✓
7	CAE-0310	FORM ROOF DECK, BLDG. A - EAST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00 ✓
2	CAE-0315	F & P COLUMN COVERS BLDG. A - EAST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAE-0318	F & P CONCRETE BEAM ROOF BLDG. A - EAST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAE-0320	REBAR ROOF DECK, BLDG. A - EAST	03FRS	9370.00	100.00	9370.00	0.00 9370.00 ✓
12	CAE-0325	SET TOILET PARTITION FRAMES, BLDG. A - EAST	05BB	2482.00	100.00	2482.00	0.00 2482.00 ✓
7	CAE-0330	PLACE CONCRETE ROOF DECK, BLDG. A - EAST	ROBYN	8400.00	100.00	8400.00	0.00 8400.00 ✓
2	CAE-1010	LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - EAST	09TS	9000.00	100.00	9000.00	0.00 9000.00 ✓
26	CAE-1020	FIREPROOFING, BLDG. A - EAST FLR 1	09TS	3000.00	100.00	3000.00	0.00 3000.00 ✓
26	CAE-1030	DECK HANGERS-FIRE SPR & MEP, BLDG. A - EAST FLR 1	15CFP	2157.00	100.00	2157.00	0.00 2157.00 ✓
26	CAE-1035	FIRESPINKLER, RISERS, BLDG. A - EAST FLR 1	15CFP	1849.00	100.00	1849.00	0.00 1849.00 ✓
26	CAE-1040	FIRESPINKLER, LATERALS, BLDG. A - EAST FLR 1	15CFP	6240.00	100.00	6240.00	0.00 6240.00 ✓
12	CAE-1050	OH WASTE, VENT, /STORM DRN, BLD. A FLR 1	15AMC	11000.00	100.00	11000.00	0.00 11000.00 ✓
12	CAE-1060	OH WATER MAIN BLDG. A - EAST FLR 1	15AMC	5000.00	100.00	5000.00	0.00 5000.00 ✓
13	CAE-1070	OH ELECTRICAL/SYSTEM RI BLDG. A - EAST FLR 1	16HLX	16380.00	100.00	16380.00	0.00 16380.00 ✓
13	CAE-1075	CONTROLS RI BLDG. A - EAST FLR 1	17PAC	4781.00	100.00	4781.00	0.00 4781.00 ✓
19	CAE-1080	OH HVAC PIPING. A - EAST FLR 1	15NESM	10000.00	100.00	10000.00	0.00 10000.00 ✓
	CAE-1090	OVERHEAD DUCT BLDG. A - EAST - FLR 1	15NESM	26526.00	100.00	26526.00	0.00 26526.00 ✓
2	CAE-1100	METAL STUD FRAMING, BLDG. A - EAST FLR 1	09TS	54000.00	100.00	54000.00	0.00 54000.00 ✓
11	CAE-1110	INSTL DOOR/WINDOW HM FRAM, BLDG. A - EAST FLR 1	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
26	CAE-1120	FIRE SAFING, BLDG. A - EAST FLR 1	07SAC	1400.00	100.00	1400.00	0.00 1400.00 ✓
12	CAE-1130	INSTALL WATER LINES, WALL, BLDG. A - EAST FLR 1	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAE-1150	ELECT/SYSTEMS RI IN WALL, BLDG. A - EAST FLR 1	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
13	CAE-1160	PIPE INSULATION, BLDG. A - EAST FLR 1	15NESM	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAE-1190	INSULATION, BLDG. A - EAST FLR 1	07SAC	14700.00	100.00	13230.00	1470.00 14700.00 ✓
16	CAE-1200	GYP BOARD WALLS, BLDG. A - EAST FLR 1	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
16	CAE-1205	SOUND PROOF BOARDS, BLDG. A - EAST FLR 1	07SAC	4600.00	100.00	4600.00	0.00 4600.00 ✓
9	CAE-1210	ACOUSTIC CEILING GRID, BLDG. A - EAST FLR 1	09WBH	15750.00	100.00	3150.00	12600.00 15750.00 ✓
9	CAE-1220	GYP BOARD CEILING GRID, BLDG. A - EAST FLR 1	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓
16	CAE-1230	TAPE/FLOAT GYP BOARD WALL, BLDG. A - EAST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
24	CAE-1235	VINYL COVERED TACK BOARD, BLDG. A - EAST	09WBH	22275.00	100.00	0.00	22275.00 22275.00 ✓
9	CAE-1240	HANG GYP BOARD CEILING, BLDG. A - EAST FLR 1	09TS	1800.00	100.00	450.00	1350.00 1800.00 ✓
22	CAE-1250	HANG DOORS, BLDG. A - EAST FLR 1	ROBYN	3600.00	100.00	2880.00	720.00 3600.00 ✓
27	CAE-1260	FINISH PLUMBING, BLDG. A - EAST FLR 1	15AMC	3000.00	50.00	1500.00	0.00 1500.00 ✓
9	CAE-1270	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - EAST FLR 1	09TS	400.00	100.00	160.00	240.00 400.00 ✓
9	CAE-1280	INT CEMENT/VENEER PLASTER, BLDG. A - EAST FLR 1	09TS	32900.00	50.00	16450.00	0.00 16450.00 ✓
26	CAE-1290	FIRESPINKLERS, FINISH, BLDG. A - EAST FLR 1	15CFP	2311.00	25.00	0.00	577.75 577.75 ✓
10	CAE-1300	CERAMIC TILE IN BATHROOMS, BLDG. A - EAST FLR 1	09VCT	7000.00	75.00	0.00	5250.00 5250.00 ✓
4	CAE-1310	FRP PANELS/WAINSCOT, BLDG. A - EAST FLR2	09WBH	480.00	50.00	0.00	240.00 480.00 ✓
14	CAE-1330	PAINTING, WALLS, INTERIOR BLDG. A - EAST FLR 1	09NP	6000.00	75.00	1800.00	2700.00 4500.00 ✓
14	CAE-1340	PAINT, DOORS/FRMS, INT, BLDG. A - EAST FLR 1	09NP	5500.00	75.00	1650.00	2475.00 4125.00 ✓

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 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
13	CAE-1350 PULL ELECT. WIRE, BLDG. A - EAST FLR 1	16HLX	10920.00	100.00	10920.00	0.00	10920.00 ✓
14	CAE-1360 LATH PLASTER TOILET PARTI, BLDG. A - EAST FLR 1	09TS	1300.00	100.00	650.00	650.00	1300.00 ✓
9	CAE-1370 INSTALL CEILING TILE IN GRID, BLDG. A - EAST FLR	09WHM	15750.00	10.00	0.00	1575.00	1575.00 ✓
14	CAE-1390 FINISH PAINT, BLDG. A - EAST FLR 1	09NP	3750.00	50.00	375.00	1500.00	1875.00 ✓
23	CAE-1400 25TOILET ACCESSORIES, BLDG. A - EAST FLR 1	10WCS	2160.00	25.00	0.00	540.00	540.00 ✓
23	CAE-1410 DOOR HARDWARE, BLDG. A - EAST FLR 1	ROBYN	3600.00	50.00	540.00	1260.00	1800.00 ✓
23	CAE-1420 HVAC GRILLS, REGISTERS, BLDG. A - EAST FLR 1	15NESH	1500.00	20.00	300.00	0.00	300.00 ✓
13	CAE-1430 ELECTRICAL TRIM, BLDG. A - EAST FLR 1	16HLX	5460.00	50.00	0.00	2730.00	2730.00 ✓
23	CAE-1435 CONTROLS FINISH, BLDG. A - EAST FLR 1	17PAC	5844.00	35.00	0.00	2045.40	2045.40 ✓
-	CAE-1440 MARKER BOARDS VISUAL DISPL, BLDG. A - EAST FLR 1	10NA	6211.00	0.00	0.00	0.00	0.00
-	CAE-1450 INSTALL FIRE / CABINETS, BLDG. A - EAST FLR 1	ROBYN	120.00	0.00	0.00	0.00	0.00
-	CAE-1460 RESILIENT FLOORING, BLDG. A - EAST FLR 1	09FF	2000.00	0.00	0.00	0.00	0.00
-	CAE-1470 RUBBER FLOORING IN STAIRS, BLDG. A - EAST FLR 1	09FF	1260.00	0.00	0.00	0.00	0.00
23	CAE-1480 INSTALL LIGHT FIXTURES BLDG. A - EAST FLR 1	16HLX	8736.00	40.00	1747.20	1747.20	3494.40 ✓
23	CAE-1490 INSTALL SYSTEM DEVICES BLDG. A - EAST FLR 1	16HLX	10920.00	30.00	0.00	3276.00	3276.00 ✓
-	CAE-1500 CASEWORK IN ALL ROOMS, BLDG. A - EAST FLR 1	06RC	9060.50	0.00	0.00	0.00	0.00
-	CAE-1510 SIGNAGE, BLDG. A - EAST FLR1	10RB	2765.00	0.00	0.00	0.00	0.00
-	AE-1530 FINAL CLEAN-UP, BLDG. A - EAST FLR 1	ROBYN	1200.00	0.00	0.00	0.00	0.00
20	CAE-2010 LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - EAST	09TS	9000.00	100.00	9000.00	0.00	9000.00 ✓
26	CAE-2020 FIREPROOFING, BLDG. A - EAST FLR 2	09TS	3000.00	100.00	3000.00	0.00	3000.00 ✓
26	CAE-2030 DECK HANGERS-FIRE SPR & MEP, BLDG. A - EAST FLR 2	15CFP	2318.00	100.00	2318.00	0.00	2318.00 ✓
26	CAE-2035 FIRESFINKLERS, RISER, BLDG. A - EAST FLR 2	15CFP	1855.00	100.00	1855.00	0.00	1855.00 ✓
26	CAE-2040 FIRESFINKLER, LATERALS, BLDG. A - EAST FLR 2	15CFP	6644.00	100.00	6644.00	0.00	6644.00 ✓
12	CAE-2050 OK WASTE, VENT, /STORM DRN, BLD. A - EAST FLR 2	15AMC	5000.00	100.00	5000.00	0.00	5000.00 ✓
12	CAE-2060 OK WATER MAIN BLDG. A - EAST FLR 2	15AMC	5000.00	100.00	5000.00	0.00	5000.00 ✓
13	CAE-2070 OK ELECTRICAL/SYSTEM RI BLDG. A - EAST FLR 2	16HLX	16380.00	50.00	8190.00	0.00	8190.00 ✓
23	CAE-2075 CONTROLS RI BLDG. A - EAST FLR 2	17PAC	4782.00	100.00	4782.00	0.00	4782.00 ✓
19	CAE-2080 OH HVAC PIPING. A - EAST FLR 2	15NESH	14500.00	100.00	14500.00	0.00	14500.00 ✓
19	CAE-2090 OVERHEAD DUCT BLDG. A - EAST - FLR 2	15NESH	26533.00	100.00	26533.00	0.00	26533.00 ✓
2	CAE-2100 METAL STUD FRAMING, BLDG. A - EAST FLR 2	09TS	54000.00	100.00	54000.00	0.00	54000.00 ✓
11	CAE-2110 INSTL DOOR WINDOW HM FRAM, BLDG. A - EAST FLR 2	ROBYN	9600.00	100.00	9600.00	0.00	9600.00 ✓
20	CAE-2130 FIRE SAFING, BLDG. A - EAST FLR 2	07SAC	1400.00	100.00	1400.00	0.00	1400.00 ✓
12	CAE-2140 INSTALL WATER LINES, WALL, BLDG. A - EAST FLR 2	15AMC	7000.00	100.00	7000.00	0.00	7000.00 ✓
12	CAE-2150 INSTALL GAS LINES, BLDG. A - EAST FLR 2	15AMC	7000.00	100.00	7000.00	0.00	7000.00 ✓
13	CAE-2160 ELECT/SYSTEMS RI IN WALL ,BLDG. A - EAST FLR 2	16HLX	25920.00	100.00	25920.00	0.00	25920.00 ✓
12	CAE-2170 PIPE INSULATION, BLDG. A - EAST FLR 2	15NESH	3000.00	100.00	3000.00	0.00	3000.00 ✓
6	CAE-2200 INSULATION, BLDG. A - EAST FLR 2	07SAC	14700.00	100.00	14700.00	0.00	14700.00 ✓
7	CAE-2205 SOUND PROOF BOARDS, BLDG. A - EAST FLR 2	07SAC	4600.00	100.00	4140.00	460.00	4600.00 ✓
16	CAE-2210 GYP BOARD WALLS, BLDG. A - EAST FLR 2	09TS	30000.00	100.00	30000.00	0.00	30000.00 ✓
	CAE-2220 ACOUSTIC CEILING GRID, BLDG. A - EAST FLR 2	09WHM	15750.00	80.00	3150.00	9450.00	12600.00
9	CAE-2230 GYP BOARD CEILING GRID, BLDG. A - EAST FLR 2	09TS	7000.00	100.00	7000.00	0.00	7000.00

MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
23	CAE-2240	INSTALL FUME HOOD	11KSC	3735.00	100.00	747.00	2988.00 3735.00 ✓
16	CAE-2250	TAPE/FLOAT GYP BOARD WALL, BLDG. A - EAST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
21	CAE-2255	VINYL COVERED TACK BOARD, BLDG. A - EAST	09WBM	22275.00	100.00	17820.00	4455.00 22275.00 ✓
9	CAE-2260	HANG GYP BOARD CEILING, BLDG. A - EAST FLR 2	09TS	1800.00	100.00	360.00	1440.00 1800.00 ✓
22	CAE-2270	HANG DOORS, BLDG. A - EAST FLR 2	ROBYN	3600.00	100.00	1080.00	2520.00 3600.00 ✓
27	CAE-2280	FINISH PLUMBING, BLDG. A - EAST FLR 2	15AMC	3000.00	25.00	0.00	750.00 750.00 ✓
9	CAE-2290	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - EAST FLR 2	09TS	400.00	100.00	120.00	280.00 400.00 ✓
16	CAE-2300	INT CEMENT/VENEER PLASTER, BLDG. A - EAST FLR 2	09TS	32900.00	50.00	8225.00	8225.00 16450.00 ✓
26	CAE-2310	FIRESPINKLERS, FINISH, BLDG. A - EAST FLR 2	15CFP	2318.00	25.00	0.00	579.50 579.50 ✓
10	CAE-2320	CERAMIC TILE IN BATHROOMS, BLDG. A - EAST FLR 2	09VCT	7000.00	25.00	0.00	1750.00 1750.00 ✓
26	CAE-2330	FRP PANELS/MAINSOT, BLDG. A - EAST FLR2	09WBM	480.00	25.00	0.00	120.00 120.00 ✓
14	CAE-2350	PAINTING, WALLS, INTERIOR BLDG. A - EAST FLR 2	09NP	6000.00	75.00	1200.00	3300.00 4500.00 ✓
14	CAE-2360	PAINT, DOORS/FRMS, INT, BLDG. A - EAST FLR 2	09NP	5500.00	75.00	1650.00	2475.00 4125.00 ✓
13	CAE-2370	PULL ELECT. WIRE, BLDG. A - EAST FLR 2	16HLX	10920.00	100.00	10920.00	0.00 10920.00 ✓
14	CAE-2380	LATH PLASTER TOILET PARTI, BLDG. A - EAST FLR 2	09TS	1300.00	100.00	780.00	520.00 1300.00 ✓
9	CAE-2390	INSTALL CEILING TILE IN GRID, BLDG. A - EAST FLR	09WBM	15750.00	10.00	0.00	1575.00 1575.00 ✓
14	CAE-2410	FINISH PAINT, BLDG. A - EAST FLR 2	09NP	3750.00	75.00	937.50	1875.00 2812.50 ✓
	CAE-2420	TOILET ACCESSORIES, BLDG. A - EAST FLR 2	10WCS	2160.00	25.00	0.00	540.00 540.00 ✓
23	CAE-2430	DOOR HARDWARE, BLDG. A - EAST FLR 2	ROBYN	3600.00	50.00	720.00	1080.00 1800.00 ✓
-	CAE-2440	HVAC GRILLS, REGISTERS, BLDG. A - EAST FLR 2	15NESH	1502.00	0.00	0.00	0.00 0.00 ✓
13	CAE-2450	ELECTRICAL TRIM, BLDG. A - EAST FLR 2	16HLX	5460.00	50.00	0.00	2730.00 2730.00 ✓
23	CAE-2455	CONTROLS FINISH, BLDG. A - EAST FLR 2	17PAC	5843.00	20.00	0.00	1168.60 1168.60 ✓
-	CAE-2460	MARKER BOARDS/VISUAL DISPL, BLDG. A - EAST FLR 2	10NA	8000.00	0.00	0.00	0.00 0.00 ✓
-	CAE-2470	INSTALL FIRE / CABINETS, BLDG. A - EAST FLR 2	ROBYN	120.00	0.00	0.00	0.00 0.00 ✓
-	CAE-2480	RESILIENT FLOORING, BLDG. A - EAST FLR 2	09FF	2000.00	0.00	0.00	0.00 0.00 ✓
-	CAE-2490	RUBBER FLOORING IN STAIRS, BLDG. A - EAST FLR 2	09FF	1260.00	0.00	0.00	0.00 0.00 ✓
23	CAE-2500	INSTALL LIGHT FIXTURES BLDG. A - EAST FLR 2	16HLX	8736.00	20.00	1747.20	0.00 1747.20 ✓
-	CAE-2510	INSTALL SYSTEM DEVICES BLDG. A - EAST FLR 2	16HLX	10920.00	0.00	0.00	0.00 0.00 ✓
-	CAE-2520	CASEWORK IN ALL ROOMS, BLDG. A - EAST FLR 2	06RC	9060.50	0.00	0.00	0.00 0.00 ✓
23	CAE-2530	INSTALL LAB EQUIPMENT, BLDG. A - EAST, FLR2	11KSC	38852.00	10.00	3885.20	0.00 3885.20 ✓
-	CAE-2540	SIGNAGE, BLDG. A - EAST FLR1	10RB	2765.00	0.00	0.00	0.00 0.00 ✓
24	CAE-3600	FRP STAIR TREADS AND RISERS, BLDG. A - EAST	ROBYN	2160.00	100.00	2160.00	0.00 2160.00 ✓
26	CAE-3610	FRP TOPPING SLAB, BLDG. A - EAST	ROBYN	2160.00	100.00	2160.00	0.00 2160.00 ✓
10	CAE-3620	SEISMIC JOINT/WEATHER BARRIER, BLDG. A - EAST	ROBYN	1200.00	20.00	240.00	0.00 240.00 ✓
-	CAE-3630	RUBBER TILE W/ACRYLIC POLISH, BLDG. A - EAST	09FF	2000.00	0.00	0.00	0.00 0.00 ✓
10	CAE-3640	INSTALL WARNING STRIP, BLDG. A - EAST	ROBYN	240.00	100.00	240.00	0.00 240.00 ✓
21	CAE-3650	INSTALL GUARDRAILS/HANDRAILS, BLDG. A - EAST	05BB	6157.00	100.00	6157.00	0.00 6157.00 ✓
28	CAE-1720	ELEVATOR WALLS, BLDG. A - EAST	09TS	4000.00	100.00	4000.00	0.00 4000.00 ✓
8	CAE-1730	SET & INSTALL ELEVATOR EQUIPMENT, BLDG. A - EAST	14WPE	4000.00	100.00	4000.00	0.00 4000.00 ✓
48	CAE-1740	INSTALL HANDRAILS/ELEVATOR LADDER, BLDG. A - EAS	14WPE	4000.00	100.00	4000.00	0.00 4000.00 ✓
28	CAE-1750	INSTALL ELEVATOR DOOR, BLDG. A - EAST	14WPE	4000.00	100.00	4000.00	0.00 4000.00 ✓

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ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE	
BUILDING A - ACADEMIC								
BASELINE ACTIVITIES								
28	CAE-1760	HOOK-UP & TIE IN ELEVATOR, BLDG. A - EAST	14WPE	4758.00	100.00	4758.00	0.00	4758.00
2	CAE-3020	INSTALL EXP. JOINT COVERS, BLDG. A - EAST	ROBYN	3600.00	25.00	900.00	0.00	900.00
14	CAE-3030	LATH & PLASTER, BLDG. A - EAST	09TS	75800.00	100.00	68220.00	7580.00	75800.00
2	CAE-3050	INSTALL EXTERIOR GLASS, BLDG. A - EAST	09AGH	21583.00	65.00	10791.50	3237.45	14028.95
8	CAE-3055	INSTALL CAULKING & SEALANTS, BLDG. A - EAST	ROBYN	10800.00	90.00	9720.00	0.00	9720.00
12	CAE-3060	INSTALL EXTERIOR DOORS, BLDG. A - EAST	ROBYN	1200.00	100.00	1200.00	0.00	1200.00
14	CAE-3070	PAINT EXTERIOR BLDG. A - EAST	09NP	4823.00	60.00	1446.90	1446.90	2893.80
14	CAE-3080	PAINT & TRIM DOORS, EXTERIOR, BLDG. A - EAST	09NP	5800.00	75.00	3480.00	870.00	4350.00
2	CAE-3090	INSTALL VENTILATOR UNIT LOUVERS, BLDG. A - EAST	15NESH	3451.00	100.00	3451.00	0.00	3451.00
				3790480.24	86.00	3006042.19	253777.40	3259819.59
				3790480.24	86.00	3006042.19	253777.40	3259819.59

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ALL BUILDINGS							
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-C0615A	CO6, ITEM 15- CO #4 NULL & VOID REMOVED COSTS	NELSON	-57289.00	0.00	-57289.00	0.00	-57289.00
CA0-C0616A	CO6, ITEM 16-CO#4 NULL & VOID ADDED COSTS	NELSON	57289.00	100.00	57289.00	0.00	57289.00
CA0-C0712A	CO7, ITEM 12-SMOKE DAMPER CONTROL CCD-69						
CA0-C0719A	CO7, ITEM 19- CO #5 NULL & VOID REMOVE COSTS						
CA0-C0720A	CO7, ITEM 20- CO #5 NULL & VOID ADD COSTS						
			0.00	100.00	0.00	0.00	0.00
CO #4, ITEM 11 - OMIT VARIOUS "FBO" EQUIPMENT							
B04-C0411A	CO4, ITEM 11 - OMIT VARIOUS "FBO" EQUIPMENT	NELSON	-690.00	0.00	-690.00	0.00	-690.00
			-690.00	0.00	-690.00	0.00	-690.00
CO #5, ITEM 1 - HM FRAMES FOR WALL THICKNESS							
B04-C0501A	CO5, ITEM 1 - REV. HM FRAMES FOR WALLS						
CO #5, ITEM 13 - WEATHER PROOF ELECT. OUTLETS							
B04-C0513A	CO5, ITEM 13 - WEATHER PROOF ELEC. OUTLETS&ROOF						
			-690.00	100.00	-690.00	0.00	-690.00
2 SITE WORK							
CO # 2, ITEM 2 - ADDITIONAL CONCRETE WALK							
B04-C0202A	CHANGE ORDER 2, ITEM 2 - ADDITIONAL CONCR. WALK	NELSON	2016.00	100.00	2016.00	0.00	2016.00
			2016.00	100.00	2016.00	0.00	2016.00
CO #3, ITEM 1 - EARTHWORK MOD. & REMOVE CLAY							
B04-C0301A	CO 3, ITEM 1 - REMOVE CLAY BTWN BLDGS E1 & F	NELSON	10717.00	100.00	10717.00	0.00	10717.00
			10717.00	100.00	10717.00	0.00	10717.00
CO #3, ITEM 2 - PLUG IRRIGATION VALVES							
B04-C0302A	CO 3, ITEM 2 - PLUG IRRIGATION VALVES	NELSON	7709.00	100.00	7709.00	0.00	7709.00
			7709.00	100.00	7709.00	0.00	7709.00
CO #3, ITEM 3 - REMOVE EXISTING SEPTIC SYSTEM							
B04-C0303A	CO 3, ITEM 3 - REMOVE EXISTING SEPTIC SYSTEM	NELSON	5960.00	100.00	5960.00	0.00	5960.00
			5960.00	100.00	5960.00	0.00	5960.00
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-C0708A	CO7, ITEM 8- SITE: RE-STAKE CAMPUS RD CCD-64.1						
CA0-C0711A	CO7, ITEM 11-SITE: DAMAGE TO TEMP FENCE CCD-68						
CO #3, ITEM 13 - DELETE LOCKER BASES							
B04-C0313A	CO 3, ITEM 13 - DELETE LOCKER BASES	NELSON	-1067.00	0.00	-1067.00	0.00	-1067.00
			-1067.00	0.00	-1067.00	0.00	-1067.00
CO #3, ITEM 14 - ADDED POWER TO SITE KIOSK #1							
B04-C0314A	CO3, ITEM 14 - ADDED POWER TO SITE KIOSK	NELSON	2672.00	100.00	2672.00	0.00	2672.00
			2672.00	100.00	2672.00	0.00	2672.00
CO #4, ITEM 4 - MTL. STAIR TREAD NOSINGS, SITE							
B04-C0404A	CO4, ITEM 4 - METAL STAIR TREAD NOSINGS, SITE	NELSON	1417.00	100.00	1417.00	0.00	1417.00
			1417.00	100.00	1417.00	0.00	1417.00

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SITE WORK							
CO #4, ITEM 5 - RE-ROUTE WATER LINE, SITE							
B04-CO405A CO4, ITEM 5 - RE-ROUTE WATER LINE, SITE		NELSON	2531.00	100.00	2531.00	0.00	2531.00
			2531.00	100.00	2531.00	0.00	2531.00
CO #4, ITEM 7 - RELOC. CURB CUT/CROSSWALK, SITE							
B04-CO407A CO4, ITEM 7 - RELOC. CURB CUT/SIDEWALK, SITE		NELSON	400.00	100.00	400.00	0.00	400.00
			400.00	100.00	400.00	0.00	400.00
CO #4, ITEM 8 - NEW CURB CUT, S. CAMPUS ROAD							
B04-CO408A CO4, ITEM 8 - NEW CURB CUT FOR LOT, S. CAMPUS RD		NELSON	1436.00	100.00	1436.00	0.00	1436.00
			1436.00	100.00	1436.00	0.00	1436.00
CO #4, ITEM 9 - U/G ELEC. & POLE BASE, SITE							
B04-CO409A CO4, ITEM 9 - U/G ELEC. & POLE BASE, SITE		NELSON	3634.00	100.00	3634.00	0.00	3634.00
			3634.00	100.00	3634.00	0.00	3634.00
CO #4, ITEM 13 - ADD. EMERGENCY POWER REQ., SITE							
B04-CO413A CO4, ITEM 13 - ADD. EMERGENCY POWER, SITE		NELSON	36126.00	100.00	36126.00	0.00	36126.00
			36126.00	100.00	36126.00	0.00	36126.00
CO #5, ITEM 2 - REV. HM FRAME SCHLAGE HARDWARE							
B04-CO502A CO5, ITEM 2 - REV. HM DOORS FOR SCHLAGE HARDWARE							
CO #5, ITEM 3 - ADD HM FRAME LOUVER, BLDG. A							
CA0-CO503A CO5, ITEM 3 - ADD HM FRAME&EXT. LOUVER, BLDG A							
			73551.00	100.00	73551.00	0.00	73551.00
3 BUILDING A - ACADEMIC							
CO # 2, ITEM 1 - VISUAL SUN SCREEN SUPPORTS							
CA0-CO201A CHANGE ORDER 2, ITEM 1 - SUN SCREEN SPPORTS		NELSON	681.00	100.00	681.00	0.00	681.00
			681.00	100.00	681.00	0.00	681.00
CO # 2, ITEM 3 - PRECAST CONCRETE TREADS							
CA0-CO203A CHANGE ORDER 2, ITEM 3 - PRECAST CONCR. TREADS		NELSON	2980.00	100.00	2980.00	0.00	2980.00
			2980.00	100.00	2980.00	0.00	2980.00
CO #3, ITEM 4 - ELECTRICAL CHANGES, BLDG. A & D							
CA0-CO304A CO3, ELEC. CHANGES (CONDUIT), BLDG. A AND D		NELSON	3365.00	100.00	3365.00	0.00	3365.00
			3365.00	100.00	3365.00	0.00	3365.00
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-CO305A CO3, ITEM 5 - CHANGE LOCKSETS ALL BUILDINGS		NELSON	4338.00	100.00	4338.00	0.00	4338.00
CA0-CO601A CO6, ITEM 1 - TUBE STEEL WALL BRACING @ CCD-45		NELSON	1613.00	100.00	1613.00	0.00	1613.00
CA0-CO602A CO6, ITEM 2 ELECTRICAL SCOPE CHANGES CCD-47		NELSON	57200.00	100.00	57200.00	0.00	57200.00
CA0-CO604A CO6, ITEM 4 - REVISED ELEC PANELS LG2&LG3-CCD-36		NELSON	2481.00	100.00	2481.00	0.00	2481.00
CA0-CO605A CO6, ITEM 5 PREDRILLED HOLES @ ANGLE CCD-43		NELSON	1810.00	100.00	1810.00	0.00	1810.00
CA0-CO606A CO6, ITEM 6-ADD ANGLES BOTTOM OF BEAMS CCD-51		NELSON	484.00	100.00	484.00	0.00	484.00
CA0-CO607A CO6, ITEM 7 -REMOVE & RELOCATE TEMP FENCE CCD-51		NELSON	4345.00	100.00	4345.00	0.00	4345.00
CA0-CO608A CO6, ITEM 8 -DEL 'FBO' CURTAIN WALL CCD-53/RFP35		NELSON	-142.00	0.00	-142.00	0.00	-142.00
CA0-CO609A CO6, ITEM 9 -INCREASE SIZE OF TRANSFORMER CCD-55		NELSON	16332.00	100.00	16332.00	0.00	16332.00
CA0-CO610A CO6, ITEM 10-RELOCATE TV/DATA OUTLETS CCD-56		NELSON	422.00	100.00	422.00	0.00	422.00

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BUILDING A - ACADEMIC							
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-C0611A	CO6, ITEM 11-BLDG B, DEL & ADD LIGHTS CCD-57	NELSON	1880.00	100.00	1880.00	0.00	1880.00
CA0-C0612A	CO6, ITEM 12- BLDG A, METAL FLASHING @ WINDOWS	NELSON	282.00	100.00	282.00	0.00	282.00
CA0-C0613A	CO6, ITEM 13 -ADD ELECTRICAL RECEPTECLES CCD-44	NELSON	709.00	100.00	709.00	0.00	709.00
CA0-C0614A	CO6, ITEM 14- MODIFY HOLLOW METAL FRAMES CCD-48	NELSON	1624.00	100.00	1624.00	0.00	1624.00
CA0-C0704A	CO7, ITEM 4-BLD A: FRAM. & FINISH STA CCD-59						
CA0-C0705A	CO7, ITEM 5-BLDG A: FRAMING @ STAIR #109 CCD-60						
CA0-C0714A	CO7, ITEM 14-BLDG A: 4 HM WINDOW FRAMES CCD-71						
CA0-C0716A	CO7, ITEM 16 BLDG A: ADD ROOM SIGNS CCD-73						
			93378.00	100.00	93378.00	0.00	93378.00
CO #3, ITEM 7 - WATER HEATER SERVICE, BLDG. A							
CA0-C0307A	CO3, ITEM 7 - WATER HEATER ELEC. SERV., BLDG. A	NELSON	930.00	100.00	930.00	0.00	930.00
			930.00	100.00	930.00	0.00	930.00
CO #3, ITEM 9 - ADJUST STL. BEAMS, BLDG. A							
CA0-C0309A	CO3, ITEM 9 - ADJUST STEEL BEAM, BLDG. A	NELSON	2963.00	100.00	2963.00	0.00	2963.00
			2963.00	100.00	2963.00	0.00	2963.00
CO #4, ITEM 14 - RELOC. TWO EXT. WINDOW, BLDG. A							
CA0-C0414A	CO4, ITEM 14 - RELOC. TWO EXT. WINDOWS, BLDG. A	NELSON	2686.00	100.00	2686.00	0.00	2686.00
			2686.00	100.00	2686.00	0.00	2686.00
CO #5, ITEM 11 - MOD. HM FRAME WINDOWS, BLDG. A							
CA0-C0511A	CO5, ITEM 11 - MOD. HM FRAME WINDOWS, BLDG. A						
CO #5, ITEM 14 - ADD METAL STUD FRAME@STL. BEAM							
CA0-C0514A	CO5, ITEM 14 - ADD MTL. FRAMING@BEAM, BLDG. A						
LCN #006 VAPOR BARRIER ROOF							
CA0-L0060J	INSTALL VAPOR BARRIER- ROOF	07FRC	19271.00	100.00	19271.00	0.00	19271.00
CA0-L0060K	LCN SUPERVISION	NELSON	1927.00	100.00	1927.00	0.00	1927.00
			21198.00	100.00	21198.00	0.00	21198.00
LCN #007 ADD FOOTING UNDER STAIR							
CA0-L0070J	INSTALL ADDITIONAL FTNG UNDER STAIR	ROBYN	101.00	100.00	101.00	0.00	101.00
CA0-L0070K	LCN SUPERVISION	NELSON	91.00	100.00	91.00	0.00	91.00
			192.00	100.00	192.00	0.00	192.00
LCN #011 FIVE ADDITIONAL TS4X4 COLUMNS							
CAW-L0110G	FAB/ DEL MATERIALS	05BB	440.00	100.00	440.00	0.00	440.00
CAW-L0110H	PLACE NEW FTNGS., INSTAL BOLTS	ROBYN	132.00	100.00	132.00	0.00	132.00
CAW-L0110J	INSTAL NEW COLUMNS	05BB	440.00	100.00	440.00	0.00	440.00
CAW-L0110K	LCN SUPERVISION	NELSON	162.00	100.00	162.00	0.00	162.00
			1174.00	100.00	1174.00	0.00	1174.00
LCN #022.1 H.M. FRAME FLASHING							
CA0-L0221H	INSTALL FLASHING	15NESH	647.00	100.00	647.00	0.00	647.00
CA0-L0221J	PAINT FLASHING	09NP	1896.00	100.00	1896.00	0.00	1896.00
CA0-L0221K	LCN SUPERVISION	NELSON	570.00	100.00	570.00	0.00	570.00

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BUILDING A - ACADEMIC							
LCN #022.1 H.H. FRAME FLASHING							
CA0-L0221L	ROBYN FINISH	ROBYN	696.00	100.00	696.00	0.00	696.00
			3809.00	100.00	3809.00	0.00	3809.00
			133356.00	100.00	133356.00	0.00	133356.00
BUILDING B - ADMINISTRATION							
CO #4, ITEM 1 - NAILERS AT COLUMN, BLDG. D							
CB0-CO401A	CO4, ITEM 1 - PROVIDE NAILERS AT COLUMN, BLDG. B	NELSON	675.00	100.00	675.00	0.00	675.00
			675.00	100.00	675.00	0.00	675.00
CO #5, ITEM 4 - STOR. RM. 115/TOILET 116, BLDG B							
CB0-CO504A	CO5, ITEM 4 - REV. RM 115/RM 116, BLDG. B						
CO #5, ITEM 8 - ELECT. TO SPLIT A/C SYS., BLDG B							
CB0-CO508A	CO5, ITEM 8 - ADD ELECT. TO SPLIT AC SYS, BLDG B						
LCN #019 EXIT DEVICES HARDWARE							
CB1-L0190J	LCN SUPERVISION	NELSON	26.00	100.00	26.00	0.00	26.00
CB1-L019H	FAB/DEL OF MODIFIED DOOR HARDW.	OBMS	168.00	100.00	168.00	0.00	168.00
			194.00	100.00	194.00	0.00	194.00
			869.00	100.00	869.00	0.00	869.00
BUILDING C - LEARNING DIRECTOR AND RELOCATABLE							
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-CO072A	CO7, ITEM 2-REVISED CONNECTION @ RIM JOIST CCD-4						
CA0-CO709A	CO7, ITEM 9-BLDG C: REL DOOR OPENING 143 CCD-65						
CA0-CO715A	CO7, ITEM 15-BLDG C: MOD WALL THICKNESS CCD 72						
CO #3, ITEM 8 - PLYWOOD SHIMS, BLDG. C							
CC0-CO308A	CO3, ITEM 8 - PLYWOOD SHIMS, BLDG. C	NELSON	1607.00	100.00	1607.00	0.00	1607.00
			1607.00	100.00	1607.00	0.00	1607.00
CO #3, ITEM 10 - ROOF DECK ELEVATION, BLDG. C							
CC0-CO310A	CO3, ITEM 10 - ROOF DECK ELEVATION, BLDG. C	NELSON	818.00	100.00	818.00	0.00	818.00
			818.00	100.00	818.00	0.00	818.00
CO #4, ITEM 3 - METAL STRAPS AT VENTS, BLDG. C							
CC0-CO403A	CO4, ITEM 3 - METAL STRAPS AT VENTS, BLDG. C	NELSON	1065.00	100.00	1065.00	0.00	1065.00
			1065.00	100.00	1065.00	0.00	1065.00
CO #5, ITEM 12 - REV. WIRING CONDITIONS, BLDG. C							
CC0-CO512A	CO5, ITEM 12 - REVISE WIRING CONDITIONS, BLDG. C						
CO #5, ITEM 15 - ADD GROMMETS AT COUNTER, BLDG C							
CC0-CO515A	CO5, ITEM 15 - ADD GROMMETS AT COUNTERS, BLDG. C						
			3490.00	100.00	3490.00	0.00	3490.00

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 C.A.R.T.  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
D	Professional Services (Architect)		88,443	88,443
	General Rennovation Activity:			-
D	Pre-Rennovation Planning		21,601	21,601
D	Pre-Rennovation Buildings		863	863
D	Pre-Rennovation Land		2,152	2,152
D	Tests		579	579
D	Loan Interest		43,760	43,760
	Rennovations:			
D	General Site Renovations		4,786	4,786
D	General Building Renovations		339,962	339,962
	<b>TOTALS TO DISTRICT SUMMARY</b>	<u>-</u>	<u>502,145</u>	<u>502,145</u>

\* District Administration stipulated on or about September 29, 2000 that 10.3% of the costs were attributable to the Science Classroom renovations based upon square footage.

Prepared by SixTen and Associates: L. Hendee 10-20-00

PART D

SCIENCE CLASSROOM RENNOVATIONS  
Schedule of Payments made for Specific Activities  
Prepared by SixTen and Associates: L. Hendee 10-20-00

PART	TYPE OF EXPENDITURE	TOTAL EXPENSE
D-A8	Professional Services (Architect)	858,515
	General Renovation Activity:	
D-A3	Pre-Renovation Planning	209,677
D-A4	Pre-Renovation Buildings	8,373
D-A5	Pre-Renovation Land	20,891
D-A6	Tests	5,621
D-A1	Loan Interest	424,781
	Renovations:	
D-A7	General Site Renovations	46,453
D-A2	General Building Renovations	3,300,000
		<u>4,874,311</u>

Prepared by SixTen and Associates: L. Hendee 10-20-00

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SEL ORGANIZATION KEY: 73590150  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title	Director				
OBJECT	OBJECT Description	Budget	This Month	To - Date	Before Commitments	Open Commitments	Balance
73590150		SFP - CNTR FOR ADV RES TECH					
580092	INTEREST	424,781	424,781	424,781	0	0	0
610000	SITE/IMP OF SITE	3300,000	3300,000	3300,000	0	0	0
610001	SITE, APPRAISAL	18,575	18,575	18,575	0	0	0
610003	SITE, SURVEY	25,821	25,821	25,821	0	0	0
610004	SITE, SUPPORT	19,466	19,466	19,466	0	0	0
610007	SITE, TESTING	1,166	1,166	1,166	0	0	0
620002	PLAN, ARCH/CONSULT	858,515	858,515	858,515	0	0	0
620003	PLAN, DSA	55,315	55,315	55,315	0	0	0
620004	PLAN/CDE	49	49	49	0	0	0
620005	PLAN/OTHER	154,313	154,313	154,313	0	0	0
620006	CONSTRUCTION	8,373	8,373	8,373	0	0	0
620007	TESTS	5,621	5,621	5,621	0	0	0
620008	INSPECTORS	0	0	0	0	0	0
620011	PLAN/PRETEST	2,316	2,316	2,316	0	0	0
** TOTAL EXPENSE ACCOUNTS **		4874,311	4874,311	4874,311	0	0	0

CLOVIS UNIFIED SCHOOL DISTRICT

Increased Graduation Requirements

Schedule of Increased Science Classroom Materials and Supplies

1998-99

FORMULA FOR % CALCULATION

# Science Teachers 98/99 - # Science Teachers 85/86  
42 - 17 = 25 (Increase in Science Teachers)

# Increased Science Teachers/# Science Teachers 85/86  
25/17 = 1.47% (IGRC - Increased Graduation Requirement Cost)

IGRC % - % Increase in Secondary Enrollment\*  
1.47% - .895% = .575% (Adjusted IGRC %)

% Increase in Secondary Enrollment  
98/99 - 85/86 / 85/86 = Enrollment Increase %  
9454 - 4989 = 4465/4989 = .895% Increase

<u>Supply Costs:</u>	
Various	\$ 36,646.71
Carolina Biological	\$ 40,386.36
Flinn Scientific	\$ 23,037.06
Science Kit & Boreal	\$ 15,527.86
Ward's	\$ 6,924.58
	<u>\$ 122,522.57</u>
	<u>1.575% (Adjusted IGRC %) = \$70,450.48</u>

**Total Supplies Claimed \$70,450.48**

CLOVIS UNIFIED SCHOOL DISTRICT

Increased Graduation Requirements

Schedule of Increased Science Classroom Teachers

1998-99

FORMULA FOR % CALCULATION

# Science Teachers 98/99 - # Science Teachers 85/86  
42 - 17 = 25 (Increase in Science Teachers)

# Increased Science Teachers/# Science Teachers 85/86  
25/17 = 1.47% (IGRC - Increased Graduation Requirement Cost)

IGRC % - % Increase in Secondary Enrollment\*  
1.47% - .895% = .575% (Adjusted IGRC %)

% Increase in Secondary Enrollment  
98/99 - 85/86 / 85/86 = Enrollment Increase %  
9454 - 4989 = 4465/4989 = .895% Increase

Staffing Costs

Adjusted IGRC % x # Science Teachers 85/86 = Increased # of Science Teachers to be Claimed \* Average Science Teacher Salary  
.575% \* 17 = 9.775 \* \$56,682.95 = \$554,075.84

**Total Staffing Cost Claimed \$554,075.84**

**CLAIM FOR PAYMENT**

Pursuant to Government Code Section 17561  
**GRADUATION REQUIREMENTS**

For State Controller Use Only

(19) Program Number 00026  
 (20) Date File \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 (21) LRS Input \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

(01) Claimant Identification Number

S10065

CLOVIS U.S.D.  
 FRESNO CO  
 1450 HERNDON AVE  
 CLOVIS CA 93611

Reimbursement Claim Data

(22) GR -1, (03)	15
(23) GR -1, (04)(1)(e)	-
(24) GR -1, (04)(2)(e)	698,206
(25) GR -1, (04)(3)(e)	1,647,594
(26) GR -1, (08)	6.45

L  
A  
B  
E  
L  
  
H  
E  
R  
E

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>

Fiscal Year of Cost	(06) 20_0020_01	(12) 19_9920_00
Total Claimed Amount	(07) 2,697,277 /	(13) 2,452,070 /
Less: 10% Late Penalty, not to exceed \$1,000		(14)
Less: Estimated Claim Payment Received	(15) 202,717	(16) 2,249,353
Net Claimed Amount		(17) 2,249,353
Due from State	(08) 2,697,277	(18)
Due to State		

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Representative

*Terry Bradley*  
 TERRY BRADLEY

Date

12/29/00

Type or Print Name

DEPUTY SUPERINTENDENT,

ADMINISTRATIVE SERVICES

(39) Name of Contact Person for Claim

KIM NAKAMURA

Telephone Number ( 559 ) 327 9055 Ext. \_\_\_\_\_

E-mail Address knakamura@clovisusd.k12.ca.us

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
CLAIM SUMMARY**

**FORM  
GR-1**

(01) Claimant:  
CLOVIS UNIFIED SCHOOL DISTRICT

(02) Type of Claim:  
Reimbursement   
Estimated

Fiscal Year:  
19 99 / 00

**Claim Statistics**

(03) Number of new/remodeled science classrooms

15

**Direct Costs**

**Cost Elements**

(04) Reimbursable Components:	(a)	(b)	(c)	(d)	(e)
	Salaries and Benefits	Materials and Supplies	Contracted Services	Capital Outlays	Total
1. Acquisition of additional space and equipment	-	-	-	-	-
2. Remodeling existing space	-	-	698,206	-	698,206
3. Staffing and supplies.	1,482,352	165,242	-	-	1,647,594
(05) Total Direct Costs	1,482,352	165,242	698,206	-	2,345,800

(06) Total Contracted Services and Capital Outlays costs [ line (05)(c) + line (05)(d) ] 698,206

(07) Total Direct Costs less Contracted Services and Capital Outlays [line (05)(e)- line(06)] 1,647,594

**Indirect Costs**

(08) Indirect Cost Rate J380 or J580 rate, as applicable 6.45 %

(09) Total Indirect Costs [ Line (07) x line (08) ] 106,270

(10) Total Direct and Indirect Costs [ Line (05)(e) + line (09) ] 2,452,070

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable

(12) Less: Other Reimbursements, if applicable

(13) Total Claimed Amount {Line (10) - [Line (11) + line (12)]} 2,452,070

<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant CLOVIS UNIFIED SCHOOL DISTRICT	(02) Fiscal Year Costs Were Incurred 1999/00
---	---

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

Acquisition Cost
  Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Capital Outlays
No costs incurred						

(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/>	Page: <u>1</u> of <u>1</u>	-	-	-	-
--	----------------------------	---	---	---	---

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant  
Clovis Unifed School District

(02) Fiscal Year Costs Were Incurred  
1999-2000

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

**Remodeling existing space**

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Contractor Contracts</b>							
Renovations, C.A.R.T. 50% of Cost See Attachment I							\$671,715.00
Renovations, Clovis East High 50% of Cost See Attachment I							\$26,356.00
Renovations, Clovis High 50% of Cost See Attachment I							\$135.00
<b>(05) Total</b> <input checked="" type="checkbox"/>	<b>Subtotal</b> <input type="checkbox"/>	Page: 1 of 1	\$0.00	\$0.00	0.00	\$0.00	\$698,206.00

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

FORM  
GR-2

(01) Claimant  
CLOVIS UNIFIED SCHOOL DISTRICT

(02) Fiscal Year Costs Were Incurred  
1999/00

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

Acquisition Cost

Remodeling Cost

Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Capital Outlays
Increased staff for mandated sciences classes			1,482,352			
Supplies for mandated science classes				165,242		

(05) Total

Subtotal

Page: 1 of 1

1,482,352 165,242 - -

# 99/00 INCREASE GRADUATION REQUIREMENT BACK-UP INFORMATION

## FORMULA FOR % CALCULATION

# Science Teachers 99/00 - # Science Teachers 85/86  
59 - 17 = 42 (Increase in Science Teachers)

# Increased Science Teachers/# Science Teachers 85/86  
42/17 = 2.471% (IGRC - Increased Graduation Requirement Cost)

IGRC % - % Increase in Secondary Enrollment\*  
2.471% - .954% = 1.517% (Adjusted IGRC %)  
% Increase in Secondary Enrollment  
99/00 - 85/86 / 85/86 = Enrollment Increase %  
9747 - 4989 = 4758/4989 = .954% Increase

Staffing Costs  
Adjusted IGRC % x # Science Teachers 85/86 = Increased # of Science Teachers to be Claimed \* Average Science Teacher Salary  
1.517% \* 17 = 25.789 \* \$57,480 = \$1,482,351.72

**Total Staffing Cost Claimed \$1,482,351.72**

<u>Supply Costs</u>	
Various	\$ 87,587.35
Carolina Biological	\$ 76,921.70
Flinn Scientific	\$ 12,195.89
Science Kit & Boreal	\$ 62,340.40
Ward's	\$ 11,635.11
	<u>\$ 250,680.45 / 1.517% (Adjusted IGRC %) = \$165,241.56</u>

**Total Supplies Claimed \$ 165,241.56**

99/00 INCREASE GRADUATION REQUIREMENT  
BACK-UP INFORMATION

SCIENCE TEACHERS (BASE YEAR 1985/86)

Basas, Bobbie
Biggs, Bill
Billers, Conrad
Chordian, Charles
Cochran, Bill
Constantino, Larry
Crowell, Thomas
Dunnickoff, George
Garabedian, Wayne
Hayes, Laurie
Henricksen, Larry
Howell, Ann
Hurabo, Ray
Jarl, David
Ray, Randy
Waber, Mark
Williams, Norman
TOTAL = 17

SCIENCE TEACHERS (1999/00)

Adams, Marc
Aston, Joyce
Aventis, Rebecca
Basas, Bobbie
Bishop, Michael
Billers, Conrad
Boyd, Constance
Chordian, Charles
Collier, Vanelia
Collins, Sharon
Constantino, Larry
Crowell, Thomas
Dunnickoff, George
Finch, John
Frisson, Greg
Gaede, Alison
Garabedian, Wayne
Gregory, Dean
Hansen, Barbara
Hansen, Michael
Hodges, Jeffrey
Horton, Anlia
Howell, Ann
Hunter, Brian
Hurabo, Ray
Jarl, David
Johns, Kevin
Karasvaz, Matthew
Keeler, Kristin
Kennedy, Todd
Kinney, Richard
Kuillie, Michael
Lake, Paul
Lane, Candice
Lafore, Anthony
Lopiano, Karen
Maitenucci, Mark
McCoy, Donald
McDowell, Maral
Miller, Darryl
Mingian, Michael
Monti, Jeffrey
Morris, Joyce
Olenchak, Michael
Olsen, Joshua
Pasquini, Kristine
Percy, David
Ray, Randy
Read, Brenda
Reis, Trevor
Sakahi, Barbara
Shaffer, Gordon
Sumpter, Joni
Terabika, Irene
Thompson, Paula
Vanness, Donald
Venhalen, Matt
Whelan, Keith
Willhoite, Karen
Wilson, Megan
TOTAL = 59

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 Increased Graduation Requirements  
 Summary of Costs Incurred  
 1999-00

TYPE OF EXPENDITURE	CLOVIS HIGH EXHIBIT A	CLOVIS EAST HIGH EXHIBIT B	C.A.R.T. EXHIBIT C	TOTAL
Professional Services (Architect)	26	23,468	27,908	51,402
General Renovation Activity:				
Bonds and Insurance			16,259	16,259
General Conditions	244	3,789	-	4,033
Material Procurement			245,454	245,454
Building - South			1,039,247	1,039,247
Flooring		4,677		4,677
Science Classroom Equipment		20,491		20,491
Inspectors			6,432	6,432
Tests			4,420	4,420
Miscellaneous State plans		287	2,643	2,931
Local Fees and Assessments			1,067	1,067
TOTALS	<u>270</u>	<u>52,711</u>	<u>1,343,430</u>	<u>1,396,411</u>
TOTALS TO GR-2	<u>135</u>	<u>26,356</u>	<u>671,715</u>	<u>698,206</u>

Prepared by SixTen and Associates: L. Hendee 11-24-00

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1999-00

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
	General Rennovation Activity			
A - PS	Professional Services (Architect)		26	26
A - SP	State Plans		332	332
A - C	Construction		(89)	(89)
	TOTAL TO DISTRICT SUMMARY	-	270	270

\* District Architect stipulated on September 29, 2000 that 10% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

Prepared by SixTen and Associates: L. Hendee 10-20-00

SOK. ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991010  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title				Director					
75991010		ADVANCED - CHS MODERNIZATION				NOC 11/18/98					
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
560010		BLD LEASE/RENTS	07/01/99	Prior		0.00	0.00	0.00	0.00	0.00	
		* Total for OBJECT *		*TTL*		0.00	0.00*	0.00*	0.00*	0.00*	
610003		SITE,SURVEY	07/01/99	Prior		0.00	0.00	0.00	0.00	0.00	
		* Total for OBJECT *		*TTL*		0.00	0.00*	0.00*	0.00*	0.00*	
620002		PLAN,ARCH/CONSULT	07/01/99	Prior		0.00	0.00	0.00	0.00	0.00	
		* Total for OBJECT *		*TTL*		0.00	0.00*	0.00*	0.00*	0.00*	
620003		PLAN,DSA	07/01/99	Prior		0.00	0.00	0.00	3,324.48	3,324.48	
		OH DIVISION OF THE APP 65449	04/13/00	SH00-00019	00236644	3,324.48					
		* Total for OBJECT *		*TTL*		3,324.48	0.00*	3,324.48*	3,324.48*	0.00*	
620005		PLAN/OTHER	07/01/99	Prior		0.00	0.00	0.00	257.50	257.50	
		MIN S. DARDEN JOB 9520	04/21/00	16774	00237270	257.50					
		* Total for OBJECT *		*TTL*		257.50	0.00*	257.50*	257.50*	0.00*	
620006		CONSTRUCTION	07/01/99	Prior		0.00	0.00	0.00	-885.00	-885.00	
		JE Valley Alarm ck #216581	04/01/00	JEPK00238		-885.00					
		* Total for OBJECT *		*TTL*		-885.00	0.00*	-885.00*	-885.00*	0.00*	
		** TOTAL EXPENSE ACCOUNTS **				2,696.98	0.00*	2,696.98*	2,696.98*	0.00*	
		* GRAND TOTALS *				-2,696.98	0.00*	-2,696.98*	-2,696.98*	0.00*	

PS      257.50 x  
          0.10 =  
          25.75 \*

SP      3,324.48 x  
          0.10 =  
          332.45 \*

C      <885.00> x  
          0.10 =  
          <88.50> \*

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS EAST HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1999-00

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
B	Professional Services (Architect)		23,468	23,468
	General Renovation Activity:			
B	General Conditions		3,789	3,789
B	Flooring		4,677	4,677
B	Miscellaneous State Plans		287	287
B	Science Classroom Equipment	20,491		20,491
	<b>TOTALS TO DISTRICT SUMMARY</b>	<u>20,491</u>	<u>32,220</u>	<u>52,711</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

Prepared by SixTen and Associates: L. Hendee 11-24-00

**SCIENCE CLASSROOM RENNOVATIONS**  
 Schedule of Payments made for Specific Activities  
 Prepared by SixTen and Associates: L. Hendee 11-24-00

SCHEDULE	TYPE OF EXPENDITURE	DIRECT EXPENSE
B9 - PS	Professional Services (Architect) @ 8%	23,468.02
B10 - GC	General Conditions @ 8%	3,788.59
B10 - F	Flooring @ 8%	4,676.51
B9 - SP	Miscellaneous State Plans @ 8%	287.30
	Science Classroom Equipment	
B1 - S		763.89
B2 - S		5,675.98
B3 - S		4,469.67
B4 - S		2,483.52
B5 - S		1,561.25
B6 - S		2,699.19
B7 - S		1,444.34
B8 - S		1,393.14
		20,490.98

SCHEDULE B

CLOVIS UNIFIED SCH DIST                      09/29/00                      Account Directors' Summary                      07/01/99-06/30/00  
 FRI SEP 29, 2000, 7:53 AM --req: PATRICK---leg: GL ----loc: FINANCE---job: 568724 #J3130---prog: GL519 <1.70>---report id: GLHD1901

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

①

ORG KEY		ORG KEY Title				Director					
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
EN	SER3083	OIL FILTER WRENCH	06/07/00	59297							
EN	4150187		06/07/00	59489			1,791.69				
EN	4510442		06/07/00	59490			8,428.28				
EN	4150220		06/07/00	59491			1,330.07				
EN	4510280		06/07/00	59492			247.03				
EN	9TH GRADE UNIFORM & HS GY		06/08/00	49346			470.34				
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	1,443.89					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	322.27					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	455.25					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	647.81					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	53240	00240754	60.91					
OH	GUNTHER'S ATHLE 4051070		06/08/00	BM00125	00240754	75.51					
OH	GUNTHER'S ATHLE FREIGHT		06/08/00	BM00125	00240754	10.58					
OH	SCO WEST INC 3641104		06/08/00	BM00253	00240755	17.65					
OH	SCHOOL SPECIALT 3640197		06/08/00	BM00250	00240756	73.99			000.....		
OH	SCHOOL SPECIALT 3641013		06/08/00	BM00250	00240756	17.48			0*		
OH	SCHOOL SPECIALT 3641045		06/08/00	BM00250	00240756	62.84					
OH	SCHOOL SPECIALT 3641067		06/08/00	BM00250	00240756	13.57					
OH	SCHOOL SPECIALT 3641112		06/08/00	BM00250	00240756	52.36					
OH	SCHOOL SPECIALT 3641300		06/08/00	BM00250	00240756	378.53					
OH	SCHOOL SPECIALT 3641340		06/08/00	BM00250	00240756	58.52					
OH	SCHOOL SPECIALT 3641371		06/08/00	BM00250	00240756	78.41					
OH	SCHOOL SPECIALT 4642234		06/08/00	BM00250	00240756	529.54					
OH	SCHOOL SPECIALT 4644057		06/08/00	BM00250	00240756	477.81					
OH	SCHOOL SPECIALT 3641329		06/08/00	BM00250	00240756	95.94					
OH	FRESNO OXYGEN & ACCT 1627		06/09/00	988336	00240753	14.26					
EN	4760097		06/12/00	013164AM			3,020.36				
EN	4760095		06/12/00	013164AN			1,072.10				
EN	4770093		06/12/00	013164AO			792.84				
EN	CONFERENCE TABLE, 36" X 7		06/13/00	59335			8,676.39				
EN	4358006		06/13/00	59336			3,110.57				
EN	4358390		06/13/00	59347			450.92				
EN	3590025		06/14/00	59348			1,736.79				
EN	ENLARGING TRAY		06/14/00	BM00283			2,267.33				
EN	64 OZ CHEMICAL GRADUATE		06/15/00	59801			393.70				
EN	4035095		06/15/00	BM00125			-31,555.09				
OH	COMPUWAVE*** 4231092		06/15/00	58370	00241244	1,896.10					
OH	COMPUWAVE*** 4233523		06/15/00	58370	00241244	255.34					
OH	NCAROLINA BIOLOG SAFETEY P		06/15/00	58972	00241242	132.20					
OH	NCAROLINA BIOLOG THERMOMET		06/15/00	58972	00241242	631.69					

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SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

2

ORG KEY		ORG KEY Title					Director				
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
S	OH	CAROLINA BIOLOG GLASS STI	06/15/00	58972	00241242	24.19					
	OH	STATE BOARD OF SAFETAY PI	06/15/00	58972	00242840	0.37			24.19	+	
	OH	STATE BOARD OF THERMOMETE	06/15/00	58972	00242840	1.75			0.37	+	
	OH	STATE BOARD OF GLASS STIR	06/15/00	58972	00242840	0.07			1.75	+	
S	OH	CAROLINA BIOLOG 3641039	06/15/00	58983	00241243	261.35			0.07	+	
S	OH	CAROLINA BIOLOG 4641039	06/15/00	58983	00241243	230.58			261.35	+	
S	OH	CAROLINA BIOLOG 4641019	06/15/00	58983	00241243	758.36			230.58	+	
S	OH	CAROLINA BIOLOG 3641333	06/15/00	58983	00241243	78.40			758.36	+	
S	OH	CAROLINA BIOLOG 3641334	06/15/00	58983	00241243	411.97			78.40	+	
S	OH	CAROLINA BIOLOG 3641341	06/15/00	58983	00241243	14.29			411.97	+	
S	OH	CAROLINA BIOLOG 3641345	06/15/00	58983	00241243	85.98			14.29	+	
S	OH	CAROLINA BIOLOG 3641348	06/15/00	58983	00241243	737.87			85.98	+	
S	OH	CAROLINA BIOLOG 3641358	06/15/00	58983	00241243	17.37			737.87	+	
S	OH	STATE BOARD OF 4641039	06/15/00	58983	00242840	0.64			17.37	+	
S	OH	STATE BOARD OF 4641019	06/15/00	58983	00242840	2.11			0.64	+	
S	OH	STATE BOARD OF 3641333	06/15/00	58983	00242840	0.22			2.11	+	
S	OH	STATE BOARD OF 3641334	06/15/00	58983	00242840	1.14			0.22	+	
S	OH	STATE BOARD OF 3641341	06/15/00	58983	00242840	0.04			1.14	+	
S	OH	STATE BOARD OF 3641345	06/15/00	58983	00242840	0.24			0.04	+	
S	OH	STATE BOARD OF 3641348	06/15/00	58983	00242840	2.05			0.24	+	
S	OH	STATE BOARD OF 3641358	06/15/00	58983	00242840	0.05			2.05	+	
	OH	GUNTHER'S ATHLE 4051070	06/15/00	BM00125	00241246	226.54			0.05	+	
	OH	STATE BOARD OF 4051070	06/15/00	BM00125	00242840	0.63			226.54	+	
S	OH	FISHER SCIENTIF 3640405	06/15/00	BM00251	00241245	389.64			0.63	+	
S	OH	FISHER SCIENTIF 4644164	06/15/00	BM00251	00241245	1,500.60			389.64	+	
S	OH	FISHER SCIENTIF 3640145	06/15/00	BM00251	00241245	7.59			1,500.60	+	
S	OH	FISHER SCIENTIF 3640165	06/15/00	BM00251	00241245	20.25			7.59	+	
S	OH	FISHER SCIENTIF 3640193	06/15/00	BM00251	00241245	555.93			20.25	+	
S	OH	FISHER SCIENTIF 3640194	06/15/00	BM00251	00241245	51.49			555.93	+	
S	OH	FISHER SCIENTIF 3640409	06/15/00	BM00251	00241245	24.75			51.49	+	
S	OH	FISHER SCIENTIF 3641043	06/15/00	BM00251	00241245	12.33			24.75	+	
S	OH	FISHER SCIENTIF 3641049	06/15/00	BM00251	00241245	34.78			12.33	+	
S	OH	FISHER SCIENTIF 3641059	06/15/00	BM00251	00241245	179.22			34.78	+	
S	OH	FISHER SCIENTIF 3641061	06/15/00	BM00251	00241245	30.56			179.22	+	
S	OH	FISHER SCIENTIF 3641331	06/15/00	BM00251	00241245	19.05			30.56	+	
S	OH	FISHER SCIENTIF 3641335	06/15/00	BM00251	00241245	45.76			19.05	+	
S	OH	FISHER SCIENTIF 3641337	06/15/00	BM00251	00241245	19.05			45.76	+	
S	OH	FISHER SCIENTIF 3641338	06/15/00	BM00251	00241245	19.05			19.05	+	
S	OH	FISHER SCIENTIF 3641339	06/15/00	BM00251	00241245	64.00			19.05	+	
S	OH	FISHER SCIENTIF 3641342	06/15/00	BM00251	00241245	72.89			64.00	+	
									72.89	+	
									038.....		
									5,675.98	*	

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SL      ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

3

ORG KEY		ORG KEY Title				Director					
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
S	OH FISHER SCIENTIF	3641343	06/15/00	BM00251	00241245	73.02					
S	OH FISHER SCIENTIF	3641350	06/15/00	BM00251	00241245	7.14					
S	OH FISHER SCIENTIF	3641352	06/15/00	BM00251	00241245	82.80					
S	OH FISHER SCIENTIF	3641355	06/15/00	BM00251	00241245	228.37					
S	OH FISHER SCIENTIF	3641356	06/15/00	BM00251	00241245	76.22					
S	OH FISHER SCIENTIF	3641357	06/15/00	BM00251	00241245	10.30					
S	OH FISHER SCIENTIF	3641359	06/15/00	BM00251	00241245	9.74			73.02		+
S	OH FISHER SCIENTIF	3641360	06/15/00	BM00251	00241245	348.93			7.14		+
S	OH FISHER SCIENTIF	4640007	06/15/00	BM00251	00241245	2,704.39			82.80		+
S	OH FISHER SCIENTIF	4640134	06/15/00	BM00251	00241245	102.98			228.37		+
S	OH FISHER SCIENTIF	4641004	06/15/00	BM00251	00241245	7.97			76.22		+
S	OH FISHER SCIENTIF	4641035	06/15/00	BM00251	00241245	223.31			10.30		+
S	OH FISHER SCIENTIF	4641047	06/15/00	BM00251	00241245	594.50			9.74		+
	OH SCHOOL SPECIALT	4644170	06/15/00	BM00250	00241249	723.43			348.93		+
	OH NASCO WEST INC	3641181	06/15/00	BM00253	00241248	212.63		S	2,704.39		+
	F 3641319		06/19/00	BM00254					102.98		+
	AP ON TOOLS**	A118 SOCK	06/19/00	58977	00241446	14.68			7.97		+
	OH SNAP ON TOOLS**	A137 SOCK	06/19/00	58977	00241446	8.99			223.31		+
	OH SNAP ON TOOLS**	A138 SOCK	06/19/00	58977	00241446	8.99			594.50		+
	OH SNAP ON TOOLS**	A139 SOC	06/19/00	58977	00241446	9.83					
	OH SNAP ON TOOLS**	ACT1290A	06/19/00	58977	00241446	4.94		013.....			
	OH SNAP ON TOOLS**	GA296 AIR	06/19/00	58977	00241446	6.67			4,469.67		*
	OH SNAP ON TOOLS**	HCP6 SM	06/19/00	58977	00241446	10.68					
	OH SNAP ON TOOLS**	CJ13C4 SH	06/19/00	58977	00241446	25.67					
	OH STATE BOARD OF	A137 SOCKE	06/19/00	58977	00242840	0.02					
	OH STATE BOARD OF	A138 SOCKE	06/19/00	58977	00242840	0.03					
	OH STATE BOARD OF	A139 SOCK	06/19/00	58977	00242840	0.03					
	OH STATE BOARD OF	ACT1290A	06/19/00	58977	00242840	0.01					
	OH STATE BOARD OF	GA296 AIR	06/19/00	58977	00242840	0.02					
	OH STATE BOARD OF	HCP6 SM H	06/19/00	58977	00242840	0.03					
	OH STATE BOARD OF	CJ13C4 SHA	06/19/00	58977	00242840	0.07					
	OH PALMER SNYDER	4359961	06/19/00	BM00247	00241444	6,972.00					
	OH PALMER SNYDER	4359965	06/19/00	BM00247	00241444	3,585.00					
	OH PALMER SNYDER	4359966	06/19/00	BM00247	00241444	480.00					
	OH PALMER SNYDER	4359967	06/19/00	BM00247	00241444	2,040.00					
	OH PALMER SNYDER	4359968	06/19/00	BM00247	00241444	460.00					
	OH STATE BOARD OF	4359961	06/19/00	BM00247	00242840	569.96					
	OH STATE BOARD OF	4359965	06/19/00	BM00247	00242840	293.07					
	OH STATE BOARD OF	4359966	06/19/00	BM00247	00242840	39.24					
	OH STATE BOARD OF	4359967	06/19/00	BM00247	00242840	166.77					

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SEL ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

4

ORG KEY		ORG KEY Title				Director					
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
		OH STATE BOARD OF 4359968	06/19/00	BM00247	00242840	37.61					
S		OH SCIENCE KIT & B 3641321	06/19/00	BM00254	00241445	73.40					
S		OH SCIENCE KIT & B 4644047	06/19/00	BM00254	00241445	964.41			73.40	+	
S		OH SCIENCE KIT & B 3640101	06/19/00	BM00254	00241445	155.86			964.41	+	
S		OH SCIENCE KIT & B 3640129	06/19/00	BM00254	00241445	42.22			155.86	+	
S		OH SCIENCE KIT & B 3641023	06/19/00	BM00254	00241445	155.33			42.22	+	
S		OH SCIENCE KIT & B 3641065	06/19/00	BM00254	00241445	18.34			155.33	+	
S		OH SCIENCE KIT & B 3641106	06/19/00	BM00254	00241445	85.09			18.34	+	
S		OH SCIENCE KIT & B 3641315	06/19/00	BM00254	00241445	86.99			85.09	+	
S		OH SCIENCE KIT & B 3641318	06/19/00	BM00254	00241445	77.08			86.99	+	
S		OH SCIENCE KIT & B 3641319	06/19/00	BM00254	00241445	30.43			77.08	+	
S		OH SCIENCE KIT & B 3641323	06/19/00	BM00254	00241445	95.72			30.43	+	
S		OH SCIENCE KIT & B 3641326	06/19/00	BM00254	00241445	67.65			95.72	+	
S		OH SCIENCE KIT & B 3641327	06/19/00	BM00254	00241445	82.13			67.65	+	
S		OH SCIENCE KIT & B 3641346	06/19/00	BM00254	00241445	45.31			82.13	+	
S		OH SCIENCE KIT & B 4641043	06/19/00	BM00254	00241445	283.16			45.31	+	
S		STATE BOARD OF 4644047	06/19/00	BM00254	00242840	2.68			283.16	+	
S		OH STATE BOARD OF 3640129	06/19/00	BM00254	00242840	0.12			2.68	+	
S		OH STATE BOARD OF 3641023	06/19/00	BM00254	00242840	0.43			0.12	+	
S		OH STATE BOARD OF 3641065	06/19/00	BM00254	00242840	0.05			0.43	+	
S		OH STATE BOARD OF 3641106	06/19/00	BM00254	00242840	0.24			0.05	+	
S		OH STATE BOARD OF 3641315	06/19/00	BM00254	00242840	0.24			0.24	+	
S		OH STATE BOARD OF 3641318	06/19/00	BM00254	00242840	0.21			0.24	+	
S		OH STATE BOARD OF 3641319	06/19/00	BM00254	00242840	0.09			0.21	+	
S		OH STATE BOARD OF 3641323	06/19/00	BM00254	00242840	0.26			0.09	+	
S		OH STATE BOARD OF 3641326	06/19/00	BM00254	00242840	0.19			0.26	+	
S		OH STATE BOARD OF 3641327	06/19/00	BM00254	00242840	0.23			0.19	+	
S		OH STATE BOARD OF 3641346	06/19/00	BM00254	00242840	0.13			0.23	+	
S		OH STATE BOARD OF 4641043	06/19/00	BM00254	00242840	0.78			0.13	+	
		OH SNAP ON TOOLS** 4761011	06/19/00	BM00263	00241446	603.13			0.78	+	
		EN 4511033	06/20/00	59747					603.13	+	
S		OH CAROLINA BIOLOG SOLAR SYS	06/20/00	58972	00241569	85.78				0.13	
S		OH CAROLINA BIOLOG 3641345	06/20/00	58983	00241570	128.97			85.78	+	
		OH NEVCO SCOREBOAR 4742044	06/20/00	59224	00241572	7,831.73			128.97	+	
		OH NEVCO SCOREBOAR 4742031	06/20/00	59224	00241572	4,649.41			7,831.73	+	
		OH NEVCO SCOREBOAR 4742032	06/20/00	59224	00241572	3,775.63			4,649.41	+	
		OH NEVCO SCOREBOAR 800' OF C	06/20/00	59224	00241572	215.75			3,775.63	+	
		OH NEVCO SCOREBOAR SHIPPING	06/20/00	59224	00241572	815.62			215.75	+	
		OH STATE BOARD OF 4742044	06/20/00	59224	00242840	21.78			815.62	+	
		OH STATE BOARD OF 4742031	06/20/00	59224	00242840	12.93			21.78	+	

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 2,483.52 \*



SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT: ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

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ORG KEY	ORG KEY Title	Director									
75991050	ADV - CLOVIS EAST HIGH SCHOOL										
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
S	OH	CAROLINA BIOLOG	3641363	06/30/00	58983	00242688	110.68				
S	OH	CAROLINA BIOLOG	3641364	06/30/00	58983	00242688	200.04				
S	OH	CAROLINA BIOLOG ASCARIS L	06/30/00	58983	00242688	106.58			110.68	+	
S	OH	CAROLINA BIOLOG	3641110	06/30/00	58983	00242688	139.37		200.04	+	
S	OH	CAROLINA BIOLOG	3641368	06/30/00	58983	00242688	159.87		106.58	+	
S	OH	CAROLINA BIOLOG	3641369	06/30/00	58983	00242688	68.05		139.37	+	
S	OH	CAROLINA BIOLOG	3641370	06/30/00	58983	00242688	118.06		159.87	+	
S	OH	STATE BOARD OF	3641305	06/30/00	58983	00242840	0.39		68.05	+	
S	OH	STATE BOARD OF	3641309	06/30/00	58983	00242840	0.24		118.06	+	
S	OH	STATE BOARD OF	3641310	06/30/00	58983	00242840	0.24		0.39	+	
S	OH	STATE BOARD OF	3641312	06/30/00	58983	00242840	0.22		0.24	+	
S	OH	STATE BOARD OF	3641314	06/30/00	58983	00242840	0.41		0.24	+	
S	OH	STATE BOARD OF	3641316	06/30/00	58983	00242840	0.27		0.24	+	
S	OH	STATE BOARD OF	3641322	06/30/00	58983	00242840	0.13		0.22	+	
S	OH	STATE BOARD OF	3641328	06/30/00	58983	00242840	0.14		0.41	+	
S	OH	STATE BOARD OF	3641330	06/30/00	58983	00242840	0.22		0.27	+	
S	OH	STATE BOARD OF	3641362	06/30/00	58983	00242840	0.39		0.13	+	
S	OH	STATE BOARD OF	3641363	06/30/00	58983	00242840	0.31		0.14	+	
S	OH	STATE BOARD OF	3641364	06/30/00	58983	00242840	0.56		0.22	+	
S	OH	STATE BOARD OF ASCARIS LU	06/30/00	58983	00242840	0.29			0.39	+	
S	OH	STATE BOARD OF	3641110	06/30/00	58983	00242840	0.39		0.31	+	
S	OH	STATE BOARD OF	3641368	06/30/00	58983	00242840	0.45		0.56	+	
S	OH	STATE BOARD OF	3641369	06/30/00	58983	00242840	0.18		0.29	+	
S	OH	STATE BOARD OF	3641370	06/30/00	58983	00242840	0.33		0.39	+	
S	OH	CAROLINA BIOLOG	3641011	06/30/00	58983	00242688	1,570.01		0.39	+	
S	OH	STATE BOARD OF	3641011	06/30/00	58983	00242840	4.37		0.45	+	
S	OH	RESILITE SPORTS	4034692	06/30/00	59230	00242695	16,723.86		0.18	+	
S	OH	FISHER SCIENTIF	3641353	06/30/00	59278	00243241	217.00		0.33	+	
	OH	AUTOMATED OFFIC START UP		06/30/00	59493	00243235	140.63		1,570.01	+	
	OH	AUTOMATED OFFIC START UP		06/30/00	59493	00243235	140.63		4.37	+	
	OH	AUTOMATED OFFIC	4242917	06/30/00	59493	00243235	3,459.44		217.00	+	
	OH	CLOVIS APPLIANC	4190221	06/30/00	59746	00242689	3,549.70				
	OH	CLOVIS APPLIANC REFRIGERA	06/30/00	59746	00242689	1,277.24			027.....		
	OH	CLOVIS APPLIANC	4190281	06/30/00	59746	00242689	841.43		2,699.19	*	
	OH	CLOVIS APPLIANC MOUNTING	06/30/00	59746	00242689	135.22					
	OH	STATE BOARD OF REFRIGERAT	06/30/00	59746	00242840	3.55					
	OH	STATE BOARD OF	4190281	06/30/00	59746	00242840	2.34				
	OH	SADLER OFFICE S	4511038	06/30/00	59802	00242696	99.52				
	OH	SADLER OFFICE S	4242923	06/30/00	59991	00243244	1,025.50				
	OH	ECONOMY RESTAUR	4191337	06/30/00	BM00203	00243239	29,758.40				

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

7

SEL ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director					
OBJECT	OBJ	Trans.	Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
75991050		ADV - CLOVIS EAST HIGH SCHOOL										
OH STATE BOARD OF	4356005	06/30/00	BM00245				0.45					
OH STATE BOARD OF	4356005	06/30/00	BM00245				3.99					
OH STATE BOARD OF	4356005	06/30/00	BM00245				0.89					
OH STATE BOARD OF	4356005	06/30/00	BM00245				0.89					
OH STATE BOARD OF	4356005	06/30/00	BM00245				0.44					
OH STATE BOARD OF	4356005	06/30/00	BM00245				5.33					
OH STATE BOARD OF	4356005	06/30/00	BM00245				1.33					
OH STATE BOARD OF	4356005	06/30/00	BM00245				0.45					
OH STATE BOARD OF	4356005	06/30/00	BM00245				0.44					
OH STATE BOARD OF	4359011	06/30/00	BM00245				1.71					
OH STATE BOARD OF	4355225	06/30/00	BM00245				10.26					
OH STATE BOARD OF	4355401	06/30/00	BM00245				3.81					
OH STATE BOARD OF	4355403	06/30/00	BM00245				1.32					
OH SCHOOL SPECIALT	3641301	06/30/00	BM00250			00242698	72.04					
OH SCHOOL SPECIALT	3641304	06/30/00	BM00250			00242698	82.95					
OH FISHER SCIENTIF	3640100	06/30/00	BM00251			00243241	1,321.29					
OH FISHER SCIENTIF	3640413	06/30/00	BM00251			00243241	122.71					
OH STATE BOARD OF	3640413	06/30/00	BM00251				0.34					
OH JACK C ARBUCKLE	4081057	06/30/00	BM00256			00243242	80.26					
OH STATE BOARD OF	4081057	06/30/00	BM00256				0.22					
OH BOOTS CAMERA*	3590020	06/30/00	BM00282			00243236	72.38					
OH BOOTS CAMERA*	3590030	06/30/00	BM00282			00243236	482.74					
OH BOOTS CAMERA*	3590050	06/30/00	BM00282			00243236	129.26					
OH BOOTS CAMERA*	3590065	06/30/00	BM00282			00243236	199.31					
OH BOOTS CAMERA*	3590075	06/30/00	BM00282			00243236	111.97					
OH BOOTS CAMERA*	3590501	06/30/00	BM00282			00243236	359.21					
OH BOOTS CAMERA*	4590135	06/30/00	BM00282			00243236	2,998.79					
OH BOOTS CAMERA*	4590212	06/30/00	BM00282			00243236	4,088.27					
OH BOOTS CAMERA*	4590221	06/30/00	BM00282			00243236	2,696.64					
OH BOOTS CAMERA*	4590222	06/30/00	BM00282			00243236	215.72					
OH BOOTS CAMERA*	4590265	06/30/00	BM00282			00243236	97.07					
OH BOOTS CAMERA*	4590270	06/30/00	BM00282			00243236	85.22					
OH BOOTS CAMERA*	4592515	06/30/00	BM00282			00243236	776.60					
OH STATE BOARD OF	3590030	06/30/00	BM00282				1.34					
OH STATE BOARD OF	3590050	06/30/00	BM00282				0.36					
OH STATE BOARD OF	3590065	06/30/00	BM00282				0.56					
OH STATE BOARD OF	3590075	06/30/00	BM00282				0.31					
OH STATE BOARD OF	3590501	06/30/00	BM00282				1.00					
OH STATE BOARD OF	4590135	06/30/00	BM00282				8.34					
OH STATE BOARD OF	4590212	06/30/00	BM00282				11.37					

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SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

8

SL ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director					
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note	
75991050		ADV - CLOVIS EAST HIGH SCHOOL										
OH STATE BOARD OF	4590221		06/30/00	BM00282		7.50						
OH STATE BOARD OF	4590222		06/30/00	BM00282		0.60						
OH STATE BOARD OF	4590265		06/30/00	BM00282		0.27						
OH STATE BOARD OF	4590270		06/30/00	BM00282		0.23						
OH STATE BOARD OF	4592515		06/30/00	BM00282		2.16						
JE LINENBACH			06/30/00	JEYE0002		296.40						
JE MIDTOWN SPORTS			06/30/00	JEYE0001		287.08						
JE RESILITE SPORTS			06/30/00	JEYE0001		3,752.32						
JE SEARS INDUSTRIAL			06/30/00	JEYE0001		308.09						
JE SNAP ON TOOLS			06/30/00	JEYE0001		5,071.16						
JE SADLER			06/30/00	JEYE0001		337.51						
JE SCHOOL SPECIALTY			06/30/00	JEYE0001		53,732.58						
JE SARGENT WELCH			06/30/00	JEYE0001		7,534.22						
JE JONES CAMPBELL			06/30/00	JEYE0005		1,487.32						
S JE FISHER SCIENTIFIC			06/30/00	JEYE0005		<u>1,393.14</u>						
JE FRESNO PIANO			06/30/00	JEYE0005		8,144.18						
* Total for OBJECT *				*TTL*		1,406,857.82	1,304,973.08*	2,711,830.90*	1,406,857.82*	-1,304,973.08*	OVER	
640092	TEXTBOOKS/LIBRARY BOOK	07/01/99	Prior			0.00	0.00	0.00	49,832.80	49,832.80		
OH AGS -15191	DISCOVER DECIS	08/20/99	L25732			7,994.89						
OH AGS S&H		08/20/99	L25732			702.03						
OH ACADEMIC BOOK S	TEXTBOOKS	08/20/99	L25817			3,145.05						
OH ACADEMIC BOOK S	087779169	08/20/99	L25817			1,440.95						
OH STATE BOARD OF	TEXTBOOKS/	08/20/99	L25817			247.67						
OH STATE BOARD OF	0877791694	08/20/99	L25817			113.47						
OH GOODHEART WILCO	156637525	09/03/99	L25773	00223345		1,346.28						
OH GOODHEART WILCO	S&H	09/03/99	L25773	00223345		65.87						
OH ACADEMIC BOOK S	TEXTBOOKS	09/17/99	L25817	00224044		117.45						
OH ACADEMIC BOOK S	087779169	09/17/99	L25817	00224044		80.55						
OH STATE BOARD OF	TEXTBOOKS/	09/17/99	L25817	00226128		9.25						
OH STATE BOARD OF	0877791694	09/17/99	L25817	00226128		6.34						
OH FOLLETT PLEASE RUSH-	CONF	09/17/99	L26131	00224045		2,968.58						
OH PRENTICE HALL**	013421595	09/23/99	L25813	00224518		14,823.91						
OH PRENTICE HALL**	013414285	09/23/99	L25813	00224518		870.55						
OH PRENTICE HALL**	S&H	09/23/99	L25813	00224518		1,572.04						
OH OFFICE DEPOT/EA	492900 AD	10/08/99	54150	00225364		8,197.64						
OH OFFICE DEPOT/EA	2703998	10/22/99	54150	00226443		4,632.58						
OH LITERACY CONNEC	S&H-	10/22/99	L26223	00226440		13.41						
OH FOLLETT PLEASE RUSH-	CONF	11/02/99	L26131	00227082		1,484.29						
* Total for OBJECT *				*TTL*		49,832.80	0.00*	49,832.80*	49,832.80*	0.00*		

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

9

ORG KEY		ORG KEY Title					Director						
OBJECT	OBJ	Trans.	Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note	
75991050		ADV - CLOVIS EAST HIGH SCHOOL											
OH	LOZANO SMITH SM	DOG CREEK	04/21/00	52382		00237271	2,763.97						
OH	LOZANO SMITH SM	DOG CREEK	05/17/00	43166		00239097	3,301.00						
OH	LOZANO SMITH SM	SITE,PLAN	05/17/00	53158		00239097	162.00						
OH	BLAIR CHURCH & PROJ	99-01	05/17/00	9732		00239080	4,627.10						
OH	LOZANO SMITH SM	DOG CREEK	06/13/00	53971		00241247	2,421.00						
OH	LOZANO SMITH SM	2ND ED	06/30/00	54810		00243381	18.00						
OH	LOZANO SMITH SM	DOG CREEK	06/30/00	54817		00243381	418.00						
* Total for OBJECT *							*TTL*	68,774.32	0.00*	68,774.32*	68,774.32*	0.00*	
5620002	PLAN,ARCH/CONSULT		07/01/99	Prior			0.00	0.00	0.00	293,350.22	293,350.22		
OH	Auto ID: AP0823BS	Job: 3	08/25/99	TTLOH			93,918.55						
OH	EDWIN S. DARDEN	REAGAN ED	09/28/99	16264	9-16	00224567	11,471.97						
OH	EDWIN S. DARDEN	JOB 9112	10/14/99	16387		00225803	11,472.97						
OH	EDWIN S. DARDEN	JOB 9112	11/17/99	16470		00228145	8,604.73						
OH	EDWIN S. DARDEN	JOB 9112	11/22/99	16472		00228173	11,896.50						
OH	EDWIN S. DARDEN	JOB 9112	12/07/99	16518		00229101	13,086.01						
OH	EDWIN S. DARDEN	JOB 9112	12/07/99	16519		00229101	7,152.80						
OH	EDWIN S. DARDEN	JOB 9112	12/07/99	16520		00229101	3,965.50						
OH	EDWIN S. DARDEN	PLAN,ARCH	03/16/00	16696		00234717	3,492.65						
OH	EDWIN S. DARDEN	JOB 9112	03/23/00	16721		00235080	1,472.00						
OH	EDWIN S. DARDEN	JOB 9112	04/21/00	16784		00237270	28,803.73						
OH	EDWIN S. DARDEN	JOB 9112	05/06/00	16831		00238186	61,021.00						
OH	EDWIN S. DARDEN	JOB 9112	05/17/00	16856		00239090	3,891.81						
OH	EDWIN S. DARDEN	PLAN,ARCH	06/01/00	16898		00240002	33,100.00						
* Total for OBJECT *							*TTL*	293,350.22	0.00*	293,350.22*	293,350.22*	0.00*	
620003	PLAN,DSA		07/01/99	Prior			0.00	0.00	0.00	0.00	0.00		
* Total for OBJECT *							*TTL*	0.00	0.00*	0.00*	0.00*	0.00*	
620004	PLAN/CDE		07/01/99	Prior			0.00	0.00	0.00	3,591.24	3,591.24		
POH	DEPT OF EDUCATI	22/62117	02/17/00	C-04014	AD	00233076	3,591.24						
* Total for OBJECT *							*TTL*	3,591.24	0.00*	3,591.24*	3,591.24*	0.00*	
620005	PLAN/OTHER		07/01/99	Prior			0.00	0.00	0.00	95,169.09	95,169.09		
OH	EDWIN S. DARDEN	JOB 9112	07/23/99	16190		00221324	2,222.71						
OH	EDWIN S. DARDEN	RAGAN ED	08/20/99	16251			59.99						
OH	BLAIR CHURCH & PROJ	99-01	08/20/99	9101			3,846.71						
OH	Auto ID: AP0823BS	Job: 3	08/25/99	TTLOH			2,501.52						
OH	CLOVIS INDEPEND	BID 1462	08/28/99	19321		00223018	166.32						
OH	EDWIN S. DARDEN	2ND ED CE	09/21/99	16323		00224126	2,254.42						
* Total for OBJECT *							*TTL*						

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3,591.24 x  
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 297.30 \*

SOK. ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

10

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title				Director						
75991050		ADV - CLOVIS EAST HIGH SCHOOL										
OBJECT	OBJ	Trans.	Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
EN		PROVIDE & INSTALL TWO 6' X		01/27/00	56564			3,385.00				
EN		PROVIDE 20 EA PORTER 8" O		01/27/00	56566			2,500.00				
OH		LEWIS C NELSON REAGAN PHA		02/04/00	REAGAN PAY	00232178	140,989.06					
OH		CUSD/LEWIS NELS REAGAN PH		02/04/00	REAGAN PAY	00232084	4,126.30					
CR		IMAGE IN SIGNS CONSTRUCTI		02/16/00	CR011261		-133.65					
OH		SOUTHWEST INTER JOB CEHS-		02/17/00	53229	00233083	2,500.00					
OH		QUANTUM PLUMBIN PROVIDE L		02/17/00	56567	00233082	2,242.00					
OH		FLOYD JOHNSTON CEHS OFF S		02/17/00	CEHS PAY 1	00233078	105,524.25		000.....	0-00	*	
OH		FLOYD JOHNSTON CLOVIS EAS		03/03/00	CEHS PAY 2	00233963	65,192.04					
OH		SIGNMAX CONSTRUCTION		03/10/00	5645	00234323	221.79					
OH		KERR RUG CLOVIS EAST CARP		03/16/00	BID 1467 P	00234719	192,028.58			45,236.00	+	
OH		LEWIS C NELSON REAGAN PHA		03/16/00	REAGAN ED	00234720	45,236.00			2,301.40	+	
OH		CUSD/LEWIS NELS REAGAN PH		03/16/00	REAGAN PAY	00234715	2,301.40		002.....			
OH		FENCE MASTER CLOVIS EAST		03/23/00	56599	00235081	1,921.92			47,537.40	*	
G		SOUTHWEST INTER CEHS LOCK		03/23/00	BID 1407 P	00235084	265,479.30					
OH		ALERT O LITE IN CONSTRUCT		03/30/00	169796	00235687	221.79			47,537.40	x	
OH		CITY OF CLOVIS CONSTRUCTI		03/30/00	18569	00235688	838.00			0-08	=	
OH		LEWIS C NELSON CLOVIS EAS		04/06/00	58025	00236129	1,581.00			3,802.99	*	
OH		FLOYD JOHNSTON CLOVIS EAS		04/06/00	CEHS PAY 3	00236128	23,218.20					
OH		KERR RUG CEHS CARPET		04/27/00	BID 1467 P	00237794	22,500.00					
OH		REX MOORE ELECT CLOVIS EA		05/04/00	58023	00238199	1,993.00					
OH		ALPHA INSTALLAT CLOVIS EA		05/06/00	58029	00238181	8,400.00					
OH		SOUTHWEST INTER REAGAN BL		05/06/00	BID 1360 P	00238201	36,789.30					
OH		SOUTHWEST INTER REAGAN BL		05/06/00	BID 1360 P	00238202	42,727.50					
OH		FLOYD JOHNSTON CEHS OFF S		05/06/00	CEHS PAY 4	00238187	159,888.40					
EN		CLOVIS EAST HIGH SCHOOL:		05/09/00	59128			2,500.00				
OH		WILCO SUPPLY SITE: CLOVIS		05/12/00	57199	00238621	605.83					
OH		GARCIA PAVING CEHS OFF SI		05/12/00	CEHS PH 3	00238616	65,743.20					
OH		PACIFIC BELL EN ASSOC PRO		05/25/00	59199	00239603	6,394.10			31,157.92	+	
OH		SOUTHWEST INTER CEHS LOCK		05/25/00	BID 1407B	00239606	37,913.70			27,298.50	+	
OH		SAN JOAQUIN VAL CLOVIS EA		06/01/00	59123	00240016	600.00		002.....			
OH		KERR RUG CEHS CARPET		06/01/00	BID 1467 P	00240009	31,157.92			58,456.42	*	
OH		KERR RUG CEHS CARPET		06/01/00	BID 1467 P	00240010	27,298.50					
OH		GARCIA PAVING CEHS OFF SI		06/01/00	CEHS PH 3	00240003	188,829.99					
TR		ALERT O LITE IN CONSTRUCT		06/08/00	169796		-221.79			58,456.42	x	
EN		SJC INC TO MONITOR FILTER		06/19/00	59806			4,731.02		0-08	=	
OH		ALPHA INSTALLAT PO 58029		06/19/00	1592	00241439	1,475.00			4,676.51	*	
OH		DAVIS, DOUG CEHS		06/19/00	5-16 TO 6-	00241442	6,755.00					
OH		HARRIS CONSTRUC CLOVIS EA		06/19/00	59120	00241443	800.00					
OH		REX MOORE ELECT CLOVIS EA		06/22/00	59400	00241792	2,100.00					

SCIENCE CLASSROOM RENNOVATION SUMMARY  
C.A.R.T.  
Increased Graduation Requirements  
Summary of Payments made for Specific Activities  
1999-00

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
CB	Professional Services (Architect)		27,908	27,908
	General Renovation Activity:			-
CA	Sitework - Parking Lot B			-
CA	Sitework - Parking Lot A			-
CA	Bonds and Insurance		16,259	16,259
CA	Sitework - Loading Dock			-
CA	Sitework - Bus Lane			-
CA	Sitework - Central Plant			-
CA	Contract Modifications			-
CA	Mobilization			-
CA	General Conditions			-
CA	Material Procurement		245,454	245,454
CA	Building - South	1,039,247		1,039,247
CA	Building - Center			-
CA	Building - Basement			-
CB	Inspectors		6,432	6,432
CB	Tests		4,420	4,420
CB	Miscellaneous Sitework			-
CB	Miscellaneous State plans		2,643	2,643
CC	Local Fees and Assessments		1,067	1,067
	TOTALS TO DISTRICT SUMMARY	<u>1,039,247</u>	<u>304,183</u>	<u>1,343,430</u>

\* District Administration stipulated on or about September 29, 2000 that 10.3% of the costs were attributable to the Science Classroom renovations based upon square footage.

Prepared by SixTen and Associates: L. Hendee 11-18-00

SCIENCE CLASSROOM RENNOVATIONS  
 Schedule of Payments made for Specific Activities  
 Prepared by SixTen and Associates: L. Hendee 10-20-00

PART	TYPE OF EXPENDITURE	CURRENT EXPENSE	PREVIOUSLY REIMBURSED	TOTAL EXPENSE
CB - A	Professional Services (Architect)	270,949		270,949
	General Rennovation Activity:			
CA1 - 3	Sitework - Parking Lot B	155,574	155,574	-
CA1 - 4	Sitework - Parking Lot A	420,860	420,860	-
Sch. CA In2	Bonds and Insurance	157,850		157,850
CA1 - 6	Sitework - Loading Dock	54,267	54,267	-
CA1 - 5	Sitework - Bus Lane	343,295	343,295	-
CA2 - 1	Sitework - Central Plant	300,256	300,256	-
CA2 - 5	Contract Modifications	53,355	53,355	-
Sch. CA In3	Mobilization	75,000	75,000	-
CA1 - 1	General Conditions	401,882	401,882	-
CA1 - 2	Material Procurement	2,383,050	394,252	1,988,798
CA2 - 2	Building - South	2,234,940		2,234,940
CA2 - 3	Building - Center	1,526,529	1,526,529	-
CA2 - 4	Building - Basement	289,858	289,858	-
CB - I	Inspectors	62,451		62,451
CB - T	Tests	42,913		42,913
	Miscellaneous Sitework	668	668	-
CB - SP	Miscellaneous State plans	25,663		25,663
CC - LA	Local Fees and Assessments	10,356		10,356
		<u>8,809,717</u>	<u>4,015,797</u>	<u>4,793,921</u>





**Owner Billing****K. H. Construction****CUSD & FUSD - Center for Advanced Research and Technology (C.A.R.T.)**

KHC Job #9958

Application For Payment #11, Billing Cut-Off Date 5/31/00

Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
1		<b>General Conditions</b>							
2	01-0010	Bonds/Insurance	157,850	157,850.00	0.00	157,850.00	100%	0%	100%
3	01-0100	Mobilization	75,000	75,000.00	0.00	75,000.00	100%	0%	100%
4	01-0115	General Req. - June 1999	33,491	33,491.00	0.00	33,491.00	100%	0%	100%
5	01-0120	General Req. - July 1999	33,491	33,491.00	0.00	33,491.00	100%	0%	100%
6	01-0125	General Req. - Aug 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
7	01-0130	General Req. - Sept 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
8	01-0135	General Req. - Oct 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
9	01-0140	General Req. - Nov 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
10	01-0145	General Req. - Dec 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
11	01-0150	General Req. - Jan 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
12	01-0155	General Req. - Feb 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
13	01-0160	General Req. - Mar 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
14	01-0165	General Req. - April 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
15	01-0170	General Req. - May 2000	33,490	0.00	33,490.00	33,490.00	0%	100%	100%
16		<b>Material Procurement</b>							
17	02-0025	Submittals	50,000	50,000.00	0.00	50,000.00	100%	0%	100%
18	02-080B	Struct Steel - Shop Drawings	89,334	89,334.00	0.00	89,334.00	100%	0%	100%
19	02-080C	Struct Steel (Fab) South Portion	78,361	78,361.00	0.00	78,361.00	100%	0%	100%
20	02-080D	Structural Steel	254,874	254,874.00	0.00	254,874.00	100%	0%	100%
21	02-081C	Struct Steel (Fab) North Portion	78,361	78,361.00	0.00	78,361.00	100%	0%	100%
22	02-082C	Struct Steel (Fab) Center Portion	94,496	94,496.00	0.00	94,496.00	100%	0%	100%
23	02-083C	Struct Steel (Fab) Central Plant	2,690	2,690.00	0.00	2,690.00	100%	0%	100%
24	02-090C	Misc. Iron (FOB)	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
25	02-095B	Stair Tread Nosing	1,471	1,471.00	0.00	1,471.00	100%	0%	100%
26	02-105B	Expansion Control	12,391	12,391.00	0.00	12,391.00	100%	0%	100%
27	02-140C	Metal Sliding	165,000	156,750.00	8,250.00	165,000.00	95%	5%	100%
28	02-160C	Hollow Metal Doors & Frames	40,024	40,024.00	0.00	40,024.00	100%	0%	100%
29	02-165C	Wood Doors	39,196	19,598.00	19,598.00	39,196.00	50%	50%	100%
30	02-170C	Access Doors	2,124	2,124.00	0.00	2,124.00	100%	0%	100%
31	02-185C	Sound Retardant Doors	7,245	7,245.00	0.00	7,245.00	100%	0%	100%
32	02-190C	Finish Hardware	91,500	91,500.00	0.00	91,500.00	100%	0%	100%
33	02-265C	Flagpoles	1,773	1,773.00	0.00	1,773.00	100%	0%	100%
34	02-270C	Signage	16,500	0.00	0.00	0.00	0%	0%	0%
35	02-275C	Fire Extinguishers	2,430	2,430.00	0.00	2,430.00	100%	0%	100%
36	02-295C	Metal Storage Cabinets	7,814	0.00	7,814.00	7,814.00	0%	100%	100%
37	02-305C	Project Screens	1,620	1,620.00	0.00	1,620.00	100%	0%	100%
38	02-310C	Residential Appliances	233	233.00	0.00	233.00	100%	0%	100%
39	02-315A	Shop Draw (Fume Hoods)	2,720	2,720.00	0.00	2,720.00	100%	0%	100%
40	02-315C	Fume Hood/Top/Bench	70,243	70,243.00	0.00	70,243.00	100%	0%	100%
41	02-316C	Umbilical @ Lab Islands	6,000	0.00	6,000.00	6,000.00	0%	100%	100%
42	02-345C	HVAC Equipment	222,000	222,000.00	0.00	222,000.00	100%	0%	100%
43	02-360C	Electrical Lighting (Fix & Dim)	662,131	662,131.00	0.00	662,131.00	100%	0%	100%
44	02-365C	Electrical Switchgear	132,970	132,970.00	0.00	132,970.00	100%	0%	100%
45	02-370C	Electrical Trenchduct	91,151	91,151.00	0.00	91,151.00	100%	0%	100%
46	02-375C	Electrical Cable Tray/Rack	14,275	10,706.25	3,568.75	14,275.00	75%	25%	100%
47	02-380C	Electrical Conduit & Wire	138,100	138,100.00	0.00	138,100.00	100%	0%	100%
48	02-385C	Masonry Rebar	2,523	2,523.00	0.00	2,523.00	100%	0%	100%
49	02-390C	Slab Dowels	5,000	5,000.00	0.00	5,000.00	100%	0%	100%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
<b>Sitework - Parking Lot B</b>									
50									
51	03-1010	Demolition	13,087	13,087.00	0.00	13,087.00	100%	0%	100%
52	03-1020	Demolition (Continued)	2,310	2,310.00	0.00	2,310.00	100%	0%	100%
53	03-1030	Surveying	3,200	3,200.00	0.00	3,200.00	100%	0%	100%
54	03-1040	Rough Grade	10,250	10,250.00	0.00	10,250.00	100%	0%	100%
55	03-1050	Site Electrical	8,000	6,000.00	0.00	6,000.00	75%	0%	75%
56	03-1060	Storm Drain System	14,132	14,132.00	0.00	14,132.00	100%	0%	100%
57	03-1070	Sanitary Sewer	7,300	7,300.00	0.00	7,300.00	100%	0%	100%
58	03-1080	Irrigation System	13,333	12,666.35	0.00	12,666.35	95%	0%	95%
59	03-1090	Domestic Water	9,610	9,610.00	0.00	9,610.00	100%	0%	100%
60	03-1100	Fire Water/Hydrants	7,512	7,512.00	0.00	7,512.00	100%	0%	100%
61	03-1110	Curbs/Gutters	30,000	27,000.00	0.00	27,000.00	90%	0%	90%
62	03-1120	Base Rock	22,530	22,530.00	0.00	22,530.00	100%	0%	100%
63	03-1130	AC Paving	24,435	18,326.25	0.00	18,326.25	75%	0%	75%
64	03-1140	Signs & Striping	1,650	1,650.00	0.00	1,650.00	100%	0%	100%
<b>Sitework - Parking Lot A</b>									
65									
66	04-2010	Demolition	39,264	39,264.00	0.00	39,264.00	100%	0%	100%
67	04-2020	Demolition (Continued)	6,928	6,928.00	0.00	6,928.00	100%	0%	100%
68	04-2030	Surveying	2,025	2,025.00	0.00	2,025.00	100%	0%	100%
69	04-2040	Rough Grade	55,831	55,831.00	0.00	55,831.00	100%	0%	100%
70	04-2050	Site Electrical	8,000	6,000.00	0.00	6,000.00	75%	0%	75%
71	04-2060	Storm Drain System	50,529	48,002.55	2,526.45	50,529.00	95%	5%	100%
72	04-2070	Irrigation System	10,332	9,815.40	0.00	9,815.40	95%	0%	95%
73	04-2080	Fire Water/Hydrants	11,271	11,271.00	0.00	11,271.00	100%	0%	100%
74	04-2090	Curbs/Gutters	60,000	60,000.00	0.00	60,000.00	100%	0%	100%
75	04-2100	Base Rock	64,403	64,403.00	0.00	64,403.00	100%	0%	100%
76	04-2110	Base Rock (Cont.)	24,467	24,467.00	0.00	24,467.00	100%	0%	100%
77	04-2120	AC Paving	87,245	82,882.75	4,362.25	87,245.00	95%	5%	100%
78	04-2130	Signs & Striping	3,082	0.00	3,082.00	3,082.00	0%	100%	100%
<b>Sitework - Loading Dock</b>									
79									
80	05-3005	Surveying	2,700	2,700.00	0.00	2,700.00	100%	0%	100%
81	05-3010	Concrete	27,000	27,000.00	0.00	27,000.00	100%	0%	100%
82	05-3020	Rebar	8,567	8,567.00	0.00	8,567.00	100%	0%	100%
83	05-3030	Concrete (Cont.)	13,000	13,000.00	0.00	13,000.00	100%	0%	100%
84	05-3060	Perforated Pipe	3,000	3,000.00	0.00	3,000.00	100%	0%	100%
<b>Sitework - Bus Lane &amp; Misc. Sitework</b>									
85									
86	06-4010	UG Electrical	1,900	1,710.00	190.00	1,900.00	90%	10%	100%
87	06-4020	Storm Drain System	66,910	66,910.00	0.00	66,910.00	100%	0%	100%
88	06-4030	Sanitary Sewer	14,050	2,810.00	11,240.00	14,050.00	20%	80%	100%
89	06-4040	Irrigation Sleeves	3,888	3,888.00	0.00	3,888.00	100%	0%	100%
90	06-4050	Domestic Water	8,861	8,861.00	0.00	8,861.00	100%	0%	100%
91	06-4060	Fire Water/Hydrants	27,049	27,049.00	0.00	27,049.00	100%	0%	100%
92	06-4080	Curbs/Gutters	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
93	06-4090	Base Rock	17,974	0.00	17,974.00	17,974.00	0%	100%	100%
94	06-4100	AC Paving	18,733	0.00	18,733.00	18,733.00	0%	100%	100%
95	06-4110	Signs & Striping	400	0.00	400.00	400.00	0%	100%	100%
96	06-4120	Natural Gas	7,500	7,500.00	0.00	7,500.00	100%	0%	100%
97	06-4135	Surveying	2,700	2,700.00	0.00	2,700.00	100%	0%	100%
98	06-4140	Finish Grading	5,000	0.00	4,500.00	4,500.00	0%	90%	90%
99	06-4150	Irrigation System	35,000	17,500.00	0.00	17,500.00	50%	0%	50%
100	06-4160	Chain Link Fences & Gates	18,832	11,299.20	1,883.20	13,182.40	60%	10%	70%
101	06-4170	Iron Gates	2,400	0.00	2,400.00	2,400.00	0%	100%	100%
102	06-4180	Concrete Flatwork	85,500	4,275.00	81,225.00	85,500.00	5%	95%	100%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
03	06-4190	R/I & Fin Electrical	8,950	3,580.00	0.00	3,580.00	40%	0%	40%
04	06-4200	Gate Operators	11,000	0.00	0.00	0.00	0%	0%	0%
105	06-4210	Misc. Concrete/Mow Strips	5,280	3,168.00	0.00	3,168.00	60%	0%	60%
106	06-4220	Misc. Site Painting	9,875	0.00	0.00	0.00	0%	0%	0%
107	06-4230	Landscaping	30,000	0.00	0.00	0.00	0%	0%	0%
108	06-4240	Concrete Flatwork (Continued)	28,500	0.00	28,500.00	28,500.00	0%	100%	100%
109	06-4250	Landscaping (Cont.)	10,000	0.00	0.00	0.00	0%	0%	0%
110	<b>Sitework - Central Plant</b>								
111	07-5000	Foundations	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
112	07-5010	Rebar	3,571	3,571.00	0.00	3,571.00	100%	0%	100%
113	07-5020	1st Course Masonry	4,340	4,340.00	0.00	4,340.00	100%	0%	100%
114	07-5030	UG Electrical	15,400	15,400.00	0.00	15,400.00	100%	0%	100%
115	07-5040	UG Plumbing	9,000	9,000.00	0.00	9,000.00	100%	0%	100%
116	07-5050	UG Wet-Side HVAC	10,960	10,960.00	0.00	10,960.00	100%	0%	100%
117	07-5060	SOG	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
118	07-5080	Install Frames	200	200.00	0.00	200.00	100%	0%	100%
119	07-5090	CMU Masonry	34,352	34,352.00	0.00	34,352.00	100%	0%	100%
120	07-5100	Install Misc. Iron	12,738	12,738.00	0.00	12,738.00	100%	0%	100%
121	07-5110	Grout Masonry	8,360	8,360.00	0.00	8,360.00	100%	0%	100%
122	07-5130	Struct Steel (Install)	2,308	2,308.00	0.00	2,308.00	100%	0%	100%
123	07-5140	Drypack/Grout	2,815	2,815.00	0.00	2,815.00	100%	0%	100%
124	07-5150	Metal Decking	2,800	2,800.00	0.00	2,800.00	100%	0%	100%
125	07-5160	R/I Electrical	6,397	5,117.60	1,279.40	6,397.00	80%	20%	100%
126	07-5170	R/I Plumbing	7,000	7,000.00	0.00	7,000.00	100%	0%	100%
127	07-5180	R/I HVAC	500	500.00	0.00	500.00	100%	0%	100%
128	07-5190	Rough Carpentry	3,839	3,839.00	0.00	3,839.00	100%	0%	100%
129	07-5200	EMS System	27,500	18,975.00	3,025.00	22,000.00	69%	11%	80%
130	07-5210	R/I & Fin Wet-Side HVAC	99,075	99,075.00	0.00	99,075.00	100%	0%	100%
131	07-5220	Roofing	6,000	6,000.00	0.00	6,000.00	100%	0%	100%
132	07-5230	Equipment Pad Rebar	2,010	2,010.00	0.00	2,010.00	100%	0%	100%
133	07-5240	Equipment Pads	2,000	2,000.00	0.00	2,000.00	100%	0%	100%
134	07-5260	Sheet Metal & Louvers	594	564.30	29.70	594.00	95%	5%	100%
135	07-5270	Hang Drywall	1,200	1,200.00	0.00	1,200.00	100%	0%	100%
136	07-5290	Finish Drywall	400	400.00	0.00	400.00	100%	0%	100%
137	07-5300	R/I & Fin Wet-Side HVAC (Cont.)	33,025	9,907.50	0.00	9,907.50	30%	0%	30%
138	07-5310	Install Drs/Hrdwr	1,260	1,134.00	126.00	1,260.00	90%	10%	100%
139	07-5320	Colling Doors	2,904	2,904.00	0.00	2,904.00	100%	0%	100%
140	07-5330	Caulking	1,000	0.00	0.00	0.00	0%	0%	0%
141	07-5340	Painting	9,000	0.00	6,750.00	6,750.00	0%	75%	75%
142	07-5350	Finish Electrical	2,100	0.00	1,575.00	1,575.00	0%	75%	75%
143	07-5360	Finish Plumbing	2,000	0.00	0.00	0.00	0%	0%	0%
144	07-5370	Metal Shelving	3,528	0.00	0.00	0.00	0%	0%	0%
145	07-5390	Test & Balance	3,400	0.00	0.00	0.00	0%	0%	0%
146	<b>Building - South Portion (Gridline 24 to 34)</b>								
147	08-6000	Building Demolition	56,500	56,500.00	0.00	56,500.00	100%	0%	100%
148	08-6010	Foundations	105,000	105,000.00	0.00	105,000.00	100%	0%	100%
149	08-6020	Foundation Rebar	25,162	25,162.00	0.00	25,162.00	100%	0%	100%
150	08-6030	UG Electrical	49,030	49,030.00	0.00	49,030.00	100%	0%	100%
151	08-6040	UG Plumbing	135,000	135,000.00	0.00	135,000.00	100%	0%	100%
152	08-6050	UG Electrical (Cont.)	12,970	12,970.00	0.00	12,970.00	100%	0%	100%
153	08-6060	SOG	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
154	08-6070	SOG Rebar	4,753	4,753.00	0.00	4,753.00	100%	0%	100%
155	08-6080	Existing Slab Prep	10,000	5,000.00	5,000.00	10,000.00	50%	50%	100%

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56	08-6090	Struct Steel (Install)	71,543	71,543.00	0.00	71,543.00	100%	0%	100%
57	08-6100	Metal Decking	41,200	41,200.00	0.00	41,200.00	100%	0%	100%
158	08-6110	Exterior Metal Studs	64,900	64,900.00	0.00	64,900.00	100%	0%	100%
159	08-6120	Install Frames	5,193	5,193.00	0.00	5,193.00	100%	0%	100%
160	08-6130	Drypack/Grout	4,615	4,615.00	0.00	4,615.00	100%	0%	100%
161	08-6140	Roof Deck Rebar	1,015	1,015.00	0.00	1,015.00	100%	0%	100%
162	08-6150	R/I Electrical	39,150	39,150.00	0.00	39,150.00	100%	0%	100%
163	08-6160	R/I Plumbing	137,000	137,000.00	0.00	137,000.00	100%	0%	100%
164	08-6170	R/I HVAC	132,928	132,928.00	0.00	132,928.00	100%	0%	100%
165	08-6180	R/I & Fin Wet-Side HVAC	44,412	44,412.00	0.00	44,412.00	100%	0%	100%
166	08-6190	R/I Fire Sprinklers	42,386	42,386.00	0.00	42,386.00	100%	0%	100%
167	08-6200	Concrete Roof Decks	5,000	5,000.00	0.00	5,000.00	100%	0%	100%
168	08-6210	Interior Metal Studs	182,138	182,138.00	0.00	182,138.00	100%	0%	100%
169	08-6220	Metal Siding	21,688	21,688.00	0.00	21,688.00	100%	0%	100%
170	08-6230	R/I Electrical (Cont.)	39,150	39,150.00	0.00	39,150.00	100%	0%	100%
171	08-6240	R/I HVAC (Cont.)	78,000	78,000.00	0.00	78,000.00	100%	0%	100%
172	08-6250	Rough Carpentry/Misc. Iron	10,289	10,289.00	0.00	10,289.00	100%	0%	100%
173	08-6260	Metal Siding (Cont.)	21,687	21,687.00	0.00	21,687.00	100%	0%	100%
174	08-6270	R/I Electrical.(Cont.)	22,200	22,200.00	0.00	22,200.00	100%	0%	100%
175	08-6280	R/I HVAC (Cont.)	6,000	6,000.00	0.00	6,000.00	100%	0%	100%
176	08-6290	Roofing	85,115	85,115.00	0.00	85,115.00	100%	0%	100%
177	08-6300	R/I HVAC (Cont.)	4,000	4,000.00	0.00	4,000.00	100%	0%	100%
178	08-6310	Skylight	22,975	22,975.00	0.00	22,975.00	100%	0%	100%
179	08-6320	Sheet Metal	24,234	24,234.00	0.00	24,234.00	100%	0%	100%
180	08-6330	CMU Masonry (S. Node)	2,250	2,250.00	0.00	2,250.00	100%	0%	100%
181	08-6340	Waterproofing	600	600.00	0.00	600.00	100%	0%	100%
182	08-6350	Bldg. Insulation	17,000	17,000.00	0.00	17,000.00	100%	0%	100%
183	08-6360	Hang Drywall	98,640	98,640.00	0.00	98,640.00	100%	0%	100%
184	08-6370	Finish Drywall	33,360	33,360.00	0.00	33,360.00	100%	0%	100%
185	08-6380	Caulking	8,000	4,000.00	0.00	4,000.00	50%	0%	50%
186	08-6390	Louver	8,255	8,255.00	0.00	8,255.00	100%	0%	100%
187	08-6400	Install Drs/Hrdwr	14,500	10,875.00	2,900.00	13,775.00	75%	20%	95%
188	08-6410	Painting	16,750	15,912.50	0.00	15,912.50	95%	0%	95%
189	08-6420	Glass & Glazing	43,990	43,990.00	0.00	43,990.00	100%	0%	100%
190	08-6430	Coiling Doors	21,182	21,182.00	0.00	21,182.00	100%	0%	100%
191	08-6440	Install Access Panels	835	835.00	0.00	835.00	100%	0%	100%
192	08-6450	T-Bar Ceiling	41,890	37,701.00	4,189.00	41,890.00	90%	10%	100%
193	08-6460	Accordion Partition	8,239	411.95	0.00	411.95	5%	0%	5%
194	08-6470	Casework	145,523	145,523.00	0.00	145,523.00	100%	0%	100%
195	08-6480	Visual Display Board	10,377	0.00	0.00	0.00	0%	0%	0%
196	08-6490	Install Misc. Specialties	5,245	2,622.50	2,622.50	5,245.00	50%	50%	100%
197	08-6500	Install Signs	2,800	0.00	0.00	0.00	0%	0%	0%
198	08-6510	Metal Shelving	7,639	0.00	0.00	0.00	0%	0%	0%
199	08-6520	Data/Comm/Fire Alarm	51,147	35,802.90	0.00	35,802.90	70%	0%	70%
200	08-6530	Install Fire Ext./Cabinets	302	302.00	0.00	302.00	100%	0%	100%
201	08-6540	Finish HVAC	1,200	1,200.00	0.00	1,200.00	100%	0%	100%
202	08-6550	Finish Electrical	33,800	21,970.00	10,140.00	32,110.00	65%	30%	95%
203	08-6560	Ceiling Tile	40,890	0.00	0.00	0.00	0%	0%	0%
204	08-6570	Tackable Vinyl Wall Panels	20,570	20,570.00	0.00	20,570.00	100%	0%	100%
205	08-6580	Finish Sprinklers	5,239	785.85	4,191.20	4,977.05	15%	80%	95%
206	08-6590	Casework (Cont.)	77,613	62,090.40	11,641.95	73,732.35	80%	15%	95%
207	08-6600	Data/Comm/Fire Alarm (Cont.)	51,147	0.00	0.00	0.00	0%	0%	0%
208	08-6610	EMS System	23,000	19,550.00	2,300.00	21,850.00	85%	10%	95%

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19	08-6620	Finish Plumbing	33,000	6,600.00	26,400.00	33,000.00	20%	80%	100%
20	08-6630	Install Fume Hood/Top/Bench	7,037	5,629.60	0.00	5,629.60	80%	0%	80%
211	08-6640	Floor Covering	12,664	0.00	12,664.00	12,664.00	0%	100%	100%
212	08-6650	Test & Balance	5,000	0.00	0.00	0.00	0%	0%	0%
213	<b>Building - Center Portion (Gridline 18 to 24)</b>								
214	09-7000	Elect Demo - Safe Off Bldg.	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
215	09-7010	Asbestos Abate	9,200	9,200.00	0.00	9,200.00	100%	0%	100%
216	09-7020	Building Demolition	66,500	66,500.00	0.00	66,500.00	100%	0%	100%
217	09-7030	Foundations	105,000	105,000.00	0.00	105,000.00	100%	0%	100%
218	09-7040	Foundation Rebar	18,054	18,054.00	0.00	18,054.00	100%	0%	100%
219	09-7050	UG Electrical	32,803	32,803.00	0.00	32,803.00	100%	0%	100%
220	09-7060	UG Plumbing	18,000	18,000.00	0.00	18,000.00	100%	0%	100%
221	09-7070	SOG	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
222	09-7080	SOG Rebar	3,088	3,088.00	0.00	3,088.00	100%	0%	100%
223	09-7090	Existing Slab Prep	5,000	0.00	0.00	0.00	0%	0%	0%
224	09-7100	Struct Steel (Install)	76,851	76,851.00	0.00	76,851.00	100%	0%	100%
225	09-7110	Waterproofing	600	600.00	0.00	600.00	100%	0%	100%
226	09-7120	Struct Steel (Install) -Continued	8,539	8,539.00	0.00	8,539.00	100%	0%	100%
227	09-7130	Metal Decking	48,000	48,000.00	0.00	48,000.00	100%	0%	100%
228	09-7140	Exterior Metal Studs	38,370	38,370.00	0.00	38,370.00	100%	0%	100%
229	09-7150	Install Frames	4,843	4,843.00	0.00	4,843.00	100%	0%	100%
230	09-7160	Drypack/Grout	3,955	3,955.00	0.00	3,955.00	100%	0%	100%
231	09-7170	Metal Siding	19,000	18,050.00	570.00	18,620.00	95%	3%	98%
232	09-7180	2nd Floor Rebar	6,891	6,891.00	0.00	6,891.00	100%	0%	100%
233	09-7190	Roof Deck Rebar	1,015	1,015.00	0.00	1,015.00	100%	0%	100%
234	09-7200	2nd Floor Deck	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
235	09-7210	Concrete Roof Decks	5,000	5,000.00	0.00	5,000.00	100%	0%	100%
236	09-7220	Rough Carpentry/Misc. Iron	4,542	4,542.00	0.00	4,542.00	100%	0%	100%
237	09-7230	Fireproofing	39,430	39,430.00	0.00	39,430.00	100%	0%	100%
238	09-7240	Expansion Joints	1,008	504.00	252.00	756.00	50%	25%	75%
239	09-7250	Interior Metal Studs	122,550	122,550.00	0.00	122,550.00	100%	0%	100%
240	09-7260	Roofing	66,295	66,295.00	0.00	66,295.00	100%	0%	100%
241	09-7270	R/I Electrical	39,585	39,585.00	0.00	39,585.00	100%	0%	100%
242	09-7280	R/I Plumbing	32,000	32,000.00	0.00	32,000.00	100%	0%	100%
243	09-7290	R/I HVAC	55,800	55,800.00	0.00	55,800.00	100%	0%	100%
244	09-7300	R/I Fire Sprinklers	28,258	28,258.00	0.00	28,258.00	100%	0%	100%
245	09-7310	R/I & Fin Wet-Side HVAC	29,608	29,608.00	0.00	29,608.00	100%	0%	100%
246	09-7320	Sheet Metal	21,053	21,053.00	0.00	21,053.00	100%	0%	100%
247	09-7330	Storefront & Curtain Wall	34,794	34,794.00	0.00	34,794.00	100%	0%	100%
248	09-7340	R/I HVAC (cont.)	30,351	30,351.00	0.00	30,351.00	100%	0%	100%
249	09-7350	R/I Electrical (Cont.)	21,315	21,315.00	0.00	21,315.00	100%	0%	100%
250	09-7360	Bldg. Insulation	20,500	20,500.00	0.00	20,500.00	100%	0%	100%
251	09-7370	R/I HVAC (cont.)	7,000	7,000.00	0.00	7,000.00	100%	0%	100%
252	09-7380	Hang Drywall	61,650	61,650.00	0.00	61,650.00	100%	0%	100%
253	09-7390	Finish Drywall	20,850	20,850.00	0.00	20,850.00	100%	0%	100%
254	09-7400	Caulking	4,000	400.00	0.00	400.00	10%	0%	10%
255	09-7410	Glass Masonry	500	0.00	0.00	0.00	0%	0%	0%
256	09-7420	Louver	2,375	2,375.00	0.00	2,375.00	100%	0%	100%
257	09-7430	Install Drs/Hrdwr	7,877	1,181.55	4,726.20	5,907.75	15%	60%	75%
258	09-7440	Painting	16,750	1,675.00	14,237.50	15,912.50	10%	85%	95%
259	09-7450	Men's RR Tile	33,286	31,621.70	1,664.30	33,286.00	95%	5%	100%
260	09-7460	Install Access Panels	830	830.00	0.00	830.00	100%	0%	100%
261	09-7470	Women's RR Tile	33,286	31,621.70	1,664.30	33,286.00	95%	5%	100%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
262	09-7480	T-Bar Ceiling	15,147	757.35	12,117.60	12,874.95	5%	80%	85%
263	09-7490	Wheel Chair Lift	5,800	5,800.00	0.00	5,800.00	100%	0%	100%
264	09-7500	Lecture Room Seating	63,850	31,925.00	0.00	31,925.00	50%	0%	50%
265	09-7510	Folding Partitions	29,200	5,840.00	0.00	5,840.00	20%	0%	20%
266	09-7520	Accordion Fire Drs	36,590	32,931.00	0.00	32,931.00	90%	0%	90%
267	09-7530	Glass & Glazing	13,452	13,452.00	0.00	13,452.00	100%	0%	100%
268	09-7540	Casework	13,609	0.00	3,402.25	3,402.25	0%	25%	25%
269	09-7550	Visual Display Board	1,562	0.00	0.00	0.00	0%	0%	0%
270	09-7560	Install Misc. Specialties	5,245	0.00	2,622.50	2,622.50	0%	50%	50%
271	09-7570	Install Signs	2,400	0.00	0.00	0.00	0%	0%	0%
272	09-7580	FRP Panels	1,520	0.00	1,520.00	1,520.00	0%	100%	100%
273	09-7590	Fire Ext./Cabinets	302	0.00	302.00	302.00	0%	100%	100%
274	09-7600	Finish HVAC	5,300	0.00	2,650.00	2,650.00	0%	50%	50%
275	09-7610	Finish Electrical	27,305	0.00	0.00	0.00	0%	0%	0%
276	09-7620	Finish Sprinklers	3,492	0.00	0.00	0.00	0%	0%	0%
277	09-7630	EMS System	31,500	26,460.00	3,465.00	29,925.00	84%	11%	95%
278	09-7640	Acoustical Wall Panels	10,300	0.00	10,300.00	10,300.00	0%	100%	100%
279	09-7650	Tackable Vinyl Wall Panels	4,867	0.00	4,867.00	4,867.00	0%	100%	100%
280	09-7660	Finish Plumbing	40,000	36,000.00	0.00	36,000.00	90%	0%	90%
281	09-7670	Ceiling Tile	15,147	0.00	0.00	0.00	0%	0%	0%
282	09-7680	Data/Comm/Fire Alarm	58,453	19,289.49	0.00	19,289.49	33%	0%	33%
283	09-7690	Toilet Partitions	18,603	18,603.00	0.00	18,603.00	100%	0%	100%
284	09-7700	Resinous Flooring	8,260	0.00	8,260.00	8,260.00	0%	100%	100%
285	09-7720	Toilet Accessories	7,302	0.00	7,302.00	7,302.00	0%	100%	100%
286	09-7730	Floor Covering	6,472	0.00	0.00	0.00	0%	0%	0%
287	09-7750	Test & Balance	3,000	0.00	0.00	0.00	0%	0%	0%
288		<b>Building - Basement</b>							
289	10-8000	Demolition	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
290	10-8010	Foundations	70,000	70,000.00	0.00	70,000.00	100%	0%	100%
291	10-8020	UG Plumbing	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
292	10-8030	Foundation Rebar	1,771	1,771.00	0.00	1,771.00	100%	0%	100%
293	10-8040	SOG	30,000	30,000.00	0.00	30,000.00	100%	0%	100%
294	10-8050	SOG Rebar	3,225	3,225.00	0.00	3,225.00	100%	0%	100%
295	10-8060	Cast In Place Walls	40,000	40,000.00	0.00	40,000.00	100%	0%	100%
296	10-8070	Cast-In-Place Wall Rebar	7,860	7,860.00	0.00	7,860.00	100%	0%	100%
297	10-8080	Concrete Ceiling	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
298	10-8090	Ceiling Rebar	3,969	3,969.00	0.00	3,969.00	100%	0%	100%
299	10-8100	R/I Plumbing	20,000	20,000.00	0.00	20,000.00	100%	0%	100%
300	10-8110	R/I Electrical	3,700	3,700.00	0.00	3,700.00	100%	0%	100%
301	10-8120	R/I HVAC	4,000	4,000.00	0.00	4,000.00	100%	0%	100%
302	10-8160	Waterproofing	3,300	3,300.00	0.00	3,300.00	100%	0%	100%
303	10-8180	Metal Studs	300	300.00	0.00	300.00	100%	0%	100%
304	10-8190	Install Frames	200	200.00	0.00	200.00	100%	0%	100%
305	10-8200	Hang Drywall	100	100.00	0.00	100.00	100%	0%	100%
306	10-8210	Finish Drywall	100	0.00	0.00	0.00	0%	0%	0%
307	10-8220	Painting	9,875	0.00	0.00	0.00	0%	0%	0%
308	10-8230	Install Drs/Hrdwr	1,260	0.00	0.00	0.00	0%	0%	0%
309	10-8240	Finish HVAC	1,345	470.75	874.25	1,345.00	35%	65%	100%
310	10-8250	Finish Plumbing	2,000	1,600.00	0.00	1,600.00	80%	0%	80%
311	10-8260	Finish Electrical	3,000	0.00	0.00	0.00	0%	0%	0%
312	10-8270	Metal Shelving	403	0.00	0.00	0.00	0%	0%	0%
313	10-8280	EMS System	2,500	0.00	2,375.00	2,375.00	0%	95%	95%
314	10-8290	Data/Comm/Fire Alarm	23,383	18,238.74	0.00	18,238.74	78%	0%	78%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
5	10-8300	Elevator	45,131	42,874.45	0.00	42,874.45	95%	0%	95%
316	10-8310	Test & Balance	1,500	0.00	0.00	0.00	0%	0%	0%
317	<b>Building - North Portion (Gridline 9 to 18)</b>								
318	11-9005	Bldg. Coordinates	3,375	3,375.00	0.00	3,375.00	100%	0%	100%
319	11-9000	Building Demolition	56,500	56,500.00	0.00	56,500.00	100%	0%	100%
320	11-9010	Foundations	105,000	105,000.00	0.00	105,000.00	100%	0%	100%
321	11-9020	Foundation Rebar	24,271	24,271.00	0.00	24,271.00	100%	0%	100%
322	11-9030	UG Electrical	42,500	42,500.00	0.00	42,500.00	100%	0%	100%
323	11-9040	UG Plumbing	18,000	18,000.00	0.00	18,000.00	100%	0%	100%
324	11-9050	SOG	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
325	11-9060	SOG Rebar	4,700	4,700.00	0.00	4,700.00	100%	0%	100%
326	11-9070	Existing Slab Prep	10,000	0.00	0.00	0.00	0%	0%	0%
327	11-9080	Struct Steel (Install)	71,543	71,543.00	0.00	71,543.00	100%	0%	100%
328	11-9090	Metal Decking	40,000	40,000.00	0.00	40,000.00	100%	0%	100%
329	11-9100	Exterior Metal Studs	58,800	58,800.00	0.00	58,800.00	100%	0%	100%
330	11-9110	Install Frames	5,167	5,167.00	0.00	5,167.00	100%	0%	100%
331	11-9120	Drypack/Grout	4,615	4,615.00	0.00	4,615.00	100%	0%	100%
332	11-9130	R/I Electrical	41,151	41,151.00	0.00	41,151.00	100%	0%	100%
333	11-9140	R/I Plumbing	36,000	36,000.00	0.00	36,000.00	100%	0%	100%
334	11-9150	R/I HVAC	79,000	79,000.00	0.00	79,000.00	100%	0%	100%
335	11-9160	R/I Fire Sprinklers	42,386	42,386.00	0.00	42,386.00	100%	0%	100%
336	11-9170	R/I & Fin Wet-Side HVAC	55,515	55,515.00	0.00	55,515.00	100%	0%	100%
337	11-9180	Roof Deck Rebar	1,015	1,015.00	0.00	1,015.00	100%	0%	100%
338	11-9190	Concrete Roof Decks	5,000	5,000.00	0.00	5,000.00	100%	0%	100%
339	11-9200	Interior Metal Studs	161,142	161,142.00	0.00	161,142.00	100%	0%	100%
340	11-9210	Metal Siding	20,688	20,688.00	0.00	20,688.00	100%	0%	100%
341	11-9220	R/I Electrical (Cont.)	41,151	41,151.00	0.00	41,151.00	100%	0%	100%
342	11-9230	R/I HVAC (Cont.)	44,776	44,776.00	0.00	44,776.00	100%	0%	100%
343	11-9240	R/I & Fin Wet-Side HVAC (Cont.)	18,505	18,505.00	0.00	18,505.00	100%	0%	100%
344	11-9250	Rough Carpentry/Misc. Iron	10,592	10,592.00	0.00	10,592.00	100%	0%	100%
345	11-9260	Metal Siding (Cont.)	20,687	20,687.00	0.00	20,687.00	100%	0%	100%
346	11-9270	Storefront & Curtain Wall	2,526	2,526.00	0.00	2,526.00	100%	0%	100%
347	11-9280	R/I Electrical (Cont.)	18,798	18,798.00	0.00	18,798.00	100%	0%	100%
348	11-9290	R/I HVAC (Cont.)	6,000	6,000.00	0.00	6,000.00	100%	0%	100%
349	11-9300	Roofing	89,290	89,290.00	0.00	89,290.00	100%	0%	100%
350	11-9310	R/I HVAC (Cont.)	2,000	2,000.00	0.00	2,000.00	100%	0%	100%
351	11-9320	Skylight	22,975	22,975.00	0.00	22,975.00	100%	0%	100%
352	11-9330	Sheet Metal	21,054	21,054.00	0.00	21,054.00	100%	0%	100%
353	11-9340	CMU Masonry (N. Node)	2,250	2,250.00	0.00	2,250.00	100%	0%	100%
354	11-9350	Bldg. Insulation	17,000	17,000.00	0.00	17,000.00	100%	0%	100%
355	11-9360	Waterproofing	600	600.00	0.00	600.00	100%	0%	100%
356	11-9370	Hang Drywall	86,310	86,310.00	0.00	86,310.00	100%	0%	100%
357	11-9380	Finish Drywall	29,190	29,190.00	0.00	29,190.00	100%	0%	100%
358	11-9390	Caulking	8,000	4,000.00	0.00	4,000.00	50%	0%	50%
359	11-9400	Louver	2,250	2,250.00	0.00	2,250.00	100%	0%	100%
360	11-9410	Install Drs/Hrdwr	14,500	10,875.00	0.00	10,875.00	75%	0%	75%
361	11-9420	Painting	16,750	15,075.00	837.50	15,912.50	90%	5%	95%
362	11-9430	Glass & Glazing	47,140	23,570.00	23,570.00	47,140.00	50%	50%	100%
363	11-9440	Colling Doors	7,861	7,861.00	0.00	7,861.00	100%	0%	100%
364	11-9450	Install Access Panels	830	830.00	0.00	830.00	100%	0%	100%
365	11-9460	T-Bar Ceiling	27,739	22,191.20	2,773.90	24,965.10	80%	10%	90%
366	11-9470	Accordion Partition	11,000	550.00	0.00	550.00	5%	0%	5%
367	11-9480	Casework	55,535	0.00	55,535.00	55,535.00	0%	100%	100%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
68	11-9490	Visual Display Board	15,001	0.00	0.00	0.00	0%	0%	0%
69	11-9500	Install Misc. Specialties	4,501	0.00	2,250.50	2,250.50	0%	50%	50%
370	11-9510	Install Signs	2,800	0.00	0.00	0.00	0%	0%	0%
371	11-9520	Metal Shelving	5,730	0.00	0.00	0.00	0%	0%	0%
372	11-9530	Data/Comm/Fire Alarm	70,289	52,716.75	0.00	52,716.75	75%	0%	75%
373	11-9540	Fire Ext./Cabinets	302	302.00	0.00	302.00	100%	0%	100%
374	11-9550	Finish HVAC	9,000	7,200.00	1,800.00	9,000.00	80%	20%	100%
375	11-9560	Finish Electrical	37,300	0.00	35,435.00	35,435.00	0%	95%	95%
376	11-9570	Finish Sprinklers	5,239	281.95	4,715.10	4,977.05	5%	90%	95%
377	11-9580	Ceiling Tile	27,738	0.00	0.00	0.00	0%	0%	0%
378	11-9590	Tackable Vinyl Wall Panels	31,488	31,488.00	0.00	31,488.00	100%	0%	100%
379	11-9600	EMS System	29,000	24,360.00	3,190.00	27,550.00	84%	11%	95%
380	11-9610	Casework (Cont.)	14,810	0.00	14,810.00	14,810.00	0%	100%	100%
381	11-9620	Data/Comm/Fire Alarm (Cont.)	37,848	0.00	0.00	0.00	0%	0%	0%
382	11-9630	Finish Plumbing	4,000	0.00	0.00	0.00	0%	0%	0%
383	11-9640	Floor Covering	9,005	0.00	0.00	0.00	0%	0%	0%
384	11-9650	Test & Balance	4,400	0.00	0.00	0.00	0%	0%	0%
385		<b>Total Base Bid</b>	<b>10,735,000</b>	<b>9,458,222.48</b>	<b>578,659.30</b>	<b>10,036,881.78</b>	<b>88%</b>	<b>5%</b>	<b>93%</b>

**CONTRACT MODIFICATIONS**

Line No.	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp	
386	<b>CONTRACT MODIFICATIONS</b>								
387	<b>Change Order #1</b>								
388	PCO#1A-Rmv/ Dspse 40 Asbestos Windows	1,584	1,584.00	0.00	1,584.00	100%	0%	100%	
389	PCO#2-Rmv/Dspse Misc. Debris	3,581	3,581.00	0.00	3,581.00	100%	0%	100%	
390	PCO#4-Relocate Existing Communications	5,312	5,312.00	0.00	5,312.00	100%	0%	100%	
391	<b>Total Change Order #1</b>	<b>10,477</b>	<b>10,477.00</b>	<b>0.00</b>	<b>10,477.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
392	<b>Change Order #2</b>								
393	PCO#6C-Rmv/Rplc Lobby Concrete Slab	6,248	6,248.00	0.00	6,248.00	100%	0%	100%	
394	PCO#9-Chng Concrete Mezzanine to 3500 PSI	585	585.00	0.00	585.00	100%	0%	100%	
395	PCO#11-Substitution Metal Stud Top Track	(2,500)	(2,500.00)	0.00	(2,500.00)	100%	0%	100%	
396	PCO#12-Add Concrete Wall in Basement	2,125	2,125.00	0.00	2,125.00	100%	0%	100%	
397	<b>Total Change Order #2</b>	<b>6,458</b>	<b>6,458.00</b>	<b>0.00</b>	<b>6,458.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
398	<b>Change Order #3</b>								
399	PCO#8-Install Addnl Fire Line to Existing Bldg.	9,616	9,616.00	0.00	9,616.00	100%	0%	100%	
400	PCO#14A-Install Addnl 3" Conduit Pac Bell	2,787	2,787.00	0.00	2,787.00	100%	0%	100%	
401	PCO#18-Prvde Trench/ Cover Utility Trench	2,273	2,273.00	0.00	2,273.00	100%	0%	100%	
402	PCO#19-Provide Electrical Power to Elevator	3,760	3,760.00	0.00	3,760.00	100%	0%	100%	
403	PCO#22-Revise Layout of Room 042 Elect. Cab	(220)	(220.00)	0.00	(220.00)	100%	0%	100%	
404	PCO#24-Install Add. Framing Furr Walls Plmbng	423	423.00	0.00	423.00	100%	0%	100%	
405	<b>Total Change Order #3</b>	<b>18,639</b>	<b>18,639.00</b>	<b>0.00</b>	<b>18,639.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
406	<b>Change Order #4</b>								
407	PCO#5-Relocate Exlst Elect. Systems (RFI 11)	4,934	4,934.00	0.00	4,934.00	100%	0%	100%	
408	PCO#7A-Relocate PG&E Street Lght Circuit	4,747	4,747.00	0.00	4,747.00	100%	0%	100%	
409	PCO#32-Omit Windows @ Rm 201 & 206	(147)	(147.00)	0.00	(147.00)	100%	0%	100%	
410	PCO#33-Add Ductwork and Fire Dampers	4,041	4,041.00	0.00	4,041.00	100%	0%	100%	
411	PCO#36-Eliminate Wheel Chair Lift & Infill	(5,992)	(5,992.00)	0.00	(5,992.00)	100%	0%	100%	
412	PCO#45-Chge Rolling Gates@N & S to Chain	1,617	1,617.00	0.00	1,617.00	100%	0%	100%	
413	PCO#4B-Add Steel Angle Support Fire Doors	1,563	1,563.00	0.00	1,563.00	100%	0%	100%	
414	PCO#49-Reim. City Water Main Fees	1,321	1,321.00	0.00	1,321.00	100%	0%	100%	
415	<b>Total Change Order #4</b>	<b>12,084</b>	<b>12,084.00</b>	<b>0.00</b>	<b>12,084.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
416	<b>Change Order #5</b>								
417	PCO#31-Change Specified Door Pulls	(1,188)	0.00	(1,188.00)	(1,188.00)	0%	100%	100%	
418	PCO#34-Additional Wiring to Emerglite Lighting	447	0.00	447.00	447.00	0%	100%	100%	
419	PCO#42-Add Drywall @ Ext for Siding Joints	3,349	0.00	3,349.00	3,349.00	0%	100%	100%	
420	PCO#50A-Change wall Layout @ Rm 027	(247)	0.00	(247.00)	(247.00)	0%	100%	100%	
421	PCO#51A-Rplc Control/Check Valve Ext Riser	3,336	0.00	3,336.00	3,336.00	0%	100%	100%	

**Application For Payment #11, Billing Cut-Off Date 5/31/00**

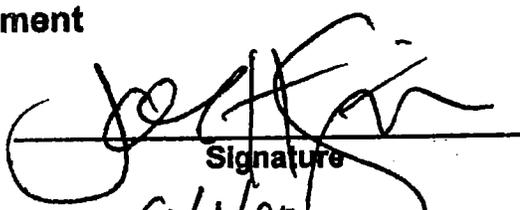
Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
22		Total Change Order #5	5,697	0.00	5,697.00	5,697.00	0%	100%	100%
23		TOTAL CHANGE ORDERS	53,355	47,658.00	5,697.00	53,355.00	88%	11%	100%
<b>TOTAL PROJECT SUMMARY (Including Contract Modifications)</b>									
424		Total Project	10,788,355	9,505,880.48	584,356.30	10,090,236.78	88%	5%	94%

Original Contract Sum	10,735,000.00	Previous Retainage	950,588.05
Net Change by Change Order	53,355.00	Current Billing	58,435.63
Contract Sum To Date	10,788,355.00	Total Retainage	1,009,023.68
Total Complete/Stored To Date	10,090,236.78		
Total Retainage	1,009,023.68	(To Be Deposited In Escrow Account)	
Total Earned Less Retainage	9,081,213.10		
Less Previous Applications	8,555,292.43		
Current Payment Due	525,920.67		
Balance to Finish	1,707,141.90		

**Approval For Payment**

Inspector: \_\_\_\_\_ Architect: \_\_\_\_\_

  
 \_\_\_\_\_  
 Signature

  
 \_\_\_\_\_  
 Signature

6-1-00  
 \_\_\_\_\_  
 Date

6/1/00  
 \_\_\_\_\_  
 Date

SL ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 73590150  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY			ORG KEY Title			Director		
73590150			SFP - CNTR FOR ADV RES TECH					
OBJECT	OBJECT Description	Budget	This Month	To - Date	Before Commitments	Open Commitments	Balance	
610004	SITE,SUPPORT	58	58	58	0	0	0	
610005	SITE,PLAN/OTH	610	610	610	0	0	0	
620002	PLAN,ARCH/CONSULT	270,949	270,949	270,949	0	0	0	
620003	PLAN,DSA	0	0	0	0	0	0	
620004	PLAN/CDE	7,515	7,515	7,515	0	0	0	
620005	PLAN/OTHER	18,148	18,148	18,148	0	0	0	
620006	CONSTRUCTION	10100,593	10100,593	10100,593	0	129,829	-129,829	
620007	TESTS	42,913	42,913	42,913	0	0	0	
620008	INSPECTORS	62,451	62,451	62,451	0	0	0	
** TOTAL EXPENSE ACCOUNTS **		10503,236	10503,236	10503,236	0	129,829	-129,829	

SOP ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 73590150  
 BUDGET: WORKING BUDGET: OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director				
73590150		SFP - CNTR FOR ADV RES TECH									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
620006		CONSTRUCTION	07/01/99	Prior		0.00	0.00	0.00	10100,593.23	10100,593.23	
OH		NEVOCAL ENTERPR CART	08/28/99	CART PAY 1	00223012	733,479.97					
OH		CUSD/NEVOCAL EN CART	08/28/99	CART PAY 1	00223008	81,497.78					
OH		NEVOCAL ENTERPR CONSTRUCT	09/09/99	CART PAY 2	00223691	836,727.48					
OH		CUSD/NEVOCAL EN CONSTRUCT	09/09/99	CART PAY 2	00223685	92,969.72					
A OH		P G & E PROVIDE LABOR EQU	09/16/99	53226	00224043	2,215.02					
A OH		CUSD REVOLVING PACIFIC GA	10/01/99	8790	00224850	4,920.02					
		JE Ck#224853 Nevocal pymt #3	10/04/99	JEPK00063		627,720.93					
OH		CUSD/NEVOCAL EN CART	11/17/99	CART PAY 3	00228122	177,906.29		000.....			
OH		NEVOCAL ENTERPR CART	11/17/99	CART PAY 4	00228131	973,435.68			0.00	*	
OH		NEVOCAL ENTERPR CONSTRUCT	12/22/99	CART PAY 5	00229891	1266,438.25					
OH		CUSD/NEVOCAL EN CONSTRUCT	01/07/00	CART PAY 5	00230626	140,715.36			2,215.02	+	
OH		CUSD/NEVOCAL EN CART	01/13/00	CART	00231040	106,317.40			4,920.02	+	
OH		NEVOCAL ENTERPR CART	01/13/00	CART PAY 6	00231045	956,856.59			210.00	+	
OH		NEVOCAL ENTERPR CART	02/04/00	CART PAY 7	00232211	883,803.11			1,538.00	+	
OH		CUSD/NEVOCAL EN CART	02/04/00	CART PAY 7	00232086	98,200.34			1,473.41	+	
A OH		CRS JOB 601400	02/17/00	1187701	00233058	210.00					
OH		CUSD/NEVOCAL EN CART	03/10/00	CART PAY 8	00234302	50,397.27		005.....			
OH		NEVOCAL ENTERPR CART	03/10/00	CAT PAY 8	00234314	453,575.40			10,356.45	*	
OH		NEVOCAL ENTERPR CART	04/06/00	CART PAY 9	00236122	529,983.34					
OH		CUSD/NEVOCAL EN CART	04/06/00	CART PAY 9	00236111	58,887.04					
A OH		DI BUDUO & DE F CLIENT 03	05/06/00	151196	00238185	1,538.00					
OH		NEVOCAL ENTERPR CART	05/06/00	CART PAY 1	00238196	1293,271.68					
OH		CUSD/NEVOCAL EN CART	05/06/00	CART PAY 1	00238183	143,696.85					
A OH		DEPT OF GENERAL ACCT Q623	05/17/00	334374	00239087	1,473.41					
OH		NEVOCAL ENTERPR CONSTRUCT	06/09/00	CART PAY 1	00240746	525,920.67					
OH		CUSD/NEVOCAL EN CONSTRUCT	06/09/00	CART PAY 1	00240739	58,435.63					
EN		BOND FEE	06/22/00	58415			129,828.99				
* Total for OBJECT *						*TTL*	10100,593.23	129,828.99*	10230,422.22*	10100,593.23*	-129,828.99* OVER

**CLAIM FOR REIMBURSEMENT**  
 Pursuant to Government Code Section 17561  
 Graduation Requirements

(19) Program Number 00026  
 (20) Date Filed     /    /      
 (21) LRS Input     /    /    

**Claim File Copy**

Reimbursement Claim Data		
(01) Claimant Identification Number S10065	(22) GR-1, (03)	0
(02) Mailing Address	(23) GR-1, (04)(1)(f)	\$0.00
Claimant Name Clovis Unified School District	(24) GR-1, (04)(2)(f)	\$0.00
County of Location Fresno County	(25) GR-1, (04)(3)(f)	\$1,043,062.00
Street Address or PO Box 1450 Herndon Avenue	(26) GR-1, (06)	7
City Clovis	(27)	
State CA	(28)	
Zip Code 93611	(29)	
<b>Type of Claim</b>	(30)	
<b>Estimated Claim</b>	(31)	
(03) Estimated	(32)	
<b>Reimbursement Claim</b>	(33)	
(09) Reimbursement	(34)	
<b>Fiscal Year of Cost</b>	(35)	
(06) 2001-02	(36)	
<b>Total Claim Amount</b>	(37)	
(07) \$1,225,000		
<b>Less: 10% Late Penalty, not to exceed \$1,000</b>		
(14) \$0		
<b>Less: Estimated Claim Payment Received</b>		
(15) \$1,554,800		
<b>Net Claim Amount</b>		
(16) -\$440,497		
<b>Due from State</b>		
(08) \$1,225,000		
<b>Due to State</b>		
(18) -\$440,497		

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983, and certify under penalty of perjury that I have not violated any of the provisions of Government Code § 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual Costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Officer



McGuire

Name or Print Name

**Claim File Copy**

Date

1/2/2002

Assoc. Supt. - Business

Title

(39) Name of Contact Person for Claim  
 SixTen and Associates

Telephone Number  
 E-Mail Address

(858) 514-8605  
 kbpsixten@aol.com

**Mandated Costs  
Graduation Requirements  
Claim Summary**

**Form  
GR-1**

(01) Claimant Clovis Unified School District	(02) Type of Claim Estimated	Fiscal Year 2001-02
---	---------------------------------	------------------------

**Claim Statistics**

(03) Number of new/remodeled science classrooms	0

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
2. Remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
3. Staffing and supplies	1,050,682.00	\$96,000.00	0.00	\$0.00	\$0.00	1,146,682.00
(05) Total Direct Costs	1,050,682.00	\$96,000.00	0.00	\$0.00	\$0.00	1,146,682.00

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.83%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$78,318.38
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	1,225,000.38

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable	\$0.00
(10) Less: Other Reimbursements, if applicable	\$0.00
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}] 1,225,000.38

**Mandated Costs  
Graduation Requirements  
Claim Summary**

**Form  
GR-1**

(01) Claimant  
Clovis Unified School District

(02) Type of Claim  
Reimbursement

Fiscal Year  
2000-01

**Claim Statistics**

(03) Number of new/remodeled science classrooms

0

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries & Benefits	Materials & Supplies	Travel & Training	Capital Outlay	Contracted Services	Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
2. Remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
3. Staffing and supplies	\$955,872.00	\$87,190.00	0.00	\$0.00	\$0.00	\$1,043,062.00
<b>(05) Total Direct Costs</b>	\$955,872.00	\$87,190.00	0.00	\$0.00	\$0.00	\$1,043,062.00

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.83%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$71,241.13
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	1,114,303.13

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable		\$0.00
(10) Less: Other Reimbursements, if applicable		\$0.00
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}]	1,114,303.13

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant **Clovis Unifed School District** (02) Fiscal Year Costs Were Incurred **2000-01**

(03) Reimbursable Component: Check only one box per form to identify the component being claimed  
**Staffing and supplies**

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Increased Science Instructor Staffing</b> Science Classroom, Teachers See ATTACHMENT 2	955,872.00	1.00	\$955,872.00				
<b>Increased Science Materials and Supplies</b> Textbooks, Supplies, Materials and Eqpt. See ATTACHMENT 1	\$0.00	0.00		\$87,190.00			

(05) Total  Subtotal  Page: 1 of 1 \$955,872.00 \$87,190.00 0.00 \$0.00 \$0.00

**Clovis Unified School District  
Graduation Requirements  
by Name**

Salaried Employee	\$0.00
-------------------	--------

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/00	0.00	\$0.00	\$0.00	\$0.00	Acquisition of additional sp Budget Analysis
7/1/00	0.00	\$0.00	\$0.00	\$0.00	Remodeling existing space Contractor Contracts
	<u>0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Science Classroom, Teachers - See ATTACHMENT 2	
Salaried Employee	\$955,872.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/00	1.00	\$955,872.00	\$0.00	\$0.00	Staffing and supplies Increased Science Instructor
	Cost of additional science classroom teachers required to be hired in order to comply with the mandate.				
	<u>1.00</u>	<u>955,872.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Textbooks, Supplies, Materials and Eqpt. - See ATTACHMENT 1	
Salaried Employee	\$0.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/00	0.00	\$0.00	\$87,190.00	\$0.00	Staffing and supplies Increased Science Materials a
	50% of total costs (174,380.96) for Textbooks, Supplies and Equipment required to comply with the mandate.				
	<u>0.00</u>	<u>\$0.00</u>	<u>\$87,190.00</u>	<u>\$0.00</u>	

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**INCREASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Textbooks, Supplies, Materials and Equipment  
 2000-01

FOR DETAILS OF COSTS FOR TEXTBOOKS, SUPPLIES, MATERIALS AND EQUIPMENT SEE ATTACHED:

REFERENCE		AMOUNT
Page	Item(s)	
1	ALL	16,433.64
2	ALL	5,090.70
3	ALL	26,295.04
4	ALL	521.44
5	ALL	352.10
6	ALL	149.98
7	ALL	419.99
8	ALL	4,701.25
9	ALL	3,492.28
10	ALL	200.41
11	ALL	1,573.30
12	ALL	6,866.21
13	ALL	9,813.74
14-14a	ALL	779.24
15-15b	ALL	2,383.81
16-16b	ALL	55,860.19
17a	B	95.00
17a	C	408.00
17a	D	315.00
17a	E	450.00
17a	F	95.00
17b	H	95.00
17c	O	276.00
18	ALL	33,238.46
19	ALL	660.00
20	A	85.00
20	B	20.36
21	D	9.25
22	A	229.00
22	C	335.00
22	D	235.00
22	E	309.00
23	B	47.47
23	C	86.97
23	D	51.47
23	E	83.47
24	A	399.95
24	B	299.95
24	H	299.95
25	B	143.64
26	A-J	1,119.85
26a	K-M	59.85
<b>TOTAL TEXTBOOKS, SUPPLIES, MATERIALS AND EQUIPMENT</b>		<b><u>174,380.96</u></b>
<b>50% TO GR-2</b>		<b><u>87,190</u></b>

PURCHASE ORDER

1,297.00

No.

ORDER DATE: 12/11/00

ISSUE TO

34896

PARSON EDUCATION \*\*\*  
HIGHER ED. / ORDER DEPT.  
200 OLD TAPPAN ROAD  
OLD TAPPAN, NJ 07675

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AV.  
PHONE (569) 297-4000

SHIP PREPAID TO

\$\$\$ DELAY FOR DELIVERY ADDRESS

DATE 12/15/00

COMPLETE

10  
FINED

EVERY FOLLOW-UP COMMENTS

LINE ITEM	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
0001	245	EA	0321035402 CONCEPTUAL PHYSICAL SCIENCE, STUDENT EDITION	57.00		13,965.00
0002	5	EA	0321035364 INSTRUCTOR'S MANUAL	0.00		
0003	5	EA	0321035256 TEST BANK	0.00		
0004	5	EA	032103533X TEST GENERATOR, WINDOWS VERSION	0.00		
0005	3	EA	0321035721 TRANSPARENCY PK	0.00		
0006	1	LOT	368 3 DAY GROUND DELIVERY 12720/00 CLOVIS WEST HIGH SCHOOL ATTN: SHELLY ZIEGLER 1070 R. TEAGUE MCKESNO, CA 93720	1,327.00		1,327.00
				Tax		1,141.64
				PO Total		16,413.64

1 lot

Order placed in 12/13/00  
Suenets) D

PURCHASE ORDER

PURCHASE FOLLOW-UP

1,297.00

AMOUNT

CLASSIFICATION

PERMISSIONS DESIGNATED BY

2

PURCHASE ORDER  
1.29779  
No.

ORDER DATE: 12/11/00

ISSUE TO

02659  
PRENTICE HALL  
4350 ROLINY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216 2649

001 70 KA  
002 4 BA  
003 2 KA  
004 2 PKG  
005 2 PKG  
006 1 LOT

0138281874 CHEMISTRY CONNECTIONS TO OUR CHANGING

0138316913 TRACHER LAB BOOKS

0138281793 TRACHER'S EDITION (N/C)

0138373635 TEACHER'S RESOURCE PACKS (N/C)

0138373450 TRANSPARENCY PACKS (N/C)

880 2ND DAY GROUND, DELIVERY 12/18

CLOVIS WEST HIGH SCHOOL  
ATTN: SHERILLY EIEGLER  
1070 N. TRAGUR  
PERRISO, CA 93730

order placed in 12/13/00  
confirm # 1001252533  
Stalinski

12/15/00  
DATE

SHIP PREPAID TO

SEE BELOW FOR DELIVERY ADDRESS

BUYER FOLLOW UP COMMENTS

1 lot

159  
183  
1101494

UNIT PRICE

DISC

TOTAL PRICE

51.97  
40.97  
0.00  
0.00  
8.60  
826.68

826.68

122.23  
5,096.74

Tax Total

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12/15/00  
DATE

BUYER FOLLOW UP COMMENTS

1 lot

159  
183  
1101494

UNIT PRICE

DISC

TOTAL PRICE

51.97  
40.97  
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12/15/00  
DATE

BUYER FOLLOW UP COMMENTS

1 lot

159  
183  
1101494

UNIT PRICE

DISC

TOTAL PRICE

51.97  
40.97  
0.00  
0.00  
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PURCHASE ORDER  
128893

No. 228893

0 8/00

ORDER DATE:

ISSUE TO

45458  
BOLT RINBHART & WINSTON\*\*\*  
ORDER FULFILLMENT DEPT.  
6277 SEA HARBOR DRIVE  
ORLANDO, FL 32821

CLOVIS UNIF SCHOOL DISTRICT  
1450 HERNDON, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID B COOK WAY  
CLOVIS, CA 93611-0367

PURCHASE ORDER  
COMPLETE

DATE

SIGNED

3

10/24/00

DCM

8/27  
8:31 AM  
8/24

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	450	EA	* REFER TO ATTACHMENT "A" FOR SHIPPING REQUIREMENTS BEFORE PROCESSING*	49.95		22,477.50
002	0	EA	8543495 SCIENCE SPECTRUM; A PHYSICAL APPROACH	0.00		
003	0	EA	0030555787 ANNOTATED T.B. (N/C)	0.00		
004	0	PKG	0030555973 TRACHER'S RESOURCE FILE (N/C)	0.00		
005	0	EA	0030556096 ONE-STOP PLANNER W/CD-ROM (N/C)	0.00		
006	0	PKG	0030555884 GUIDED READING AUDIO CD PROGRAM (N/C)	0.00		
007	0	PKG	0030556074 TEACHING TRANSPARENCY AND TRANSPARENCY MASTERS (N/C)	0.00		
008	0	EA	0030556120 TUTOR CD-ROM FOR MAC/WIN (N/C)	0.00		
009	1	LOT	868	1,980.00		1,980.00
				Tax		1,037.54
				PO Total		26,295.04

450 (NO PLS)

(Rec'd 8/24)

128893

PURCHASE ORDER

PURCHASE FOLLOW-UP

4

YY-UU

PURCHASE ORDER

CLOVIS UNIF. CHOO DISTRICT  
1450 HERNDON AVE., CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID B COOK WAY  
CLOVIS, CA 93611-0557

PURCHASE ORDER  
COMPLETE

DATE: 12/6/00  
SIGNED: [Signature]

DCM

PURCHASE ORDER  
127049

No.

01.4.00

ORDER DATE:

ISSUE TO

97550

JOHN WILEY & SONS \*\*\*  
605 THIRD AVE  
NEW YORK, NY 10158-0012

822-1080  
800-225-5945

BUYER FOR FOLLOW-UP COMMENTS

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
301	1	SET	0471-23949-6 CORBINI ENCYCLOPEDIA OF PSYCHOLOGY AND BEHAVIORAL SCIENCE 4 VOLUMES <i>see 10/20 JD.</i>	450.00		450.00
302	1	LOT	548	36.00		36.00
303			<i>7/7/09 A Behl (CS) shipped on 6/30/00 delivery 8-10 days JD</i>			
			<i>9/12 (C/S) shows nothing shipped out on this P.O. On B/O JD.</i>			
						Tax 35.44
						PO Total 521.44

PURCHASE ORDER

PURCHASE FOLLOW-UP

127049

5

COVER  
10/23/00

**PURCHASE ORDER**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERINDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

**PURCHASE ORDER**  
No. **L29367**

SHIP PREPAID TO  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611 0567

14555  
CHELSA HOUSER\*\*  
P.O. BOX 914  
1974 SPROUL RD., #400  
BROOMALL, PA 19008-0914

BUYER FOLLOW-UP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
008	1	EA	QC 0-7910-3002-4 - LOUIS PASTEUR AND GERMS (SCIENCE DISCOVERIES)	15.95	15	11.56
009	1	EA	NC 0-7910-3013-X - THE WRIGHT BROTHERS AND AVIATION (SCIENCE DISCOVERIES)	15.95	15	13.56
010	1	SET	0-7910-6221-X - THE ENCYCLOPEDIA OF HEALTH (SET OF 12 BOOKS) 1-COMPULSIVE BEHAVIOR 2-DELINQUENCY & CRIMINAL BEHAVIOR 3-THE IMMUNE SYSTEM 4-KIDNEY DISORDERS 5-MONONUCLEOSIS & OTHER INFECTIOUS DISEASES 6-THE MUSCULOSKELETAL SYSTEM 7-THE NERVOUS SYSTEM 8-NUCLEAR MEDICINE 9-NUTRITION 10-POISONS & TOXINS 11-SLEEP 12-STROKE & HEART DISEASE	237.40	15	201.49
011	1	LOT	S&H FEE WITH PURCHASE OF 20 OR MORE 15% DISCOUNT	0.00		
				TO TOTAL		352.16

1 Oct

REQUISITION BY: 017832  
REQUISITION: 45  
CLASSIFICATION: 4200415  
AMOUNT: 352.16

**PURCHASE ORDER**  
PURCHASE FOLLOW-UP

10/23/00

PURCHASE ORDER

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

PURCHASE ORDER  
No. L30837

ORDER DATE: 05/21/01

ISSUE TO

59388  
PCI SPECIAL ED  
12029 WARFIELD  
SAN ANTONIO, TX 78216-3231

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

PURCHASE ORDER  
COMPLETE

DATE: 6/29/01  
SIGNED: [Signature]

DATE: AM 03  
SIGNED: [Signature]

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC.	TOTAL PRICE
001	1	EA	EVM717SP 1 set (12-book set) Easy Physical Science	69.95		69.95
002	1	EA	PRE1014SP 1 set Hands on General Science	27.95		27.95
003	1	EA	PEK1155P Animal Life	29.95		29.95
004	1	LOT	S&H	12.00		12.00
				Tax		10.13
				PO Total		149.98

PURCHASE ORDER

L30837

PURCHASE FOLLOW-UP

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AV., CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

PURCHASE ORDER  
L30595

No.

04, 11/01

ORDER DATE:

ISSUE TO

40914  
PEARSON EDUCATION\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

DATE

5/6/01

SIGNED

AO

PURCHASE ORDER  
COMPLETE

4/16/01

SEE COMMENTS

5/22

359.50 10

32.00

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	10	EA	ISBN #0-8224-6888-3 Fearon's General Science Second Edition c.1994	35.95		359.50
002	1	LOT	S&H	32.00		32.00
				Tax		28.49
				PO Total		419.99

ACQUISITION SPECIFICATION  
OFFICE OF ACQUISITION, 1000 10th St., 90000

**PURCHASE ORDER**

L30595

PURCHASE FOLLOW-UP

Oppl 8

PURCHASE ORDER

CLOVIS UNIV. SCHOOL DISTRICT  
 1450 HERNDON AVE. CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
 LIBRARY SERVICES  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611-0567

NO. 03/27/01  
 39462  
 GALE GROUP\*\*\*  
 PO BOX 9187  
 FARMINGTON HILLS, MI 48333-9187

ISSUE TO

DALY

BUREAU OF DOCUMENTATION

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
014	1	SET	ENCYCLOPEDIA OF DRUGS, ALCOHOL, AND ADDICTIVE BEHAVIOR, SECOND EDITION 4 VOLUMES	325.00	20	260.00
015	1	EA	MACHILLAN SCIENCE LIBRARY: PLANT SCIENCE 4 VOLUMES	80.00	20	64.00
016	1	EA	SCRIBNER SCIENCE REFERENCE SERIES: VOLUME 1 - THE RENAISSANCE & THE SCIENTIFIC REVOLUTION	80.00	20	64.00
017	1	SET	SCRIBNER SCIENCE REFERENCE SERIES: VOLUME 2 - LIFE SCIENCES OF THE 20TH CENTURY	595.00	20	476.00
018	1	LOT	BAJER'S BIOGRAPHICAL DICTONARY, CENTENNIAL EDITION 6 VOLUMES	0.00		
				Tax		345.25
				PO Total		4,701.25

REGISTRATION REQUISITIONED BY: [REDACTED] PURCHASE ORDER L30443 PURCHASE FOLLOW-UP

**PURCHASE ORDER COMPLETE**

DATE PURCHASE ORDER COMPLETE: 1/8/00

SIGNED: [Signature]

00001

**PURCHASE ORDER COMPLETE**

DATE PURCHASE ORDER COMPLETE: 1/8/00

SIGNED: [Signature]

**PURCHASE ORDER COMPLETE**

DATE PURCHASE ORDER COMPLETE: 1/8/00

SIGNED: [Signature]

**PURCHASE ORDER COMPLETE**

DATE PURCHASE ORDER COMPLETE: 1/8/00

SIGNED: [Signature]

UNIT PRICE	QUANTITY	TOTAL PRICE	DESCRIPTION OF ARTICLES OR SERVICES
145.50	1	145.50	BIOLOGY THE SCIENCE OF LIFE
187.00	1	187.00	BIOLOGY THE SCIENCE OF LIFE
249.78	1	249.78	BIOLOGY THE SCIENCE OF LIFE
492.28	1	492.28	BIOLOGY THE SCIENCE OF LIFE

L28828

**PURCHASE ORDER**

**PURCHASE FOLLOW-UP**

PURCHASE ORDER

129149

No.

3/00

ISSUE TO

782

ATTN: KAMRAN Q. KANA

2000 TAMM PLAZA

LA 70001

SHIP PREPAID TO

3000 DISTRICT

CLOVIS UNIFI

1450 HERRINGTON AVE. CLOVIS, CA 95611-0599

PHONE (559) 287-4000

TELETYPE (559) 287-4000

FAX (559) 287-4000

DATE 10/11/00

SIGNED

PURCHASE ORDER COMPLETE

10/01

COURT/COLUMB DEVELOPMENT  
LIBRARY SERVICES  
1650 DAVENPORT COURT, MAY  
CLOVIS, CA 95611-2457

ITEM NO. QTY UNIT PRICE TOTAL PRICE TAX PO TOTAL

ITEM NO.	QTY	UNIT PRICE	TOTAL PRICE	TAX	PO TOTAL
101	1	95.00	95.00		
102	1	79.00	79.00		
103	1	12.18	12.18		
				14.23	
				200.41	

PURCHASE ORDER

129149

PURCHASE FOLLOW-UP

PURCHASE ORDER  
L30250

CLOVIS UNIFIED SCHOOL DISTRICT  
1250 HERNDON  
LOUIS, CA 93611-0599  
91/237-4003

SHIP PREPARED TO  
GURU CITY DEVELOPMENT  
LIBRARY SERVICES  
1530 DIVINE BOULEVARD  
CLOVIS, CA 93611-0567

PURCHASE ORDER  
COV TE  
3/28/01  
SIGNED

00/01

ISSUE TO

LINE	DESCRIPTION	UNIT PRICE	QUANTITY	TOTAL PRICE
101	BOOKS	1319.00	1	1319.00
102	BOOKS	219.00	1	219.00
103	BOOKS	329.00	1	329.00
104	BOOKS	279.00	1	279.00
105	BOOKS	235.00	1	235.00
106	BOOKS	82.86	1	82.86
107	TAX	109.44		109.44
108	TOTAL			2573.30

PURCHASE ORDER  
L30250

PURCHASE FOLLOW-UP

OFF  
ADD  
ITEM  
CM  
NPS  
NFC

12

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

PURCHASE ORDER  
L30870

No.

05/25/01

ORDER DATE:

ISSUE TO

10993  
ELENCOE PUB MCGRAW HILL CO\*\*\*  
PO BOX 543  
BLACKLICK, OH 43004-0543  
800-334-7344

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID F. COOK WAY  
CLOVIS, CA 93611-0567

PURCHASE ORDER  
COMPLETE

8/22/01  
DATE  
SIGNED

8/22/01  
DATE  
SIGNED

8/16/01  
DATE

Cancelled 8/21 (NYP)

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	75	EA	0-07-241923-7 BIOLOGY 5TH EDITION WITH INTERACTIVE CD	80.77	92.25	5,056.25
002	1	EA	0-697-35354-0 INSTRUCTOR'S MANUAL N/C	0.00		
003	1	EA	0-697-35357-5 STUDENT STUDY GUIDE N/C	0.00		
004	1	EA	0-697-35361-3 TEST BAND (WIN) N/C	0.00		
005	1	EA	0-07-290194-2 VISUAL RESEARCH LIBRARY N/C	0.00		
006	1	EA	0-697-35359-1 OVERHEAD TRANSPARENCIES N/C	0.00		
007	1	EA	0-07-290652-9 LIFE SCIENCE ANIMATIONS VIDEO N/C	0.00		
008	1	LOT	SHIPPING/HANDLING	330.00		330.00
				Tax		479.98
				PO Total		6,866.21

8/1 - Kelly (CS) order was on hold for (310) pricing quote. Will ship A.S.H. (7-10 days arriving) 8/1 - not to ship 8/10/01

8/2 - Price increase OK per El Collins (left message w/ office)

8/7 - Jenny (CS) released & ordered P.O. 8/7 - Couldn't find these at Home Depot (CS) X 5828

**PURCHASE ORDER**

PURCHASE FOLLOW-UP

L30870



14

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNI...  
TE. CLOVIS, CA 93611-0599  
P...-E (559) 297-4000

PURCHASE ORDER  
128916  
No.

ISSUE DATE: 07/31/00

SHIP PREPAID TO  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID R COOK WAY  
CLOVIS, CA 93611-0567

40914  
FRARSON EDUCATION\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216

BUYER: CLOVIS UNIFIED SCHOOL DISTRICT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
014	1	LOT	8&8	58.00		58.00
						54.29
						779.74
						Tax
						PO Total

PURCHASE ORDER

PURCHASE FOLLOW-UP

PURCHASE ORDER  
L28916  
No. L28916

ORDER DATE: 11/31/00

40914  
PARSON EDUCATION\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216

ISSUE TO

PURCHASE ORDER  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

00/01

14a

PURCHASE ORDER COMPLETE

8/25/00  
DATE  
SIGNED

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID B COOK WAY  
CLOVIS, CA 93611-0567

PLEASE FOLLOW UP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	1	EA	0-835-91175-4 Globe Life Science	15.95		15.95
002	1	EA	0-835-91178-0 Teachers Resource Manual	9.50		9.50
003	1	EA	0-835-91174-8 Globe Earth Science	15.95		15.95
004	1	EA	0-835-91175-6 Teachers Resource Manual	9.50		9.50
005	1	EA	0-835-91180-2 Globe Physical Science	15.95		15.95
006	1	EA	0-835-91181-8 Teachers Resource Manual	9.50		9.50
007	1	EA	0-835-90458-X Impacts of Technology	13.95		13.95
008	1	EA	0-835-90459-8 Teachers Resource Manual	18.95		18.95
009	1	EA	0-835-90553-5 ECOSYSTEMS	10.50		10.50
010	1	EA	0-835-90750-3 Teachers Resource Manual	10.50		10.50
011	1	EA	0-870-65964-2 PHYSICAL SCIENCE	16.95		16.95
012	1	EA	0-870-659653 Teachers Annotated Edition	23.50		23.50
013	15	EA	0-822-46888-3 General Science 2nd Edition Student Text	32.95		494.25
				***CONTINUED***		

PURCHASE ORDER

PURCHASE FOLLOW-UP

PURCHASE ORDER

CLOVIS UNIT SCHOOL DISTRICT  
1450 BERNDON AVE CLOVIS CA 93315-0599  
PHONE (559) 291-4000

SHIP PREPAID TO

CURTIS BUSH DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E. COOKWAY  
CLOVIS CA 93311-0527

PURCHASE ORDER  
No. L30744

ISSUE TO  
SAN LUIS VIDEO PUBLISHING  
PO BOX 6715  
LOS ANGELES CA 90043-6715

LINE ITEM	QUANTITY	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	TOTAL PRICE
018	1	THE LANDSCAPE (VHS)	89.95	89.95
019	1	VHS (K-2012) - NATURAL ENEMIES (VIDEO)	129.95	129.95
020	1	VHS (K-2016) - ARTHROPODS CD-ROM	95.00	95.00
021	1	VHS (K-954) - ARTHROPODS (VIDEO)	95.00	95.00
022	1	VHS (K-952) - INSECT STRUCTURE, FUNCTION & METAMORPHOSIS (VIDEO)	95.00	95.00
023	1	VHS (K-955) - INSECT PARASITES AND IDENTIFICATION (VIDEO)	95.00	95.00
024	1	CD FREE S.T.H.	0.00	0.00
			<b>Total</b>	<b>509.90</b>

PURCHASE ORDER L3074

PURCHASE FOLLOW-UP

15a

PURCHASE ORDER

CLOVIS UNIFIED SCHOOL DISTRICT  
150 HENDON AVE CLOVIS, CA 95311-0689  
PHONE (530) 297-2400

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1550 BAYVIEW BL  
CLOVIS, CA 95311-0567

PURCHASE ORDER  
130742

NO.

ISSUE TO

CHILDREN'S VIDEO PUBLISHING  
10000 WILSON BLVD  
CLOVIS, CA 95311-0671  
PHONE (530) 297-2400

LINE	QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL PRICE
009	1	EA	VHS (K-200) WORLD AIDS POPULATION	95.00	95.00
010	1	EA	VHS (K-200) CHANGE FOR SURVIVAL	95.00	95.00
011	1	EA	VHS (K-200) PRODUCTION FOR SOI	95.00	95.00
012	1	EA	VHS (K-200) SCIENCE SOLE FORMING FACTORS	95.00	95.00
013	1	EA	VHS (K-200) INTEGRATED REST MANAGEMENT	95.00	95.00
014	1	EA	VHS (K-200) THE LANDSCAPE (VIDEO)	95.00	95.00
015	1	EA	VHS (K-200) TIME TO ACT FOR FAMILY	95.00	95.00
016	1	EA	VHS (K-200) FARMS (VIDEO)	95.00	95.00
017	1	EA	VHS (K-200) SUSTAINABLE AGRICULTURE	95.00	95.00
018	1	EA	VHS (K-200) THE FARM-ESTUARY CONNECTION	95.00	95.00
019	1	EA	VHS (K-200) INSECTS (VIDEO)	89.95	89.95
020	1	EA	VHS (K-200) THE HONEY BEE	129.00	129.00
021	1	EA	VHS (K-200) LIFE OF THE HONEY BEE	129.00	129.00
022	1	EA	VHS (K-200) INSECTS & SPIDERS & MITES	49.95	49.95
023	1	EA	VHS (K-200) ON MY I RECOGNIZING BENEFICIALS IN	49.95	49.95

PURCHASE ORDER

PURCHASE FOLLOW-UP

CONTINUED

156

PURCHASE COMPLETE  
6/1/61  
DATE  
00M

00/01  
SIGNED

SUBSEQUENT DEVELOPMENT  
LIBRARY SERVICES  
11600 W. 111th AVE  
DENVER, CO 80231

SHIP PREPAID TO

SCHOOL DISTRICT  
CLOVIS UNIT  
CLOVIS, CA 95311  
150 HENDON  
STATION  
CLOVIS, CA 95311

PURCHASE ORDER  
130744  
No  
ISSUE TO

LINE	UNID	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	TOTAL PRICE
001	EA	PLANT AND ANIMAL EARTH AND SPACE	159.95	159.95
002	EA	UNDERSTANDING GENETICS (VIDEO)	95.00	95.00
003	EA	GENETICS & HEREDITY (VIDEO)	95.00	95.00
004	EA	INNOVATION TO SOLVE SCIENCE BOIL FORMING FACTORS (VIDEO)	95.00	95.00
005	EA	ON THE EDGE A WAVE OF CHANGE (VIDEO)	95.00	95.00
006	EA	FOR TOMORROW OF THE ISSUES IN GLOBAL AGRICULTURE (VIDEO)	95.00	95.00
007	EA	TO INHERIT THE EARTH A QUESTION OF SURVIVAL (VIDEO)	95.00	95.00
008	EA	TO FEED POLYTOPIN THE DYNAMICS OF GLOBAL AGRICULTURE (VIDEO)	95.00	95.00

Cancelled  
Refer to Line Item 10  
Cancelled per C. S. W.

PURCHASE ORDER

PURCHASE FOLLOW-UP

CONTINUED

16

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

PURCHASE ORDER  
L30878

No.

01/01

ISSUE TO

02659  
PRENTICE HALL\*\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216-2649

BUYER FOLLOW-UP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
017	1	SET	0134365607 PHYSICAL SCIENCE VIDEO DISCS N/C	0.00		
018	1	LOT	S&H	2,700.00		2,700.00
				Tax		3,903.59
				PO Total		55,860.19

7/11  
1 set

**PURCHASE ORDER**

L30878

PURCHASE FOLLOW-UP

16a

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0589  
PHONE (559) 297-4000

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E. BUNK WAY  
CLOVIS, CA 93611-0567

PURCHASE ORDER  
L3067B

No.

07/01/01

ISSUE TO

02659

PRENTICE HALL\*\*\*\*  
4350 EMUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216-2649

000 PM  
119  
7  
970  
1 set

LINE # QTY. UNIT DESCRIPTION OF ARTICLES OR SERVICES UNIT PRICE % DISC. TOTAL PRICE

LINE #	QTY.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
010	7	SET	WITH SECTION SUMMARIES (N/C) CA FOCUS ON PHYSICAL SCIENCE VIDEOTAPES (ENGLISH) 3 VIDEOS N/C	0.00		
011	7	SET	CA FOCUS ON PHYSICAL SCIENCE VIDEOTAPES (SPANISH) 3 VIDEOS N/C	0.00		
012	970	EA	CA GRADE 8 INTERACTIVE STUDENT TUTORIAL (N/C)	0.00		
013	7	PKG	GRADE 8 CALIFORNIA ASSESSMENT RESOURCES KIT (N/C)	0.00		
014	7	EA	FOCUS ON PHYSICAL SCIENCE S.E. ON AUDIO CD (ENGLISH) N/C	0.00		
015	7	EA	FOCUS ON PHYSICAL SCIENCE S.E. ON AUDIO CD (SPANISH) N/C	0.00		
016	1	SET	PHYSICAL LAB ACTIVITY VIDEOTAPES (N/C)	0.00		
			***CONTINUED***			

PURCHASE ORDER  
PURCHASE FOLLOW-UP

PURCHASE ORDER  
L30878

No.

07/01/01

ORDER DATE:

ISSUE TO

02659  
PRENTICE HALL\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216-2649

CLOVIS UN SCHOOL DISTRICT  
1450 HERNDON... C. CLOVIS, CA 93811-0599  
PHONE (559) 297-4000

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LIBRARY SERVICES  
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CLOVIS, CA 93611-0567

166

01/02

DM DM  
111 116

LINE ITEM	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	1		*CA CONTRACT PRICE- SHIP ON PALLETS*	0.00		
002	970	EA	PHYSICAL SCIENCE SCIENCE EXPLORER GRADE 8 S.E. (FOCUS ON PHYSICAL SCIENCE)	50.78		49,256.60
003	7	EA	GUIDED READING & STUDY WORKBOOK S.E. (ENGLISH) N/C	0.00		
004	7	EA	GUIDED READING & STUDY WORKBOOK S.E. (SPANISH) N/C	0.00		
005	7	PKG	GUIDED READING & STUDY WORKBOOK T.E. (ENGLISH) N/C	0.00		
006	7	PKG	GUIDED READING & STUDY WORKBOOK T.E. (SPANISH) N/C	0.00		
007	7	EA	SCIENCE EXPLORER GRADE 8 T.E (N/C)	0.00		
008	7	PKG	GRADE 8 STUDENT PERFORMANCE PKG (N/C)	0.00		
009	7	PKG	SPANISH AUDIOTAPES GRADE 8 ***CONTINUED***	0.00		

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PURCHASE FOLLOW-UP

PURCHASE FOLLOW-UP



00/01

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CLOVIS UNIV SCHOOL DISTRICT  
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PURCHASE ORDER  
L30417  
No.

ORDER DATE: 03/28/01

ISSUE TO

47002  
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CLOVIS, CA 93611-0567

DM KD  
SHEFFER 11/18/84

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	1	SET	*PREPROCESSED ORDER* USA IN SPACE, SECOND EDITION 3 VOLUMES, 1,500 PAGES EST. SPECIAL PRE-PUB PRICE THROUGH 7/2001 ISBN #08993560200	204.00		204.00
002	1	EA	ISBN: 0-89356-975-5 MAGILL'S SCIENCE ANNUAL, 2001 1 VOLUME, 488 PAGES EST. AVAILABLE MAY 2001	95.00		95.00
003	1	SET	ISBN: 0-89356-024-3 WORLD GEOGRAPHY 8 VOLUMES, 2,048 PAGES EST. SPECIAL PRE-PUB PRICE THROUGH 7/2001	408.00		408.00
004	1	SET	ISBN: 0-89356-071-5 NATURAL DISASTERS 3 VOLUMES, 1,056 PAGES	315.00		315.00
005	1	SET	ISBN: 0-89356-000-6 EARTH SCIENCE 5 VOLUMES, 3,040 PAGES	450.00		450.00
006	1	SET	ISBN: 0-894356-066+9 PSYCHOLOGY AND MENTAL HEALTH 2 VOLUMES, 768 PAGES	95.00		95.00

1 set

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DEPT. OF EDUCATION  
 1000 N. GARDEN ST.  
 ANIMAS VALLEY COLLEGE  
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LINE ITEM	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
007	1	SET	ISBN: 0-89356-135-5 LANDMARKS IN MODERN AMERICAN BUSINESS 3 VOLUMES, 960 PAGES	175.00		175.00
008	1	SET	ISBN: 0-89356-205-X SOCIOLOGY BASICS 2 VOLUMES, 640 PAGES	95.00		95.00
009	1	SET	ISBN: 0-89356-042-1 HEALTH ISSUES 2 VOLUMES, 768 PAGES AVAILABLE APRIL 2001	157.00		157.00
010	1	SET	ISBN: 0-58765-000-2 WEAPONS AND WARFARE 2 VOLUMES, 700 PAGES SPECIAL PRE-PUB. PRICE AVAILABLE AUGUST 2001	276.00		276.00
011	1	SET	ISBN: 0-58765-003-7 MAGILL'S MEDICAL GUIDE, 2001 3 VOLUMES, 2000 PAGES SPECIAL PRE-PUB. PRICE AVAILABLE SEPTEMBER 2001	115.00		115.00
012	1	EA	ISBN: 0-89356-070-7 AMERICAN FIRST LADIES			

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LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
013	M 1	SET	1 VOLUME, 312 PAGES SPECIAL PRE-PUB. PRICES AVAILABLE OCTOBER 2001 ISBN: 0-58765-0160-9 INVENTIONS AND INVENTORS 2 VOLUMES, 640 PAGES AVAILABLE NOVEMBER 2001	95.00		95.00
214	N 1	SET	ISBN: 0-58765-038-3 ENCYCLOPEDIA OF THE ANCIENT WORLD 3 VOLUMES, 1,000 PAGES SPECIAL PRE-PUB. PRICE AVAILABLE NOVEMBER 2001	276.00		276.00
015	O 1	SET	ISBN: 1-58765-019-3 LIFE SCIENCE, THE ANIMAL WORLD 3 VOLUMES, 1,200 PAGES SPECIAL PRE-PUB. PRICE AVAILABLE DECEMBER 2001	276.00	370	276.00
016	P 1	LOT	SHIPPING & HANDLING \$2.50 PER VOLUME X 43	107.50	113	107.50
017	Q 1	LOT	PREPROCESSING SECURITY STRIPS 43 X \$ .65 SPINE LABELS W/ PROTECTORS 43 X \$ .35	81.65		81.65

Migil's Ency. Science; Animal  
 Life (4 vol.)  
 W/Spine. (Same book per clis) 50

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SCHOOL DISTRICT  
1450 HERRINDON AVE., CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

18

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07/01/01

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71436  
PRENTICE HALL\*\*\*\*  
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1-3

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
016	1	PKG	0134365613 LIFE SCIENCE VIDEODISCS N/C	0.00		2,000.00
017	1	LOT	S&H	2,000.00		
				Tax		2,293.86
				PO Total		33,238.46

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180

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1-5 11/18/01

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
008	5	PKG	0130513814 SPANISH AUDIOTAPES GRADE 7 W/SECTION SUMMARIES (N/C)	0.00		
009	3	SET	013050744X CA FOCUS ON LIFE SCIENCE VIDEOTAPES (ENGLISH) SET OF 4 VIDEOS N/C	0.00		
010	5	SET	0130513857 CA FOCUS ON LIFE SCIENCE (SPANISH) SET OF 4 VIDEOS N/C	0.00		
011	570	EA	0130513555 CA INTERACTIVE STUDENT TUTORIAL GRADE 7 CD-ROM N/C	0.00		
012	5	KIT	0130507687 GRADE 7 CALIFORNIA ASSESSMENT RESOURCES KIT N/C	0.00		
013	5	EA	0130628077 FOCUS ON LIFE SCIENCE S.E. AUDIO CD (ENGLISH) N/C	0.00		
014	3	EA	0130587044 FOCUS ON LIFE SCIENCE S.E. AUDIO CD (SPANISH) N/C	0.00		
015	1	PKG	0130539473 LIFE LAB ACTIVITY VIDEOTAPES N/C	0.00		

5 B/o Set B/o Set 570 B/o 5 B/o B/o 1

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PO BOX 11071  
DES MOINES, IA 50381

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	570	EA	CA CONTRACT PRICING- SHIP ON PALLETTS ONLY FOCUS ON LIFE SCIENCE	50.78		28,944.60
002	5	PKG	SCIENCE EXPLORER, SE GRADE 7	0.00		
003	5	PKG	GUIDED READING & STUDY WORKBOOK S.E. GRADE 7 (ENGLISH) N/C	0.00		
004	5	PKG	GUIDED READING & STUDY WORKBOOK S.E. GRADE 7 (SPANISH) N/C	0.00		
005	5	PKG	GUIDED READING & STUDY WORKBOOK T.E. GRADE 7 (ENGLISH) N/C	0.00		
006	5	EA	GUIDED READING & STUDY WORKBOOK T.F. GRADE 7 (SPANISH) N/C	0.00		
007	5	PKG	SCIENCE EXPLORER GRADE 7 T.E (N/C)	0.00		
008	5	PKG	STUDENT PERFORMANCE PKG. GRADE & (N/C)	0.00		

B/p

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Spk

B/p

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815

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1500  
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L28833

02564  
AGC EDUCATIONAL MEDIA  
1560 SHERRAN AVE., #100  
EVANSTON, IL 60201

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LINE #	QTY.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
015	1	EA	GENERATIONS	55.00		55.00
016	1	EA	INTRODUCTION TO CLASSICAL GENETICS AND MONOHYBRID CROSSES	55.00		55.00
017	1	EA	DIHYBRID CROSSES	55.00		55.00
018	1	EA	ALTERNATE PATTERNS OF INHERITANCE	55.00		55.00
019	1	EA	CHROMOSOMAL BASIS OF INHERITANCE	55.00		55.00
020	1	EA	SEX-LINKED INHERITANCE	55.00		55.00
021	1	EA	**CUSD WAREHOUSE; BRING TO ED COLLINS**	55.00		55.00
022	1	EA	CHROMOSOMAL ALTRGATION	55.00		55.00
023	1	EA	DEVELOPMENT OF MOLECULAR GENETICS	55.00		55.00
024	1	EA	DNA REPLICATION	55.00		55.00
025	1	EA	TRANSCRIPTION OF DNA TO MESSENGER RNA	55.00		55.00
026	1	EA	TRANSLATION AND PROTEIN SYNTHESIS	55.00		55.00
027	1	EA	GENES, MUTATIONS AND VIRUSES	55.00		55.00
028	1	EA	MANIPULATING DNA	55.00		55.00

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 L30322  
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11224  
 FOLLETT LIBRARY RESOURCES\*\*\*  
 1340 RIDGEVIEW DR  
 MCHENNY, IL 60050-7047

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03/13/01

DM  
 2/13/01

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LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
12	A 1	EA	28521L3 SCIENCE & ITS TIMES, VOL. 2	65.00		65.00
13	B 1	EA	15443KX SCIENCE PROJECTS ABOUT PHYSICS OF TOYS AND GAMES	20.36		20.36
14	C 1	EA	27435K0 TRUTH & LIES: ANTHOLOGY OF POEMS	15.30		15.30
15	D 1	EA	05929L2 TWELFTH NIGHT: LITERARY COMPANION	24.80		24.80
16	E 1	EA	20924L0 UNDERSTANDING OTHELLO	39.95		39.95
17	F 1	EA	24437K1 WHEN I WAS OLDER	12.75		12.75
18	G 1	EA	1196212 JESSE VENTURA	21.56		21.56
19		1 LOT	PRE-PROCESSING	6.80		6.80
20		1 LOT	\$&H NO CHARGE	0.00		0.00
				Tax		71.72
				PO Total		983.47

**PURCHASE ORDER**

L30322

PURCHASE FOLLOW-UP





22

99-00

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1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

PURCHASE ORDER  
L28027  
No.

ORDER DATE: 04/20/00

ISSUE TO

42539  
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C/O KAREN LEE (REFR. MTL)  
7409 VERMILION WAY  
SACRAMENTO, CA 95842

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID N COOK WAY  
CLOVIS, CA 93611-0567

DATE

8-30-02  
SIGNED

EC  
DCM

BUYER TO REVIEW DOCUMENT  
5-22-00

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	A 1	SET	0-71172-7499-3 EARTH SCIENCE 8 VOLUMES	229.00		229.00
002	B 1	SET	PERIOD SPECIAL TILL 6-30-2000 14 VOLUMES	335.00		335.00
003	C 1	SET	0-71172-7562-7 MAPS OF THE WORLD 18 VOLUMES	335.00		335.00
004	D 1	SET	0-71172-9283-5 AMERICAN IMMIGRATION 18 VOLUMES	235.00		235.00
005	E 1	SET	0-71172-9265-7 UNDER THE MICROSCOPE THE HUMAN BODY 8 VOLUMES	309.00		309.00
006	F 1	SET	0-71172-9146-4 CHEMLAB 12 VOLUMES	429.00		429.00
007	G 1	SET	0-71172-7498-5 FIRSTAID 1 & 2 COMBO 3429.00 32 VOLUMES	305.00		305.00
008	H 1	LOT	0-71172-9236-3 PEOPLE OF THE WORLD-- CUSTOMS AND CULTURAL 10 VOLUMES, A-Z	177.36		177.36
				PO Total		2,525.79

VOL #4

PURCHASE ORDER

L28027

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23

PURCHASE ORDER

00/01

PURCHASE ORDER  
15510  
No

CLOVIS UNION SCHOOLS DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (659) 297-4000

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11/6/00  
DATE  
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LIBRARY SERVICES  
#690 DAVID E. COOK WAY  
CLOVIS, CA 93611-0567

ORDER TO FOLLOW UP COMMENTS

LINE ITEM	QUANTITY	UNIT PRICE	DISC	TOTAL PRICE
001	1	0.95		0.95
002	1	47.47		47.47
003	1	86.97		86.97
004	1	51.47		51.47
005	1	83.47		83.47
006		27.03		27.03
				22.10
				319.46

5/30/06  
Drone will get tracking #  
1288545E0310030003

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PURCHASE FOLLOW-UP

629710



25

00/01

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**CLOVIS UNIFIED SCHOOL DISTRICT**  
1450 HERNDON AVE, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

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**PURCHASE ORDER  
L30524  
No.**

04/09/01

ISSUE TO

75392  
**ROSEN PUBLISHING GROUP\*\*\*  
29 E. 21ST STREET  
NEW YORK, NY 10010**

800-237-9932

LINE ITEM	CITY ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	A	1 SET	*PREPROCESSED ORDER* 0823992020 EPIDEMICS; DISEASES THROUGH- OUT HISTORY (8 VOLS.) AIDS SMALLPOX THE PLAGUE CHOLERA TUBERCULOSIS INFLUENZA MALARIA POLIO	150.60	10	135.54
002	B	1 SET	0-8239-9322-1 FOCUS ON SCIENCE AND SCIENTIFICALLY ENGINEERED FOOD SOCIETY, 8 VOLUMES ORGAN TRANSPLANT ANIMAL TESTING NEW MEDICATIONS FERTILITY TECHNOLOGY EUTHANASIA GENETIC ENGINEERING BIOLOGICAL AND CHEMICAL WEAPONS	159.60	10	143.64
003	C	1 SET	0-8239-9203-9 INDIVIDUAL RIGHTS AND THE RIGHTS OF THE ACCUSED CIVIC RESPONSIBILITY, 8 VOLUMES (title of set) WOMEN'S RIGHTS	159.60	10	143.64

224

1 set

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69

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DATE

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DATE

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GLOVIS UNIFIED SCHOOL DISTRICT

1450 BERNDON AVE GLOVIS CA 95311-9599  
PHONE (530) 287-1000

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COURTESY OF THE DEPARTMENT  
OF LIBRARY SERVICES  
2000 EAST 10TH STREET  
STOYVES CA 95974

PURCHASE ORDER  
120103

No.

ISSUE TO

FACTS ON PILE  
111 PLANN PLAZA  
NEW YORK NY

ITEM	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC	TOTAL PRICE
001	1	EA	CHILDRENS EXPLORE MANYS ON	165.00	0%	165.00
002	1	EA	HUMAN ANATOMY ON VIDE	165.00	0%	165.00
003	1	EA	HUMAN ANATOMY ON VIDE	165.00	0%	165.00
004	1	EA	ANIMAL ANATOMY ON FILM	165.00	0%	165.00
005	1	EA	GENETICS AND CELL BIOLOGY	165.00	0%	165.00
006	1	EA	FACTS ON PILE BIOLOGY	40.00	0%	40.00
007	1	EA	FACTS ON PILE BIOLOGY	29.95	0%	29.95
008	1	EA	FACTS ON PILE	29.95	0%	29.95
009	1	EA	FACTS ON PILE	29.95	0%	29.95
010	1	EA	FACTS ON PILE	29.95	0%	29.95

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ISSUE TO

FACTS ON WILSON  
11 PENN PLAZA  
NEW YORK NY 10001-2000

CLOVIS UNIT - SCHOOL DISTRICT  
CLOVIS, CA 93611-0599  
1450 HERNDON PHONE (559) 297-4000

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LIBRARY SERVICES  
1450 DAVID B COOK WAY  
CLOVIS, CA 93611-0599

AM 1/16/80

10/12 19/16  
Pend. at 1/16  
(ps shows) 1/16

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(ps shows) 1/16

1/16

ITEM	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC	TOTAL PRICE
011	1	EA	EXTENSIVE HANDBOOK	19.95		19.95
012	1	EA	THE HISTORY OF SCIENCE IN THE EIGHTEENTH CENTURY	19.95		19.95
013	1	EA	THE HISTORY OF SCIENCE IN THE NINETEENTH CENTURY	19.95		19.95
228	1	EA	THE HISTORY OF SCIENCE FROM 1846 TO THE 1920S	16.00		16.00
015	1	EA	ANIMALS AND NATURE (CAREER IDEAS FOR KIDS SERIES)	16.00		16.00
016	1	EA	CAREER IDEAS FOR KIDS SERIES	16.00		16.00
017	1	EA	COMPUTERS (CAREER IDEAS FOR KIDS SERIES)	16.00		16.00
018	1	EA	MATH (CAREER IDEAS FOR KIDS SERIES)	16.00		16.00
019	1	EA	SCIENCE (CAREER IDEAS FOR KIDS SERIES)	16.00		16.00
020	1	EA	SPORTS (CAREER IDEAS FOR KIDS SERIES)	16.00		16.00

CONTINUED

PURCHASE ORDER

PURCHASE FOLLOW-UP

ATTACHMENT 2

CLOVIS UNIFIED SCHOOL DISTRICT  
INCREASED SCIENCE GRADUATION REQUIREMENTS  
HIGH SCHOOL (9-12) STAFFING CALCULATIONS

	2000-01
1 Number of Grade 9-12 pupils	9,957
2 New Pupil Load: Item 1/4	2,489
3 Average Science Class Size	27.0
4 Additional Science Classes: Item 2/Item 3	92
5 Number of classes per teacher	5
6 Increased Science Teachers	18
7 Average Teacher Salary and Benefits	51,840
8 Total Increased Cost	955,872

Prepared 12-13-01 by SixTen and Associates: L. Hendee

State Controller's Office

**CLAIM FOR PAYMENT**  
 Pursuant to Government Code Section 17561  
 Graduation Requirements

(19) Program Number 00026  
 (20) Date Filed     /    /      
 (21) LRS Input     /    /    

(01) Claimant Identification Number  
 S10065  
 (02) Mailing Address

**Claim File Copy**

Claimant Name  
 Clovis Unified School District  
 County of Location  
 Fresno County  
 Street Address or PO Box  
 1450 Herndon Avenue  
 City  
 Clovis

State  
 CA  
 Zip Code  
 93611

Reimbursement Claim Data	
(22) GR-1, (03)	0
(23) GR-1, (04)(1)(f)	\$0.00
(24) GR-1, (04)(2)(f)	\$0.00
(25) GR-1, (04)(3)(f)	\$1,069,690.00
(26) GR-1, (06)	7
(27)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated	(03) Estimated
Fiscal Year of Cost	(06) 2002-2003	(12) 2001-2002
Total Claim Amount	(07) \$1,143,000	(13) \$1,142,001
Less: 10% Late Penalty, not to exceed \$1,000		(14) \$0
Less: Estimated Claim Payment Received		(15) \$1,125,383
Net Claim Amount		(16) \$16,618
Due from State	(08) \$1,143,000	(17) \$16,618
Due to State		(18) \$0
		(37)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983, and certify under penalty of perjury that I have not violated any of the provisions of Government Code § 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual Costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Officer

Date

12-27-02

Michael Johnston

Assist. Supt. - Business Services  
 Title

or Print Name

(39) Name of Contact Person for Claim  
 SixTen and Associates

Telephone Number (858) 514-8605  
 E-Mail Address kbpsixten@aol.com

**Mandated Costs  
Graduation Requirements  
Claim Summary**

**Form  
GR-1**

(0) Claimant: **Ciovis Unified School District**      (02) Type of Claim: **Reimbursement**      Fiscal Year: **2001-2002**

**Claim Statistics**

(03) Number of new/remodeled science classrooms	0

**Object Accounts**

Direct Costs	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
(04) Reimbursable Components:						
1. Acquisition of additional space and equipment remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
3. Staffing and supplies	1,022,501.00	\$47,189.00	0.00	\$0.00	\$0.00	1,069,690.00
(05) Total Direct Costs	1,022,501.00	\$47,189.00	0.00	\$0.00	\$0.00	1,069,690.00

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.76%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$72,311.04
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	1,142,001.04

**Cost Reduction**

(9) Less: Offsetting Savings, if applicable		\$0.00
(10) Less: Other Reimbursements, if applicable		\$0.00
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}]	1,142,001.04

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant **Clovis Unified School District** (02) Fiscal Year Costs Were Incurred **2001-2002**

(03) Reimbursable Component: Check only one box per form to identify the component being claimed  
**Staffing and supplies**

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Increased Science Instructor Staffing</b> Science Classroom, Teachers SEE ATTACHMENT 2	,022,501.00	1.00	1,022,501.00				
<b>Increased Science Materials and Supplies</b> Textbooks, Materials, Supplies and Eqpt.	\$0.00	0.00		\$47,189.00			
<b>(05) Total</b> <input checked="" type="checkbox"/>	<b>Subtotal</b> <input type="checkbox"/>	Page: 1 of 1	\$1,022,501.00	\$47,189.00	0.00	\$0.00	\$0.00

**Clovis Unified School District  
Graduation Requirements  
by Name**

Salaried Employee	\$0.00
-------------------	--------

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
1/1/02	0.00	\$0.00	\$0.00	\$0.00	Acquisition of additional sp Budget Analysis
1/1/02	0.00	\$0.00	\$0.00	\$0.00	Remodeling existing space Contractor Contracts
	<u>0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Science Classroom, Teachers - SEE ATTACHMENT 2	
Salaried Employee	\$1,022,501.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
1/1/02	1.00	1,022,501.00	\$0.00	\$0.00	Staffing and supplies Increased Science Instructor
		Cost of additional science classroom teachers required to be hired in order to comply with the mandate.			
	<u>1.00</u>	<u>,022,501.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Salaried Employee	\$0.00
-------------------	--------

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
1/1/02	0.00	\$0.00	\$47,189.00	\$0.00	Staffing and supplies Increased Science Materials a
		50% of total costs (\$94,377.26) for Textbooks, Supplies and Equipment required to comply with the mandate.			
	<u>0.00</u>	<u>\$0.00</u>	<u>\$47,189.00</u>	<u>\$0.00</u>	

**CLOVIS UNIFIED SCHOOL DISTRICT  
INCREASED COSTS SCIENCE CLASSROOM/LAB TEXTBOOKS, MATERIALS, SUPPLIES AND  
EQUIPMENT  
2001-02**

TOTAL TEXTBOOKS AND REFERENCE BOOKS	59,068.94
TOTAL MATERIALS AND SUPPLIES	35,308.32
TOTAL EQUIPMENT	5,442.44
TOTAL COST FOR SCIENCE CLASSROOM/LAB TEXTBOOKS, MATERIALS, SUPPLIES	<u>94,377.26</u>
50% of TOTAL COSTS to GR-2	<u>47,188.63</u>

Prepared by SixTen and Associates: L. Hendee 12-26-02

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**INCREASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Classroom/Lab Textbooks, and Reference Books  
 2001-02

SCHEDULE 1 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
						57,812.16
		Balance from previous page				72.23
36	2	Scholastic				9.50
37	1	CA Department of Education				9.00
	20	CA Department of Education				9.00
	21	CA Department of Education				112.86
38		Flynn Scientific				36.24
39	6	Follett Library Resources	32.95	0.68	2.61	36.24
	13	Follett Library Resources	53.95	0.68	4.28	58.91
	15	Follett Library Resources	34.96	0.68	2.77	38.41
	22	Follett Library Resources	34.96	0.68	2.77	38.41
	25	Follett Library Resources	62.96	0.68	4.99	68.63
	26	Follett Library Resources	102.60	0.68	8.13	111.41
40	7	Follett Library Resources	16.95	0.68	1.34	18.97
	8	Follett Library Resources	34.96	0.68	2.77	38.41
	27	Follett Library Resources	16.95	0.68	1.34	18.97
	29	Follett Library Resources	53.95	0.68	4.28	58.91
	32	Follett Library Resources	32.95	0.68	2.61	36.24
41	20	Follett Library Resources	21.96	0.68	1.74	24.38
42	27	Follett Library Resources	21.96	0.68	1.74	24.38
43	14	Follett Library Resources	21.96	0.68	1.74	24.38
44	26	Follett Library Resources	17.96	0.68	1.42	20.06
	30	Follett Library Resources	71.50	0.68	5.67	77.85
45	5	Follett Library Resources	21.95	0.68	1.74	24.37
	6	Follett Library Resources	85.67	0.68	6.79	93.14
	7	Follett Library Resources	77.96	0.68	6.18	84.82
	25	Follett Library Resources	16.99	0.68	1.35	19.02
	29	Follett Library Resources	13.56	0.68	1.07	15.31
46	16	Follett Library Resources	29.71	0.68	2.36	32.75
	25	Follett Library Resources	18.95	0.68	1.50	21.13
47	12	Follett Library Resources	18.95	0.68	1.50	21.13
48	3	Follett Library Resources	16.95	0.68	1.34	18.97
	6	Follett Library Resources	16.95	0.68	1.34	18.97
Total all Pages for Science Textbooks and Reference Books						<u>59,068.94</u>

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**INCREASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Classroom/Lab Textbooks, and Reference Books  
 2001-02

SCHEDULE 1 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
						21.82
	2	Social Studies School Service	18.85	1.48	1.49	20.85
	9	Social Studies School Service	17.95	1.48	1.42	21.82
	10	Social Studies School Service	18.85	1.48	1.49	21.82
	11	Social Studies School Service	18.85	1.48	1.49	416.71
		Salem Press				90.94
2		Salem Press				435.63
3	1	Follett Educational				35.03
4		Follett Educational				5,171.57
5		Follett Educational				58.85
6		ABC-CLIO				4.36
7		Franchise Tax Board for ABC-CLIO				1,667.11
8		Educational Productions				669.74
9		Franchise Tax Board for McGraw Hill				6,055.72
#REF!		Harcourt				2,222.85
#REF!		Pearson Education				3,964.13
13A		McGraw Hill				296.74
14		Franchise Tax Board for McGraw Hill				6,765.19
15		Thomson Learning				628.20
16		Harcourt				43.95
17		Annenberg/CPB				3.27
18		Franchise Tax Board / Annenberg				548.31
19		Franchise Tax Board / McGraw Hill				961.68
#REF!		Pearson Education				1,919.86
22A		Pearson Education				3,881.20
23		McGraw Hill				19.37
24		McGraw Hill				9,014.47
25		Houghton Mifflin				82.72
26A		Houghton Mifflin				7,148.44
27		McGraw Hill				159.61
28		McGraw Hill				550.19
29		Franchise Tax Board / McGraw Hill				2,465.12
30		Pearson Education				180.62
31		Franchise Tax Board / Pearson			7.13	97.77
32		Follett Library Resources	89.96	0.68		1,667.11
33	3	Disney Educational Productions			3.74	50.94
34		Follett Educational	47.20			448.44
35	1	Follett Educational	415.50		32.94	57,812.16
	2	Follett Educational				

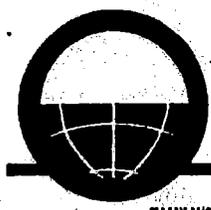
Sub-Total This Page for Science Textbooks and Reference Books

INVOICE NO. 4794-67	INVOICE DATE 10/29/01	PURCHASE ORDER NO. L31309	AMOUNT REC'D.	DATE SHIPPED	CTN. CONTROL NO. 00 42062-0
------------------------	--------------------------	------------------------------	---------------	--------------	--------------------------------

1-1

SHIP TO: CURR DEV/LIBRARY SERVS  
CLOVIS UNIF SCHOOL DIST  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

1 415U



# SOCIAL STUDIES SCHOOL SERVICE

ZENGER MEDIA \* THE WRITING COMPANY  
FAMILY/CONSUMER SCHOOL SERVICE \* HEALTH EDUCATION SERVICES  
PLEASE MAKE CHECKS PAYABLE TO SOCIAL STUDIES SCHOOL SERVICE

SOLD TO: ACCOUNTING DEPT  
CLOVIS UNIF SCHOOL DIST  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

TERMS: NET 30 DAYS  
PLEASE PAY FROM  
THIS INVOICE  
FEDERAL ID NO.  
95-2512625

10200 JEFFERSON BOULEVARD  
P.O. BOX 802  
CULVER CITY, CALIFORNIA 90232-0802  
Telephone: (800) 421-4246  
(310) 899-2436  
Fax: (800) 944-5432  
(310) 899-2249

e-mail: [access@socialstudies.com](mailto:access@socialstudies.com)  
web: [www.socialstudies.com](http://www.socialstudies.com)

LINE	CATALOG NO	DESCRIPTION	QUANTITY SHIPPED	B/O	UNIT PRICE	EXTENSION
1	ENS280	CRIME OF GENOCIDE: TERROR *HB*	1		18.85	18.85
2	ENS195	ENVIRONMENTAL TIME BOMB *HB*	1		18.85	18.85
3	ENS197	LAND MINES: 100 MILLION KILLERS *HB	1		18.85	18.85
4		TEEN SMOKING & TOBACCO USE	1	B/	17.95	17.95
5		CULT AWARENESS	1		17.95	17.95
6		CYBER DANGER & INTERNET SAFETY	1		17.95	17.95
7		SEXUALLY TRANSMITTED DISEASES <i>see descrip</i>	1	BACK	<del>17.95</del>	<del>17.95</del>
8		THE DEATH PENALTY FOR TEENS	1		17.95	17.95
9		ANIMAL EXPERIMENTATION & TESTING	1		17.95	17.95
10		ANIMAL EXPERIMENTATION	1		18.85	18.85
11		NUCLEAR WEAPONS	1	ERED	18.85	18.85
12		ADVERTISING	1		18.85	18.85
13		AIDS	1		18.85	18.85
14		AIR SAFETY	1		18.85	18.85
*SUB-TOTAL					240.55 *	258.50
SALES TAX-7.00%					16.84	48.40
SHIPPING/HANDLING					15	20.68
**INVOICE TOTAL**			14	FOU	**	297.28
						278.07

A CANCELLED - NO LONGER AVAILABLE  
 C CANCELLED - BY CUSTOMER REQUEST  
 E CANCELLED - TEMPORARILY OUT OF STOCK, PLEASE RE-ORDER  
 G CANCELLED - OTHER  
 B/O = BACK ORDERED SHIPMENT TO FOLLOW

278.07  
ORIGINAL

# SALEM PRESS, INC.

Fed. I.D. 95-2418313

12

ORDER NUMBER: 0221030

PLEASE REMIT TO

**ACCOUNTING OFFICE**  
 P.O. Box 50082  
 Pasadena, CA 91115-0082  
 (826) 584-0106  
 Toll Free (866) 550-8122

**CUSTOMER SERVICE**  
 (800)-221-1592  
 In New Jersey  
 (201)-968-9899

INVOICE NO. 0314527-IN

DATE 12/20/01

INVOICE TO:

SHIP TO: (Same as "INVOICE TO" unless otherwise indicated)

CLOVIS UNIFIED SCHOOL DISTRICT  
 ACCOUNTING DEPARTMENT  
 1450 HERNDON AVENUE

CURRICULUM DEVELOPMENT  
 LIBRARY SERVICES  
 1690 DAVID E COOK WAY

CLOVIS

CA 93611-0599

CLOVIS

CA 93611-0567

✓# 47002

CUSTOMER ACCOUNT NO. HCA337	SALESMAN S55P	CUSTOMER ORDER NO. L30417	TERMS: NET 30 DAYS
QUANTITY	DESCRIPTION	UNIT COST	EXTENSION

1	LIFE SCIENCE: THE ANIMAL WORLD	370.00	370.00
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15

420000 4056296242

NET INVOICE: 370.00  
 LESS DISCOUNT: .00  
 FREIGHT: 18.50  
 SALES TAX: 28.21

YOUR LIBRARY DISCOUNT HAS BEEN APPLIED.

INVOICE TOTAL: 416.71

—PLEASE RETURN GREEN COPY WITH PAYMENT—

THIS IS TO CERTIFY THAT THE MATERIALS AND SERVICES CHARGED AND INCLUDED IN THE ABOVE CLAIM HAVE BEEN FURNISHED AND DELIVERED, THAT THE CHARGES ARE TRUE AND JUST, AND THAT NO PART OF THE SAME HAS BEEN PAID.

# SALEM PRESS, INC.

Fed. I.D. 95-2418313

1-3

ORDER NUMBER: 0221030

PLEASE REMIT TO

<b>ACCOUNTING OFFICE</b>
P.O. Box 50062
Pasadena, CA 91115-0062
(626) 584-0106

<b>CUSTOMER SERVICE</b>
1-(800)-221-1592
In New Jersey
1-(201)-988-9899

INVOICE NO  
0309154-IN

DATE  
07/13/01

INVOICE TO:

SHIP TO: (Same as "INVOICE TO" unless otherwise indicated)

CLOVIS UNIFIED SCHOOL DISTRICT  
ACCOUNTING DEPARTMENT  
1450 HERNDON AVENUE

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY

CLOVIS

CA 93611-0599

CLOVIS

CA 93611-0567

CUSTOMER ACCOUNT NO. <b>HCA337</b>	SALESMAN <b>S55P</b>	CUSTOMER ORDER NO. <b>L30417</b>	TERMS: <b>NET 30 DAYS</b>
QUANTITY	DESCRIPTION	UNIT COST	EXTENSION

1	MAGILL'S SCIENCE ANNUAL 2001	80.75	80.75
0	WEAPONS AND WARFARE	157.00	.00
0	MAGILL'S MEDICAL GUIDE 2001	276.00	.00
0	AMERICAN FIRST LADIES	114.75	.00
0	MC: INVENTORS AND INVENTIONS	80.75	.00
0	ENCYC OF THE ANCIENT WORLD	276.00	.00
0	LIFE SCIENCE: THE ANIMAL WORLD	370.00	.00

ITEMS ON BACK-ORDER WILL BE BILLED AND SHIPPED UPON AVAILABILITY

NET INVOICE:	80.75
LESS DISCOUNT:	.00
FREIGHT:	4.04
SALES TAX:	6.15

YOUR LIBRARY DISCOUNT HAS BEEN APPLIED.

INVOICE TOTAL: 90.94

—PLEASE RETURN GREEN COPY WITH PAYMENT—

THIS IS TO CERTIFY THAT THE MATERIALS AND SERVICES CHARGED AND INCLUDED IN THE ABOVE CLAIM HAVE BEEN FURNISHED AND DELIVERED, THAT THE CHARGES ARE TRUE AND JUST, AND THAT NO PART OF THE SAME HAS BEEN PAID.

Elementary and High School Textbooks and Workbooks  
1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

843557C  
PLEASE REFER TO THIS NUMBER WHEN  
MAKING AN INQUIRY

04-09880 302068 PAGE 1

SOLD TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS, CA 93611

SHIPPED TO: CLOVIS UNIFIED SCHOOL DISTRICT  
ATTN: ED COLLINS  
WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

PO# L31558

DATE	AMOUNT	TYPE OF ORDER	BOOK	DATE PAID
11/27/01	R.P.S. ON 11/27/01		SANDRAG SLG	11/27/01

QUANTITY	BOOK	UNIT PRICE	TOTAL
----------	------	------------	-------

SHIPPED 3 CARTON(S) ON 11/27/01 F.O.B. SHIPPING POINT  
21 GLEN 97 GLENCOE PHYSICAL SCIENCE 32.55 683.55  
ISBN# 0-02-827879-8

21 TOTAL 683.55

TAX : 52.08

\*\*\*\*\*  
\* PLEASE PAY THIS AMOUNT: 735.63 \*  
\*\*\*\*\*

\*\*\*\*\*  
\* EFFECTIVE IMMEDIATELY PLEASE REMIT ALL \*  
\* PAYMENTS TO THE FOLLOWING ADDRESS: \*  
\* FOLLETT EDUCATIONAL SERVICES \*  
\* POST OFFICE BOX 98581 \*  
\* CHICAGO, IL 60693-8581 \*  
\*\*\*\*\*

THANK YOU FOR YOUR ORDER  
YOUR TOTAL SAVINGS FROM PUBLISHER NET 391.86

\*\*\*\*\*  
\* NO CREDIT WILL BE ISSUED FOR RETURNED BOOKS WITHOUT \*  
\* AN AUTHORIZATION NUMBER. PLEASE CALL OUR RETURNS DESK \*  
\* AT 1-800-621-4272 EXT 4120 FOR FURTHER INFORMATION. \*  
\* 60 DAY RETURN POLICY \*  
\*\*\*\*\*

PLEASE NOTE: On Inventory, an updated title, if book is out of stock, call again to check availability.

Elementary and High School Textbooks and Workbooks  
 1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

843557B  
 PLEASE REFER TO THIS NUMBER WHEN  
 MAKING AN INQUIRY

TO: CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS, CA 93611

SHIPPED TO: CLOVIS UNIFIED SCHOOL DISTRICT  
 ATTN: ED COLLINS  
 WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611

04-09880 302065 PAGE 1

PO# L31558

11/20/01 R.P.S. ON 11/20/01

SANDRAG SLG

11/20/01

SHIPPED 1 CARTON(S) ON 11/20/01	F.O.B. SHIPPING POINT		
1 GLEN 97 GLENCOE PHYSICAL SCIENCE ISBN# 0-02-827879-8		32.55	32.55
1 TOTAL			32.55
GLEN 97 GLENCOE PHYSICAL SCIENCE	IN TRANSIT	21	
	TAX		2.48
***** * PLEASE PAY THIS AMOUNT: *****			35.03 *
***** * EFFECTIVE IMMEDIATELY PLEASE REMIT ALL * PAYMENTS TO THE FOLLOWING ADDRESS: * FOLLETT EDUCATIONAL SERVICES * POST OFFICE BOX 98581 * CHICAGO, IL 60693-8581 *****			
THANK YOU FOR YOUR ORDER YOUR TOTAL SAVINGS FROM PUBLISHER.NET			18.66

\*\*\*\*\*  
 \* NO CREDIT WILL BE ISSUED FOR RETURNED BOOKS WITHOUT \*  
 \* AN AUTHORIZATION NUMBER. PLEASE CALL OUR RETURNS DESK \*  
 \* AT 1-800-621-4272 EXT 4120 FOR FURTHER INFORMATION. \*  
 \* 60 DAY RETURN POLICY \*  
 \*\*\*\*\*



**INVOICE**

1-6

Elementary and High School Textbooks and Workbooks  
1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

843557A  
PLEASE REFER TO THIS NUMBER WHEN MAKING AN INQUIRY

SOLD TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS, CA 93611

04-09880 302062 PAGE 1  
SHIPPED TO: CLOVIS UNIFIED SCHOOL DISTRICT  
ATTN: ED COLLINS  
WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

PO# L31558

11/15/01 YELLOW ON 11/15/01 SANDRAG SLG 11/15/01

SHIPPED 19 CARTON(S) ON 11/15/01 F.O.B. SHIPPING POINT

28	GLEN 97 GLENCOE PHYSICAL SCIENCE ISBN# 0-02-827879-8	32.55	911.40
50	GLEN 97 GLENCOE EARTH SCIENCE ISBN# 0-02-827808-9	32.45	1622.50
70	GLEN 97 GLENCOE LIFE SCIENCE ISBN# 0-02-827737-6	32.45	2271.50
148 TOTAL			4805.40
GLEN 97 GLENCOE PHYSICAL SCIENCE	IN TRANSIT	21	
	TAX	:	366.17
*****			*****
* PLEASE PAY THIS AMOUNT:			5171.57 *
*****			*****

\*\*\*\*\*  
\* EFFECTIVE IMMEDIATELY PLEASE REMIT ALL \*  
\* PAYMENTS TO THE FOLLOWING ADDRESS: \*  
\* FOLLETT EDUCATIONAL SERVICES \*  
\* POST OFFICE BOX 98581 \*  
\* CHICAGO, IL 60693-8581 \*  
\*\*\*\*\*

THANK YOU FOR YOUR ORDER  
YOUR TOTAL SAVINGS FROM PUBLISHER NET 2755.68

REMIT PAYMENT TO:  
ABC-CLIO, INC.

P.O. BOX 1911, Santa Barbara, CA 93116-1911 USA  
800-368-6868 • FAX 805-685-9685 • 805-968-1911  
SAN 301-5467 • G.S.T. REG. No. 126519826  
Email: sales@abc-clio.com • FEDERAL I.D. No. 952565912

SHERIDAN BOOKS, INC.  
DISTRIBUTION CENTER 100 N STAE  
ANN ARBOR MI 48103  
USA

ACCOUNT NO.	INVOICE NO.	PAGE	DATE	SHIP VIA	PURCHASE ORDER NO.	INVOICE NO.
89736	BD18153	1	23 OCT 2001	UPS	L22702	BD18153

S CLOVIS UNIFIED SCHOOL DISTRICT  
O 1450 HERNDON AVE  
L CLOVIS CA 93611-0599  
T USA  
O

S CLOVIS UNIFIED SCHOOL DISTRICT  
H CURRIC DEV LIB SERV  
I P 1690 DAVID E COOK WAY  
T CLOVIS CA 93611-0567  
O USA

B	ORDER DATE	TERMS	SHIPPED VIA	PURCHASE ORDER NUMBER
89736	23 OCT 2001	NET 30 DAYS	UPS UPS GROUND	L22702 131641

QUANTITY ORDERED	ITEM DESCRIPTION	UNIT PRICE	DISC%	NET AMOUNT
1	THIS BACKORDER WAS RELEASED AGAINST INVOICE # EB5582. CMT*80 THE SCIENTIFIC REVOLUTION: AN ENCYC 0-87436-875-8 ORDER=EB5582 POW=L22702 Shipping & Handling	55.00		55.00 3.85

\*STATUS: 1 - Active Title      4 - Out of Stock - Cancelled      7 - Not our Pub - Cancelled  
2 - NYP - Backordered      5 - NYP - Cancelled      8 - Permanently out of stock  
3 - Out of Print - Cancelled      6 - NYP - Prepublication      9 - Out of stock - Backordered

PLEASE PAY THIS AMOUNT 58.85

PAYABLE: US DOLLARS ONLY

www.abc-clio.com  
ORIGINAL INVOICE

ABC-105 (04/01)

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE  
01/08/02

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

90-7B  
1211

DATE NUMBER

1/08/02 0275086

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

PAY THIS AMOUNT

\*\*\*\*\*16,765.21

EXAMINED, APPROVED, AND ALLOWED BY

NON-NEGOTIABLE

AUTHORIZED AGENT OR TRUSTEE

COPY

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⑈560275086⑈ ⑆⑆2⑆1⑆00⑆7⑆8⑆2⑆ 097000038⑈

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0275086

P.O.#	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L31251	93356	6.34		9380AM INGER'S PROMISE
L31251	93356	6.34		9375AM JOMO AND MATA
71795	94855	4.76		SP11-001 STANDARD PAPER
71223	950214	2.37		Day of the Dead Skull M
71223	950214	1.03		Mask Kit Catalog No. Z4
71223	950214	1.03		Marigold Flower Kit
72535	95692	2.22		BOOK:RE-FORMING GIFTED
72828	9903712	3.96		PERSONAL TIME TIMER (3"
71638	99199963	1.27		2 PACKAGES OF ITEM ANAL
71798	99199963	0.63		HANDLING
71792	99200605	0.63		ITEM ANALYSIS FORM
71882	99200605	7.87		ANSWER SHEET
71882	99200605	0.63		HANDLING
71971	99202263	5.90		SCANTRON FORM 22187
71971	99202263	10.46		SCANTRON FORM 810 (4-6)
71971	99202263	0.63		HANDLING
L31338	A30006630101	14.72		5U2070 HARRY POTTER SER
L31338	A30006630101	1.19		5D8190 JOAN OF ARC: VI
L31338	A30006630101	5.54		5D0086 ANIMATED ATLAS:
L31338	A30006630101	1.19		5D2489 BATTLE OF THE A
L31338	A30006630101	7.90		5D1290 BATTLES OF THE
L31338	A30006630101	3.16		5D0171 BATTLE OF NEW O
L31338	A30006630101	1.97		5D0984 THE BLUE AND TH
L31338	A30006630101	1.59		5D2004 CATHERINE THE G
L31338	A30006630102	4.74		5D1280 BATTLE OF GETTY
73112	A07557	40.30		MULTIPLE CHOICE QUESTIO
72825	A8257809	8.56		CT002 COVER UP TAPE 1"
72825	A8257809	6.97		AT003 OVERHEAD ALPHABET
L31641	B018158	4.36		74368758CB THE SCIENTI
L31170	B086459101	5.37		TEACHER'S RESOURCE BIND
71242	B324165101	167.95		0-07-821591-9. Earth Sc
71738	B438522101	3.48		0-80-961903-4 Book 1
71738	B438522101	3.48		Timed Readings Plus
71738	B438522101	2.53		Goodman's Five Star Act
71738	B438522101	2.53		Goodman's Five Star Act
71738	B438522101	2.53		Goodman's Five Star Act

\*\*\*\*\*16,765.21

60001

STUB CONTINUED



**Disney Educational Productions**  
105 Terry Drive, Suite 120  
Newtown, PA 18940-3425  
1-800-295-5010

Order Number: DET284017  
Invoice Date: 01/02/2002  
PO Number: L31724  
Shipped Via: UPS

### First Invoice

Bill To  
ACCOUNTS PAYABLE  
CLOVIS USD  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

Ship To  
ROBERTA ROHDE  
CLOVIS USD-CURRIC DEV LIB SVS  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

Date	Prod. ID	Product	Qty	Price	Tax	S&H	Total
12/17/2001	68P95VL00	Bill Nye Complete 2000 Series - stacked	1	\$1,548.00	\$118.11	\$ 0.00	\$ 1,667.11
Amount Due							\$ 1,667.11

*Two invoice copies are included for your convenience; please detach and return this section of your invoice with payment.*



**Disney Educational Productions**  
105 Terry Drive, Suite 120  
Newtown, PA 18940-3425  
1-800-295-5010

Bill To  
ACCOUNTS PAYABLE  
CLOVIS USD  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

Invoice #: DET284017  
Invoice Date: 01/02/2002  
PO#: L31724

**Balance Due: \$ 1,667.11**

\*\*024\*\*

1-10

The McGraw-Hill Companies

FEI: 131026996  
SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

CUSTOMER ORDER  
ORIGINAL INVOICE

K189818H01 INVOICE NO.	08/09/01 DATE
---------------------------	------------------

PHONE 800-338-3987  
FAX 614-755-5645

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581838005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

*McGraw*

PURCHASE ORDER NO L31062		TERMS. 30 DAYS NET			
SHIP VIA UPS GROUND		SHIP TERMS PRE-PAID	0101/EL	PAGE 0F 1	CONTROL NO. 3566753-01-7
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-07-250819-1 PEMAT	AUTHOR MADER EDITION 07 MP BIOLOGY/ESP/OLC PASSCARD	90	86.90	NET CG	7,821.00
0-07-243338-8 PEMAT	AUTHOR KROMKOWSKI EDITION 11 AE: RACE ETHNIC RELATNS 01/02	40	15.75	NET CG	630.00
0-07-013662-9 BOOK	AUTHOR MADER EDITION 07 IM BIOLOGY RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
0-07-013660-2 BOOK	AUTHOR MADER EDITION 07 MT WIN BIOLOGY RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
			SUBTOTAL	---	8,451.00
			SHIPPING/HANDLING	---	448.03
			INVOICE TOTAL	---	8,899.03

PRICE INC APP PER ED COLLINS 08/07/01 VRA

I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE,  
AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND  
PAYMENT THEREFORE HAS NOT BEEN RECEIVED.

*Mollyne Duncan*  
AUTHORIZED SIGNATURE

\*\*\*\*\*  
\* EFFECTIVE MARCH 26, 2001, PLEASE DIRECT \*  
\* RETURNS FOR MAYFIELD PRODUCTS TO \*  
\* THE MCGRAW-HILL COMPANIES AT THE ADDRESS\*  
\*\*\*\*\*

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K189818H01
INVOICE AMOUNT:	PAGE 01 OF 02

BILL TO: CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

1-11

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE

10/06/01

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

90-78  
1211

PAY THIS AMOUNT

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY

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COPY

COPY

COPY

⑈560269845⑈ ⑈121100782⑈ 097000038⑈

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0269845

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L31175	J859534I01	0.79		IF2652-H2 HIGH INTEREST
L31175	J859534I01	0.79		IF2653-H2 HIGH INTEREST
L31175	J859534I01	0.87		IF8713-H2 HIGH INTEREST
L31037	J891378G01	63.00		ITEM #1577684621
L30870	K189800H01	548.31		*REVISED ORIGINAL P.O.
L31062	K189818H01	619.81		*REVISED ORIGINAL P.O.T
L31062	K189818H01	49.93		RACE & ETHNIC RELATIONS
L31114	K638334H01	307.59	669.74	7418435
L31134	K654373H01	148.99	LLH	MUSIC AN APPRECIATION
L29995	M37186500001	2.37	12-26-02	CDVQ COLONIAL DAYS
L29995	M37186500001	2.38		JTRE JOHNNY TREMAIN
L29995	M37186500001	2.37		MOCE MAGIC OF CELLS
L29995	M37186500001	2.37		TIAC INSIDE A CELL
L29995	M37186500001	2.38		SSOI SCIENCE OF SOIL
L29995	M37186500001	2.37		PSYN PHOTOSYNTHESIS
L29995	M37186500001	2.37		PLAS PLANETS
L30030	M37186510001	2.37		BOVW WORK (BUY 4 GET
L30030	M37186510001	2.38		HPAI AMERICA IN PORTRAI
L30030	M37186510001	2.37		CAOU CREATING AN OUTLIN
L30030	M37186510001	2.37		EARS EARTH AID VHS NR
L30030	M37186510001	2.38		GHEF GREENHOUSE EFFECT
L30030	M37186510001	2.37		HRLI HOW TO DO REASEARC
L30030	M37186510001	2.37		HISL LIGHT HISTORY OF E
L30892	M37591540001	2.37		RATW PILLARS OF FAITH R
L30892	M37591540001	2.38		#SBOS 101 SPORTS BLOOPE
L30892	M37591540001	2.37		#BLGA BLAME GAME
L30892	M37591540001	2.37		#MBAP BLOOPERS AND AMAZ
L30892	M37591540001	2.38		#BAWA BUILD A WINNING A
L30892	M37591540001	2.37		#DWAD DEALING ADDICTION
L30892	M37591540001	2.37		#EMOT EMOTIONS
L30892	M37591540001	2.37		#FAFI FAT OR FIT
L30892	M37591540001	2.38		#TGKS FIVE KEYS TO HITT
L30892	M37591540001	2.37		#HTHE HEART TO HEART
L30892	M37591540001	2.38		#HOEM HOME EMERGENCY
L30892	M37591540001	2.37		#HTLL HOW TO LIVE LONGE
L30892	M37591540001	2.37		#HYHE HOW'S YOUR HEART?

\*\*\*\*\*27,729.65

STUB CONTINUED

60001

1-12



Harcourt, Inc.  
6277 Sea Harbor Drive  
Orlando, FL 32887

INVOICE NUMBER	INVOICE DATE	ACCOUNT NUMBER
43787041	07-27-01	02 - 00279375 - 0001
PAYMENT DUE BY		AMOUNT DUE
08-26-01		6055.72

### HARCOURT HEALTH SCIENCES INVOICE

RETURN THIS PORTION WITH YOUR REMITTANCE TO.

BILL TO

CLOVIS U S D  
1450 HERNDON AVE  
CLOVIS CA 93611-0567

P.O. BOX 96448  
CHICAGO IL 60693

010727 43787041 80 020027937500012 00006055726

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

FEIN # 13-1935177



Harcourt, Inc.  
6277 Sea Harbor Drive  
Orlando, FL 32887

INVOICE NO	INVOICE DATE	ACCOUNT NUMBER	ORDER NUMBER	SHIP TO
43787041	07-27-01	02 - 00279375 - 0001	01207124207	00012
PURCHASE ORDER			PAYMENT DUE BY	PAGE
L31109			08-26-01	1

SHIP TO

LIBRARY SERVICES  
CURRICULUM DEVELOPMENT  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

### HARCOURT HEALTH SCIENCES INVOICE

SEND ORDERS TO: HARCOURT HEALTH SCIENCES 11830 WESTLINE INDUSTRIAL DR. ST. LOUIS MO 63146	FOR INQUIRIES CONTACT: ACCOUNT BALANCE/PAYMENT INFO. (800) 521-3185 CUSTOMER SERVICE (800) 545-2522	RETURNS ADDRESS: HARCOURT, INC. (MO) 465 SOUTH LINCOLN DRIVE TROY MO 63379
--	---	---

PRODUCT CODE	QUANTITY	TITLE/AUTHOR	UNIT PRICE	% DISC	AMOUNT	
0-323-00204-8	90	ANTHONY'S TXT A&P 16 THIBODEAU	65.00	10.00	5265.00	
WHSE: M0010 DATE SHPD: 07-27-2001 SHPG TERMS: SHIPPING POINT CTN QTY: 18 SHIP VIA: ROADWAY EXPRESS QTY SHPD: 90 SHPG WGT: 512 SUE VAN DREN/RB						
WHEN TERMS OF SALE ARE FOB SHIPPING POINT (PREPAID AND ADD), THE SHIPPING AND HANDLING CHARGES ON THE INVOICE ARE BASED ON THE APPLICABLE CARRIER TARIFF OR CONTRACT RATE AND MAY NOT REFLECT THE ACTUAL FREIGHT CHARGES PREPAID TO THE CARRIER AND/OR DUE TO DISCOUNTS OR INCENTIVES EARNED BY THE SELLER BASED ON THE AGGREGATE VOLUME OF FREIGHT TENDERED TO THE CARRIER.						
Z		MERCHANDISE TOTAL	STATE & LOCAL SALES TAX	SHIPPING & HANDLING	AMOUNT PREPAID	PAY THIS AMOUNT
		5265.00	417.26	373.46	0.00	6055.72



PEARSON EDUCAT.

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PRENICE HALL \* ELECTRONIC EDUCATION

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERRNDON AVE  
CLOVIS CA 93611

**SHIP - TO**  
PO#L31124  
ATTN: ED COLLINS  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

**INVOICE #** 4005059369

Purchase Order #: L31124  
Document Control #: 1001721870  
# of Cartons: 4  
FOB: Indianapolis  
Ship Via: IND-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/30/2001  
Payment Due: 09/29/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price

\*BILLED AT CURRENT PRICES\*

INSTRUCTIONS THIS ORDER:

ALL RETURNS MUST BE AUTHORIZED IN ADVANCE BY CUSTOMER SERVICE. SEE REVERSE SIDE FOR INSTRUCTIONS.

INTERNAL USE ONLY: 7004737624

**THANK YOU FOR YOUR ORDER**

**REMITTANCE ADDRESS**  
P.O. BOX 70936  
CHICAGO, IL 60673-0935

PLEASE MAKE PAYMENT IN U.S. DOLLARS

PRODUCT CHARGE	1,884.05
SHIPPING/HANDLING TAX	175.57
TOTAL	2,222.85
<b>AMOUNT DUE \$</b>	<b>2,222.85</b>

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. ORIGINAL INVOICE

THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

1-13A



PEARSON EDUCATION

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTTY FORESMAN \* PEARSON LEARNING  
PRENTICE HALL \* ELECTRONIC EDUCATION

**INVOICE #** 4005059369

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**  
PO#L31124  
ATTN: ED COLLINS  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31124  
Document Control #: 1001721870  
# of Cartons: 4  
FOB: Indianapolis  
Ship Via: IND-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/30/2001  
Payment Due: 09/29/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
GFC	GLOBE C/C EARTH SCIENCE REV 3RD ED 98C.	1998	0-8359-2241-3	11	49.95	NET	549.45
GFC	GB C/C EARTH SCI ATE LAB PROG 3RD ED 98C	1998	0-8359-2252-9	1	25.95	NET	25.95
GFC	GLOBE C/C PHYSICAL SCI TXT 3RD ED 98C.	1998	0-8359-2242-1	24	49.95	NET	1,198.80
GFC	GLOBE C/C PHYSICAL SCI ATE 3RD ED 98C.	1998	0-8359-2247-2	1	66.95	NET	66.95
GFC	GLOBE C/C PHYS SCI LAB PROG 3RD ED 98C.	1998	0-8359-2250-2	1	16.95	NET	16.95
GFC	GB C/C PHYSICL SCI ATE LAB PR 3RD ED 98C	1998	0-8359-2253-7	1	25.95	NET	25.95

According to our records, your order is now complete. If your records do not agree, please call customer service at the number on the back of this invoice.

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. ORIGINAL INVOICE  
THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

1-138

\*\*024\*\*

1-14

The McGraw-Hill Companies

FE:131026995  
SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

CUSTOMER ORDER  
ORIGINAL INVOICE

B541304H01 INVOICE NO.	08/28/01 DATE
---------------------------	------------------

PHONE 800-334-7344  
FAX 614-755-5682

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

GLENCDE/MCGRAW-HILL  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

BILL TO ACCT. + 0508805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

*Glencoe*

SHIP VIA UPS GROUND		PURCHASE ORDER NO. L31137		TERMS. 30 DAYS NET		
SHIP TERMS PRE-PAID		0101/EL	PAGE 1 OF 1	CONTROL NO. 3615801-01-6		
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE	
0-02-825473-2 PHY	AUTHOR ZITZEWIT99 EDITION 07 PRI PROB 99 SE	70	53.49	NET GS	3,744.30	
0-02-825475-9 PHY	AUTHOR ZITZEWIT99 EDITION 07 P&P TCR 99	1	0.00	NET GS	0.00	
0-02-825474-0	AUTHOR ZITZEWIT99 EDITION 07 PHYSICS PRIN A PROB 99 TWE	1	0.00	NET GS	0.00	
			SUBTOTAL	---	3,744.30	
			SHIPPING/HANDLING	---	219.83	
			INVOICE TOTAL	---	3,964.13	
<p>I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.</p> <p><i>Mahlyne Duncan</i> AUTHORIZED SIGNATURE</p> <p>***** * THE EXTENDED PRICE REFLECTS ALL APPROPRIATE * * DISCOUNTS. PLEASE CALL CUSTOMER SERVICE IF * * YOU HAVE ANY QUESTIONS. * *****</p>						
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE						

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	B541304H01
INVOICE AMOUNT:	3,964.13

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

**Clovis Unified School District**

**Fresno County Superintendent of Schools**

56-0269845

1-15

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE

10/06/01

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

80-78  
1211

PAY THIS AMOUNT

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
 560269845 121100782 097000038

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0269845

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L30836	B388612F01	0.65		0-02-826959-4 Study Gui
L30836	B388612F01	2.19		0-02-826975-6 Ch. & Uni
L30836	B388612F01	0.77		0-02-826997-7 Laborator
67687	B389250H01	9.99		0886E TEACHERS RESOURCE
68397	B415688F01	60.70		EARTH SCIENCE 1997 GR 9
68397	B415688F01	60.87		PHYSICAL SCIENCE 1997 G
68398	B495405G01	243.79		LIFE SCIENCE
L31136	B513526H01	569.81		WORLD MYTHOLOGY - HARDB
L31136	B513526H01	2.61		WORLD MYTHOLOGY INSTRUC
L31136	B513526H01	400.22		DECADES OF SCIENCE FICT
L31136	B513526H01	6.77		DECADES OF SCIENCE FICT
68723	B517090G01	195.05		ISBN#0-8442-5307-3 THEA
L31137	B541304H01	296.74		PHYSICS PRINCIPLES & PR
L31138	B541307H01	198.05		ALGEBRA 1: INTEGRATION
L31138	B541307H01	412.02		ALGEBRA II FORESTER 98
68786	B557657G01	28.46		Writers Choice Grammer
68786	B557657G01	28.46		Writers Choice Grammar
68786	B557657G01	28.46		writers Choice grammar
69059	B557987G01	8.72		Jamestown Signature Rea
69059	B557987G01	7.88		Jamestown Signature Rea
69059	B557987G01	8.72		Jamestown Signature Rea
68790	B558230G01	106.92		Architecture - Drafting
68790	B558230G01	35.59		student workbook
70064	B637545H01	95.60		3 MIDDLE/HIGH SC TRAIN
L31170	B637995H01	124.74		ARCHITECTURE: DRAFTING
L31170	B637995H01	41.52		STUDENT WORKBOOK
L30863	B661413H01	1.35		0375755896 CRACKING MCA
L30963	B683553G01	147.41		ACCION STUDENT TEXTBOOK
L30963	B683553G01	69.61		ACCION STUDENT WORKBOOK
L30963	B683553G01	3.88		ACCION TEACHER EDITION
L30954	B683748G01	606.20		ISBN# 0-02-821876-0
70228	B739742101	4.20		ISBN #0-844200418-8 THE
69180	B744653G01	3.72		TEACHER'S ANNOTATED 0-0
69184	B744655G01	3.72		TEACHERS ANNOTATED EDIT
69184	B744655G01	1.73		ACTIVITY GUIDE FOR WORK
69184	B744655G01	1.73		ACTIVITY GUIDE TAE II

\*\*\*\*\*27,729.65

STUB CONTINUED

60001

DIRECT ALL CORRESPONDENCE TO  
 THOMSON LEARNING  
 P.O. BOX 6904  
 FLORENCE, KY 41022-6904

ORIGINAL INVOICE

NO. 41332997SO

DATE 08/28/01

PAGE 1 OF 1

0015982 389/500

PHONE: 1-800-354-9706

1-800-487-8488

PROVIDING ACCOUNT NUMBER AND INVOICE NUMBER

Federal I.D. No. 59-2124491

SAN 2002213

ACCOUNT NO. 04201432  
 SAN

ACCOUNT NO. 08807585  
 SAN

BILL TO CLOVIS USD  
 1450 HERNDON AVE  
 CLOVIS CA 93611

SHIP TO CLOVIS UNIFIED SCH DIST  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 ATTN: LIBRARY SERVICES  
 CLOVIS CA 93611

ITP Order #: 30353413

QUANTITY		PURCHASE ORDER NUMBER		PAYMENT DUE		TERMS		FOB Shipping Point		
SHIPPED	ORDER	NO.	TITLE	AUTHOR	EDITION	PRICE	DEBIT	NET AMOUNT	UPS	
40		0-7668-1554-4	MNG NTRL RESRCS 4E			45.50	NET	1,820.00		
			CAMP/DAUGHERTY		04					
40		0-7668-0653-7	ECOL PRINC AGRICULTURE			44.25	NET	1,770.00		
			POWERS/MCSORLEY		01					
40		0-8273-6854-2	AGRI MECHANICS 3E			57.00	NET	2,280.00		
			COOPER		03					
1		0-7668-1555-2	IML MNG NTRL RES 4E			11.25	100.0	.00		
			CAMP/DAUGHERTY		04					
1		0-7668-0654-5	IML ECOL PRINC AGRICULTURE			12.50	100.0	.00		
			POWERS		01					
1		0-8273-6855-0	IML AGR MECHAN 3E			15.25	100.0	.00		
			COOPER		03					
123	BOOKS									
								SUBTOTAL	5,870.00	
								SALES TAX 7.92	481.49	
								TRANSPORTATION	413.70	
RETURNS POLICY AVAILABLE ON REQUEST.										
									6,765.19	

To provide feedback on your ordering experience, please contact us at:  
[www.thomsonlearning.com/survey/](http://www.thomsonlearning.com/survey/)

PAY THIS AMOUNT

DETACH. THIS PORTION MUST BE RETURNED WITH YOUR PAYMENT

PURCHASE ORDER NUMBER	INVOICE DATE	INVOICE NUMBER	CUSTOMER ACCOUNT NUMBER	PAYMENT DUE	AMOUNT DUE
L31168	08/28/01	41332997SO	04201432	09/27/01	6,765.19

RETURN THIS STUB WITH PAYMENT TO



THOMSON LEARNING  
 P.O. BOX 95999  
 CHICAGO, IL 60694-5999

RETURN BOOKS TO:  
 THOMSON LEARNING  
 DISTRIBUTION CENTER  
 7625 EMPIRE DRIVE  
 FLORENCE, KY 41042

006370420143201413329970006765193

ALL CLAIMS AND SHIPPING ERRORS MUST BE REPORTED WITHIN 30 DAYS AFTER DATE OF INVOICE



# INVOICE

DATE	3/26/92	INVOICE NO.	00276731
ORDER DATE	3/22/92	ORDER NO.	ANNEN1-F47YJ/00
CUSTOMER NO.	0080120043	PO REFERENCE NO.	75655
		TOTAL AMOUNT DUE	43.95
		AMOUNT ENCLOSED	

CLOVIS USD  
 WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

CLOVIS USD  
 ACCOUNTS PAYABLE  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

ANNENBERG/CPB  
 19 GREGORY DRIVE  
 SOUTH BURLINGTON, VT 05403

PLEASE DETACH AND INCLUDE WITH PAYMENT

1	ANDFERV09	DISCOVERING PSYCH 9/10 VHS	39.95
PO NUMBER 75655			
		SUBTOTAL:	39.95
		TAX:	4.00
		AMT DUE:	43.95

CLIENT	ANNENBERG/CPB	ORDER NO.	ANNEN1-F47YJ/00	PO REF NO.	75655	TERMS	NET 30 DAYS
--------	---------------	-----------	-----------------	------------	-------	-------	-------------

1-19

Clovis Unified School District

Fresno County Superintendent of Schools

56-0286724

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE 07/11/02

Bank of the West 2300 Tulare Street Fresno, Ca 93721

90-78 1211

PAY THIS ACCOUNT

DATE NUMBER

07/11/02 0286724

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL PO BOX 942754 SACRAMENTO, CA 94291

\*\*\*\*\*44,854.01

EXAMINED, APPROVED, AND ALLOWED BY

NON-NEGOTIABLE

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY
#560286724# #121100782# 097000038#

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0286724

Table with 4 columns: P.O. #, INVOICE NO., INVOICE AMOUNT, CHECK AMOUNT. Includes list of invoices and descriptions of items like TOOL TIME WORKBOOKS, TOLD-P:3 RECORD FORMS #, etc.

\*\*\*\*\*44,854.01

60001

STUB CONTINUED

\*\*024\*\*

1-20

CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FEI: 131026995  
SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

K189800H01 08/09/01  
INVOICE NO. DATE

PHONE 800-398-3987  
FAX 614-755-5645

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
TONI DEPRIMA  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

*Glencoe*

SHIP VIA UPS GROUND		PURCHASE ORDER NO. L30870		TERMS. 30 DAYS NET	
SHIP TERMS PRE-PAID		0101/EL	PAGE 1f	CONTROL NO 3498652-01-7	
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-07-249937-0 PENAT	AUTHOR RAVEN EDITION 06 MP BIOLOGY/OLC PASSWORD CARD	75	92.25	NET CG	6,918.75
0-07-303129-1 BOOK	AUTHOR RAVEN EDITION 06 TIF T/A BIOLOGY CANCELED, NOT YET PUBLISHED	1			
0-697-35357-5 BOOK	AUTHOR RAVEN EDITION 05 SSG BIOLOGY	1	0.00	NET SG	0.00
0-697-35361-3 BOOK	AUTHOR RAVEN EDITION 05 MT WIN BIOLOGY	1	0.00	0.0 FL	0.00
0-07-290194-2 BOOK	AUTHOR RAVEN EDITION 05 VRL 700 IMAGE BIOLOGY RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
0-697-35359-1 BOOK	AUTHOR RAVEN EDITION 05 TRANS (300) BIOLOGY	1	0.00	0.0 FL	0.00
0-07-290652-9 BOOK	AUTHOR WCB EDITION 01 LIFE SCI 3D ANIMTN VIDEOTAPE	1	0.00	0.0 FL	0.00
			SUBTOTAL	---	6,918.75
			SHIPPING/HANDLING	---	429.21
			INVOICE TOTAL	---	7,347.96
PRICE INC APP PER TONI DEPRIMA 08/07/01 VRA					
I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND					
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE					

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K189800H01
INVOICE AMOUNT:	PAGE 01 OF 02

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT.  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

**Clovis Unified  
School District**

**Fresno County Superintendent of Schools**

VOID SIX MONTHS AFTER ISSUE DATE

**56-0269845**

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

ISSUE DATE

10/06/01

80-78  
1211

PAY THIS AMOUNT

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
 "560269845" "121100782" "097000038"

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

**56-0269845**

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L31175	J859534101	0.79		IF2652-H2 HIGH INTEREST
L31175	J859534101	0.79		IF2653-H2 HIGH INTEREST
L31175	J859534101	0.87		IF8713-H2 HIGH INTEREST
L31037	J891378601	63.00		ITEM #1577684621
L30870	K189800H01	548.31		*REVISED ORIGINAL P.O.
L31062	K189818H01	619.81		*REVISED ORIGINAL P.O. T
L31062	K189818H01	49.93		RACE & ETHNIC RELATIONS
L31114	K638334H01	307.59		7418435
L31134	K654373H01	148.99		MUSIC AN APPRECIATION
L29995	M37186500001	2.37		CDVQ COLONIAL DAYS
L29995	M37186500001	2.38		JTRE JOHNNY TREMAIN
L29995	M37186500001	2.37		MOCE MAGIC OF CELLS
L29995	M37186500001	2.37		TIAC INSIDE A CELL
L29995	M37186500001	2.38		SSOI SCIENCE OF SOIL
L29995	M37186500001	2.37		PSYN PHOTOSYNTHESIS
L29995	M37186500001	2.37		PLAS PLANETS
L29995	M37186500001	2.38		BOVW WORK (BUY 4 GET
L30030	M37186510001	2.37		HPAI AMERICA IN PORTRAI
L30030	M37186510001	2.38		CAOU CREATING AN OUTLIN
L30030	M37186510001	2.37		EARS EARTH AID VHS NR
L30030	M37186510001	2.37		GHEF GREENHOUSE EFFECT
L30030	M37186510001	2.38		HRLI HOW TO DO REASEARC
L30030	M37186510001	2.37		HISL LIGHT HISTORY OF E
L30030	M37186510001	2.37		RATW PILLARS OF FAITH R
L30892	M37591540001	2.37		#SBOS 101 SPORTS BLOOPE
L30892	M37591540001	2.38		#BLGA BLAME GAME
L30892	M37591540001	2.37		#MBAP BLOOPERS AND AMAZ
L30892	M37591540001	2.37		#BAWA BUILD A WINNING A
L30892	M37591540001	2.38		#DWAD DEALING ADDICTION
L30892	M37591540001	2.37		#EMOT EMOTIONS
L30892	M37591540001	2.37		#FAFI FAT OR FIT
L30892	M37591540001	2.38		#TGKS FIVE KEYS TO HITT
L30892	M37591540001	2.37		#HTHE HEART TO HEART
L30892	M37591540001	2.38		#HOEM HOME EMERGENCY
L30892	M37591540001	2.37		#HTLL HOW TO LIVE LONGE
L30892	M37591540001	2.37		#HYHE HOW'S YOUR HEART?

\*\*\*\*\*27,729.65

60001

STUB CONTINUED



**PEARSON EDUCATION**

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTT FORESMAN \* PEARSON LEARNING  
PRENTICE HALL \* ELECTRONIC EDUCATION

**INVOICE #** 4004967928

Hours of Operation 8:00 AM to 6:00 PM ET  
To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**Purchase Order #:** L31113  
**Document Control #:** 1001689405  
**# of Cartons:** 3  
**FOB:** Lebanon  
**Ship Via:** LEB-UPS Ground-PPD  
**Tax Certificate:**  
**Invoice Date:** 08/22/2001  
**Payment Due:** 09/21/2001  
**Invoice Routing:** 1C

**SHIP - TO**  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
---------	-------------------	-----------	-----------------	-----	------------	----------	----------------

**REMITTANCE ADDRESS**  
P.O. BOX 70935  
CHICAGO, IL 60673-0935  
**PLEASE MAKE PAYMENT IN U.S. DOLLARS**

**INSTRUCTIONS THIS ORDER:**  
ALL RETURNS MUST BE AUTHORIZED IN ADVANCE BY CUSTOMER SERVICE. SEE REVERSE SIDE FOR INSTRUCTIONS.  
INTERNAL USE ONLY: 7004660718  
**THANK YOU FOR YOUR ORDER**

PRODUCT CHARGE	842.85
SHIPPING/HANDLING TAX	48.21
TOTAL	70.62
<b>AMOUNT DUE \$</b>	<b>961.68</b>

**ORIGINAL INVOICE**  
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT.  
THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.



PEARSON EDUCA 1

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTT FORESMAN \* PEARSON LEARNING  
PRENTICE HALL \* ELECTRONIC EDUCATION\*

Page 1 of 2

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

INVOICE # 4004967928

**BILL - TO**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31113  
Document Control #: 1001689405  
# of Cartons: 3  
FOB: Lebanon  
Ship Via: LEB-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/22/2001  
Payment Due: 09/21/2001  
Invoice Routing: 1C

Acct.# 2353394

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
PHS	CONC PHYSICS TRP	1999	0-201-33383-X	1	140.97	NET	140.97 /
PHS	CON PHY OVHD TRANS PKG	1997	0-201-46699-6	1	178.97	NET	178.97 /
PHS	CONC PHYSICS TESTWKS PKG	1999	0-201-33385-6	1	236.97	NET	236.97 /
PHS	INTERACT PHY SIM WIN PKG	1996	0-201-84167-3	1	39.97	NET	39.97 /
PHS	CONCEP PHY ALIVE V/DISC PKG	1997	0-201-88739-8	1	245.97	NET	245.97 /

We regret that the following items are not available for the reasons listed below. If backordered, an estimated in stock date is shown if available. Thank you for your patience.

PHS SE CONCEPTUAL PHYSICS 1999 0-201-33287-6 30 BACKORDERED: Due 09/07/01

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. ORIGINAL INVOICE  
THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

4100004107160100 # 02659

PEARSON EDUCATION  
ADDISON WESLEY • LONGMANT • GORE FEARON • SCOTT FORESMAN • PEARSON LEARNING  
PRENTICE HALL • ELECTRONIC EDUCATION

**INVOICE #** 4005069808

Hours of Operation 8:00 AM to 6:00 PM ET  
To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**SHIP - TO**  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

Purchase Order #: L31113  
Document Control #: 1001689405  
# of Cartons: 3  
Invoice Date: 09/05/2001  
Invoice Routing: 1C  
FOB: Lebanon  
Ship Via: LEB-UPS Ground-PPD  
Payment Due: 10/05/2001  
Tax Certificate:

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
PHS	SE CONCEPTUAL PHYSICS	1999	0-201-33287-6	30	53.97	NET	1,619.10

Acct.# 2353394

Acct.# 2353384

According to our records, your order is now complete. If your records do not agree, please call customer service at the number on the back of this invoice.

410000 4107160100

*Handwritten:* 1 UNIT - 53.97 ✓

**REMITTANCE ADDRESS:**  
P.O. BOX 70935  
CHICAGO, IL 60673-0935

PRODUCT CHARGE	1,619.10
SHIPPING/HANDLING	159.78
TAX	140.98
TOTAL	1,919.86
<b>AMOUNT DUE \$</b>	<b>1,919.86</b>

**INSTRUCTIONS THIS ORDER:**  
ALL RETURNS MUST BE AUTHORIZED IN ADVANCE BY CUSTOMER SERVICE. SEE REVERSE SIDE FOR INSTRUCTIONS.  
INTERNAL USE ONLY: 7004777805  
**THANK YOU FOR YOUR ORDER**

PLEASE MAKE PAYMENT IN U.S. DOLLARS

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. ORIGINAL INVOICE

THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

1-24

\*\*024\*\*

The McGraw-Hill Companies

FEI 1026995  
SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

CUSTOMER ORDER  
ORIGINAL INVOICE

K638334H01 08/31/01  
INVOICE NO. DATE

PHONE 800-338-3987  
FAX 614-755-5645

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

		PURCHASE ORDER NO. L31114		TERMS. 30 DAYS NET	
SHIP VIA AIRFRIGHT NEXT DAY		SHIP TERMS OUR EXPENSE		0101/EL	PAGE 1 OF 1
CONTROL NO 0965062-01-5					
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-07-251003-X	AUTHOR SEELEY MP A & P/ESP 2.0/CLC	40	97.03	NET	3,881.20
				CG	
		SUBTOTAL		---	3,881.20
		INVOICE TOTAL		---	3,881.20
<p>I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.</p> <p><i>M. D. Duncan</i> AUTHORIZED SIGNATURE</p> <p>***** * EFFECTIVE MARCH 26, 2001, PLEASE DIRECT * * RETURNS FOR MAYFIELD PRODUCTS TO * * THE MCGRAW-HILL COMPANIES AT THE ADDRESS * * SHOWN ON THIS INVOICE. AS OF 4/2 DIRECT * * ORDERS/INQUIRIES TO MCGRAW-HILL. * * MCGRAW-HILL HIGHER EDUCATION IS A NET * * PRICE PUBLISHER. * *****</p>					
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE					

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K638334H01
INVOICE AMOUNT:	3,881.20

BILL TO: CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

TURN THIS PORTION WITH PAYMENT

1-25

\*\*024\*\*



CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FEI:131026995

SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

K442691HQ1 INVOICE NO.	08/22/01 DATE
---------------------------	------------------

PHONE 800-338-3987  
FAX 614-755-5645

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE.  
CLOVIS CA 93611

PURCHASE ORDER NO. L31114		TERMS. 30 DAYS NET	
SHIP VIA UPS GROUND		SHIP TERMS PRE-PAID	
ISBN	TITLE	QUANTITY	UNIT PRICE DISC % EXTENDED PRICE
= YOUR ORDER IS BEING SHIPPED ON 2 SEPARATE INVOICES, = = NUMBERED 442690 THRU 442691. PLEASE ALLOW SUFFICIENT = = TIME TO RECEIVE ALL SHIPMENTS. = =====			
0-07-289921-2	AUTHOR SEELEY EDITION 05 IM/TIF A & P RESTRICTED PRODUCT	1	0.00 0.0 FL 0.00
0-07-289918-2	AUTHOR SEELEY EDITION 05 SSG ANATOMY & PHYSIOLOGY	1	0.00 NET CG 0.00
0-07-289919-0	AUTHOR SEELEY EDITION 05 MT WIN A & P RESTRICTED PRODUCT	1	0.00 0.0 FL 0.00
0-07-290753-3	AUTHOR SEELEY EDITION 05 A & P LAB MAN-STANDALONE	1	0.00 NET CG 0.00
0-07-290754-1	AUTHOR SEELEY EDITION 05 IM FOR LM A&P RESTRICTED PRODUCT	1	0.00 0.0 FL 0.00
0-07-228408-0	AUTHOR SEELEY EDITION 05 VRL CD A&P	1	0.00 0.0 FL 0.00
		SUBTOTAL	0.00
		SHIPPING/HANDLING	19.37
		INVOICE TOTAL	19.37

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K442691HQ1
INVOICE AMOUNT:	PAGE 01 OF 02

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

410000 4107160100

1-26A

**HOUGHTON MIFFLIN**  
College • Gr. • Jrce Education Group • McDougal Littell  
School • Sunburst Technology • Trade & Reference

**SOLD TO** CLOVIS UNIFIED SCHDDL DISTRICT

**ORIGINAL INVOICE**

**RETURN INFORMATION ON BACK**

INVOICE TOTAL

AN EQUAL OPPORTUNITY EMPLOYER  
PLEASE REFER TO THIS NUMBER ON ALL  
CUSTOMER SERVICE CORRESPONDENCE

**Terms Net 30 Days** - except when shown below. We assume no responsibility for safe delivery of shipments by mail unless insured. All claims for allowance for shortage, etc., must be made immediately upon receipt of goods and invoice.

FOR INTERNAL USE ONLY

PLEASE REFER TO THIS ACCOUNT NUMBER,  
INVOICE NUMBER AND DATE  
ON ALL REMITTANCES

ACCOUNT NO. 11934-0 INVOICE NO. 1236447M INVOICE DATE 08/24/01 PURCHASE ORDER NO. L31126

PLEASE RETURN SECOND COPY OF THIS INVOICE TO INSURE  
PROPER APPLICATION TO YOUR ACCOUNT. THANK YOU!

TITLE NO.	ISBN	QUANTITY	DESCRIPTION	UNIT PRICE	DISC.	UNIT NET	NET PRICE
26706140395985986		1	ZUMDAHL CHEMISTRY INST CDROM	33.56		25.17	25.17
26706170395985994		1	ZUMDAHL CHEMISTRY TRANS	6.76		5.07	5.07
3706160618067922		1	ZUMDAHL CHEM: CLASS MGMT CDROM				
				DATE IS	08/22/01		

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0-02-825473-2	AUTHOR ZITZEWITZ99 EDITION 07 PHY PRI PROB 99 SE	120	53.49	NET GS	6,418.80
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1	1	***	BIOMES AND HABITATS (LU) MACMILLAN 02	1	89.96	89.96 ✓
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2	10 HOLT 99 MODERN BIOLOGY ISBN# 0-03-017744-8	41.55	415.50
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4	25 PREN 00 MAGRUDERS AMERICAN GOVERNMENT ISBN# 0-13-050016-X	42.05	1051.25

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BALANCE DUE REFLECTS PAYMENTS  
PROCESSED THROUGH 11/07/01

SHIP TO / PRODUCTS ORDERED	QUANTITY		PRICE	SHIP. & HAND.	AMOUNT	BALANCE
	CURRENT	REVISE TO				
SEAWAY HI SCH						
STEPHANIE TEEVENS						
1 STORYWORKS	10		6.75	4.73	72.23	72.23
2 SUPERSCIENCE	10		6.75	4.73	72.23	72.23
					TOTAL	144.46
PLEASE PAY THIS AMOUNT						144.46

CONGRATULATIONS ON CHOOSING SCHOLASTIC MAGAZINES IN YOUR SCHOOLS THIS YEAR. WE ARE CONFIDENT THAT YOU AND YOUR STUDENTS WILL BE VERY PLEASED WITH THE QUALITY OF OUR MAGAZINES.

AT SCHOLASTIC, WE TAKE PRIDE IN OFFERING SUPERIOR CUSTOMER SERVICE. IF YOU HAVE A QUESTION ABOUT YOUR BILL, DELIVERY OF YOUR MAGAZINES, NEED FUNDING ASSISTANCE OR WANT TO FIND OUT MORE INFORMATION ON THE VARIETY OF MAGAZINES AND SKILLS BOOKS WE HAVE TO OFFER, PLEASE WRITE OR CALL 1-800-724-6527.

**SCHOLASTIC**

If you have a credit balance, please be sure to use it within 1 year. Annually, we will deduct a yearly maintenance fee of \$5 from your credit balance.

15719

1-37

CA DEPARTMENT OF EDUCATION << INVOICE >>  
CDE PRESS/THE SCHOOL BAG  
ACCOUNTING OFFICE  
P O BOX 1925  
SACRAMENTO, CA 95812-1925  
FED ID NO.: 68-0258051

NO. : PS 2106239  
INVOICE DATE : 10/16/01  
TERMS : NET 30  
SHIP DATE : 10/09/01  
SHIP VIA : UPS GROUND

PLEASE BILL TO:  
6211-00  
CLOVIS UNIFIED SCHOOL DISTRICT  
ACCOUNTING OFFICE  
1450 HERNDON AVE  
  
CLOVIS, CA 93611

PLEASE SHIP TO :  
YOUR ORDER NO. : L31307  
CLOVIS UNIF SCH DIST  
1690 DAVID E COOK WY  
  
CURR DEPT/LIBRARY SERV  
CLOVIS, CA 93611-0567

STOCK NO.	DESCRIPTION	QUANTITY	BASE PRICE	YOUR PRICE	EXTENDED PRICE
1 0870N	SCIENCE FRAMEWORK	1 1	9.50	9.50	<del>9.50</del>
2 1462N	READING/LANGUAGE ARTS FRAMEWORK	1 1	17.50	17.50	<del>17.50</del>
3 1508N	MATHEMATICS FRAMEWORK REVISED 200	1 1	17.50	17.50	<del>17.50</del>
4 1531N	HISTORY-SOCIAL SCIENCE FRMWK 2001	1 1	13.50	13.50	<del>13.50</del>
5 READ	CA READING INITIATIVE & SPECIAL EDU	1 1	0.00	0.00	0.00
6 7040N	ORIGINS OF THE COLD WAR	1 1	11.50	11.50	<del>11.50</del>
7 7060N	GREAT DEPRESSION AND THE ARTS	1 1	13.50	13.50	<del>13.50</del>
8 7061N	COPING WITH CATASTROPHE:BLACK DEA	1 1	12.00	12.00	<del>12.00</del>
9 7068N	HARLEM RENAISSANCE	1 1	11.50	11.50	<del>11.50</del>
10 7072N	CRUSADES FROM MUSLIM/CHRISTIAN PEI	1 1	12.00	12.00	<del>12.00</del>
088N	THE GREAT EXPERIMENT-GW & AMER. RE	1 1	13.50	13.50	<del>13.50</del>
11 1040N	SECOND TO NONE	1 1	9.50	9.50	<del>9.50</del>
13 1107N	LITERATURE FOR HIST-SOC SCI,K-8	1 1	9.00	9.00	<del>9.00</del>
14 1373N	CHALL.STAND.-HEALTH ED	1 1	10.00	10.00	<del>10.00</del>
15 1389N	ENGLISH-LANG ARTS CONTENT STDS, K-1	1 1	9.25	9.25	<del>9.25</del>
16 1457N	MATHEMATICS CONTENT STANDARDS,K-1	1 1	8.50	8.50	<del>8.50</del>
17 1457N	MATHEMATICS CONTENT STANDARDS,K-1	1 1	8.50	8.50	<del>8.50</del>
18 1488N	HISTORY-SOCIAL SCIENCE CONTENT STA	1 1	9.00	9.00	<del>9.00</del>
19 1488N	HISTORY-SOCIAL SCIENCE CONTENT STA	1 1	9.00	9.00	<del>9.00</del>
20 1496N	SCIENCE CONTENT STANDARDS, K-12	1 1	9.00	9.00	<del>9.00</del>
21 1496N	SCIENCE CONTENT STANDARDS, K-12	1 1	9.00	9.00	<del>9.00</del>
PL	PLEASE REORDER, ITEM NOT BACKORDE	0 0	0.00	0.00	0.00

Request for adjustments on damaged or short shipments must be made within 10 days of receiving order.

All sales are final.

PAGE : 1

\*\* Continued Next Page \*\*

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"  
P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.:	652472
Flinn Order No.:	01-72807

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CURRICULUM DEVELOPMENT  
1690 DAVID E COOK WAY  
ATTN SCIENCE  
CLOVIS, CA 93611

Customer Order No. L31751		Date Shipped 12/28/2001	Shipped Via UPS/RPS	Invoice Date 12/28/2001	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
1	AP8825	SAFETY VIDEO, PRACTICAL SOLUTIONS TO LABORATORY SAFETY PROBLEMS		\$16.68	\$16.68
1	AP4500	LAB SAFETY: THE ACCIDENT AT JEFFERSON HIGH, VIDEO		\$88.18	\$88.18
		*** COMMENTS *** THANK YOU FOR YOUR ORDER. QUOTE #22582 HAS BEEN APPLIED.			
		SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535			\$8.00
				Transportation and Insurance	\$0.00
				<b>TOTAL</b>	<b>\$112.86</b>

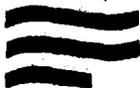
### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE



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3 04 0988 561356F-2 1

1-37

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SHIP TO

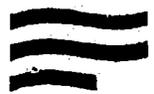
CLOVIS WEST HIGH SCHOOL  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

SLM HK 050302 03:23:49 BILLTO ADR# 000 SHIPTO# 04-14952-006  
CUST L32093 DO NOT EXCEED 3,510.00 DATE ORDER 02/25/02 INVOICE 05/03/02  
PO AMOUNT RECEIVED DATE

QTY B/O	QTY SHIP	DESCRIPTION	PRICE	AMOUNT
3 CARTON(S) SHIPPED ON 05/03/02				
1	1	WEPMAN ALEXANDER THE GREAT (WL-P&P) CHELSEA 86	21.95	21.95
2	1	BURG AMERICAN REVOLUTION (EH) FACTS 01	74.96	74.96
3	1	PRESSLER ANNE FRANK A HIDDEN LIFE FOLL-VP B 99	11.76	11.76
4	1	*** ARGUING IMMIGRATION FOLL-POCB 94	12.96	12.96
5	1	DARWIN AUTOBIOGRAPHY OF CHARLES D#P# PROMETHEU 00	13.50	13.50
6	1	MCGAVIN BUGS OF THE WORLD FACTS 93	32.95	32.95
7	1	PRESTON M BUTTERFLIES OF THE WORLD FACTS 88	32.95	32.95
8	1	KRONENWETT CAPITAL PUNISHMENT (CWI)+2/E+ ABC-CLIO 01	44.96	44.96
9	1	BERGREEN CAPONE THE MAN AND THE ERA#P# SIMON & S 96	16.15	16.15
10	1	BIEL CHARLEMAGNE (IO) LUCENT 97	21.96	21.96
11	1	ANDERSON CHARLES DARWIN NATURAL (GMOS) ENSLOW 94	20.36	20.36
12	1	WEST CHAUCER 1340-1400 THE LIFE AN CARROLL & 00	23.80	23.80
13	1	NEWTON CHEMISTRY (OFOS) ORYX 99	53.95	53.95
14	1	ZIMMERMAN CHRONOLOGICAL ENCY OF DISCOVE ORYX 00	91.80	91.80
15	1	ALLABY CHRONOLOGY OF WEATHER (DW) FACTS 98	34.96	34.96
16	1	BROOKS CLEOPATRA GODDESS OF EGYPT EN HARPERCOL 95	16.89	16.89
17	1	WALLIS COCO CHANEL (CL) HEINEMANN 02	18.55	18.55
18	1	AUGUSTINE CONFESSIONS OF ST AUGUSTI (SC) FOLL-PENB 01	9.86	9.86
19	1	WETTERAU CQS DESK REF ON THE STATES CONGRESSI 99	49.95	49.95
20	1	ALDERTON CROCODILES & ALLIGATORS FACTS 91	32.95	32.95
21	1	MILLER DOSTOYEVSKY (BGGL) #P# TRAFALGAR 01	10.16	10.16
22	1	ALLABY DROUGHTS (DW) FACTS 98	34.96	34.96
23	1	SIGERMAN ELIZABETH CADY STANTON (OP) OXFORD 01	25.92	25.92
24	1	GUY ELIZABETH I & THE ARMA (BM)#P# TICKTOCK 97	5.55	5.55
25	1	RITCHIE ENCY OF EARTHQUAKES AND VOLCA FACTS 01	62.96	62.96
26	1	MONGILLO ENCY OF ENVIRONMENTAL SCIENCE ORYX PR 00	102.60	102.60
27	1	*** ENCY OF PLAGUE AND PES +REV+ FACTS 01	76.96	76.96
28	1	*** ENCYCLOPEDIA OF MAMMALS @3VE FACTS 01	299.96	299.96
29	1	*** EUTHANASIA (CIC) GREENHAVE 02	24.96	24.96
30	1	BROWNSTONE FACTS ABOUT AMERICAN IMMIGRAT WILSON 01	94.96	94.96
31	1	RICHARDS FEROCIOUS FIRES (ND) CHELSEA 02	16.95	16.95

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 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 050302 03:23:49 BILLTO ADR# 000 SHIPTO# 04-14952-006  
 CUST L32093 DO NOT EXCEED 3,510.00 DATE ORDER 02/25/02 INVOICE 05/03/02  
 PO AMOUNT RECEIVED DATE

LINE	QTY	DESCRIPTION	PRICE	AMOUNT
1	1	WARE FREDERICK DOUGLASS FRE (TLHM) TIME LIFE 98	14.40	14.40
2	1	HATHAWAY FRIENDLY GUIDE TO MYTHOLOGY VIKING 01	24.60	24.60
3	1	RICHARDS FURIOUS FLOODS (ND) CHELSEA 02	16.95	16.95
4	1	WELLMAN GEORGE WASHINGTON CARVER (HOTF) CHELSEA 99	21.95	21.95
5	1	CHAI GIRL FROM PURPLE MOUNTAIN LOV THOMAS DU 01	24.95	24.95
6	1	*** HISTORICAL MAPS ON F+REV+@2V@ FACTS 02	299.95	299.95
7	1	RICHARDS HOWLING HURRICANES (ND) CHELSEA 02	16.95	16.95
8	1	ALLABY HURRICANES (DW) FACTS 97	34.96	34.96
9	1	WEPMAN IMMIGRATION FROM THE FOUN(EH) FACTS 02	74.96	74.96
10	1	*** IMMIGRATION LOOKING (IPC) #P# INFO PLUS 00	21.96	21.96
11	1	WIEGAND IRREPRESSIBLE REFORMER A #P# ALA 96	37.96	37.96
12	1	MAJOR JACKIE CHAN METROBOOK 99	8.48	8.48
13	1	GREENE JAMES EWELL BROWN STUA(FPCWE) CHELSEA 02	20.85	20.85
14	1	KENNEDY KLAN UNMASKED #P# UNIV FLOR 90	17.96	17.96
15	1	OSBORNE LIFE AND CRIMES OF AGATHA CHR MINOTAUR 99	25.95	25.95
16	1	FREEDMAN LOUIS BRANDEIS THE PEO(JOTSC) ENSLOW 96	20.36	20.36
17	1	COURTNEY-C MAYA ANGELOU THE POETRY OF LI CLARKSON 99	19.12	19.12
18	1	ALI MORE THAN A HERO LIFE LESSONS POCKET 00	13.56	13.56
19	1	HOROWITZ MYTHS AND LEGENDS (SL) #P# KINGFISHE 94	5.90	5.90
20	1	*** MYTHS AND LEGENDS OF THE @4V@ MACMILLAN 00	324.96	324.96
21	1	*** NATL GEOG STUDENT ATLAS WORLD NATL GEOG 01	16.10	16.10
22	1	*** NATL GEOGRAPHIC US ATLAS FOR NATL GEOG 99	21.20	21.20
23	1	FREEMAN OTIS THE OTIS REDDING STORY ST MARTIN 01	23.95	23.95
24	1	BUFFETT PIRATE LOOKS AT FIFTY A JOURN RANDOM HS 98	21.20	21.20
25	1	REEVES PRESIDENT NIXON SIMON & S 01	29.75	29.75
26	1	PRESTONMAF PRIMATES OF THE WORLD FACTS 92	32.95	32.95
27	1	RICHARDS QUIVERING QUAKES (ND) CHELSEA 02	16.95	16.95
28	1	GAY RECENT ADVANCES COMPUTER (OFOS) ORYX 00	53.95	53.95
29	1	NEWTON RECENT ADVANCES PHYSICS (OFOS) ORYX 00	53.95	53.95
30	1	GREEN REMEMBERING WALT HYPERION 99	25.46	25.46
31	1	STREISSGUT ROARING TWENTIES (EH) FACTS 01	74.96	74.96
32	1	ALDERTON RODENTS OF THE WORLD FACTS 96	32.95	32.95
33	1	DAVIS SAMMY AN AUTOBIOGRAPHY FARRAR 00	13.60	13.60
34	1	HILL SANDRA BULLOCK (PITN) LUCENT 01	21.96	21.96
35	1	MIRRIAM-GO SANDRA CISNEROS LATINA WRI(HB) ENSLOW 98	20.36	20.36

QTY B/O	QTY SHIP	<b>THANK YOU</b>	
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ORIGINAL INVOICE



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1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

SLM HK 031802 02:14:56 BILLTO ADR# 000 SHIPTO# 04-14952-006  
CUST L32090 DO NOT EXCEED 5,976.21 DATE ORDER 02/19/02 INVOICE 03/18/02  
PO AMOUNT RECEIVED DATE

LINE	QTY	DESCRIPTION	TITLE	PUB	ISS	PRICE	AMOUNT
1	1	NARDO	QUESTS AND JOURNEYS (DM)	LUCENT	02	21.96	21.96
2	1	VENEZIA	RAPHAEL (GTKWA)	CHILDRENS	01	17.25	17.25
3	1	ASHABRANNE	REMEMBERING KOREA THE KO (GAM)	21ST CENT	01	18.68	18.68
4	1	SILVERSTEI	SEEING (SAS)	21ST CENT	01	19.42	19.42
5	1	RAWLINS	SEINE RIVER (WL-WOW)	WATTS	01	17.96	17.96
6	1	***	SHAKESPEARE FOR STUD BK3	GALE	00	79.95	79.95
7	1	***	SHAKESPEARE FOR STUD BK2	GALE	97	79.95	79.95
8	1	***	SHAKESPEARES WORLD AND #3ve	SCRIBNER	01	249.96	249.96
9	1	KALLEN	SHINTO (ROTW)	LUCENT	01	21.96	21.96
10	1	HARRIS	SICKLE CELL DISEASE (21STCML)	21ST CENT	01	18.68	18.68
11	1	WALSH SHEP	SOUTH DAKOTA (ATB2)	CHILDRENS	01	25.50	25.50
12	1	***	SPANISH PORTU LIT V5 (WLAIT)	GALE	02	109.96	109.96
13	1	KENT	TENNESSEE (ATB2)	CHILDRENS	01	25.50	25.50
14	1	ZEINERT	THOSE EXTRAORDINARY WOMEN OF	MILLBROOK	01	20.55	20.55
15	1	DOHERTY	TO CONQUER IS TO LIVE THE LIF	21ST CENT	01	17.92	17.92
16	1	RHODES	TONI MORRISON GREAT AMER (BRB)	WATTS	01	14.20	14.20
17	1	MCNAIR	US TERRITORIES (ATB2)	CHILDRENS	01	25.50	25.50
18	1	HEINRICHS	VERMONT (ATB2)	CHILDRENS	01	25.50	25.50
19	1	***	VIDEOHOUNDS GOLDEN MOV 02 #P#	GALE	02	24.95	24.95
20	1	LASSIEUR	VOLCANOES (ND)	LUCENT	02	21.96	21.96
21	1	BLASHFIELD	WASHINGTON (ATB2)	CHILDRENS	01	25.50	25.50
22	1	PENDERGAST	WESTWARD EXPANSION REF #4ve	UXL	00	129.96	129.96
23	1	FRAZIER	WILLIAM RANDOLPH HEARS (GOAI)	BLACKBIRC	01	21.95	21.95
24	1	***	WILLIAM SHAKESPEARE #3ve	SCRIBNER	85	314.95	314.95
25	1	***	WOMENS RIGHTS (GSIH)	GREENHAVE	02	24.96	24.96
26	1	DRAMER	YELLOW RIVER (WL-WOW)	WATTS	01	17.96	17.96

The following titles are not available at this time due to:  
(OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet  
Published; (DSB) Dropped per your request for specific bindings.

WYLY	DEATH AND THE UNDERWORLD (DM)	LUCENT	(NYP)	#07170M2
FRIDELL	DNA FINGERPRINTING THE ULTIMA	WATTS	(POS)	#07807L9
***	HISTORIC WORLD LEADERS #5ve	GALE	(POS)	#09885G3

QTY B/O QTY SHIP

THANK YOU AMOUNT TO PAY NET 30 DAYS



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 PO AMOUNT RECEIVED DATE

QTY	B/O	QTY SHIP	DESCRIPTION	PRICE	AMOUNT
8 CARTON(S) SHIPPED ON 03/18/02					
1	1	1	WEISS ADOPTIONS TODAY QUESTIONS AND 21ST CENT 01	18.68	18.68
2	1	1	ERVIN AFRICAN AMER LIT CRIT 1773 20 TWAYNE 99	39.96	39.96
3	1	1	BILLITERI ALTERNATIVE MEDICI (21STCML) 21ST CENT 01	18.68	18.68
4	1	1	ALTHAN ALZHEIMERS DISEASE (D&D) LUCENT 01	21.96	21.96
5	1	1	*** AMERICAN SLAVERY (CHO) GREENHAVE 01	98.96	98.96
6	1	1	*** ANCIENT GREECE (CHO) GREENHAVE 01	98.96	98.96
7	1	1	COTTER ANOREXIA AND BULIMIA (D&D) LUCENT 02	21.96	21.96
8	1	1	MCNAIR ARKANSAS (ATB2) CHILDRENS 01	25.50	25.50
9	1	1	EDWARDS AUTISM (D&D) LUCENT 01	21.96	21.96
10	1	1	AASENG AVALANCHES (ND) LUCENT 02	21.96	21.96
11	1	1	*** BEACHAMS GDE TO INT ENDA V3 GALE 01	94.96	94.96
12	1	1	*** BLACKBIRCH TREASURY OF AMERIC BLACKBIRC 01	34.95	34.95
13	1	1	NARDO BREAST CANCER (D&D) LUCENT 02	21.96	21.96
14	1	1	*** BRITISH AND IRISH L V4 (WLAIT) GALE 01	114.96	114.96
15	1	1	MOSS BRITISH AND IRISH L V3 (WLAIT) GALE 01	109.96	109.96
16	1	1	NETZLEY BUDDHISM (ROTW) LUCENT 02	21.96	21.96
17	1	1	HOWES CHARACTERS IN 19TH CENT LIT GALE 93	69.95	69.95
18	1	1	HARRIS CHARACTERS 20TH CENT LIT BK 1 GALE 90	69.95	69.95
19	1	1	HOWES CHARACTERS 20TH CENTURY L BK2 GALE 95	69.95	69.95
20	1	1	MATUZ COMPLETE AMER PRES SOURCE@5V@ UXL 01	198.96	198.96
21	1	1	SLAVICEK CONFUCIANISM (ROTW) LUCENT 02	21.96	21.96
22	1	1	*** COUNTRIES & THEIR CULTURE@4V@ MACMILLAN 01	424.96	424.96
23	1	1	SHERROW CUBA 21ST CENT 01	17.92	17.92
24	1	1	*** DEATH PENALTY (CHO) GREENHAVE 01	98.96	98.96
25	1	1	*** DOWN SYNDROME (D&D) LUCENT 01	21.96	21.96
26	1	1	BROWN DUKE ELLINGTON JAZZ (GAAC) BLACKBIRC 01	21.95	21.95
27	1	1	LASSIEUR EARTHQUAKES (ND) LUCENT 02	21.96	21.96
28	1	1	GOTTFRIED EARVIN MAGIC JOHNSON CHA (BRB) WATTS 01	14.20	14.20
29	1	1	SHUKER ELIZABETH ARDEN BEAUTY (GOAI) BLACKBIRC 01	21.95	21.95
30	1	1	*** EPICS FOR STUDENTS V2 GALE 01	79.95	79.95
31	1	1	GOODFELLOW EPILEPSY (D&D) LUCENT 01	21.96	21.96
QTY B/O		QTY SHIP	THANK YOU		

INV.V2

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LIB SERV  
 CLOVIS WEST HIGH SCHOOL  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 031802 02:14:56 BILTO ADR# 000 SHIPTO# 04-14952-006  
 CUST L32090 DO NOT EXCEED 5,976.21 DATE ORDER 02/19/02 INVOICE 03/18/02  
 PO AMOUNT RECEIVED DATE

LINE	QTY	DESCRIPTION	TITLE	KTG	PRICE	AMOUNT
1	1	***	FOUNDING OF AMERICA (GSIH)	GREENHAVE 02	1	24.96
2	1	***	GALE ENCY OF CANCER @2V@	GALE 02	2	274.95
3	1	MASS	GODS AND GODDESSES (DM)	LUCENT 02	1	21.96
4	1	***	GREAT DEPRESSION (GSIH)	GREENHAVE 02	1	24.96
5	1	HOWES	HARLEM RENAISSANCE	UXL 01	1	48.96
6	1	RAU	HARRY HOUDINI MASTER MAG(BRB)	WATTS 01	1	14.20
7	1	SILVERSTEI	HEARING (SAS)	21ST CENT 01	1	19.42
8	1	NARDO	HEROES (DM)	LUCENT 02	1	21.96
9	1	***	HISPANIC AMER REF LIB @6V@	UXL 95	6	198.96
10	1	KANELLOS	HISPANIC FIRSTS	GALE 97	1	64.95
11	1	***	HOLOCAUST (CHO)	GREENHAVE 01	1	98.96
12	1	***	HOLOCAUST MEMORIES (ITQV)	WATTS 01	1	16.88
13	1	***	HUMAN RIGHTS (GSIH)	GREENHAVE 02	1	24.96
14	1	HIRSCHMANN	HURRICANES (ND)	LUCENT 02	1	21.96
15	1	CLARK	ISLAM (ROTW)	LUCENT 02	1	21.96
16	1	GLASSMAN	J PAUL GETTY BILLIONA (GOAI)	BLACKBIRC 01	1	21.95
17	1	HARIK	JESUS OF NAZARETH TEACHE (BRB)	WATTS 01	1	14.20
18	1	COFFEY	JOHN D ROCKEFELLER RIC (GOAI)	BLACKBIRC 01	1	21.95
19	1	TESSITORE	JOHN STEINBECK A WRITERS LIFE	WATTS 01	1	18.75
20	1	***	LATIN AMERICAN WRITERS SUP1	SCRIBNER 01	1	129.96
21	1	GIROD	LEARNING DISABILITIES (D&D)	LUCENT 01	1	21.96
22	1	***	LITERATURE OF DEVELOPING @2V@	GALE 00	2	159.96
23	1	PETTIT	MARTIN LUTHER KING JR A (BRB)	WATTS 01	1	14.20
24	1	SHUKER	MAYA ANGELOU AMERICAS (GAAC)	BLACKBIRC 01	1	21.95
25	1	DRAMER	MEKONG RIVER (WL-WOW)	WATTS 01	1	17.96
26	1	GLASSMAN	MIKHAIL BARYSHNIKOV (GAAC)	BLACKBIRC 01	1	21.95
27	1	NARDO	MONSTERS (DM)	LUCENT 02	1	21.96
28	1	MARSTON	MUHAMMAD OF MECCA PROPHE (BRB)	WATTS 01	1	14.20
29	1	***	MUSLIM ALMANAC	GALE 96	1	114.96
30	1	WHITCRAFT	NIAGARA RIVER (WL-WOW)	WATTS 01	1	17.96
31	1	***	NOTABLE HISPANIC AMER WOMEN	GALE 93	1	89.96
32	1	MACNEE	OUTLAWS MOBSTERS CROOKS @3V@	UXL 98	3	104.96
33	1	MACDONALD	PABLO PICASSO GREATEST (GAAC)	BLACKBIRC 01	1	21.95
34	1	STEWART	PHOBIAS (D&D)	LUCENT 01	1	21.96
35	1	HIRSCHMANN	PLAGUES (ND)	LUCENT 02	1	21.96

QTY B/O

QTY SHIP

THANK YOU

INV.V2

ORIGINAL INVOICE



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 CLOVIS UNIFIED SCH DIST  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

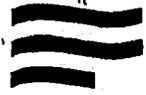
**SHIP TO**  
 BUCHANAN HIGH SCHOOL  
 CNTRL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 021902 02:09:04 BILLTO ADR# 000 SHIPTO# 04-90810-002  
 CUST L31914 DO NOT EXCEED 2,290.00 DATE ORDER 01/22/02 INVOICE 02/19/02  
 PO AMOUNT RECEIVED DATE

QTY	B/O	QTY SHIP	ALPHA	TITLE	ISS	PRICE	AMOUNT
3 CARTON(S) SHIPPED ON 02/19/02							
1			GREENFELD	AFTER THE HOLOCAUST	GREENWILL 01	18.89	18.89
2			SHEEHAN	AFTER THE HOLOCAUST (H)	RAINTREE 01	19.98	19.98
3			KING	AL CAPONE AND THE ROARI (NAATT	BLACKBIRC 99	19.95	19.95
4			***	ANCIENT GREECE (CHO)	GREENHAVE 01	105.19	105.19
5			RENNISON	ANGUS THONGS AND FULL FRONTAL	FOLL-HC B 99	10.56	10.56
6			ALAGNA	ANNE FRANK YOUNG VOICE O (HB2)	ROSEN 01	19.95	19.95
7			STRATHERN	ARISTOTLE IN 90 MINUTES #P#	IVAN DEE 96	5.96	5.96
8			LANDAU	ASSYRIANS (COC)	MILLBROOK 97	17.18	17.18
9			TANAKA	ATTACK ON PEARL HARBOR	HYPERION 01	16.57	16.57
10			FRANKLIN	AUTOBIOGRAPHY OF BENJAMIN FRA	MODERN LI 01	18.66	18.66
11			CURTIS	BACKPACKERS FIELD MANUAL #P#	THREE RIV 98	12.71	12.71
12			***	BEGINNERS GDE TO HOME+REV (RD)	READERS D 01	25.46	25.46
13			NADEN	BELLE STARR AND THE OL (NAATT)	BLACKBIRC 00	19.95	19.95
14			KING	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
15			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
16			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
17			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
18			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
19			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
20			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
21			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
22			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
23			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
24			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
25			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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27			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
28			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
29			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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41			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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47			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
48			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
49			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
50			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
51			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
52			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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54			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
55			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
56			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
57			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
58			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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62			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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65			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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69			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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71			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
72			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
73			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
74			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
75			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
76			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
77			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
78			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
79			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
80			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
81			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
82			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
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84			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
85			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
86			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
87			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
88			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
89			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
90			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
91			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
92			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
93			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
94			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
95			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
96			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
97			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
98			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
99			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95
100			CLINTON	BENEDICT ARNOLD AND THE (NAATT)	BLACKBIRC 99	19.95	19.95

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SLM HK 021902 02:09:04 BILL TO ADR# 000 SHIPTO# 04-90810-002  
 CUST L31914 DO NOT EXCEED 2,290.00 DATE ORDER 01/22/02 INVOICE DATE 02/19/02  
 PO AMOUNT RECEIVED

QTY	B/O	QTY SHIP	DESCRIPTION	TITLE	PRICED	AMOUNT
1	1	1	BOHANNON	FAILURE IS IMPOSSIBLE (FV)	M REYNOLD 02	22.63
2	1	1	GOTTLIEB	FAMILY IN THE WESTERN WOR #P#	OXFORD 93	18.31
3	1	1	CHANT	FIGHTERS AND BOMBERS (WGA)	CHELSEA 00	24.15
4	1	1	KOLATA	FLU THE STORY OF THE GREAT IN	FARRAR 99	21.25
5	1	1	CAMPBELL	FORENSIC SCIENCE (CJAP)	CHELSEA 00	21.95
6	1	1	DEFOREST	FORENSIC SCIENCE AN INTRO	MCGRAW 83	85.67
7	1	1	***	GENETIC DISORDERS SOURC +2/E+	OMNIGRAPH 00	77.96
8	1	1	AMBROSE	GOOD FIGHT HOW WORLD WAR II	ATHENEUM 01	16.96
9	1	1	MYERS	GREATEST MUHAMMAD ALI	FOLL-SCHB 01	8.46
10	1	1	FREEMAN	GREEK ACHIEVEMENT	VIKING 99	33.96
11	1	1	ADKINS	HANDBOOK TO LIFE IN ANC GREEC	FACTS 97	49.96
12	1	1	OWEN	HIDDEN EVIDENCE 40 TRUE CRIME	FIREFLY 00	29.75
13	1	1	BERGER	HIKING & BACKPACKING COMPL#P#	NORTON 95	16.11
14	1	1	FARRINGTON	HISTORICAL ATLAS OF EXPEDITIO	CHECKMARK 00	34.96
15	1	1	RUSSELL	HISTORY OF WESTERN PHIL #P#	SIMON 72	20.40
16	1	1	LEWIS	HORSE AND HIS BOY (BK3)	FOLL-HC B 54	10.56
17	1	1	***	HUTCHINSON ENCY OF RENAISSANC	WESTVIEW 99	74.96
18	1	1	GRIBBIN	HYPERSPACE OUR FINAL FRONTIER	DORLING K 01	25.46
19	1	1	***	ILLUSTRATED ENCY OF THE UNIVE	WATSON 01	40.50
20	1	1	MENHARD	INTERNET ISSUES PIRATES (IIF)	ENSLOW 01	20.36
21	1	1	OTFINOSKI	JOHN WILKES BOOTH AND T (NAATT	BLACKBIRC 99	19.95
22	1	1	SHERROW	JOSEPH MCCARTHY AND THE (NAATT	BLACKBIRC 99	19.95
23	1	1	LEWIS	LAST BATTLE (BK7)	FOLL-HC B 56	10.56
24	1	1	LEWIS	MAGICIANS NEPHEW (BK1)	FOLL-HC B 83	10.56
25	1	1	HAMPTON	MELTDOWN A RACE AGAINST NUCLE	CANDLEWIC 01	16.99
26	1	1	CHANT	MILITARY AIRCRAFT (WGA)	CHELSEA 00	24.15
27	1	1	BLACKLOCK	OLYMPIA WARRIOR ATHLETES OF	WALKER 00	20.36
28	1	1	HASKINS	ONE NATION UNDER A GROOVE RAP	JUMP AT T 00	13.59
29	1	1	CAMENSON	OPPORT FORENSIC SCIENCE CAREE	VGM CAREE 01	13.56
30	1	1	***	OXFORD HIST OF ANCIENT EGYPT	OXFORD 00	44.96
31	1	1	LEWIS	PRINCE CASPIAN (BK4)	FOLL-HC B 51	10.56
32	1	1	SPANGENBUR	SAVVY SURFING ON THE INT(IIF)	ENSLOW 01	20.36
33	1	1	FRIDELL	SOLVING CRIMES PIONEERS (LIS)	WATTS 00	14.21
34	1	1	CHANT	SPECIALIZED AIRCRAFT (WGA)	CHELSEA 00	24.15
35	1	1	DURANT	STORY OF PHILOSOPHY	FOLL-POCB 61	9.46

THANK YOU

ORIGINAL INVOICE

1-46



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**SHIP TO**  
 CLOVIS HIGH SCHOOL  
 CURR DEV/LIB SVCS  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

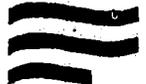
SLM HK 031202 02:08:43 BILL TO ADR# 000 SHIPTO# 04-09875-001  
 CUST L32023 DO NOT EXCEED 1,315.00 DATE ORDER 02/11/02 INVOICE 03/12/02  
 PO AMOUNT RECEIVED DATE

QTY	B/O	AUTHOR	TITLE	KTG	PRICE	AMOUNT
1 CARTON(S) SHIPPED ON 03/12/02						
1		WEISS	ADOPTIONS TODAY QUESTIONS AND 21ST CENT	01	18.68	18.68
2		MONROE	ALLERGIES (PODI)	LIFEMATTE 01	17.95	17.95
3		PEACOCK	ASTHMA (PODI)	LIFEMATTE 00	17.95	17.95
4		***	BRITISH AND IRISH L V4 (WLAIT)	GALE 01	109.96	109.96
5		MOSS	BRITISH AND IRISH L V3 (WLAIT)	GALE 01	109.96	109.96
6		***	CENSORSHIP (OV-CI)	GREENHAVE 02	24.96	24.96
7		PEACOCK	CEREBRAL PALSY (PODI)	LIFEMATTE 00	17.95	17.95
8		AVRAHAM	CIRCULATORY SYSTEM (21CH&W)	CHELSEA 00	24.95	24.95
9		HOYT	CREATURES OF THE DEEP	FIREFLY 01	33.96	33.96
10		BADEN	DEAD RECKONING THE NEW SCIENC	SIMON & S 01	21.25	21.25
11		PEACOCK	DIABETES (PODI)	LIFEMATTE 00	17.95	17.95
12		AVRAHAM	DIGESTIVE SYSTEM (21CH&W)	CHELSEA 00	24.95	24.95
13		HULL	ENTERTAINMENT AND THE A(WOAG)	WATTS 99	17.25	17.25
14		PEACOCK	EPILEPSY (PODI)	LIFEMATTE 00	17.95	17.95
15		HULL	EVERYDAY LIFE (WOAG)	WATTS 00	17.25	17.25
16		FLANNERY	GAP IN NATURE DISCOVERING THE ATLANTIC	01	29.71	29.71
17		GREGSON	HEART DISEASE (PODI)	LIFEMATTE 01	17.95	17.95
18		GREGSON	HIGH BLOOD PRESSURE (PODI)	LIFEMATTE 01	17.95	17.95
19		GEDATUS	HIV AND AIDS (PODI)	LIFEMATTE 00	17.95	17.95
20		DUNCAN	I SEARCH YOU SEARCH WE AL #P#	NEAL SCHU 00	44.96	44.96
21		REED	ILLUSTRATOR IN AMERICA 1860-2	WATSON 01	44.96	44.96
22		EDELSON	IMMUNE SYSTEM (21CH&W)	CHELSEA 00	24.95	24.95
23		PEACOCK	JUVENILE ARTHRITIS (PODI)	LIFEMATTE 00	17.95	17.95
24		PEACOCK	LEUKEMIA (PODI)	LIFEMATTE 00	17.95	17.95
25		FLEISHER	LIQUIDS AND GASES PRIN (SOTU)	LEARNER 02	18.95	18.95
26		SOMERLOTT	LITTLE ROCK SCHOOL DESEG (IAH)	ENSLow 01	20.36	20.36
27		MONROE	LYME DISEASE (PODI)	LIFEMATTE 01	17.95	17.95
28		WHITE	MEMORIES OF SUMMER	FARRAR 00	13.60	13.60
29		LONGFELLOW	MIDNIGHT RIDE OF PAUL -BING-	HANDPRINT 01	15.26	15.26
30		GEDATUS	MONONUCLEOSIS (PODI)	LIFEMATTE 00	17.95	17.95
31		GRACE	NATURE OF LIONS SOCIAL CATS	FIREFLY 01	25.46	25.46

**THANK YOU**

ORIGINAL INVOICE

INV.V2



# FOLLETT LIBRARY RESOURCES

A FOLLETT CORPORATION COMPANY

1340 RIDGEVIEW DRIVE MCHENRY, ILLINOIS 60050-7048  
888.511.5114 or 815.759.1700 FAX: 800.852.5458 or 815.759.9831  
CUSTOMER SERVICE: 800.435.6170 E-MAIL: CUSTSERV@FLR.FOLLETT.COM

Remittance Address: P.O. Box 99002, Chicago, IL 60693-9002  
If remitting in Canadian dollars, please see the last page of this invoice for remittance address.

**BILL TO**  
ACCNTS PAYABLE  
CLOVIS UNIFIED SCH DIST  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

**SHIP TO**  
CLOVIS HIGH SCHOOL  
CURR DEV/LIB SVCS  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

SLM HK 031202 02:08:43      **BILL TO ADR# 000**      **SHIPTO# 04-09875-001**  
CUST L32023      DO NOT EXCEED      1,315.00      DATE ORDER RECEIVED 02/11/02      INVOICE DATE 03/12/02  
PO      AMOUNT

LINE	QUANTITY	AUTHOR	TITLE	EDITION	PRICE	AMOUNT
1	1	BOURSIN	ORIGAMI PAPER AIRPLANES	FIREFLY 00	16.96	16.96
2	1	***	PORNOGRAPHY (OV-CI)	GREENHAVE 02	24.96	24.96
3	1	HULL	RELIGION & THE GODS (WOAG)	WATTS 99	17.25	17.25
4	1	KITTREDGE	RESPIRATORY SYSTEM (21CH&W)	CHELSEA 00	24.95	24.95
5	1	SPANGENBUR	SAVVY SURFING ON THE INT(IIF)	ENSLOW 01	20.36	20.36
6	1	BURGAN	SEPARATION (CW)	RAINTREE 01	24.98	24.98
7	1	LITTLE	SEXUALLY TRANSMITTED DIS(21CH	CHELSEA 00	24.95	24.95
8	1	KERR	SLAP YOUR SIDES	HARPERCOL 01	15.89	15.89
9	1	HAMILTON	SPECIAL EFFECTS IN FILM AND T	DORLING K 98	15.26	15.26
10	1	BURGAN	THREATS (CW)	RAINTREE 01	24.98	24.98
11	1	HULL	TRADE AND WARFARE (WOAG)	WATTS 99	17.25	17.25
12	1	FLEISHER	WAVES PRINCIPLES OF LIG(SOTU)	LEARNER 02	18.95	18.95
13	1	EARLE	WILD OCEAN AMERICAS PARKS	NATL GEOG 99	33.96	33.96
14	2	***	WORLD ALMANAC & FACTS 02 #P#	ST MARTIN 01	11.95	23.90
15	1	NATHAN	YANKEE DOODLE GALS WOMEN PILO	NATL GEOG 01	17.96	17.96
The following titles are not available at this time due to: (OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet Published; (DSB) Dropped per your request for specific bindings.						
		JUDSON	GENETIC ENGINEERING DEBA(IIF)	ENSLOW	(OS)	#25818L0
SUBTOTAL						1,179.34
AUTOMATED PROCESSING 47 AT .68						31.96
Data diskette mailed separately						
CA SALES TAX #SS OHA 30-609846 AT 8.17%						99.02
Please contact your personal Customer Care Consultant (*)						
QTY B/O	QTY SHIP	<b>THANK YOU</b>				

## ORIGINAL INVOICE

1-48

3 04 0988 361356F-2 3



**FOLLETT LIBRARY RESOURCES**

A FOLLETT CORPORATION COMPANY

1340 RIDGEVIEW DRIVE MCHENRY, ILLINOIS 60050-7048  
 881.511.5114 or 815.759.1700 FAX: 800.852.3438 or 815.759.9831  
 CUSTOMER SERVICE: 800.435.6170 E-MAIL: CUSTSERV@PLR.FOLLETT.COM

Remittance Address: P.O. Box 99002, Chicago, IL 80689-9002  
 If remitting in Canadian dollars, please see the last page of this invoice for remittance address.

**BILL TO**  
 ACCNTS PAYABLE  
 CLOVIS UNIFIED SCH DIST  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

**SHIP TO**  
 CLOVIS WEST HIGH SCHOOL  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 050302 03:23:49 BILL TO ADR# 000 SHIPTO# 04-14952-006  
 CUST L32093 DO NOT EXCEED 3,510.00 DATE ORDER 02/25/02 INVOICE 05/03/02  
 PO AMOUNT RECEIVED DATE

QTY	B/O	AUTHOR	TITLE	FACTS	PRICE	AMOUNT
1	1	BONNER	SEALS AND SEA LIONS OF THE	FACTS 94	32.95	32.95
2	1	FEINSTEIN	TED HUGHES THE LIFE OF A POET	NORTON 01	25.46	25.46
3	1	RICHARDS	TERRIFYING TORNADOES (ND)	CHELSEA 02	16.95	16.95
4	1	FRANKL	TERRY BRADSHAW (FL)	CHELSEA 95	18.65	18.65
5	1	ELIOT	UNIVERSAL MYTHS HEROES	#P# NEW AMERI 90	11.86	11.86
6	1	RICHARDS	VIBRATING VOLCANOES (ND)	CHELSEA 02	16.95	16.95
7	1	GUY	VICTORIA (BM)	#P# TICKTOCK 98	5.55	5.55
8	1	CHURCH	VOICE OF AN ANGEL MY STORY	WARNER 01	19.50	19.50
9	1	ELLIS	WALKING THE TRAIL	#P# UNIV-NEBR 01	14.96	14.96
10	1	WARD	WILD BEARS OF THE WORLD	FACTS 95	32.95	32.95
11	1	STEBBINS	WORK AND FAMILY IN AMERI (CWI)	ABC-CLIO 01	44.96	44.96
12	1	GILBERT	WORLD POPULATION (CWI)	ABC-CLIO 01	44.96	44.96

The following titles are not available at this time due to:  
 (OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet  
 Published; (DSB) Dropped per your request for specific bindings;  
 (DNE) Dropped because the \$3,510.00 Do Not Exceed amount has been met.

OTOOLE	BEEES OF THE WORLD	FACTS	(DNE)	#09114G3
ALLABY	BLIZZARDS (DW)	FACTS	(DNE)	#27096E5
MEYERS	BOGART A LIFE IN HOLLYWOOD	HOUGHTON	(POS)	#23158C5
HOVEY	CQS STATE FACT FINDER 02	#P# C Q PRESS	(OS)	#16082M7
***	DESK REFERENCE ATLAS +4/E+	OXFORD	(DNE)	#27233M1
ALLABY	FLOODS (DW)	FACTS	(DNE)	#30334A8
BRACKETT	JEFF BEZOS (LITL)	CHELSEA	(DNE)	#10610L5
JACKSON	KU KLUX KLAN IN THE CITY	#P# IVAN DEE	(OS)	#06066L1
CRISP	MILES DAVIS (IB)	WATTS	(DNE)	#26534C9
DANIELS	NOT LIKE US IMMIGRANTS AND	IVAN DEE	(DNE)	#22150E9
STEWART	RACHEL CARSON (CB)	FERGUSON	(DNE)	#19121L2
***	SEARS LIST OF SUBJ HDG +17/E+	WILSON	(DNE)	#12268L2
CORDRY	TOBACCO (CWI)	ABC-CLIO	(OS)	#08457M1
ALLABY	TORNADOES (DW)	FACTS	(DNE)	#28498E6
AUDUBON	WRITINGS AND DRAWINGS	LIB OF AM	(DNE)	#27846L4

QTY B/O	QTY SHIP

**THANK YOU**

AMOUNT TO PAY  
 NET 30 DATE

ORIGINAL INVOICE

<b>CLOVIS UNIFIED SCHOOL DISTRICT</b> <b>REASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Materials and Supplies 2001-02
---

SCHEDULE 2	LINE	VENDOR	INVOICE	SHIPPING	SALES	AMOUNT
PAGE	NUMBER		AMOUNT		TAX	
		BioCam Communications				292.60
1		Franchise Tax Board / BioCam				20.03
2		Carolina Biological Supply				845.37
3		Carolina Biological Supply				75.77
4		Carolina Biological Supply				240.88
5		Carolina Biological Supply				53.19
6		Carolina Biological Supply				378.89
7		Carolina Biological Supply				412.68
8		Carolina Biological Supply				94.19
9		Carolina Biological Supply				61.53
10		Carolina Biological Supply				60.85
11		Carolina Biological Supply				1,146.51
12		Carolina Biological Supply				894.73
13		Carolina Biological Supply				132.15
14		Carolina Biological Supply				14.87
15		Carolina Biological Supply				376.65
16		Carolina Biological Supply				29.52
17		Carolina Biological Supply				145.39
18		Fisher Scientific				64.12
19		Frey Scientific				3,934.28
20A-E		Flinn Scientific				111.38
21		Fisher Scientific				135.21
22		Flinn Scientific				598.90
23		Flinn Scientific				1,028.70
24		Flinn Scientific				108.12
25		Frey Scientific				468.65
26		School Specialty				3,334.94
27		Flinn Scientific				144.73
28		Nasco				124.33
29		Nasco				23.17
30		Nasco				282.66
31		Nasco				12.58
32		Nasco				70.52
33		Nasco				161.25
34		Science Kit and Boreal Laboratories				832.13
35		Sargent-Welch				207.38
36		Sargent-Welch				116.20
37		Sargent-Welch				419.77
2-38A		Sargent-Welch				542.22
40		Sargent-Welch				17,997.04

Sub-Total This Page for Science Materials and Supplies

<b>COVIS UNIFIED SCHOOL DISTRICT</b> <b>REASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Materials and Supplies 2001-02
--

SCHEDULE 2 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
						17,997.04
		Balance from previous page				470.71
41A		Sargent-Welch				43.71
43		Sargent-Welch				121.95
44A		Sargent-Welch				372.32
46		Sargent-Welch				328.18
47		Sargent-Welch				174.01
48		Science Kit and Boreal Laboratories				268.72
49A		Science Kit and Boreal Laboratories				42.91
50		Science Kit and Boreal Laboratories				122.96
51		Science Kit and Boreal Laboratories				762.28
52		Science Kit and Boreal Laboratories				1,013.63
53		Science Kit and Boreal Laboratories				247.58
54		Science Kit and Boreal Laboratories				666.17
55		Science Kit and Boreal Laboratories				637.48
56A		Science Kit and Boreal Laboratories				438.93
57		Science Kit and Boreal Laboratories				60.21
58		Science Kit and Boreal Laboratories				519.21
59		Science Kit and Boreal Laboratories				234.07
60		Science Kit and Boreal Laboratories				746.50
61		Science Kit and Boreal Laboratories				31.52
62		Science Kit and Boreal Laboratories				81.14
63		Science Kit and Boreal Laboratories				31.52
64		Science Kit and Boreal Laboratories				124.04
65		Science Kit and Boreal Laboratories				559.20
66		Science Kit and Boreal Laboratories				563.16
67A		Science Kit and Boreal Laboratories				401.59
68		Science Kit and Boreal Laboratories				489.38
69A		Science Kit and Boreal Laboratories				220.76
70		Science Kit and Boreal Laboratories				74.97
71		Science Kit and Boreal Laboratories				23.38
72		Science Kit and Boreal Laboratories				138.40
73		Ward's Natural Science				11.01
74		Ward's Natural Science				180.44
75		Ward's Natural Science				15.00
76		Ward's Natural Science				354.89
77		Ward's Natural Science				35.39
78		Ward's Natural Science				4,624.95
79A-C		Ward's Natural Science				19.66
80		Ward's Natural Science				715.88
81A-C		Ward's Natural Science				33,964.85

Sub-Total This Page for Science Materials and Supplies

**MOHAWK UNIFIED SCHOOL DISTRICT**  
**REASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Classroom/Lab Materials and Supplies  
**2001-02**

SCHEDULE 2 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
		<b>Balance from previous page</b>				33,964.85
82		Ward's Natural Science				30.22
83A-C		Ward's Natural Science				1,097.86
84A-B		Ward's Natural Science				11.61
85		Ward's Natural Science				75.98
86		Ward's Natural Science				127.80
<b>Total all Pages for Science Classroom/Lab Materials and Supplies</b>						<u><u>35,308.32</u></u>

Invoice No. B15741

23-Jul-01

# INVOICE

Page 1 of 2

## BioCam Communications Inc.

PMB 12, 250 H St., Blaine WA 98230

Tel: (800) 667-3316 Fax: (800) 668-2279 FEIN 91-1415528

**Sold To:**

Clovis Unified School District  
Att: Accounts Payable  
1450 Herndon Ave.  
Clovis, CA 93611-0599

**Ship To:**

Clovis Unified School District  
1690 David E. Cook Way  
Clovis, CA 93611-0567

Your PO # 68864

Att: Central Warehouse

Quantity	Catalog #	Description	Unit Price	Extended
1	cc124	The Concise Crayfish	4.50	4.50
1	cc127	The Concise Grasshopper	4.50	4.50
1	cc128	The Concise Perch	4.50	4.50
1	wc4	Bacteria Wall Chart	14.95	14.95
1	wc5	Blood Cells Wall Chart	14.95	14.95
1	wc7	Cells Wall Chart	14.95	14.95
1	wc8	Mitosis Wall Chart	14.95	14.95
1	wc10	Epithelial Tissue Wall Chart	14.95	14.95
1	wc11	Connective Tissue Wall Chart	14.95	14.95
1	wc12	Bone Tissue Wall Chart	14.95	14.95
1	wc13	Muscle Tissue Wall Chart	14.95	14.95
1	wc14	Nervous Tissue Wall Chart	14.95	14.95
1	wc15	Female Reproduction Wall Chart	14.95	14.95
1	wc16	Male Reproduction Wall Chart	14.95	14.95
1	wc17	Digestive System Wall Chart	14.95	14.95
1	wc18	Urinary System Wall Chart	14.95	14.95
1	wc19	Integumentary System Wall Chart	14.95	14.95
1	wc20	Respiratory System Wall Chart	14.95	14.95
1	wc32	Pond 1 Wall Chart	14.95	14.95
1	wc33	Pond 2 Wall Chart	14.95	14.95
1	wc36	Cnidaria Wall Chart	14.95	14.95

Subtotal	282.60
Shipping	10.00
<b>Total</b>	<b>US\$ 292.60</b>

terms net 30 days 1-1/2 % /month charged on overdue accounts

Original

Clovis Unified School District

Fresno County Superintendent of Schools

56-0269845

VOID SIX MONTHS AFTER ISSUE DATE

Bank of the West 2300 Tulare Street Fresno, Ca 93721

ISSUE DATE

10/06/01

80-78 1211

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL PO BOX 942754 SACRAMENTO, CA 94291.

PAY THIS AMOUNT

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

NON-NEGOTIABLE

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY COPY COPY COPY

560269845 121100782 097000038

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
68864	B15741	1.18		Pond II
68864	B15741	1.19		Mitosis
68864	B15741	1.18		Cnidaria
68864	B15741	1.19		Epthelial
68864	B15741	1.18		Connective Tissue
68864	B15741	1.19		Bone Tissue
68864	B15741	1.18		Muscle Tissue
68864	B15741	1.19		Nervous tissue
68864	B15741	1.18		Digestive Tissue
68864	B15741	1.19		Male reproduction
68864	B15741	1.18		Urinary System
68864	B15741	1.19		Integumentary
68864	B15741	1.18		Respiratory system
68864	B15741	1.19		Female reproduction
68864	B15741	1.18		Cells
68864	B15741	0.35		Blood cells
68864	B15741	0.36		Grasshopper
68864	B15741	0.36	20.03	Crayfish
68864	B15741	0.36		Perch
69059	B199158H01	7.89		Jamestown Signature REa
L30825	B275921H01	8.68	LH	04304E. Jamestown's Sig
L30832	B296603F01	0.85	12-23-02	95180E. Crime and Puris
L30832	B296603F01	0.85		95121E. Total Panic
L30832	B296603F01	15.77		04347E. Jamestown Signa
L30832	B296603F01	1.00		03065E. Annotated Teach
L30832	B296603F01	0.87		1106E. Apparitions
L30832	B296603F01	0.87		1076E. Monsters
69059	B296660H01	15.06		Reading Impr Vocab. Dri
69059	B307782H01	15.06		Reading Impro vocab Dri
70021	B323979H01	65.38		ELEMENTARY SCHOOL TEACH
70020	B325525H01	65.38		TRAINING KITS FOR ELEME
70132	B332347H01	55.48		ISBN-1570352895
L30876	B341575F01	1,251.52		ISBN #0-02-653128-3 TEE
70133	B352027H01	27.74		ISBN-1570352895. Middle
L30836	B388612F01	1.64		*REVISED ORIGINAL P.O.
L30836	B388612F01	1.27		0-02-826961-6 Study Gui

\*\*\*\*\*27,729.65

STUB CONTINUED

60001

Please Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**  
 PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
 OE 2120845

Account Charged: 7086529 Ship To: 12  
 ACCOUNTING CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE CLOVIS CA 93611-0599  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE
07/10/01	1847349	FOB DESTINATION		NET 30 DAYS	69005	07/23/01

LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	E/O			
1	224010	P21-GRANTIA VIAL/12	EACH	2		7.88000		15.76
2	224200	P122C-COMMON JELLYFISH	EACH	10		1.31000		13.10
3	224232	P161C-SEA ANEMONE	EACH	20		2.12000		42.40
4	224846	P499C-FRESHWATER MUSSEL	EACH	24		0.72000		17.28
5	224952	P530D-SQUID UP TO 8 IN	EACH	24		1.62000		38.88
6	225575	P726C-ROMALEA BUCKET/100	EACH	1		23.63000		23.63
7	226030	P335C-STARFISH 31/2-5 IN	EACH	24		0.68000		16.32
8	226632	P1266D-LAMPREY 18-22 IN	EACH	20		4.05000		81.00
9	226810	P1307C-DOGFISH 22-27 IN	EACH	20		7.60000		152.00
10	226952	P1411D-PERCH 5-7 IN	EACH	50		0.81000		40.50
11	227460	P1494C-X-JUMBO (R) FROG 4-4 1/2	EACH	20		3.33000		66.60
12	227900	P1700C-PIGEON, PLAIN	EACH	20		5.67000		113.40
13	228480	P1904BC-PIG EMBRYO 8-9 IN	EACH	20		8.12000		162.40
							Shipping & Hdlg	
							Sub Total	783.27
							Discount	
							Total	783.27
							Sales/Use Tax	62.10
							Down Payment	
							Balance Due	845.37

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

Please Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2114787**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846546	FOB DESTINATION		NET 30 DAYS	69007	07/16/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	629200	WEAREVER ALUM DISSECT PAN	EACH	4		17.55000		70.20
						Shipping & Hdlg		
						Sub Total		70.20
						Discount		
						Total		70.20
						Sales/Use Tax		5.57
						Down Payment		
						Balance Due		75.77

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2116491**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846559	FOB DESTINATION		NET 30 DAYS	69008	07/17/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	759930	-SOLAR HYDROGEN SCIENCE KIT	EACH	1		223.20000		223.20
							Shipping & Hdlg	
							Sub Total	223.20
							Discount	
							Total	223.20
							Sales/Use Tax	17.68
							Down Payment	
							Balance Due	240.88

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

Pay Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

<b>IMPORTANT</b>
Please refer to this number on all payments
<b>INVOICE NUMBER</b>
<b>OE 2121534</b>

Account Charged: **7086529**

Ship To: **12**

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CHERYL LOYKO  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846905	FOB DESTINATION		NET 30 DAYS	69009	07/23/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
3	706121	BEAKER/JAR/CYLINDER BRUSH 2.9	EACH	1		12.56000		12.56
5	754210	-TUNING FORK, 2048 C	EACH	4		9.18000		36.72
							Shipping & Hdlg	
							Sub Total	49.28
							Discount	
							Total	49.28
							Sales/Use Tax	3.91
							Down Payment	
							Balance Due	53.19

\*\*\* IMPORTANT \*\*\*

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 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

THANK YOU FOR YOUR ORDER

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FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

<b>IMPORTANT</b>
Please refer to this number on all payments
<b>INVOICE NUMBER</b>
<b>OE 2118339</b>

Account Charged: 7086529

ACCOUNTING  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

Ship To: 12

CHERYL LOYKO  
CLOVIS UNIFIED SCHOOL DISTRICT  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846905	FOB DESTINATION		NET 30 DAYS	69009	07/19/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	228242	P1842-MINK DOUBLE	EACH	28		8.10000		1 226.80
2	227552	P15020-MEDIUM FROG 21/2-3 IN	EACH	100		0.95000		2 95.00
4	842400	ALCONOX (R) DETERGENT 4LB	EACH	2		14.63000		29.26
							Shipping & Hdlg	
							Sub Total	351.06
							Discount	
							Total	351.06
							Sales/Use Tax	27.83
							Down Payment	
							Balance Due	378.89

**\*\*\* IMPORTANT \*\*\***

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1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

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 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
 OE 2108492

Account Charged: 7086529 Ship To: 12  
 ACCOUNTING CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE CLOVIS CA 93611-0599  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE			
07/09/01	1846607	FOB DESTINATION		NET 30 DAYS	69010	07/10/01			
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION	
				INV	B/O				
1	225020	P403C-EARTHWORM UNIT/100	EACH	1		33.50000		33.50	
2	225342	P595D-CRAYFISH 2-3 PACK/12	EACH	11		3.60000		39.60	
3	225565	P724C-ROMALEA MICRO-GT BKT/100	EACH	2		25.50000		51.00	
4	228760	P2130C-SHEEP EYE	EACH	120		0.59000		70.80	
5	227552	P1502D-MEDIUM FROG 2 1/2-3 IN	EACH	120		0.95000		114.00	
15	228770	P2140C-SHEEP HEART	EACH	20		2.21000		44.20	
18	302462	B555P-FISH AND ONION MITOSIS ***** BACKORDER SUMMARY *****	EACH	2		14.63000		29.26	
16	713210	-ALUMINUM FOIL			3				
							Shipping & Hdq		
							Sub Total		382.36
							Discount		
							Total		382.36
							Sales/Use Tax		30.32
							Down Payment		
							Balance Due		412.68

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
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 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

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 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2113271**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846607	FOB DESTINATION		NET 30 DAYS	69010	07/13/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
7	840212	MOLECULAR MODEL SET	EACH	1		27.10000		27.10
8	841261	FL-ETHANOL 70% 500ML	EACH	1		7.00000		7.00
9	892532	STARCH POTATO PWD RG 500G	EACH	1		18.69000		18.69
10	888903	SOD CHL GRAN RG 2.5KG	EACH	1		8.56000		8.56
11	892501	STARCH CORN PWD RG 500G	EACH	1		9.45000		9.45
12	841323	ACETIC ACID 0.1M 1L***	EACH	1		8.18000		8.18
13	892860	SUCROSE LG 500G	EACH	1		8.30000		8.30
							Shipping & Hdlg	
							Sub Total	87.28
							Discount	
							Total	87.28
							Sales/Use Tax	6.91
							Down Payment	
							Balance Due	94.19

\*\*\* IMPORTANT \*\*\*

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**INVOICE**

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 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this  
 number on all payments

**INVOICE NUMBER**

**OE 2123084**

Account Charged: **7086529**

Ship To: **12**

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846607	FOB DESTINATION		NET 30 DAYS	69010	07/24/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
6	706238	PAIL OPENER	EACH	1		12.20000		12.20
14	629118	DISSECTING PINS, NICKEL	EACH	1		6.05000		6.05
16	713210	-ALUMINUM FOIL	EACH	3		1.80000		5.40
17	712600	BACTERIOL PLUGGING COTTON	EACH	1		8.15000		8.15
19	694608	HAND-HELD VISUAL ACUITY PK/3	EACH	1		8.55000		8.55
20	694611	SNELLEN EYE EXAMINATION PK/3	EACH	1		8.55000		8.55
21	694616	ASTIGMATISM TEST CHART PK/3	EACH	1		8.10000		8.10
							Shipping & Hdlg	
							Sub Total	57.00
							Discount	
							Total	57.00
							Sales/Use Tax	4.53
							Down Payment	
							Balance Due	61.53

\*\*\* IMPORTANT \*\*\*

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 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

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 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
**OE 2127115**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 DEL HOURS MON-THURS 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/13/01	1850609	FOB DESTINATION		NET 30 DAYS	69237	07/27/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
4	191400	VENUS' FLYTRAP TISSUE CULT	EACH	1		56.39000		56.39
							Shipping & Hdg	
							Sub Total	56.39
							Discount	
							Total	56.39
							Sales/Use Tax	4.46
							Down Payment	
							Balance Due	60.85

\*\*\* IMPORTANT \*\*\*

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 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

Case Remit to:

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 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2138178**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 DEL HOURS MON-THURS 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE			
07/13/01	1850609	FOB DESTINATION		NET 30 DAYS	69237	08/06/01			
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION	
				INV.	B/O				
1	190100	KIT 1: MICROORGANISM DETECTION	EACH	1		199.36000		199.36	
2	190110	KIT 2: PREPARING PLANT MATER.	EACH	1		178.88000		178.88	
3	190120	KIT 3: ALTERNATIVE GROWTH ENV.	EACH	1		304.62000		304.62	
5	217300	CAROLINA (R) BLU DNA STAIN	EACH	1		6.55000		6.55	
6	706345	DIS GLOVES SMALL BOX/100	EACH	1		7.55000		7.55	
7	706346	DIS GLOVES MED BOX/100 50 PAIR	EACH	1		7.55000		7.55	
8	706347	DIS GLOVES LARGE BOX/100	EACH	1		7.55000		7.55	
9	706293	LABORATORY COAT-SIZE 40	EACH	1		29.83000		29.83	
10	214068	PERSONAL MICROCENTRIFUGE 110V	EACH	1		282.20000		282.20	
11	654604	INSECT DISPLAY CASES 14X2	EACH	1		30.40000		30.40	
12	654303	INSECT PINS SIZE 1	EACH	1		7.84000		7.84	
							Shipping & Hdq		
							Sub Total		1,062.33
							Discount		
							Total		1,062.33
							Sales/Use Tax		84.18
							Down Payment		
							Balance Due		1,146.51

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
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 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

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 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560384367 (FOR TEXAS 1-560384367-5)

PAGE: 1

<b>IMPORTANT</b>
Please refer to this number on all payments
<b>INVOICE NUMBER</b>
<b>OE 2225440</b>

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
09/21/01	1915281	FOB DESTINATION		NET 30 DAYS	70849	10/05/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	622230	-SURG SCISSORS ONE BLUNT P	EACH	36		4.27000		153.72
2	624084	-DISSECTING FORCEPS STR,SS	EACH	20		2.09000		41.80
3	624534	-THUMB DRESSING FR STR 6 IN	EACH	20		3.61000		72.20
4	626524	-ECONO SCALP HAND #4	EACH	20		2.75000		55.00
5	626642	-SCAL BLD #22 BOX/100	EACH	1		21.47000		21.47
6	629003	POLYETHYLENE DISSECT PANS	EACH	20		8.02750		160.55
7	634200	CAROLINA (R) PLASTIC BLUE BOX	EACH	25		1.61000		40.25
8	701012A	CORNING(R) HOT PLATE STIR 120V	EACH	1		284.05000		284.05
							Shipping & Hdl	
							Sub Total	829.04
							Discount	
							Total	829.04
							Sales/Use Tax	65.69
							Down Payment	
							Balance Due	894.73

\*\*\* IMPORTANT \*\*\*

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PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
**OE 2210605**

Account Charged: **7086529**

Ship To: **12**

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
09/21/01	1915506	FOB DESTINATION		NET 30 DAYS	70900	09/25/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	694506	HUMAN SENSES BIOKIT (R)	EACH	1		50.68250		50.68
2	173824	TYPES OF HHN CHROMOSOME A	EACH	1		39.71000		39.71
3	841141	SHAMPOO EVALUATION KIT	EACH	1		32.06250		32.06
							Shipping & Hdlg	
							Sub Total	122.45
							Discount	
							Total	122.45
							Sales/Use Tax	9.70
							Down Payment	
							Balance Due	132.15

**\*\*\* IMPORTANT \*\*\***  
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**INVOICE**  
 THANK YOU FOR YOUR ORDER

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 FEIN# 660364387 (FOR TEXAS 1-660364387-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2240995**

Account Charged: 7086529

Ship To: 17

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
10/16/01	1938201	FOB DESTINATION		NET 30 DAYS	71414	10/22/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	292112	BM1000-TYP ANIMAL & PLANT CELL ***** BACKORDER SUMMARY *****	EACH	1		13.77500		13.78
2	631960	-CAROSLIDE SET			2			
							Shipping & Hdlg	
							Sub Total	13.78
							Discount	
							Total	13.78
							Sales/Use Tax	1.09
							Down Payment	
							Balance Due	14.87

\*\*\* IMPORTANT \*\*\*

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**INVOICE**

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 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
**OE 2247019**

Account Charged: 7086529

Ship To: 17

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE	
10/16/01	1938201	FOB DESTINATION		NET 30 DAYS	71414	10/26/01	
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY	PRICE	DISCOUNT	EXTENSION
				INV	B/O		
3	451083	SCIENCEWISE BOOK 2	EACH	1	22.75250	✓	22.75
4	451085	SCIENCEWISE BOOK 3	EACH	1	22.75250	✓	22.75
5	451246	HANDS-ON GENERAL SCIENCE ACTIV	EACH	1	26.55250	✓	26.55
6	451021	BLACK SCIENTISTS	EACH	1	18.95250	✓	18.95
7	451032	WOMEN INVENTORS	EACH	1	18.95250	✓	18.95
8	451307	THINKING CONNECTIONS	EACH	1	22.75250	✓	22.75
9	453219	ENVIRONMENTAL SCIENCE ACT KIT	EACH	1	28.45250	✓	28.45
10	666517	FLUORESCENT STAND	EACH	1	76.23750	✓	76.24
11	227880	P1680-OWL PELLETS	EACH	45	2.61250	2.48	117.56
		***** BACKORDER SUMMARY *****					111.60
2	631960	-CAROSLIDE SET					348.99
						Shipping & Hdlg	354.95
						Sub Total	
						Discount	
						Total	354.95
						Sales/Use Tax	28.75
						Down Payment	27.00
						Balance Due	383.70

*June 11 they  
 are charging  
 2.61 instead of  
 2.48 QUOTE  
 RWD 2.48*

**\*\*\* IMPORTANT \*\*\***  
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PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
 OE 2287011

Account Charged: 7086529

Ship To: 17

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
10/16/01	1938201	FOB DESTINATION		NET 30 DAYS	71414	12/17/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
2	631960	CAROSLIDE SET	EACH	2		13.68000		27.36
						Shipping & Hdlg		
						Sub Total		27.36
						Discount		
						Total		27.36
						Sales/Use Tax		2.16
						Down Payment		
						Balance Due		29.52

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER



**Fisher Scientific**

REL # 153630-001  
 DEPT. LA 21160  
 PASADENA CA  
 91185-1160

INQUIRE AT (800) 955-7777  
 4500 TURNBERRY DRIVE  
 HANOVER PARK IL  
 60103

D-U-N-S-00-432-1519  
 FEIN 23-2942737  
 ORIGINAL INVOICE

**PLEASE REFER TO THIS INVOICE NUMBER ON YOUR REMITTANCE**

CUSTOMER PURCHASE ORDER NUMBER - RELEASE NUMBER

68625

*NR 7/11/01*

INV DATE  
 07/03/2001

2309565

ORDER NO  
 G11833259

ACCOUNT NO.  
 153630-001

CSO  
 EMD

F.O.B  
 SHIPPING POINT

ORDER ENTRY DATE  
 07/02/2001

PAGE  
 1

DUPLICATE

SOLD TO:

SHIP TO:

INVOICE TYPE.  
 NOR FOR COM

CLOVIS UNIFIED SCHOOL  
 DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93612

CLOVIS UNIFIED SCHOOL  
 DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611

**DUE: 08/02/2001**  
 TERMS: NET 30 DAYS FROM INVOICE DATE.  
 PAYABLE IN U.S. CURRENCY.

THIS IS A PARTIAL SHIPMENT

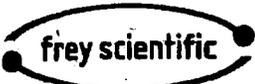
Visit the Fisher Web Site: WWW.FISHERSCLCOM

DESCRIPTION	CATALOG NUMBER	QUANTITY SHIPPED	UNIT PRICE	AMOUNT
CALLER-MAIL PHONE-559-327-9475				
SHIPMENT NBR: 001 FROM: EMD ON: 07/03/2001				
HUBOR PROBE	S17344	T 10 EA	1.48	14.80
PIW DISSECTING - 225G BOX	S17430	T 1 PK	7.68	7.68
DELUXE FAN W/FISHER FLEX-PAD	S17422	T 1 EA	11.04	11.04
DISSECTING SET INTERMED 7 PC	S17257	T 5 EA	10.00	50.00
EPITHELIUM SQUAMOUS	S12111	T 1 EA	5.76	5.76
MUSCLE, 3 TYPES	S12321	T 1 EA	5.08	5.08
BROMOTHYMOL BLUE INDICAT 100ML	S718891	* T 1 EA	1.72	1.72
BROMOTHYMOL BLU SODIUM SALT 1G	S71920	* T 1 EA	3.47	3.47
-6-DICHLOROINDOPHENOL SALT 1G	S71931	* T 1 EA	5.95	5.95
PEPSIN POWDER 30G	S71975	* T 1 EA	5.25	5.25
PHENOL RED IND SOL 100ML	S71434	* T 1 EA	2.98	2.98
RENNIN 25G	S77937	T 1 EA	20.97	20.97
MERCHANDISE SUBTOTAL				134.70
SALES TAX				10.69
TOTAL INVOICE AMOUNT				145.39
(*) FOR YOUR REFERENCE, AN ASTERISK HAS BEEN PLACED BY THOSE ITEMS FOR WHICH MSDS(S) WILL BE PROVIDED UNDER SEPARATE COVER. CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE IF ADDITIONAL INFORMATION NEEDED.				
(T) SUBJECT TO TAX.				
PLEASE USE REMIT TO ADDRESS ABOVE AND INCLUDE DEPT. NBR.				

SEE REVERSE SIDE FOR ADDITIONAL TERMS AND CONDITIONS

PAST DUE BALANCES ARE SUBJECT TO A FINANCE CHARGE. THIS SHIPMENT WAS DELIVERED IN PERFECT CONDITION AND SIGNED FOR BY THE TRANSPORTATION COMPANY. CONSIGNORS RESPONSIBILITY CEASES UPON DELIVERY OF GOODS TO CARRIER. DO NOT ACCEPT SHIPMENT SHOWING EVIDENCE OF DAMAGE OR SHORTAGE UNTIL AGENT OF CARRIER ENDORSES NOTATION TO THIS EFFECT ON FACE OF TRANSPORTATION RECEIPT. WITHOUT THIS DOCUMENTARY EVIDENCE CLAIM CANNOT BE FILED. SELLER CERTIFIES THAT ALL GOODS (OR SERVICES) COVERED BY THIS INVOICE WERE PRODUCED IN COMPLIANCE WITH ALL APPLICABLE REQUIREMENTS OF SECTIONS 6, 7, AND 12 OF THE FAIR LABOR STANDARDS ACTS OF 1938, AS AMENDED, AND OF THE REGULATIONS AND ORDERS OF THE UNITED STATES DEPARTMENT OF LABOR ISSUED UNDER SECTION 14 THEREOF.  
**NO CREDIT WILL BE ALLOWED FOR MERCHANDISE RETURNED WITHOUT PRIOR AUTHORIZATION.**

THE PRICES SHOWN ON THIS INVOICE ARE NET OF DISCOUNTS PROVIDED AT THE TIME OF PURCHASE. SOME PRODUCTS MAY BE SUBJECT TO ADDITIONAL DISCOUNTS AGREED UPON BETWEEN THE PARTIES. SEE REVERSE SIDE FOR DISCOUNT OR PRICE REDUCTION DISCLOSURE REQUIREMENTS.



PO Box 1578  
Appleton, WI 54913-1578

SEND **ERS & CORRESPONDENCE TO**  
Frey Scientific  
100 Paragon Parkway  
Mansfield, OH 44903  
Toll Free Phone (800) 225-3739  
Toll Free Fax (877) 256-3739  
Corporate FID# 39-0971239

# INVOICE

Invoice Number..... 96723665 Page: 1 of 1  
 Invoice Date..... 07/11/01  
 Customer Number..... 943270  
 PO Number..... 68876  
 Attention.....  
 Shipped From..... H 44903  
 Sales Rep..... RT  
 Cust Service Rep.... 1#  
 Entered By..... FE  
 Shipping Instr.....

153-on1158

Bill To: CLOVIS UNIF SCHOOL DISTRICT 940  
 1450 HERNDON AVENUE  
 CLOVIS CA 93611-0567

Ship To: CLOVIS USD/CENTEL WARE  
 1490 DAVID E COOK WAY  
 \*DEL 7:00-3:00/CLOSED FRIDAY\*  
 CLOVIS CA 93611

DAMAGED GOODS OR LOSS: Please report all damages or losses within 15 days after shipping; all shortages within 30 days.

Quantity Ordered	UOM	Quantity Shipped	Quantity Back-Ord	Ordered Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
1	PK	1		2721632	036242	5032A 2" T-PINS PK/100	3.950	3.950	3.95
4	EA	4		07971	574088	TUNING FORK, DIATONIC, B480	7.450	7.450	29.80
5	EA	5		00784	574067	MFG NO: IV-TUN11 Mallet, STRIKING	3.650	3.650	18.25
1	EA	1		SHPHDL		SHIPPING AND HANDLING	8.000	8.000	8.00
								Taxes \$	4.12
								Total \$	64.12

<< tear along this perforation >>

**REMITTANCE STUB**  
*To ensure proper credit, please return this portion with remittance.*

Customer Name: CLOVIS UNIF SCHOOL DISTRICT  
 and PO Number: 68876

Customer Number..... 943270  
 Invoice Number..... 96723665  
 Invoice Date..... 07/11/01  
 Due Date..... 08/10/01

Please note NEW REMIT ADDRESS

Taxes..... \$ 4.12  
 Invoice Amount..... 64.12  
 less payments..... .00  
 balance DUE..... \$ 64.12

Make Checks  
 Payable to: SCHOOL SPECIALTY INC  
 & Mail to: MB UNIT #68-9541  
 MILWAUKEE WI 53268-9541

Remittance Amount..... \$ \_\_\_\_\_



68954100096723665000000641200000064120

2-607

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 5

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No. 69015	Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001
-----------------------------	----------------------------	------------------------	----------------------------

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	H0005	HYDROCHLORIC ACID, REAGENT 2.5 L	\$16.07	\$16.07
1	S0145	SULFURIC ACID REAGENT, PVC 2.5 L	\$21.94	\$21.94
1	M0207	METHYL ALCOHOL, 4 L, LAB GRADE	\$12.84	\$12.84
2	C0335	POLYURETHANE FOAM SYSTEM, SET	\$22.02	\$44.03
1	P0204	POTASSIUM 5 SMALL DEMONSTRATION PIECES	\$9.04	\$9.04
16	AP146	HYDRION TEST PAPER B, VIAL	\$1.28	\$20.40
1	AP1278	DISHES WEIGHING, 1.5G, 500/PKG DISPOSABLE	\$23.76	\$23.76
1	AP1122	WEIGHING PAPER 4"X4" PKG.	\$7.52	\$7.52
1	AP1874	CHEMICAL DEMONSTRATIONS, VOL 3	\$32.09	\$32.09
2	AP1516	BERAL PIPET, GRADUATED, 500/PKG	\$17.89	\$35.79
1	AP9581	BALANCE, ELECTRONIC VI200 200g X .01g	\$227.80	\$227.80
1	FB1195	A DNA MURDER MYSTERY KIT	\$91.80	\$91.80
		*** BACK ORDERED ***		
12	FB1451	FORCEPS, DISSECTING, ECONOMY CHOICE		
BACKORDERED, Expected Delivery 2-3 weeks				
		*** COMMENTS *** QUOTE 25862 HAS BEEN APPLIED. REDEMPTION COUPON INCLUDED FOR ITEM FB0313. ITEM BT21-1007 ELECTROPHORESIS KIT IS NOT A FLINN ITEM. THANK YOU FOR YOUR ORDER!  SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535		

125  
124  
1  
128  
129  
130  
131  
132  
133  
134  
135  
122

3600.22

line 18 < 7.40  
20 < 14.15

CLOVIS TAX RATE 7.925%

3578.67  
283.61  
~~1274.52~~

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$72.00
<b>TOTAL</b>	<b>3934.28</b>
	<del>3946.74</del>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

2-60 0

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 4

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
6	AP1130	BUCHNER FUNNEL, POLY, 7.0 CM	\$10.41	\$62.48 95
1	AP1133	FILTER DISCS, 7.0 CM FOR BUCHNER FUNNEL	\$9.73	\$9.73 96
6	AP1521	STOPPERS, RUBBER, BUCHNER FUNNEL SIZE 6	\$4.72	\$4.34 97
2	AP2249	FILTER PAPER, QUALITATIVE 7.0 CM	\$2.81	\$5.61 98
2	AP3103	FILTER PAPER, QUALITATIVE 11 CM	\$2.89	\$5.78 99
6	GP4072	FLASK FILTERING, BORSILICATE GLASS, 250 ML	\$10.06	\$60.33 100
6	AP1136	ASPIRATOR (FILTER PUMP), METAL	\$10.88	\$65.28 101
2	AP8789	TUBING, VACUUM, 10 FT.	\$13.56	\$27.12 102
5	GP9035	RODS, STIRRING, SOFT GLASS, 5MM X 24", PK/10	\$10.88	\$54.40 103
12	AP1696	BOTTLE, DROP DISPENSING, 125ML	\$2.68	\$32.13 104
10	GP2040	CYLINDERS, STUDENT GRADE 10ML BORSILICATE GLASS	\$3.40	\$34.00 105
14	GP2042	CYLINDERS, STUDENT GRADE 25ML BORSILICATE GLASS	\$3.38	\$47.36 106
2	GP2044	CYLINDERS, STUDENT GRADE 50ML BORSILICATE GLASS	\$3.98	\$7.96 107
2	GP2046	CYLINDERS, STUDENT GRADE 100ML BORSILICATE GLASS	\$4.22	\$8.43 108
10	AP1110	THERMOMETERS, PARTIAL, -20 TO 150C, NON-MERCURY	\$4.21	\$42.08 109
2	AP2078	NATURAL LATEX TUBING, 10 FT. 1/4 X 1/16 AMBER	\$5.87	\$11.73 110
3	APB236	TONGS, BEAKER	\$5.27	\$15.81 111
1	AP4412	TONGUE DEPRESSORS, PKG 500	\$10.58	\$10.58 112
1	B0040	BRONCRESOL GREEN 5 G	\$18.36	\$18.36 113
1	M0072	METHYLENE BLUE, 25G	\$11.39	\$11.39 114
2	M0091	HALOIC ACID, 25G	\$7.46	\$14.93 115
5	F0073	FERRICIN 0.5% SOLN, 10ML	\$6.25	\$31.24 116
1	P0038	POTASSIUM CARBONATE, LAB GRADE 500G	\$8.80	\$8.80 117
1	P0136	POTASSIUM BROMATE 100 G	\$12.33	\$12.33 118
1	M0030	MANGANOUS SULFATE REAGENT, 100 G	\$8.03	\$8.03 119
1	A0057	AMMONIUM NITRATE, LAB GRADE 2 KG	\$21.34	\$21.34 120
2	C0287	CERIUM IV AMMONIUM NITRATE REAGENT, 25 GRAMS	\$9.22	\$18.45 121
1	B0232	BARIUM NITRATE, 500 G, LAB GRADE	\$9.29	\$9.29 122
1	R0013	RESAZURIN SOLN., 1X, 20 ML	\$5.74	\$5.74 123
6	H0008	HYDROGEN PEROXIDE 30%, REAGENT 500 ML	\$20.92	\$125.51 124

CONTINUED ON PAGE 5

**Thank You For Your Valued Order!**

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If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFK INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 3

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
	Customer Order No. 69015	Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001
4	ML1189	SLIDE, HYDRA, V.M.	\$3.19	\$12.75 <sup>66</sup>
4	ML1263	SLIDE, FROG BLOOD, SHEAR	\$2.38	\$9.52 <sup>67</sup>
4	ML1305	SLIDE, STRIATED MUSCLE, L.S.	\$3.91	\$15.64 <sup>68</sup>
1	AP5238	METEORITES POSTER	\$10.63	\$10.63 <sup>69</sup>
1	AP4504	THIN-LAYER CHROMATOGRAPHY KIT	\$62.01	\$62.01 <sup>70</sup>
1	AB1100	FIELD AND LAB METHODS FOR GENERAL ECOLOGY	\$50.79	\$50.79 <sup>71</sup>
2	FB0736	FIELD MANUAL FOR WATER QUALITY MONITORING BOOK	\$20.36	\$40.72 <sup>72</sup>
3	AB1118	AIR POLLUTION INVESTIGATION SUPER VALUE KIT	\$49.26	\$147.77 <sup>73</sup>
1	AP4863	BECKER BOTTLES - SET OF TWO	\$50.19	\$50.19 <sup>74</sup>
1	FB1384	WESTERN BIRDS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>75</sup>
1	FB1389	ANIMAL TRACKS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>76</sup>
1	FB1390	MAMMALS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>77</sup>
1	FB1393	INSECTS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>78</sup>
1	FB1404	WESTERN TREES - A PETERSON GUIDE	\$16.79	\$16.79 <sup>79</sup>
1	FB1407	WESTERN REPTILES & AMPHIBIANS A PETERSON GUIDE	\$16.79	\$16.79 <sup>80</sup>
1	AB1117	BIRDS OF NORTH AMERICA - GOLDEN GUIDE FIELD SERIES	\$12.84	\$12.84 <sup>81</sup>
1	AB1119	REPTILES OF NORTH AMERICA - GOLDEN GUIDE FIELD SERIES	\$12.84	\$12.84 <sup>82</sup>
1	AB1122	TREES OF NORTH AMERICA - GOLDEN GUIDE FIELD SERIES	\$12.84	\$12.84 <sup>83</sup>
1	FB0726	NORTH AMERICAN WILDFLOWERS, WESTERN, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>84</sup>
1	FB0728	NORTH AMERICAN INSECTS & SPIDERS, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>85</sup>
1	FB0731	NORTH AMERICAN TREES-WESTERN, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>86</sup>
1	FB0734	NORTH AMERICAN BIRDS-WESTERN, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>87</sup>
1	AP5908	ROCKS AND MINERALS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>88</sup>
4	EP6040	TEST TUBES, 25 X 200, 70ML BOROSILICATE GLASS	\$1.16	\$4.62 <sup>89</sup>
4	EP6030	TEST TUBES, 20 X 150, 34ML BOROSILICATE GLASS	\$5.63	\$22.52 <sup>90</sup>
2	AP8575	BIO GLASSES, RED	\$5.36	\$10.71 <sup>91</sup>
10	AP8572	BIO GLASSES, PURPLE/NEON GREEN	\$5.36	\$53.55 <sup>92</sup>
1	AP8202	TEST TUBE BRUSH, 1-3/8" WHITE NYLON	\$1.79	\$1.79 <sup>93</sup>
1	AP8409	BRUSH, BEAKER, NYLON	\$8.04	\$8.04 <sup>94</sup>
2	AP1516	BERAL PIPET, GRADUATED, 500/PKG	\$17.89	\$35.70 <sup>95</sup>

CONTINUED ON PAGE 4

**Thank You For Your Valued Order!**

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If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	
<b>TOTAL</b>	

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE

2-20

**Original Invoice**

**FLINN SCIENTIFIC INC.**

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 2

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No. 69015	Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001
-----------------------------	----------------------------	------------------------	----------------------------

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	AP1501	PARAFILM M, 4" X 125', ROLL	\$14.37	\$14.37 <sup>36</sup>
16	AP1452	THERMOMETER, -20 TO -110C, PARTIAL, NON-MERCURY	\$4.00	\$63.92 <sup>35</sup>
1	AP4556	SUPER-DUPER POLYMER GEL DEMONSTRATION KIT	\$8.46	\$8.46 <sup>36</sup>
1	C0153	COTTON, NONSTERILE, ABSORBENT 1 LB	\$8.46	\$8.46 <sup>37</sup>
1	AP8749	CHEMISTRY FOR EVERY KID	\$13.13	\$13.13 <sup>38</sup>
4	A0019	ALUMINUM FOIL 25'	\$2.08	\$8.33 <sup>39</sup>
2	C0359	CATALASE, 1 GRAM	\$22.06	\$44.12 <sup>40</sup>
3	L0045	CLEANER, LIQUID-MOX, QUART	\$11.18	\$33.53 <sup>41</sup>
3	A0126	ALCONOX, 4 LB	\$17.09	\$51.26 <sup>42</sup>
2	AP5393	SLINE FOR EVERYONE! STUDENT LABORATORY KIT	\$26.35	\$52.70 <sup>43</sup>
1	FB1429	CORN GENETICS	\$83.98	\$83.98 <sup>44</sup>
1	FB1440	FLINN DROSOPHILA GUIDE	\$3.36	\$3.36 <sup>45</sup>
1	AP6092	CHEMISTRY MATH CONCEPTS-USING CHEM DEMOS TO IMPROVE MATH SKILLS	\$16.96	\$16.96 <sup>46</sup>
1	AP1714	FLINN C-SPECTRA, 8" X 10" SHEET	\$12.71	\$12.71 <sup>47</sup>
1	AP5601	RAINBOW OUT OF THE BLUE	\$22.87	\$22.87 <sup>48</sup>
1	AP5946	COLORFUL IRON COMPLEXES CHEMICAL DEMONSTRATION KIT	\$15.09	\$15.09 <sup>49</sup>
1	AP5930	PRESSURE BOTTLE	\$4.55	\$4.55 <sup>50</sup>
1	FB1435	CHEMICALS OF LIFE	\$33.07	\$33.07 <sup>51</sup>
1	FB1430	COACERVATE KIT	\$16.92	\$16.92 <sup>52</sup>
1	AP8563	PERIODIC TABLE, SIMPLIFIED 38" X 50"	\$23.72	\$23.72 <sup>53</sup>
2	AP1231	BURET, TEFLON PLUG, 25 ML TRANSPARENT, ACRYLIC	\$48.12	\$96.24 <sup>54</sup>
6	NL1261	SLIDE, WHITEFISH MITOSIS, SEC.	\$10.16	\$60.95 <sup>55</sup>
6	NL1163	SLIDE, ALLIUM, L.S.	\$5.36	\$32.13 <sup>56</sup>
6	NL1010	SLIDE, BACTERIA, THREE FORMS, MIXED	\$3.87	\$23.21 <sup>57</sup>
6	NL1019	SLIDE, ANABAENA, W.M.	\$2.68	\$16.07 <sup>58</sup>
4	NL1027	SLIDE, ANOEDA PROTEUS, W.M.	\$3.32	\$13.28 <sup>59</sup>
4	NL1034	SLIDE, PARAMECIUM CAUDATUM, W.M.	\$2.30	\$9.18 <sup>60</sup>
4	NL1047	SLIDE, PANDORINA, W.M.	\$2.89	\$11.56 <sup>61</sup>
4	NL1049	SLIDE, VOLVOX, W.M.	\$4.34	\$17.34 <sup>62</sup>
4	NL1184	SLIDE, SCYPHA (GRANTIA), C.S.	\$2.98	\$11.90 <sup>63</sup>

CONTINUED ON PAGE 3

**Thank You For Your Valued Order!**

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If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
	Customer Order No. 69015	Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001
1	B0172	BENEDICT'S QUALITATIVE SOLUTION, 4 LT.	\$16.24	\$16.24 1
1	B0230	BIURET SOLUTION, 1000 ML	\$11.82	\$11.82 2
1	D0015	DEXTRROSE, ANHYDROUS, REAGENT 2 KG	\$16.53	\$16.53 3
1	I0023	IODINE SOLUTION, 0.05M 500ML	\$8.59	\$8.59 4
2	AB1230	DIALYSIS TUBING, 100 FT. 25MM X 16MM X 30M	\$25.76	\$51.51 5
6	AP6010	TOOTH PICKS, WOODEN, FLAT 750/PKG	\$1.70	\$10.20 6
8	GP5075	STIR ROD, 8"	\$1.26	\$1.53 8
2	NL1382	COVER SLIPS, GLASS #1, 18MM X 18MM	\$4.80	\$9.61 9
1	H0008	HYDROGEN PEROXIDE 30X, REAGENT 500 ML	\$20.92	\$20.92 10
2	AP1736	PLASTIC WRAP, 200 FT.	\$4.21	\$8.42 12
1	B0051	BIURET SOLUTION 500ML	\$5.87	\$5.87 13
1	I0027	IODINE SOLUTION 500 ML (POTASSIUM IODIDE SOLN.)	\$5.53	\$5.53 14
1	H0075	METHYLENE BLUE SOLUTION 1X, 500 ML	\$8.12	\$8.12 15
1	G0004	GELATIN, 500G	\$11.86	\$11.86 16
3	H0008	HYDROGEN PEROXIDE 30X, REAGENT 500 ML	\$20.92	\$62.76 17
3	Y0008	YEAST, BAKER'S VIABLE PKG/3	\$3.70	\$11.09 18
1	D0015	DEXTRROSE, ANHYDROUS, REAGENT 2 KG	\$16.53	\$16.53 19
2	S0062	SODIUM CHLORIDE REAGENT 2 KG	\$14.15	\$28.31 20
1	FB0313	TRANSFORMATION OF E. COLI WITH PCAL	\$100.14	\$100.14 21
1	A0132	AGAROSE-LE 10G	\$18.74	\$18.74 23
1	FB0324	ELECTROPHORESIS REAGENT PACKAGE	\$55.08	\$55.08 24
1	FB0300	PRINCIPLES AND PRACTICE OF AGAROSE GEL ELECTROPHORESIS	\$50.49	\$50.49 25
40	AP5360	CRUCIBLE, ECONOMY CHOICE, HIGH FORM, PORCELAIN W/COVER, 30 ML	\$1.94	\$77.52 26
6	GP1040	BEAKERS, LOW FORM, 1000 ML BORO SILICATE GLASS	\$6.22	\$37.33 27
10	GP1020	BEAKERS, LOW FORM, 250ML BORO SILICATE GLASS	\$2.11	\$21.08 28
6	APB108	BOTTLES, WASH, POLYETHYLENE 250ML	\$2.02	\$12.14 29
3	APB205	FLASK BRUSH	\$3.15	\$9.44 30
6	APB201	TEST TUBE BRUSH, 3/4" WHITE NYLON	\$1.32	\$7.91 31
1	APB284	RUBBER TUBING 1/4" BLACK 10 FT	\$7.65	\$7.65 32
1	APB848	CORK ROBER, 7 MM I.D.	\$5.99	\$5.99 33

CONTINUED ON PAGE 2

**Thank You For Your Valued Order!**

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE



**Fisher  
Scientific**

REMIT TO:  
ACCT# 153630-001  
DEPT. IA 21160  
PASADENA CA  
91185-1160

INQUIRE AT (800) 955-1177  
4500 TURNBERRY DRIVE  
HANOVER PARK IL  
60133

D-U-N-S-00-432-1519  
FEIN 23-2942737  
ORIGINAL INVOICE

**PLEASE REFER TO THIS INVOICE  
NUMBER ON YOUR REMITTANCE**

CUSTOMER PURCHASE ORDER NUMBER - RELEASE NUMBER

70217

INV. DATE

09/05/2001

3073729

ORDER NO. G12432113	ACCOUNT NO. 153630-001	CSO KMD	F.O.B SHIPPING POINT	ORDER ENTRY DATE 08/31/2001	PAGE 1	DUPLICATE
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SOLD TO:

SHIP TO:

INVOICE TYPE:  
MOR FOM CON

CLOVIS UNIFIED SCHOOL  
DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93612

CLOVIS UNIFIED SCHOOL  
DISTRICT  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

THIS IS A  
PARTIAL  
SHIPMENT

**DUE: 10/05/2001**  
TERMS: NET 30 DAYS FROM INVOICE DATE.  
PAYABLE IN U.S. CURRENCY.

Visit the Fisher Web Site: [WWW.FISHERSCI.COM](http://WWW.FISHERSCI.COM)

DESCRIPTION	CATALOG NUMBER	QUANTITY SHIPPED	UNIT PRICE	AMOUNT
CALLER-FAX PHONE-559-327-9475				
SHIPMENT NBR: 001 FROM: KMW ON: 09/05/2001				
DELUXE PAN W/FISHER FLEX-PAD	S17422	T 10 EA	10.32	103.20
MERCHANDISE SUBTOTAL				103.20
SALES TAX				8.18
TOTAL INVOICE AMOUNT				111.38
(T) SUBJECT TO TAX.				
PLEASE USE REMIT TO ADDRESS ABOVE AND INCLUDE DEPT. NBR.				

SEE REVERSE SIDE FOR ADDITIONAL TERMS AND CONDITIONS

PAST DUE BALANCES ARE SUBJECT TO A FINANCE CHARGE. THIS SHIPMENT WAS DELIVERED IN PERFECT CONDITION AND SIGNED FOR BY THE TRANSPORTATION COMPANY. CONSIGNORS RESPONSIBILITY CEASES UPON DELIVERY OF GOODS TO CARRIER. DO NOT ACCEPT SHIPMENT SHOWING EVIDENCE OF DAMAGE OR SHORTAGE UNTIL AGENT OF CARRIER ENDORSES NOTATION TO THIS EFFECT ON FACE OF TRANSPORTATION RECEIPT. WITHOUT THIS DOCUMENTARY EVIDENCE CLAIM CANNOT BE FILED. SELLER CERTIFIES THAT ALL GOODS (OR SERVICES) COVERED BY THIS INVOICE WERE PRODUCED IN COMPLIANCE WITH ALL APPLICABLE REQUIREMENTS OF SECTIONS 6, 7, AND 12 OF THE FAIR LABOR STANDARDS ACTS OF 1938, AS AMENDED, AND OF THE REGULATIONS AND ORDERS OF THE UNITED STATES DEPARTMENT OF LABOR ISSUED UNDER SECTION 14 THEREOF.

**NO CREDIT WILL BE ALLOWED FOR MERCHANDISE RETURNED WITHOUT PRIOR AUTHORIZATION.**

THE PRICES SHOWN ON THIS INVOICE ARE NET OF DISCOUNTS PROVIDED AT THE TIME OF PURCHASE. SOME PRODUCTS MAY BE SUBJECT TO ADDITIONAL DISCOUNTS AGREED UPON BETWEEN THE PARTIES. SEE REVERSE SIDE FOR DISCOUNT OR PRICE REDUCTION DISCLOSURE REQUIREMENTS.

# FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

# Original Invoice

Flinn Invoice No.: 64824B

Flinn Order No.: 01-69401

Page No.: 1

**SOLD TO:**

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CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No. 72612	Date Shipped 11/29/2001	Shipped Via UPS/RPS	Invoice Date 11/29/2001
-----------------------------	----------------------------	------------------------	----------------------------

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	AP8738	LIABILITY REDUCTION KIT	\$21.43	\$21.43
1	SE4038	LABELS, COMPATIBLE CHEMICAL FAMILIES 42/SET	\$4.84	\$4.84
1	SE2553	CHEMICAL LABELING SOFTWARE	\$31.64	\$31.64
1	AP4694	LASER LABELS, 2" X 4", BOX 1000	\$41.36	\$41.36
1	AP4246	COMPATIBLE CHEMICAL FAMILIES BOTTLE LABELS	\$26.36	\$26.36
		*** COMMENTS *** QUOTE 26965 HAS BEEN APPLIED. THANK YOU FOR YOUR ORDER.		
		SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535		\$9.58

## Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$8.88
<b>TOTAL</b>	<b>\$135.21</b>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

2-23

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 656826

Flinn Order No.: 02-12771

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
ATTN SCIENCE  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
	Customer Order No. 73497	Date Shipped 01/23/2002	Shipped Via UPS/RPS	Invoice Date 01/23/2002
7	SE3007	FIRE BLANKET WITHOUT CASE	\$31.41	\$219.85
7	SE240	FIRST AID KIT FOR 25 PEOPLE	\$32.51	\$227.59
7	BE121	ABSORBENT CHEMICAL PADS, 12X12 6/PKG	\$4.55	\$31.83
1	SE102	E-Z POUR CHEMICAL SPILL CONTROL KIT	\$28.01	\$28.01
1	SE103	E-Z POUR NEUTRALIZER	\$10.11	\$10.11
1	SE104	E-Z POUR ABSORBENT	\$8.46	\$8.46
1	SE105	E-Z POUR SAND	\$8.93	\$8.93
1	80005	SAND, 12 KG	\$20.40	\$20.40
1	AP6262	FLINN CHEMICAL STORAGE PATTERN POSTER	\$1.00	\$1.00
*** COMMENTS *** THANK YOU FOR YOUR ORDER. QUOTE #27268 HAS BEEN APPLIED.				
SALES TAX - CALIFORNIA REGISTRATION # SCDHA97-695535				\$43.72

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$0.00
<b>TOTAL</b>	<b>\$598.90</b>

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFK INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 669301

Flinn Order No.: 02-23635

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN: ACCOUNTS PAYABLE  
1400 HERRON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No 75638	Date Shipped 03/26/2002	Shipped Via TRUCK	Invoice Date 03/26/2002
----------------------------	----------------------------	----------------------	----------------------------

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	SE2060	STAK-A-CAB COMBINATION ACID/ FLAMMABLES CABINET	\$639.90	\$639.90
2	AP3309	GOGGLES, FOG FREE, STANDARD, VENTED	\$6.04	\$241.40
		*** COMMENTS *** QUOTE 27896 HAS BEEN APPLIED. THANK YOU FOR A GREAT ORDER!		
		SALES TAX - CALIFORNIA REGISTRATION # SCDHA97-695535		\$69.40

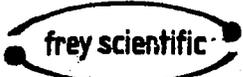
### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$75.00
<b>TOTAL</b>	<b>\$1025.70</b>

**PLEASE PAY THIS AMOUNT** 



A School Specialty Company  
PO Box 1579  
Appleton, WI 54913-1579

SEND ORDERS & CORRESPONDENCE TO  
Frey Scientific  
PO Box 8101  
Mansfield OH 44901  
Toll Free Phone (800) 225-3739  
Toll Free Fax (877) 256-3739  
Corporate FID# 39-0971239

The National Science Education Content Standards,  
grades 6-8, are met when you teach using Premier Science  
Curriculum Units in your classroom.

# VOICE

Invoice Number..... 96232559 Page: 1 of 1  
Invoice Date..... 04/19/02  
Customer Number..... 943270-000002  
PO Number..... 76573  
Attention.....  
Shipped From..... H 44903  
Sales Rep..... RE  
Cust Service Rep.... 3#  
Entered By..... BS  
Shipping Instr.....

103-001412

Bill To: CLOVIS UNIF SCHOOL DISTRICT 103  
1450 HENNDON AVENUE 000974  
CLOVIS CA 93613-0599

Ship To: CLOVIS USD/CENTRAL WERSE  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

DAMAGED GOODS OR LOSS: Please report all damages or losses  
within 15 days after shipping; all shortages within 30 days.

Quantity Ordered	UOM	Quantity Shipped	Quantity Back-Ord	Ordered Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
1	EA	1		15577084	577084	AZ-20-1633 MAGNETS & MAGNETISM LAB	99.950	99.950	99.95

Taxes \$ 8.17  
Total \$ 108.12

<< tear along this perforation >>

### REMITTANCE STUB

To ensure proper credit, please return this portion with remittance.

Customer Name: CLOVIS UNIF SCHOOL DISTRICT  
and PO Number: 76573

Customer Number..... 943270-000002  
Invoice Number..... 96232559  
Invoice Date..... 04/19/02  
Due Date..... 05/19/02

Please note NEW REMIT ADDRESS

Taxes..... \$ 8.17  
Invoice Amount..... \$ 108.12  
less payments..... \$ .00  
balance DUE..... \$ 108.12

Make Checks  
Payable to: SCHOOL SPECIALTY INC  
& Mail to: MB UNIT #68-9541  
MILWAUKEE WI 53268-9541

Remittance Amount..... \$ \_\_\_\_\_



68954100096232559000001081200000108128



SEND ORDERS & CORRESPONDENCE TO  
Frey Scientific  
PO Box 8101  
Mansfield OH 44901

Toll Free Phone (800) 225-3739  
Toll Free Fax (877) 258-3739

# INVOICE

301-1

Invoice Number..... 96232558 Page: 1 of 1  
Invoice Date..... 04/10/02  
Customer Number..... 943270-000002  
PO Number..... 76573  
Attention.....  
Shipped From..... H 44903  
Sales Rep..... RE  
Cust Service Rep.... 3#  
Entered By..... BS  
Shipping Instr.....  
Our Office Use..... SMS96

The National Science Education Content Standards, grades 6-8, are met when you teach using Premier Science Curriculum Units in your classroom.

Bill To:  
**CLOVIS UNIF SCHOOL DISTRICT**  
1450 HERNDON AVENUE  
CLOVIS CA 93611-0599

Ship To:  
**CLOVIS USD/CNTRL WHRSE**  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

**DAMAGED GOODS OR LOSS:** Please report all damages or losses within 15 days after shipping; all shortages within 30 days.

Quantity Ordered	UOM	Quantity Shipped	Quantity Back Ord	Ordered Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
1	EA	1		15577001	577001	AZ-20-1663 WORKING WITH AN OPTICAL BENCH LAB	29.950	29.950	29.95
1	EA	1		15576247	576247	AZ-20-1853 INVESTIGATING LIGHT & OPTICS KIT	99.950	99.950	99.95
1	EA	1		15584053	584053	4003 DEFFRACTION KIT	94.250	94.250	94.25
1	EA	1		15584847	584847	STATIC ELECTRICITY LAB KIT MFG NO: 12259	56.850	56.950	56.95
2	PK	2		15583297	583297	IVNR29 UNBREAKABLE MIRROR, PK/8	9.950	9.950	19.90
1	EA	1		15580228	580228	PLATES, GLASS, FLAT MFG NO: 15040	9.500	9.500	9.50
1	ST	1		15581796	581796	COLOR FILTER SET MFG NO: IF-F81	5.050	5.050	5.05
12	EA	12		15589005	589005	CLAMP, LEVER, STEEL MFG NO: 1230	3.950	3.950	47.40
3	EA	3		15580634	580634	SUPPORT, DEMONSTRATION BALANCE MFG NO: 1185-01	14.800	14.800	44.40
1	EA	1		SHPHDL		SHIPPING AND HANDLING	28.000	28.000	28.00
1	EA		1	15577004	577004	Thank you for placing your order with Frey Scientific. AZ-20-1633 MAGNETS & MAGNETISM LAB	99.950	99.950	.00
								Taxes \$	33.30
								Total \$	468.65

<< cut along this line >>

**REMITTANCE STUB**  
To ensure proper credit, please return this portion with remittance.

Customer Name: **CLOVIS UNIF SCHOOL DISTRICT**  
and PO Number: **76573**

Customer Number..... 943270-000002  
Invoice Number..... 96232558  
Invoice Date..... 04/10/02  
Due Date..... 05/10/02

Please note NEW REMIT ADDRESS

Taxes..... \$ 33.30  
Invoice Amount..... \$ 468.65  
less payments..... \$ .00  
balance DUE..... \$ 468.65

Make Checks Payable to: **SCHOOL SPECIALTY INC**  
& Mail to: **MB UNIT #68-9541**  
**MILWAUKEE WI 53268-9541**

Remittance Amount..... \$

# FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

## Original Invoice

Flinn Invoice No.: 671168

Flinn Order No.: 02-25137

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HARRISON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
CHERYL LOYKO  
CLOVIS, CA 93611

Customer Order No 76146		Date Shipped 04/05/2002	Shipped Via UPS/RPS	Invoice Date 04/05/2002	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
2	AP1005	AUTOCLAVE SUPPORT BASE		\$65.21	\$130.42
100	AP8576	BIO GLASSES BLUE		\$5.28	\$528.00
120	AP3309	GOGGLES, FOG FREE, STANDARD, VENTED		\$5.85	\$702.24
1	SE1000	GOGGLE SANITIZER, FLINN		\$365.14	\$365.14
10	SE102	E-Z POUR CHEMICAL SPILL CONTROL KIT		\$29.00	\$289.96
1	SE101	SUPER SORB, 20 LB		\$18.57	\$18.57
1	SE106	NEUTRALIZER, SODIUM CARBONATE & CALCIUM HYDROXIDE, 25 LBS.		\$37.75	\$37.75
2	SE1069	SHELF LIPS, PKG/10		\$37.75	\$75.50
7	SE1040	EYE WASH, GOOSENECK FAUCET		\$77.88	\$545.16
7	SE1045	MALE ADAPTER 5/8" X 18		\$5.06	\$35.42
1	SE8071	POLYPROPYLENE COMPARTMENT FOR NITRIC ACID		\$86.68	\$86.68
11	AP4519	PERSONAL SAFETY & EMERGENCY EQUIPMENT SIGNS		\$16.68	\$183.44
6	SE332	SIGN: NOTICE-AUTHORIZED PERSONNEL ONLY, 10" X 14"		\$15.53	\$93.19
1	AP6242	FLINN CHEMICAL STORAGE PATTERN POSTER		\$0.00	\$0.00
<p>*** COMMENTS *** THANK YOU FOR YOUR ORDER! QUOTE 28014 HAS BEEN APPLIED. PRICE DIFFERENCE IS DUE TO QUOTED PRICE OF ITEM AP1005, AUTOCLAVE SUPPORT BASE.</p>					
SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535					\$243.45

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$0.00
<b>TOTAL</b>	<b>\$3334.94</b>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

**Nasco** Modesto  
 4024 Stockton Road  
 P.O. Box 3037  
 Modesto, California 95326-0317  
 PHONE 209-545-1888 - 209-546-1800

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
 FED. ID NO. 39-1743735 PAGE 1  
 FAX 209-545-1888

DATE	INVOICE NO
7/18/01	900544

SOLD TO:  
 CUST. ACCT. NO. 400-134-00  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

POSTAGE: FOB-DEST  
 SHIP TO:  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 W/SE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

VIA  
 CUSTOMER P.O. NUMBER 69014  
 ORDER NO. 89-3140-2  
 CASH WITH ORDER

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	SLS CD	WS ID	SPECIAL INFORMATION	DESCRIPTION	PRICE	EXTENSION
1			EA	88276276				FATAL-V BOBBLE SILVER-EACH	134.10	134.10
								ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY	NET TOTAL	134.10

TAX	10.63
TOTAL	144.73
LESS	.00
AMOUNT DUE	144.73

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

**Nasco Modesto**  
 4225 Sheppard Road  
 P.O. Box 2027  
 Modesto, California 95328-2027  
 PHONE 909-528-2255 • 209-545-1688

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
 FEB. 18 NO. 39-1743735 PAGE 1

DATE 7/23/01 INVOICE NO. 903318

POSTAGE: FOB-DEST

SOLD TO: CUST ACCT. NO 400-134-00

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 W/SE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0367

VIA

CUSTOMER P.O. NUMBER 69014 ORDER NO 69-3140-1  
 CASH WITH ORDER

CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	PRICE	EXTENSION
12987	1	MMJA	399/2974000	115.20	115.20

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION
1	1	EA		5815913G	CHILDBEARING 20 X 23	115.20	115.20
					ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY	NET TOTAL	115.20

TAX	9.13
TOTAL	124.33
LESS	00
AMOUNT DUE	124.33

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

**Nasco** Modesto  
 4828 Sheddard Road  
 P.O. Box 3837  
 Modesto, California 95358-5318  
 PHONE 209-538-8555 • 209-545-1400

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
 FED. ID NO. 39-1743735 PAGE 1  
 FAX 209-545-1688

DATE 7/23/01 INVOICE NO. 903317

SOLD TO: CUST. ACCT. NO. 400-134-00

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 W/SE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

POSTAGE: FOB-DEST

VIA

CONTRACT	WS ID	SPECIAL INFORMATION	CUSTOMER P.O. NUMBER	ORDER NO.
12587	1 AUTO		59014	59-3140-0
CATALOG NO.	CASH WITH ORDER			
359/297-9000				

ORDERED	SHIPPED	BACK ORDER	UNIT	DESCRIPTION	PRICE	EXTENSION
1	SHIP DIRECT	EA	58139138	CHILDBEARING 20 X 23	115.20	.00
1	SHIP DIRECT	EA	582333908	ABC'S OF SMOKING-FLIP CHRT	58.50	.00
1	SHIP DIRECT	EA	58276278	FATAL-V GOGGLE,SILVER-EACH	124.10	.00
1	SHIP DIRECT	EA	58306838	10 WAYS BOOST SELF ESTEEM	80.10	.00
1	SHIP DIRECT	EA	58327108	STD FLIP CHART	58.50	.00
1	SHIP DIRECT	ST	58327268	ROLLS OF FAT SET	64.80	.00
1	1	EA	MA097421X18	ARTERY SECTION	21.47	21.47
1	1	EA	MA205118	PORTION SIZES KIT	11.66	.00
NET TOTAL						21.47

TAX		1.70
TOTAL		23.17
LESS		.00
AMOUNT DUE		23.17

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

**Nasco** Modesto  
 4225 Standard Road  
 P.O. Box 3837  
 Modesto, California 95304-3819  
 PHONE 909-568-9288 - 209-545-1600

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
 FEB. 10 1991 7:57:55

DATE: 7/24/01 INVOICE NO: 904481

SOLD TO: CUST. ACCT. NO. 400-124-00

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 WHSE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0367

POSTAGE: FOB-DEST

VIA

CONTRACT	SLS CD	VS ID	SPECIAL INFORMATION	CUSTOMER P O NUMBER	ORDER NO.
12587		1	NMJA	69014	69-3140-3
CATALOG NO.				SHIP TO:	CASH WITH ORDER
				559/297-4000	

ORDERED	SHIPPED	BACK ORDER	UNIT	DESCRIPTION	PRICE	EXTENSION
1	1		EA	ABC'S OF SMOKING-FLIP CHRT	58.50	58.50
1	1		EA	10 WAYS BOOST SELF ESTEEM	80.10	80.10
1	1		EA	STD FLIP CHART	58.50	58.50
1	1		ST	ROLLS OF FAT SET	64.80	64.80
ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY					NET TOTAL	261.90

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE  
 CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES  
 - MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE  
 RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	20.76
TOTAL	282.66
LESS	
AMOUNT DUE	282.66

**Modco, Modesto**  
 4625 Standard Road  
 P.O. Box 3937  
 Modesto, California 95308-0318  
 PHONE 909-558-9288 • 208-542-1008

PAY FROM THIS ORIGINAL INVOICE. TERMS: NET 30. PAGE 1

FAX 208-545-1669

400-134-00

CUST ACCT. NO

SOLD TO:  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 WHSE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

POSTAGE: FOB-DEST

DATE	INVOICE NO
9/17/01	930405

VIA

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	DESCRIPTION	PRICE	EXTENSION
1	1		EA	WA20511G	12587	1	AUTO		PORTION SIZES KIT	11.66	11.66
									*YOUR ORDER IS COMPLETE* ***WITH THIS INVOICE****	NET TOTAL	11.66
CUSTOMER P O NUMBER 69014 ORDER NO 69-3140-0 CASH WITH ORDER											
559/2974000											
TAX 92 TOTAL 12.58 LESS 00 AMOUNT DUE 12.58											

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)



# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE
161.25

2-39

SOLD TO

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

SHIP TO

Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science Supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9294-670-00	69204	7/10/01

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9294-670-00

Page: 1

YOUR P.O. #: 69204

DATE: 7/10/01

271

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
361-00	1		Solar Furnace	86.95	86.95
183-15	1		Aquarium Cover, 15/20 Gallon, Hinged Glass	15.95	15.95
46730-00	1		Book, GPS Made Easy (Letham)	14.95	14.95
74183-00	1		VHS Video, Using GPS w/ Maps	19.95	19.95
			* SUBTOTAL		137.80
			SALES TAX		10.50
			INSURANCE & TRANSPORTATION		12.95
			** TOTAL DUE		161.25

# Sargent-Welch

VWR Scientific Products

featuring  
CENCO Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210619	69243	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710617	NET 30 DAYS	
Payment Due Date	090201	Please Pay This Amount	832.13

ATTN: PO#89243  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91-1318190  
Currency = USD

YWR Line No.	Qust Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WL419-50 PERCH 9-12" - SINGLE INJ 10/PK 134-0988.10 PSLIP# 10710617-9180	2		2	PK	26.00	52.00	4.13
2		WL424-12 PIGEON COLUMBA - DBL INJ 138-1020.1 PSLIP# 10710617-9180	18		18	EA	7.50	135.00	10.70
3		WL425-48 FBTAL PIG 11-13" - SINGLE INJ 140-1289.1 PSLIP# 10710617-9180	24		24	EA	13.35	320.40	25.38
4		WLS26795-C BLADES SCALPEL - #22 10/PK 22350-22 PSLIP# 10710617-9180	10		10	PK	1.90	19.00	1.51
5		WLS26028 DISH PETRI - 100X15MM 20/PK 25384-070 PSLIP# 10710617-9180	2		2	CS	90.00	180.00	14.27
7		WLS19655-A CLEANER - ALCOJET 4LB 1404 PSLIP# 10710617-9180	2		2	EA	14.30	28.60	2.28
		WLC4862Y GLUCOSE TEST STRIPS 50/PK GLU101 SPC'L PSLIP# 10710617-9180	4		4	PK	9.00	36.00	2.86
		Merchandise Total						771.00	
		PRICE QUOTE -DAVE MEYER							

The catalog number you ordered may have changed.  
The product you have received is as ordered.

Total Tax	61.13
<b>TOTAL DUE</b>	<b>832.13</b>

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Date Shipped	Via
080301	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210619	69243	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710617	NET 30 DAYS	
Payment Due Date	090201	Please Pay This Amount	832.13

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

# Sargent-Welch

VWR Scientific Products

featuring  
CENCO Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210618	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 207.38	

S H T O

ATTN: PO#69244  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91 - 1318190  
Currency = USD

VWR Line No.	Quant. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UOM	Unit Price	Merchandise Extension	Tax
1		WL405-10 ROUNDWORM PIG - ASCARIS 10/PK 120-2004.10 PSLIP# 10710369-9179	3		3	PK	3.60	10.80	0.86
2		WL404-14 TAPEWORM - SHREP 118-1320.1 PSLIP# 10710369-9179	2		2	EA	5.10	10.20	0.80
3		WL409-12 EARTHWORM 9-12" - PLAIN 10/PK 120-1040.10 PSLIP# 10710369-9179	3		3	PK	3.65	10.95	0.87
5		WL412-12 CRAYFISH 4-6" - SNGL INJ 10/PK 126-1212.10 PSLIP# 10710369-9179	6		6	PK	6.15	36.90	2.92
6		WL413-10 GRASSHOPPER +3" PLAIN 10/PK 126-1875.10 PSLIP# 10710369-9179	3		3	PK	2.90	8.70	0.69
7		WL414-12 STARFISH 6-9" - PLAIN 10/PK 128-1006.10 PSLIP# 10710369-9179	2		2	PK	10.50	21.00	1.66
8		WL419-20 SHARK DOGFISH +27" - SINGLE INJ 132-1035.1 PSLIP# 10710369-9179	12		12	EA	7.80	93.60	7.43
		Merchandise Total						192.15	
		PRICES QUOTES PER DAVE MEYER							

The catalog number you ordered may have changed.  
The product you have received is as ordered.

Total Tax	15.23
TOTAL DUE	207.38

Date Shipped	Via
080301	ANY GROUND SERVICE

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210618	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 207.38	

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

# Sargent-Welch

featuring **VWR Scientific Products**  
**CENCO Products**

ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179782	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date	083101	Please Pay This Amount	116.20

ATTN: PO#69244  
 CLOVIS UNIFIED SCH DIST SW  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS, CA 93611

Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91 - 1318180  
 Currency = USD

VWR Line No.	Chgt. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
9		WL411-34 SQUID 12-16" - SINGLE INJECTED 122-3080.1 PSLIP# 10710369-0 Merchandise Total PRICHS QUOTES PER DAVE MEYER Freight Charge	24		24	EA	4.10	98.40	7.80
								98.40	
								10.00	0.00

The catalog number you ordered may have changed.  
 The product you have received is as ordered.

Total Tax 7.80

**TOTAL DUE 116.20**

For Billing Questions and Returns  
 Call Sargent Welch:  
 1-800-727-4368

Date Shipped	Via
072301	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS, CA 93611

ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179782	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date	083101	Please Pay This Amount	116.20

Remit to: Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

Rev. 07/01 3.2

Visit our web site at <http://www.sargentwelch.com>

pg. 1 L

# Sargent-Welch

featuring **WWR Scientific Products**  
**CENCO Products**

## ORIGIN INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224484	69245	071601
Customer Billing ID	WWR Sales Order No.	Terms	
1102711	10718200	NET 30 DAYS	
Payment Due Date >>	090501	Please Pay This Amount >>	419.77

WWR #	Part #	Catalog Number and Description	Ordered	Backorder	Shipped	UM	Unit Price	Merchandise Extension	Tax
9		WLS44325 LENS PAPER - 4X6IN 50SETS/BK PRIV LABEL PSLIP# 10718200-9185 Merchandise Total QOTD BY DAVE MEYERS	20		20	EA	0.55	11.00	0.87
								388.95	

The catalog number you ordered may have changed.  
 The product you have received is as ordered.

Date Shipped	Via
080601	ANY GROUND SERVICE

**For Billing Questions and Returns**  
**Call Sargent Welch:**  
**1-800-727-4368**

Total Tax	30.82
<b>TOTAL DUE</b>	<b>419.77</b>

# Sargent-Welch

featuring **VWR Scientific Products**  
**CENCO Products**

## ORIGIN INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224484	69245	071601
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10718200	NET 30 DAYS	
Payment Due Date	>> 090501	Please Pay This Amount	>> 419.77

ATTN: PO#89245  
 CLOVIS UNIFIED SCH DIST SW  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS, CA 93611

Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID #81-1318190

Currency = USD

VWR Line No.	Qty. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WLS25275-AF TUBING CELLUL - 1.0IN 100FT/PK MC-18 PSLIP# 10718200-9185	4		4	PK	33.85	135.40	10.73
2		WLC3676V DEXTROSE ANHYD LG 2.5KG 52481-200 PSLIP# 10718200-9185	1		1	EA	16.00	16.00	1.27
3		WLC4862Y GLUCOSE TEST STRIPS 50/PK GLU101 SPC'L PSLIP# 10718200-9185	3		3	PK	15.60	46.80	3.71
4		WLC4093F IODNE SOL LUGLS BIOSTN WGRTLT IX150-7 PSLIP# 10718200-9185	1		1	EA	8.15	8.15	0.64
5		WLC4771T STARCH CORN - HOUSEHOLD 500GM 157203 PSLIP# 10718200-9185	3		3	EA	2.30	6.90	0.54
6		WLS9990 BRUSH T-TUBE RADIAL MED 9-1/4" 3002 PSLIP# 10718200-9185	24		24	EA	1.35	32.40	2.56
7		WLS79515-G TEST TUBE 18X150MM 9800 72/PK 9800-18 PSLIP# 10718200-9185	3		3	PK	33.90	101.70	8.07
8		WLS79105-05F SUPPORT T-TUBE EPOKCT 40-PLACE F18772-0000 PSLIP# 10718200-9185	2		2	EA	15.30	30.60	2.43

The catalog number you ordered may have changed.  
 The product you have received is as ordered.

For Billing Questions and Returns

Call Sargent Welch:  
 1-800-727-4368

Date Shipped	Via
080601	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS, CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224484	69245	071601
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10718200	NET 30 DAYS	
Payment Due Date	>> 090501	Please Pay This Amount	>> 419.77

Remit to: Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

**Schedule 2**

**Page 2-39**

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# Sargent-Welch

ORIGINAL INVOICE

featuring  
CENCO Products



Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210623	69246	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711728	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 1,384.03	

VWR Line No.	Order Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
9		WLS61815 MOLECULAR MODEL SET 104PCS/ST 9078 PSLIP# 10711728-9184	10		10	ST	23.80	238.00	18.86
10		WLS8449-90M BOTTLE CLR JUG W/CAP - 1GAL 15701374-4 PSLIP# 10711728-9184 Merchandise Total	10		10	EA	5.30	53.00	4.20
								<del>1,384.03</del>	
								502.40	

The catalog number you ordered may have changed.  
The product you have received is as ordered.

Date Shipped	Via
080301	ANY GROUND SERVICE

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Total Tax	39.82	<del>101.63</del>
TOTAL DUE	542.22	<del>1,384.03</del>

# Sargent-Welch

2-TIA

## ORIGINAL INVOICE


  
 featuring
   
**CENCO Products**

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210620	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 470.71

VWR Line No.	Desc. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UM	Unit Price	Merchandise Extension	Tax
10		WLS79515-M TEST TUBE 25X200MM 9800 48/PK 9800-25X PSLIP# 10711008-9181 Merchandise Total	1		1	PK	46.85	46.85  436.15	3.71

10

The catalog number you ordered may have changed.  
The product you have received is as ordered.

Date Shipped	Via
080301	ANY GROUND SERVICE

**For Billing Questions and Returns**  
**Call Sargent Welch:**  
**1-800-727-4368**

Total Tax	34.56
<b>TOTAL DUE</b>	<b>470.71</b>

# Sargent-Welch

VWR Scientific Products

featuring  
CENCO Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210620	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 470.71

ATTN: PO#69247  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

S W T O

S W T O

Ordered by: 559-327-9475

WVR FED ID # 81 - 1319190  
Currency = USD

VWR Line No.	Qty. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WLC4768T STARCH SOLUBLE POWD RG 500GM SS940-2 PSLIP# 10711008-9181	1		1	EA	27.00	27.00	2.14
2		WLC4975T ZINC METAL MOSSY LG 500GM ZZ15-1 PSLIP# 10711008-9181	1		1	EA	8.00	8.00	0.63
3		WLS40266 HOT HAND PROTECTOR/GRIPPER F38000-0000 PSLIP# 10711008-9181	5		5	EA	11.80	59.00	4.68
5		WLS8735 PIPET W/RUBBER BULB RED 12/PK BPB010-PK/12 PSLIP# 10711008-9181	3		3	PK	6.00	18.00	1.42
6		WLS9486-05B BOTTLE WASH WM PE 250ML 12/PK F11620-0250 PSLIP# 10711008-9181	2		2	PK	25.65	51.30	4.06
7		WLS34755-F FLASK DEWAR HDPE - 10L 4150-9000 PSLIP# 10711008-9181	1		1	EA	204.00	204.00	16.17
8		WLS65710-A PARAFILM GRADE M - 4*X125FT/RL PM996 PSLIP# 10711008-9181	1		1	EA	15.45	15.45	1.23
9		WLS40254-15 GLOVES HOT CANVAS AND FLANNEL HM1816 PSLIP# 10711008-9181	1		1	PR	6.55	6.55	0.52

The catalog number you ordered may have changed.  
The product you have received is as ordered.

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Date Shipped	Via
080301	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210620	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 470.71

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

**Schedule 2**

**Page 42**

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# Sargent-Welch

## ORIGINAL INVOICE

featuring **CENCO Products**

VWR Scientific Products

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224479	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	>> 090501	Please Pay This Amount	>> 43.71

ATTN: PO#69247  
 CLOVIS UNIFIED SCH DIST SW  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS, CA 93611

Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR EED ID # 01-1310100  
 Currency = USD

VWR Line No.	Cont. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UOM	Unit Price	Merchandise Extension	Tax
4		WLS8725 BOTTLE DROPPING - BARNES 36/PK BOT030-PK/36 PSLIP# 10711008-1747 Merchandise Total	1		1	PK	40.50	40.50	3.21
								40.50	

The catalog number you ordered may have changed.  
 The product you have received is as ordered.

Date Shipped	Via
080601	ANY GROUND SERVICE

For Billing Questions and Returns  
 Call Sargent Welch:  
 1-800-727-4368

Total Tax	3.21
<b>TOTAL DUE</b>	<b>43.71</b>

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS, CA 93611

## ORIGINAL INVOICE

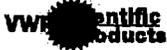
Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224479	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	>> 090501	Please Pay This Amount	>> 43.71

Remit to: Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

# Sargent-Welch

ORIGINAL INVOICE

featuring  
CENCO Products



Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210621	69248	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711321	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
y y 090201		>>	121.95

VWR Line No.	QTY	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extent	Tax
9		WLC4426T POTASSIUM CHLORATE CR LG 500GM PP440-2 PSLIP# 10711321-9182	1		1	EA	17.00	17.00	1.35
10		WLC4549V SAND WHITE FINE 2.5KG 55322-200 PSLIP# 10711321-9182	1		1	EA	6.00	6.00	0.48
								96.00	
Merchandise Total								17.00	1.35
Hazardous Charges									

430000 4050206107

The catalog number you ordered may have changed.  
The product you have received is as ordered.

Date Shipped	Via
080301	ANY GROUND SERVICE

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Total Tax	8.95
<b>TOTAL DUE</b>	<b>121.95</b>

featuring  
CENCO Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210621	69248	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711321	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 121.95	

ATTN: PO#69248  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91-1318190  
Currency = USD

VWR Line No.	CENCO Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WLC3086X ALUM METL STRIP 1X10X.05 30/PK AA146-1 PSLIP# 10711321-9182	1		1	PK	8.70	8.70	0.69
2		WLC3078T ALUMINUM HYDROXIDE LG 500GM C3078T PSLIP# 10711321-9182	1		1	EA	8.40	8.40	0.66
3		WLC3301T BORIC ACID CRYST LG 500GM 47763-010 PSLIP# 10711321-9182	1		1	EA	6.70	6.70	0.53
4		WLC3322E BROMOTHYMOLO BLUE 0.04% 500ML 62510-033 PSLIP# 10711321-9182	1		1	EA	4.65	4.65	0.37
5		WLC3841E GLYCEROL LG 500ML 22220-033 PSLIP# 10711321-9182	1		1	EA	7.35	7.35	0.58
6		WLC4099R LYCOPODIUM POWD LG 100GM LL270-2 PSLIP# 10711321-9182	1		1	EA	16.00	16.00	1.27
7		WLC4126-QC MAGNESIUM RIBBON LG 25GM 2/CS C4126-QC PSLIP# 10711321-9182	1		1	CS	18.00	18.00	1.42
8		WLC4171T MARBLE CHIPS CO2 GENERAT 500GM 05604-010 PSLIP# 10711321-9182	1		1	EA	3.20	3.20	0.25

The catalog number you ordered may have changed.  
The product you have received is as ordered.

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Date Shipped	Via
080301	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210621	69248	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711321	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 121.95	

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

**Schedule 2**

**Page 45**

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# Sargent-Welch



featuring  
CENCO Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210622	69400	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711604	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 372.32

ATTN: PO#69400  
CLOVIS UNIFIED SCHL DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

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Ordered by: 559-327-9475

VWR FED ID # 81 - 131890  
Currency = USD

VWR Line No.	Dist Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UOM	Unit Price	Merchandise Extension	Tax
1		WL5265R KIT - HOUSEHOLD PH TEST 3-10PH 2912 PSLIP# 10711604-9183	4		4	ST	5.30	21.20	1.67
2		WLS18808-90 CHART - PERIODIC ILLUS 51X30IN 60575F PSLIP# 10711604-9183	4		4	EA	23.70	94.80	7.51
3		WL3404 LENS CV 38MM DIA X 150MM FOCAL PER QUOTE PSLIP# 10711604-9183	18		18	EA	3.00	54.00	4.28
4		WL3428 LENS CC 38MM DIA X 150MM FOCAL PER QUOTE PSLIP# 10711604-9183	18		18	EA	2.90	52.20	4.14
5		WLS80035-BC THERMOMETER -20 TO 110C 305MM TROS1060 PSLIP# 10711604-9183	20		20	EA	3.85	77.00	6.10
6		WLS3777-75 BALANCE SCALE - 120KG/260LB 68598-00 PSLIP# 10711604-9183	2		2	EA	15.55	31.10	2.46
7		WL0706B COLLISION BALLS MODL - ECONOMY 6557-16 PSLIP# 10711604-9183	1		1	EA	14.70	14.70	1.16
Merchandise Total								345.00	
QOTE-PER DAVE MEYERS									

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The catalog number you ordered may have changed.  
The product you have received is as ordered.

Total Tax	27.32
<b>TOTAL DUE</b>	<b>372.32</b>

Date Shipped	Via
080301	ANY GROUND SERVICE

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210622	69400	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711604	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 372.32

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

# Sargent-Welch

featuring **CENCO Products**



## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179780	69410	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710054	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 083101		>>> 328.18	

S H I P T O

ATTN: WAREHOUSE  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91 - 1319180  
Currency = USD

VWR Line No.	Com. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WL0850Z-11 PAPER TAPE F/WL0850Z 500'/ROLL 29-1040 PSLIP# 10710054-1235	10		10	EA	2.95	29.50	2.34
2		WL0850Z-20 CARBON DISK(24) F/WL0850Z BSX 67-5070 PSLIP# 10710054-1235	10		10	EA	2.95	29.50	2.34
3		WLS14544-A CANDLES PARAFFIN - 4" 4/PK 4U PSLIP# 10710054-1235	3		3	PK	2.20	6.60	0.53
4		WL6043B-HYB CD ROM - CROCODILE CHEMISTRY CH001CD PSLIP# 10710054-6598	1		1	EA	150.99	150.99	11.96
5		WLS13225 CALCULATOR SCI/SOLAR - TI-25X TI-25X SOLAR PSLIP# 10710054-1235	5		5	EA	15.95	79.75	6.33
								Merchandise Total	
								Freight Charge	0.00
								296.34	
								8.34	
								<b>Total Tax</b>	23.50
								<b>TOTAL DUE</b>	328.18

Line #41

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The catalog number  
The product you have

Date Shipped	Y/N
080101	NO

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CLOVIS UNIFIED  
1450 E HERNDON  
CLOVIS, CA

Conditions and Returns  
Sargent Welch:  
27-4368

ARRIVE WITH YOUR PAYMENT

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
10	69410		071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710054	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 083101		>>> 328.18	

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

**Science Kit  
& Boreal  
Laboratories**

7 East Park Drive  
 O Box 5003  
 Tonawanda, NY 14151-5003  
 Phone: 800-828-7777 Fax: 800-828-3299  
 Email: sk@sciencekit.com  
 Science Kit E.I.N. 16-0807641

**TOTAL INVOICE DUE**  
**174.01**

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Clovis Unified School District  
 Attn: Accounts Payable  
 1450 Herndon Avenue  
 Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
 1690 David E Cook Way  
 Clovis, CA 93611-0567

ATTN: Science

Clovis Unified School District  
 Attn: Accounts Payable  
 1450 Herndon Avenue  
 Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
 WITH YOUR PAYMENT.

Please refer to this number  
 in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9333-073-00	70846	9/20/01

**Science Kit  
& Boreal  
Laboratories**

777 East Park Drive  
 PO Box 5003  
 Tonawanda, NY 14151-5003  
 Phone: 800-828-7777 Fax: 800-828-3299  
 Email: sk@sciencekit.com  
 Science Kit E.I.N. 16-0807641

INVOICE #: 9333-073-00 Page: 1  
 YOUR P.O. #: 70846  
 DATE: 9/20/01 484

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
45259-01	1		Wire Lid, Hamster/Rat Cage	66.83	66.83
45259-00	1		Cage, Hamster/Rat w/o Cover	21.26	21.26
63320-00	4		Thermometer, -20 C to 110 C, Partial Immersion, Red Alcohol	3.44	13.76
68785-10	7		Scalpel, Disposable, Handle & #10 Blade, 138 mm	.77	5.39
68705-50	1		Kit, Principles of Genetics Study, 7 Student Workstations	30.50	30.50
45631-00	1		Game, Codon: The DNA Game	23.95	23.95
			* SUBTOTAL		161.69
			SALES TAX		12.32
			** TOTAL DUE		174.01

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
				** TOTAL DUE	268.72
<b>PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003</b>				<b>PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS</b>	<b>268.72</b>

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE # 989-00

YOUR P.O. # 71383

DATE: 10/04/01

643

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
67345-07		3	Preserved Starfish, Plain, 3.5"-5" (Small), Vac-Pak/10 (Asterias)	6.25	
82242-01	1		Hydrochloric Acid, ACS Grade, 1 L, 1.0 Molar Solution, 1 N, Shelf	6.26	6.26
87174-01	1		Sodium Hydroxide, Reagent Grade, 1 Ampule Prepares 1 L of Standard	14.30	14.30
81623-03	1		Copper(II) Sulfate Pentahydrate, Reagent Grade, 500 mL, 20% Aqueous	10.04	10.04
87130-01	1		Sudan IV BIOstain, 10 g, Powder, Red 24, Shelf Life Indefinite,	9.23	9.23
80695-04	1		Benedict's Solution, Qualitative, 1 L, for detection of reducing	6.26	6.26
82575-02	1		Iodine - Iodide (KI) Solution, Reagent Grade, 100 mL,	4.46	4.46
82553-01	1		2,6-Dichloroindophenol Sodium Salt Lab Grade, 1 g, Powder,	7.61	7.61
82137-03	1		Glucose Standard, 500 mL, Solution, 1 mL = 10 mg, Shelf Life	6.98	6.98
68746-00	1		Parafilm M, 10 cm x 38 m Roll (4 in x 125 ft)	15.30	15.30
60720-01	10		Bottle, Dropping, Barnes, Glass, 30 mL	1.22	12.20
60745-01	12		Brush, Test Tube, Natural Pig Bristles, 24cm	.90	10.80
74550-72	1		Pen, Marking, Economy, w/ Black Nylon Tip, Pkg/12	8.96	8.96
62855-09	1		Stopper, Rubber, Size 9, Solid, 1 lb (454 g)	8.96	8.96
62855-06	1		Stopper, Rubber, Size 6, Solid, 1 lb (454 g)	8.96	8.96
65403-50	3		Gloves, Polyethylene, 250 Pair, Disposable	34.65	103.95
60228-04	6		Bottle, Squeeze Jet, 150 mL, Polyethylene	1.31	7.86
60550-04	6		Bottle, Amber Squeeze Jet, 150 mL, Polyethylene	1.26	7.56
60712-16		12	Bottle, Flint Glass, 473 mL w/ Narrow Mouth & Screw Cap	1.76	
* SUBTOTAL					249.69
SALES TAX					19.03

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
SCIENCE KIT INC.  
TERMS: NET 30 DAYS

(CONTINUED)

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

2-30

TOTAL INVOICE DUE
<b>42.91</b>

SOLD TO

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

SHIP TO

Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science Supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9340-969-01	71383	12/06/01

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: ~~9340-969-01~~  
YOUR P.O. #: 71383  
DATE: 12/06/01

Page: 1

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
67345-07	3		Preserved Starfish, Plain, 3.5"-5" (Small), Vac-Pak/10 (Asterias)	6.25	18.75
60712-16	12		Bottle, Flint Glass, 473 mL w/ Narrow Mouth & Screw Cap	1.76	21.12
			* SUBTOTAL		39.87
			SALES TAX		3.04
			** TOTAL DUE		42.91

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE
<b>122.96</b>

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9350-488-00	72027	10/24/01

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9350-488-00

Page: 1

YOUR P.O. #: 72027

DATE: 10/24/01

214

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
63320-00	10		Thermometer, -20 C to 110 C, Partial Immersion, Red Alcohol	4.28	42.80
87165-03	2		Sulfuric Acid, ACS Grade, 500 mL, 18 M, 36 N, Solution, In Safety	12.90	25.80
89100-01	1		Hydrochloric Acid, ACS Grade, 2.5 L, 37% Solution, 12 M, In	21.95	21.95
			* SUBTOTAL		90.55
			SALES TAX		6.90
			INSURANCE & TRANSPORTATION		8.51
			HAZARDOUS MATERIAL SURCHARGE		17.00
			** TOTAL DUE		122.96

# Science Kit & Boreal Laboratories

77 East Park Drive  
 O Box 5003  
 Tonawanda, NY 14151-5003  
 Phone: 800-828-7777 Fax: 800-828-3299  
 Email: sk@sciencekit.com  
 Science Kit E.I.N. 16-0807641

PHONE # 8350-626-00  
 YOUR P.O.# 72038  
 DATE 10/24/01

Page: 1

219

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
64407-01	5		pH Meter, Rapitest Soil	17.95	89.75
45478-00	5		Test Kit, Instant Lead Testing, Pkg/8 Tests	26.95	134.75
45399-01	1		Filter, Whisper Power III for 30 to 55 Gallon Tank	52.95	52.95
46254-00	1		Portable Water Test Laboratory	165.00	165.00
65806-00	2		Synthetic Sea Salts, Instant Ocean, 3.6 kg	16.50	33.00
45088-00	1		Kit, Dissolved Oxygen Water Test Kit, Class Size, Chemetrics	45.00	45.00
45088-01	1		Refill Kit for Dissolved Oxygen Water Test Kit, (45088-00),	23.00	23.00
45205-00	3		Coral Chips, Aquarium, 6.8kg, 15 lb	9.95	29.85
45089-00	1		Kit, Total Hardness Water Kit, Class Size, Chemetrics	26.50	26.50
45981-00	1		Net, Aquatic Kick	58.00	58.00
* SUBTOTAL					657.80
SALES TAX					50.12
INSURANCE & TRANSPORTATION					54.36
				** TOTAL DUE	762.28

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
 SCIENCE KIT INC.  
 TERMS: NET 30 DAYS

762.28

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
82605-03	2		Iron, 500 g, Filings, Oil Free, 50 Mesh Fine, Shaker Top, Shelf	3.70	7.40
62290-00	7		Magnet, Steel Bar, 150 mm x 19 mm x 7 mm, Pair in Box, w/ Poles	8.95	62.65
46483-00	7		Magnet Bars, Plastic Cased	6.95	48.65
61180-12	1		Compass, Small Magnetic, 20 mm Diameter, Pkg/12	9.95	9.95
61226-03	1		Conductivity Tester	44.95	44.95
46135-00	7		Kit, Electricity	9.95	69.65
47731-00	2		Tuning Fork, Economy Set/8 with Mallet	26.95	53.90
62420-01	15		Meter Stick, Maple, w/ Plain Ends, Metric & English Scales, 1 m; 3'	4.25	63.75
62760-00	14		Protractor, Plastic, 180 deg, 10 cm; 6" Ruler	.95	13.30
60520-00	1		Ball & Ring Apparatus	9.95	9.95
48997-00	3		Weight, Hooked, 10 g to 1000 g, Cast Iron, Set/9	35.00	105.00
62595-06	7		Mirror, Glass w/ Seamed Edges Plane, 10 cm x 15 cm	2.95	20.65
66234-00	1		Mirror, Large Concave Spherical	43.95	43.95
66233-00	1		Mirror, Large Convex Spherical	48.50	48.50
61789-00	3		Kit, Friction Rod	19.50	58.50
60416-01	7		Spring Scale, 2000 g x 50 g; 20 N x 0.5 N	8.95	62.65
60417-01	7		Spring Scale, 250 g x 10 g; 2.5 N x 0.1 N	8.95	62.65
65122-10	1		Apron, Disposable, Polyethylene, Pkg/100	39.50	39.50
20321-00	7		Stopwatch, Electronic LED, 1/100 Second, 60 Minutes	7.50	52.50
* SUBTOTAL					878.05
SALES TAX					66.91
INSURANCE & TRANSPORTATION					68.67
				** TOTAL DUE	1,013.63

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
68490-01	1		Book, Lab & Field Investigations in Marine Life (Sumich)	42.24	42.24
69430-00	1		Book, Merck Index	59.76	59.76
64707-02	1		Book, Earth Science Fact Books Set/2 (Boyer, Whittingham)	19.35	19.35
46509-00	1		Book, A Dictionary of Astronomy (Oxford University Press)	13.88	13.88
60031-00	1		Book, Rocks & Minerals (Peterson Field Guide)	14.71	14.71
46300-04	1		Book, Stars & Planets (Peterson Guide)	14.71	14.71
47244-00	1		Book, Q is for Quantum (Gribbin)	13.97	13.97
68776-01	1		Book, How to Know Freshwater Algae (Prescott)	34.95	34.95
69498-00	1		Book, Reptiles & Amphibians (Audubon Field Guide)	16.48	16.48
			* SUBTOTAL		230.05
			SALES TAX		17.53
			** TOTAL DUE		247.58

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TOTAL INVOICE DUE
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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9377-654-00	73029	12/12/01

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INVOICE #: 9377-654-00  
 YOUR P.O. #: 73029  
 DATE: 12/12/01

Page: 1

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
69 -00	1		Model, Brain, Six-Part, Denoyer-Geppert, 15 cm x 20 cm x 23 cm	619.00	619.00
			* SUBTOTAL		619.00
			SALES TAX		47.17
			** TOTAL DUE		666.17

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TOTAL INVOICE DUE

**637.48**

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9363-336-00	72575	11/26/01

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INVOICE #: 9363-336-00  
YOUR P.O. #: 72575  
DATE: 11/26/01

Page: 2

172

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
			* SUBTOTAL		541.24
			SALES TAX		41.24
			INSURANCE & TRANSPORTATION		55.00
			** TOTAL DUE		637.48

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INVOICE #: 93 36-00

Page: 1

2-56B

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DATE: 11/26/01

171

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
520-00	4		Thermometer, -20 C to 110 C, Partial Immersion, Red Alcohol	4.75	19.00
47190-00	1		Balance, Compact Scale, 200 g x 0.1 g	105.00	105.00
80832-01	1		Bromothymol Blue Sodium Salt, 1 g, Indicator Powder, pH 6.0-7.6,	4.95	4.95
89205-01	1		Bromothymol Blue Sodium Salt, 500 mL, 0.04% Aqueous Indicator	5.75	5.75
86878-03	1		Sodium Hydroxide, Lab Grade, 500 mL, 0.1 M Solution, 0.1 N,	5.30	5.30
71893-01	1		Blackline Masters, Mastering The Periodic Table (Trombley)	15.95	15.95
60550-04	24		Bottle, Amber Squeeze Jet, 150 mL, Polyethylene	1.40	33.60
60718-12	12		Pipet Assembly for 15 mL Dropping Bottle (60717-15), Pkg/12	7.30	87.60
61360-02	6		Cylinder, Borosilicate, 10 mL x 0.2 mL, w/ Plastic Base, Single	4.20	25.20
46058-00	9		Mortar & Pestle Set, 100 mm, 100 mL	6.95	62.55
61545-00	9		Scalpel, Superior, Forged Steel, 140 mm	2.40	21.60
61495-12	1		Needles, Straight Teasing, w/ Plastic Handle, 145 mm, Pkg/12	2.25	2.25
61965-08	40		Stirring Rod, Glass, 5 mm x 200 mm	.36	14.40
60243-10	1		Pitcher, Polypropylene, 1000 mL	5.25	5.25
700-01	1		Wood Splint, 114 mm x 6 mm, Pkg/500, Round Ends	4.00	4.00
60760-01	12		Brush, Test Tube, White Nylon Bristles, 24 cm	1.20	14.40
63280-00	4		Rack, Test Tube Support, Six 21 mm Tube Capacity, Student, w/ Drying	6.75	27.00
62845-00	1		Rubber Policeman w/ Glass Rod, Pkg/12	7.95	7.95
69147-01	1		Prepared Slide, Rotifers, wm	2.65	2.65
69229-01	1		Prepared Slide, Fish Scales, 4 Types, wm	10.99	10.99
74030-00	1		Chart, Periodic Table of Elements, Biology, Unlaminated, 106 cm x	29.95	29.95
63730-00	1		Book, The Complete Handbook of Science Fair Projects (Bochinski)	14.95	14.95
46822-01	1		Book, Science Fair Using the Internet (Rosner)	20.95	20.95

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	Shipped	Back Ordered			
45091-00	1		Model, DNA	55.95	2 55.95
46930-00	1		Poster, The Genetic Code: DNA to Proteins, 60 cm x 91 cm	9.97	3 9.97
46275-00	1		Lab Activity, DNA Fingerprinting: A Simple Simulation, 30 Students,	55.95	4 55.95
68922-00	1		Kit, Chlorophyll Chromatogram/Wavelength, Class Size	39.93	5 39.93
47066-00	2		Lab Activity, Testing Familial Relationships Using Simulated	29.33	6 58.66
46971-00	1		Lab Activity, Respiration of Yeast: A Student Designed	39.95	7 39.95
46815-03	1		Chart, Quick Study, The Basics of Biology, 22 cm x 28 cm	3.95	8 3.95
73954-24	1		Wall Chart, The Cell, 52 cm x 75 cm	5.13	9 5.13
46815-06	1		Chart, Zoology Today, 22 cm x 28 cm	3.95	10 3.95
65689-00	1		Model, Dimensional Man	25.20	11 25.20
79724-00	1		Chart Stand, Non-Adjustable, 71 cm x 135 cm	33.54	12 33.54
79876-00	1		Chart, The Endocrine System, 70 cm x 100 cm	18.17	13 18.17
46996-00	1		Lab Activity, Investigating the Sense of Taste, 30 Students	57.50	14 57.50
			* SUBTOTAL		407.85
			SALES TAX		31.08
			** TOTAL DUE		438.93

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INVOICE# 9377-800-01

Page: 1

YOUR P.O.#: 73048

DATE: 3/11/02

35

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
687-00	1		Model, Bio-Membrane, 13 cm x 7 cm	55.95	55.95
			* SUBTOTAL		55.95
			SALES TAX		4.26
			** TOTAL DUE		60.21
<b>PAST DUE!</b>					
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YOUR P.O. #: 71

DATE: 12/11/01

260

2-27

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
46363-03	5	3	Pipettor, Volac, 1000 uL to 10000 uL, Green	72.50	362.50
46404-00	1		Timer, Teach	49.95	49.95
46364-00	1		Tip, Plain, Calibrated, Blue, 10 mL, for Green Volac Pipettor	70.00	70.00
* SUBTOTAL					482.45
SALES TAX					36.76
** TOTAL DUE					519.21
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**TOTAL INVOICE DUE**  
**234.07**

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9377-565-01	73036	1/11/02

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INVOICE #: 9377-565-01

Page: 1

YOUR P.O.#: 73036

DATE: 1/11/02

27

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
46363-03	3		Pipettor, Volac, 1000 uL to 10000 uL, Green	72.50	217.50
			* SUBTOTAL		217.50
			SALES TAX		16.57
			** TOTAL DUE		234.07

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INVOICE # 9384-481-00

Page: 1

YOUR P.O. # 73822

**2-61**

DATE: 1/25/02

651

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
57889-00	4		Microscope, Two Way, 13 cm x 17 cm	7.05	28.20
62370-01	20		Magnifier, Dual, 3x & 6x	1.37	27.40
69005-00	1		Kit, Kemtec, Shampoo Evaluation, 24 Students in Groups/4	33.59	33.59
69601-13	1		Kit, Toothpaste Evaluation, 24 Students in Groups/2	59.39	59.39
65254-10	1		Pipet, Dropper, Microtip, Disposable Polyethylene, 144 mm x	4.87	4.87
46485-00	1		Kit, Cartesian Diver, Super	15.48	15.48
62800-00	1		Radiometer	7.67	7.67
46128-00	3		Kit, White Wings, Science of Experimental Flight	12.42	37.26
46195-00	1		Model, Hot Air Balloon, Pkg/10, TD/CT, 30 Students	55.00	55.00
66112-00	1		Kit, Magnetism Demonstration, w/ Activity Book	62.25	62.25
46214-00	1		Kit, Magnetic Levitation	20.64	20.64
62285-00	10		Magnet, Steel Bar, 150 mm x 15 mm x 7 mm, w/ Poles Marked	3.68	36.80
65891-00	1		Magnet, Ring, Pkg/16, 25 inside D x 35 mm outside D, 6.4 mm Thick	13.48	13.48
61190-00	10		Compass, Magnetic, 40 mm Diameter	1.79	17.90
68931-50	1		Lab Activity, Inference Boards: Patterns in Electric Circuits,	65.50	65.50
65304-05	1		Kit, Discover Electric Circuits, Kit/5	32.50	32.50
46135-00	4		Kit, Electricity	7.74	30.96
64373-00	1		Two Potato Clock	17.20	17.20
63968-00	1		Collection, Rock & Mineral, Earth Science, School, 2.5 cm x 5 cm,	55.50	55.50
68634-01	1		Collection, Fluorescent Rock, Basic, 1" x 2", Set/10	24.90	24.90
45733-00	1		Rocks & Minerals Kit	45.55	45.55
			* SUBTOTAL		692.04
			SALES TAX		54.46
			** TOTAL DUE		746.50
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					746.50

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9398-320-01	73937	2/18/02

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INVOICE #: 9398-320-01 Page: 1  
YOUR P.O. #: 73937  
DATE: 2/18/02 180

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
54 00	6		Magnet Bars, Plastic Cased	4.87	29.22
			* SUBTOTAL		29.22
			SALES TAX		2.30
			** TOTAL DUE		31.52

2-63

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9398-320-00	73937	2/12/02

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INVOICE #: 9398-320-00 Page: 1  
YOUR P.O.#: 73937  
DATE: 2/12/02 138

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
1180-12	1		Compass, Small Magnetic, 20 mm Diameter, Pkg/12	6.97	6.97
5304-05	3		Kit, Discover Electric Circuits, Kit/5	22.75	68.25
* SUBTOTAL					75.22
SALES TAX					5.92
** TOTAL DUE					81.14

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TOTAL AMOUNT DUE
<b>31.52</b>

**2-64**

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9398-320-01	73937	2/18/02

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INVOICE #: 9398-320-01

Page: 1

YOUR P.O. #: 73937

DATE: 2/18/02

180

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
54 00	6		Magnet Bars, Plastic Cased	4.87	29.22
			* SUBTOTAL		29.22
			SALES TAX		2.30
			** TOTAL DUE		31.52

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TOTAL INVOICE DUE

124.04

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9397-127-00	74067	1/31/02

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Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #. 9397-127-00

Page: 1

YOUR P.O.# 74067

DATE: 1/31/02

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
47021-00	5		pH Paper, Colorphast, 0-14, 100 Strips	11.25	56.25
64305-01	1		Petri Dish, 100 mm x 15 mm Sterile Disposable, Polystyrene, Pkg/20	3.54	3.54
45111-03	12		Beaker, Pyrex Student Grade, 250mL Low Form, Double Scale	2.14	25.68
63256-06	72		Test Tube, SK, 18 mm x 150 mm, 27 mL, Borosilicate	.41	29.52
			* SUBTOTAL		114.99
			SALES TAX		9.05
			** TOTAL DUE		124.04

**Science Kit  
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TOTAL INVOICE DUE

**559.20**

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

S  
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O

Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science

Clovis Unified School District  
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9397-870-00	74130	2/05/02

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YOUR P.O. # 74130

DATE. 2/05/02

241

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
67304-05	16		Preserved Cat, Single, 14"-19" (Medium), Skinned	32.40	518.40
			* SUBTOTAL		518.40
			SALES TAX		40.80
			** TOTAL DUE		559.20

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INVOICE# 8397-871-00  
YOUR P.O.#: 74131  
DATE: 2/07/02

Page: 2

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
80898-01	1		Buffer Capsules, pH 4, Vial/10 Capsules Each Makes 100 mL of	6.19	6.19
80899-10	1		Buffer Capsules, pH 10, Vial/10 Capsules Each Makes 100 mL of	6.19	6.19
80408-03	1		Ammonium Peroxydisulfate, Lab Grade, 500 g, Crystals, Ammonium	10.71	10.71
86865-04	1		Sodium Hydroxide, Lab Grade, 2.5 kg, Pellets, Caustic Soda,	25.71	25.71
83305-02	1		Lycopodium Powder, Lab Grade, 100 g, Shelf Life Indefinite,	12.21	12.21
87088-03	1		Steel, 500 g, Wool, Fine, Shelf Life Indefinite, Non-Hazardous	5.25	5.25
89006-03	1		Zinc, Reagent Grade, 500 g, Shots, Shelf Life Indefinite,	14.25	14.25
63680-00	60		Battery Electrode, Zinc, 19 mm x 100 mm	.69	41.40
80621-03	1		Aluminum, 500 g, Shot, Shelf Life Indefinite, Non-Hazardous	7.65	7.65
83223-03	1		Dodecanoic Acid, 500 g, Powder, Lauric Acid, Shelf Life Indefinite	9.39	9.39
89005-03	1		Zinc, Reagent Grade, 500 g, Powder, Shelf Life Indefinite,	9.77	9.77
89100-01	2		Hydrochloric Acid, ACS Grade, 2.5 L, 37% Solution, 12 M, In	31.54	63.08
80095-00	2		Aluminum, 12" x 25' roll, 30 cm x 7.6 m roll, Regular Foil, Shelf	1.72	3.44
* SUBTOTAL					522.07
SALES TAX					41.09
** TOTAL DUE					563.16
PLEASE REMIT PAYMENT TO SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	563.16

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
86785-04	1		Sodium Chlorate, Lab Grade, 2.5 kg Crystals, Shelf Life Indefinite,	31.47	31.47
82001-02	1		Iron(II) Chloride Tetrahydrate, Lab Grade, 100 g, Crystals,	11.76	11.76
81052-04	3		Calcium Carbonate, Lab Grade, 2.5 kg, Marble Chips, Shelf Life	5.81	17.43
64552-02	1		Weighing Boat, 78 mm x 25 mm, Pkg/100	6.48	6.48
62370-01	35		Magnifier, Dual, 3x & 6x	1.37	47.95
64775-01	1		Ruler, Plastic, Clear, 15 cm; 6", Metric & English Scales, Pkg/10	2.56	2.56
61655-11	4		Paper, Filter, Medium Flow, 11 cm diameter, Pkg/100	3.47	13.88
86740-03	1		Sodium Tetraborate Decahydrate, Lab Grade, 500 g, Powder, Sodium	5.60	5.60
61200-00	36		Compass w/ Pencil, 12" diameter, Safety, Plastic	1.16	41.76
66370-00	1		Demonstration, Slinky Spring	5.43	5.43
30395-02	1		Diffraction Viewer, 2"x2", Pkg/25 Cardmounted, Grating Film	13.97	13.97
86705-04	2		Sodium Hydrogen Carbonate, Lab Grade, 2.5 kg, Powder, Sodium	7.93	15.86
84530-03	1		Oxalic Acid, Reagent Grade, 500 g, Crystals, Shelf Life Indefinite,	16.59	16.59
81075-04	1		Calcium Chloride, Lab Grade, 2.5 kg, Granular, 4-8 Mesh,	9.84	9.84
83530-03	1		Magnesium Chloride Hexahydrate, ACS Grade, 500 g, Crystals, Shelf	9.84	9.84
86795-04	2		Sodium Chloride, Lab Grade, 2.5 kg, Fine White Crystals,	4.73	9.46
86800-04	1		Sodium Chloride, Lab Grade, 2.5 kg Large Crystals, Rock Salt, Shelf	6.23	6.23
81121-03	1		Calcium Oxide, Lab Grade, 500 g, Powder, Burnt Lime, Shelf Life 1	3.47	3.47
89119-03	1		Thymol Blue Sodium Salt, Reagent Grade, 500 mL, 0.04% Indicator	7.91	7.91
80795-01	2		Bromocresol Green, 100 mL, 0.04% Aqueous Indicator Solution,	3.43	6.86
63180-00	12		pH Paper, Blue Litmus Test Paper, Vial/100	.57	6.84
63190-00	12		pH Paper, Red Litmus Test Paper, Vial/100	.57	6.84
69642-03	10		pH Paper, Wide Range, 1/4" x 2", (.64cm x 5cm), Vial/100	.88	8.80

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INVOICE #: 841006-00

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DATE: 4/05/02

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2-68

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
9516-02	2		Food, Tetramin, Aquarium, 200 g, Fish Staple Food	13.73	27.46
87505-01	4		Food, Aquarium, Freeze-Dried Tubifex Worms, 30 grams	4.87	19.48
68179-00	4		Food, Aquarium, Spirulina Flakes, 2 oz	3.77	15.08
60258-00	2		Scraper, Aquarium, 48 cm long	3.49	6.98
60262-01	2		Siphon, Air-Vac	5.25	10.50
60216-00	8		Air Breaker Stone, Aquarium	1.09	8.72
68510-04	4		Replacement Undergravel Filter, Carbon Cartridge, Pkg/2	2.07	8.28
45405-00	2		Biological Filter Supplement, Aquarium, 227 grams	7.48	14.96
65809-00	4		Ph & Alkalinity Booster, SeaBuffer	4.11	16.44
73845-01	1		CDROM, Sky Works, Win, Win 3.1	27.97	27.97
47034-00	2		Map Measure w/ Magnifier	19.88	39.76
45443-00	6		Tetra, Reptomin, 75 grams	3.96	23.76
69518-00	5		Illuminator, Double Intensity, 20W & 40W	13.48	67.40
69518-01	10		Replacement Illuminator Bulb for Double Intensity Illuminator	2.52	25.20
68634-01	1		Collection, Fluorescent Rock, Basic, 1" x 2", Set/10	24.90	0
85395-03	1		Potassium Permanganate, Lab Grade, 500 g, Crystals, Shelf Life	9.03	9.03
82270-03	1		Hydrogen Peroxide, ACS Grade, 500 mL, 30%, Stabilized,	26.37	26.37
			* SUBTOTAL		372.29
			SALES TAX		29.30
			** TOTAL DUE		401.59

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YOUR P.O.#: 76555  
DATE: 4/16/02

**Z-67A**

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
			* SUBTOTAL		453.68
			SALES TAX		35.70
			** TOTAL DUE		489.38
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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
9436-00	1		Sodium Polyacrylate, Lab Grade, 500 g, Powder, Shelf Life	15.86	15.86
665 J2	1		Sodium, Lab Grade, 125 g, Lumps, Severe Fire Risk in Contact With	36.36	36.36
3760-01	1		Methyl Orange, Lab Grade, 25 g, Powder, Shelf Life Indefinite,	6.86	6.86
3525-03	1		Magnesium Carbonate Hydroxide Pentahydrate, Lab Grade, 500 g,	10.29	10.29
3510-01	2		Magnesium, 25 g, Ribbon, 1/8" wide x 120', Roll, Shelf Life	10.43	20.86
1360-08	6		Cylinder, Borosilicate, 100 mL x 1 mL, w/ Plastic Base, Single	4.13	24.78
4342-03	20		Crucible, Student High Form, 18 mL Glazed Porcelain w/ Cover	2.77	55.40
3580-04	12		Watch Glass, Pyrex, 100 mm	1.75	21.00
6119-00	2		Pump, Pipette, 10 mL, Green	11.33	22.66
6119-01	2		Pump, Pipette, 25 mL, Red	15.67	31.34
5728-00	1		Beral Pipet, Thin Stem, Disposable Polyethylene, 150 mm x 2.5 mm,	4.03	4.03
5273-00	3		Visorgogs	5.76	17.28
50745-01	12		Brush, Test Tube, Natural Pig Bristles, 24cm	.70	8.40
50775-12	1		Brush, Flask, 31 cm	2.00	2.00
50775-15	1		Brush, Flask, 36 cm	2.07	2.07
53020-00	2		Spoon, Plastic, 15 cm, Pkg/12	1.23	2.46
55093-00	1		Pipet, Dropper, Thin Stem, Disposable Polyethylene, 150 mm x	12.04	12.04
63690-50	2		Plate, Spot, Clear Polystyrene, 15 Depressions, 140 mm x 80 mm,	10.75	21.50
632 05	72		Test Tube, SK, 16 mm x 150 mm, 20 mL, Borosilicate	.40	28.80
62845-00	1		Rubber Policeman w/ Glass Rod, Pkg/12	6.97	6.97
45111-05	6		Beaker, Pyrex Student Grade, 600mL Low Form, Double Scale	2.92	17.52
45111-03	12		Beaker, Pyrex Student Grade, 250mL Low Form, Double Scale	1.91	22.92
69610-00	1		Hand Protector	11.55	11.55
64305-01	1		Petri Dish, 100 mm x 15 mm Sterile Disposable, Polystyrene, Pkg/20	3.54	3.54
61867-03	12		Funnel, Polypropylene, 65 mm diameter, Standard Stem, 60 degree	1.12	13.44
63451-01	3		Tray, Tote, Laboratory, 48 cm x 23 cm x 11 cm	11.25	33.75

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INVOICE #: 8422-85

YOUR P.O.#: 76574

DATE: 4/10/02

158

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
57 9-00	4		Pump, Pipette, 10 mL, Green	14.85	59.40
57 9-01	4		Pump, Pipette, 25 mL, Red	21.95	87.80
54342-03	10		Crucible, Student High Form, 18 mL Glazed Porcelain w/ Cover	3.95	39.50
45570-01	1		Poster, Illustrated Periodic Table, 96 cm x 63 cm (38" x 24")	17.95	17.95
* SUBTOTAL					204.65
SALES TAX					16.11
** TOTAL DUE					220.76
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	
					220.76

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
45259-01	1		Wire Lid, Hamster/Rat Cage	69.50	69.50
			* SUBTOTAL		69.50
			SALES TAX		5.47
			** TOTAL DUE		74.97
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YOUR P.O. #: 77354

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447

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
4-9-00	1		Cage, Hamster/Rat w/o Cover	21.67	21.67
			* SUBTOTAL		21.67
			SALES TAX		1.71
			** TOTAL DUE		23.38
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	23.38



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138.40

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INVOICE #: 9226-450-00

Page: 1

YOUR PO # 69012

DATE: 7/17/01

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
36-0034	5		Refill Kit/WARD'S Simulated ABO/Rh Blood Typing Lab Activity, 36-0019	15.00	75.00 1
14-4512	1		Dialysis Tubing, 22mm Diameter, 34mm Flat Width, 23 Microns Thick,	27.00	27.00 2
15-4339	12		Laboratory Scoop, Blade Only	.75	9.00 3
18-2010	3		Polypropylene Stirring Rod (Policeman)	1.10	3.30 4
14-3510	1		Single Concavity Slide Pkg/12 25mm x 75mm, 1.25mm Thick	6.99	6.99 5
17-6011		12	Barnes Dropping Bottle, 30ml	.85	
86-8003	1		Broad Bean Seed, Viable, 1/2lb Pkg	4.50	4.50 7
86-8080	1		Sweet Corn Seed, Untreated 200/Pkt Viable, , 2oz, Seneca Variety	2.45	2.45 8
* SUBTOTAL					128.24
SALES TAX					10.16
				** TOTAL DUE	138.40

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9226-450-01	69012	8/03/01

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INVOICE # 9226-450-01

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YOUR P.O.#: 69012

DATE: 8/03/01

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
17-6011	12		Barnes Dropping Bottle, 30ml	.85	10.20
			* SUBTOTAL		10.20
			SALES TAX		.81
			** TOTAL DUE		11.01

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9226-447-00	69013	7/16/01

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INVOICE #: 9226-447-00  
YOUR P.O. #: 69013  
DATE: 7/16/01

Page: 1

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# WARD'S

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
36-0034	10		Refill Kit/WARD'S Simulated ABO/Rh Blood Typing Lab Activity, 36-0019	15.00	150.00
15-9863	1		String, 1/2 Lb spool	4.20	4.20
15-2829	2		* Filter Paper, Coarse Grade, 125mm Box/100 25 microns	6.50	13.00
			* SUBTOTAL		167.20
			SALES TAX		13.24
			** TOTAL DUE		180.44



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INVOICE #: 9245-467-03

Page: 1

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DATE: 1/09/02

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-2380	2		Iodine, Potassium Iodide Sol. LABgr 500ml Plastic Bottle, MSDS # 913	6.95	13.90
			* SUBTOTAL		13.90
			SALES TAX		1.10
			** TOTAL DUE		15.00

2-71

# WARD'S

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

YOUR P.O.# 70417

DATE: 10/05/01

123

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
1 5072	2		Spirometer Mouthpieces, Pkg/250 Disposable, 11mm O.D.,	15.50	31.00
69-7232	2		Pig Heart, Preserved, Pail/10 MSDS 694.5 + 153.5	45.00	90.00
93-6138	17	3	Bone-Ground Preparation (CS&LS) Slide (Human) Thin sections;	8.79	149.43
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0390			Amoeba proteus Culture 30/35 Students, Live	4.99	
87-1300			Paramecium aurelia Culture, 30/35 Students, Live	4.99	
87-0100			Euglena sp. Culture 30/35 Students Live	4.99	
87-2500			Brown Planaria, Living, 30/35 Student Culture	5.95	
87-5210			Daphnia magna, Mature, 30/35 Students	5.99	
87-2020			Brown Hydra Culture, Living, 30/35 Students	5.15	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	6.99	
SALES TAX					22.60
TRANSPORTATION & PACKAGING					61.89
** TOTAL DUE					354.89

~~430000~~ 4151100700

*There is shipment of 4710.93 already in this PO OK to pay?*

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
PO BOX 92921. ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO WARD'S NATURAL SCIENCE. TERMS: NET 30 DAYS

**354.89**

# WARD'S

PLEASE REMIT PAYMENT TO:

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021

PHONE: (800) 962-2660 FAX: (800) 635-8439  
www.wardsci.com  
E-Mail: customer\_service@wardsci.com

AMOUNT DUE

35.39

2-78

Clovis Unified School District  
Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

Clovis Unified School District  
Central Warehouse  
1690 David E. Cook Way  
Clovis, CA 93611-0567

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Clovis Unified School District  
Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Reference this number on  
all payments and  
correspondence. →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9245-467-02	70417	10/29/01

PLEASE REMIT PAYMENT TO:

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

INVOICE #: 9245-467-02

Page: 1

YOUR P.O. #: 70417

DATE: 10/28/01

143

# WARD'S

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
73-6138	3		Bone-Ground Preparation (CS&LS) Slide (Human) Thin sections;	8.79	26.37
			SALES TAX		2.20
			TRANSPORTATION & PACKAGING		6.82
			** TOTAL DUE		35.39



WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 835-8439  
 WARD'S E.I.N. 16-0971836

INVOICE # 45-487-00  
 YOUR P.O. # 417  
 DATE 9/27/01

Page: 178

2-79A

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	6.99	
			SALES TAX		311.43
			TRANSPORTATION & PACKAGING		476.93
			** TOTAL DUE		4,624.95
PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC. PO BOX 92921, ROCHESTER, NEW YORK 14692-9021					4,624.95
PAY THIS AMOUNT TO WARD'S NATURAL SCIENCE. TERMS: NET 30 DAYS					

*OK to pay?*  
*yes*

# WARD'S

PLEASE REMIT PAYMENT TO:  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2860 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

INVOICE # 6-467-00

YOUR PO # 70417

DATE 8/27/01

Page: 2

# 2-798

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
39-1456	2		Glucose (Dextrose), Anhydrous Granular, LABgr, 2.5kg Bottle	19.45	38.90
15-2558	20		pH Paper, 1-14 range, Vial/100	1.15	23.00
14-4512	2		Dialysis Tubing, 22mm Diameter, 34mm Flat Width, 23 Microns Thick, Preclean Microscope Slides, Pkg/72	37.95	75.90
14-3500	6		3 X 1 Inch, 1mm Thickness	7.50	45.00
14-3555	8		22mm Plastic Coverslips, Box/100	2.79	22.32
69-7194	3		Sheep Eyes, Preserved, Pail/100 MSDS 694.5 + 153.5	57.50	172.50
69-7182	2		Cow or Calf Eyes, Pail/10 Preserved, MSDS 694.5 + 153.5	15.25	30.50
69-2244	3		Pln. Med 3-4" Grassfrog-Pail/100 Preserved, MSDS 694.5 + 42	153.50	460.50
68-2204	2		Earthworm, 9"+, Plain, Pail/100, Preserved, MSDS 694.5 + 152	32.50	65.00
68-2804	3		Crayfish, 4-6", Plain, Pail/100 Preserved	60.00	180.00
68-4054	3		Lubber Grasshopper (Romalea), Pl/100 Preserved, MSDS 1704	27.00	81.00
86-8280	10		Radish Seeds, Viable, Packet, Cherry Belle	2.75	27.50
86-8081	2		Sweet Corn Seed, Viable, 1lb Pkg., Untreated	7.25	14.50
15-2000	1		3 1/8" Circle Weighing Papers, Box/1000	14.75	14.75
14-4105	12		P.T.C. Taste-Test Paper, Pkg/100 MSDS# 676	1.05	12.60
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0390			Amoeba proteus Culture 30/35 Students, Live	4.99	
87-1300			Paramecium aurelia Culture, 30/35 Students, Live	4.99	
87-0100			Euglena sp. Culture 30/35 Students Live	4.99	
87-2500			Brown Planaria, Living, 30/35 Student Culture	5.95	
87-5210			Daphnia magna, Mature, 30/35 Students	5.99	
87-2020			Brown Hydra Culture, Living, 30/35 Students	5.15	

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

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 WARD'S NATURAL SCIENCE  
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(CONTINUED)



WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 862-2660 FAX: (800) 635-8439  
 WARD'S E.I.N 18-0971836

YOUR P.O. # 7

DATE: 9/27/01

2-79C

176

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
15-1025	10		Kimwipes Disposable Wipers-Box/280 4 1/2" x 8 1/2"	2.90	29.00
93-2241	5		Animal Mitosis (Sect) IH Stain	8.99	44.95
88-8105	1		Parascaris mitosis. Shows diploid Ward's Antibiotic Sensitivity Kit (NON-HAZARDOUS)	54.00	54.00
36-0034	5		Refill Kit/WARD'S Simulated ABO/Rh Blood Typing Lab Activity, 36-0019	19.00	95.00
86-8330	4		Albino Tobacco Seeds, Viable, 3:1, Green:Albino, .1g vial, 800-1000	5.75	23.00
63-0240	1		Diatomaceous Earth, Preserved, Jar/30	4.25	4.25
18-7100	6		Disposable Petri Dish, Pkg/20 150x 15mm	8.64	51.84
14-5070	5		Spirometer, with 50 Disposable Mouthpieces & Capacity Charts	159.00	795.00
14-5072		2	Spirometer Mouthpieces, Pkg/250 Disposable, 11mm O.D.,	15.50	
69-7001	20		Fully Extracted Brain w/Dura Mater Jar/1, Preserved, MSDS 694.5 + 153.5	12.50	250.00
69-7232		2	Pig Heart, Preserved, Pail/10 MSDS 694.5 + 153.5	45.00	
69-7322	1		Sheep Kidney, Preserved, Pail/10 *	22.00	22.00
69-5238	16		Double Injected Medium, 14-18" Cat VacPak/1, Preserved	30.50	488.00
93-6138		20	Bone-Ground Preparation (CS&LS) Slide (Human) Thin sections;	8.79	
15-2819	4		Filter Paper, Medium Grade, 12.5cm Box/100 15 microns	4.59	18.36
15-2829	4		Filter Paper, Coarse Grade, 125mm Box/100 25 microns	14.85	59.40
17-4080	12		Student Grd. 1000ml Griffin Beaker Graduated, Pyrex	6.44	77.28
17-4122	12		Beaker, 2000ml Pyrex Std. Grade	14.07	168.84
17-2974	24		Erlenmeyer Flask, Pyrex 500ml, Std.	3.95	94.80
17-2975	12		Erlenmeyer Flask, Pyrex 1000ml, Std.	6.46	77.52
17-2976	12		Erlenmeyer Flask, Pyrex 2000ml, Std.	14.64	175.68
39-1438	2		Glycerol (Glycerin) LABgr, 500ml MSDS # 297	9.75	19.50
37-0701	2		Benedict's Solution, Qualitative 1 Liter LABgr. MSDS # 081	6.95	13.90
39-3268	1		Starch, Potato, LABgr, 500gm Btl. MSDS # 855	10.30	10.30

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 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO  
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 TERMS: NET 30 DAYS

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ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

INVC 8248-946-01

Page: 2

YOUR P.O. #: 70803

DATE: 9/28/01

210'

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-5746			1 Strontium Chloride, Crystal, LABgr 100gm- MSDS # 1362, IP2	7.90	
37-2833			1 Magnesium Chloride, LabGrade Crystals, 500g Btl. MSDS # 474	6.25	
37-5770			2 Sulfuric Acid, Reagent ACS 18M 500ml Btl. MSDS # 326	14.60	
37-2250			4 Hydrochloric Acid 37%, Reagent Concentrate 500ml Safety Bottle,	11.95	
14-0105			4 Wood Splints, 5 1/2", Pkg/500	3.10	
			SALES TAX		1.05
			TRANSPORTATION & PACKAGING		6.66
			** TOTAL DUE		19.66

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PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC. PO BOX 92921, ROCHESTER, NEW YORK 14692-9021	PAY THIS AMOUNT TO WARD'S NATURAL SCIENCE TERMS: NET 30 DAYS	19.66
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4-81 7

# WARD'S

PLEASE REMIT PAYMENT TO:

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021

PHONE: (800) 962-2660 FAX: (800) 635-8439  
www.wardsci.com  
E-Mail: customer\_service@wardsci.com

TOTAL INVOICE DUE  
**715.88**

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Clovis Unified School District  
Accounts Payable  
1450 Herndon Ave.  
Clovis, CA 93611-0599

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Clovis Unified School District  
Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Cheryl Loyko

Clovis Unified School District  
Accounts Payable  
1450 Herndon Ave.  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Reference this number on  
all payments and  
correspondence. →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9246-945-00	70803	10/03/01

PLEASE REMIT PAYMENT TO:

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

INVOICE #: 9246-945-00  
YOUR P.O. #: 70803  
DATE: 10/03/01

Page: 2

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# WARD'S

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-2833	1		Magnesium Chloride, LabGrade Crystals, 500g Btl. MSDS # 474	6.25	25 6.25
37-5770	2		Sulfuric Acid, Reagent ACS 18M 500ml Btl. MSDS # 326	14.60	26 29.20
37-2250	4		Hydrochloric Acid 37%, Reagent Concentrate 500ml Safety Bottle;	11.95	27 47.80
14-0105	4		Wood Splints, 5 1/2", Pkg/500	3.10	28 12.40
SALES TAX					44.86
TRANSPORTATION & PACKAGING					156.04
				** TOTAL DUE	715.88

*Handwritten notes:*  
 - A large handwritten "S" is written over the "TOTAL DUE" amount.  
 - "OK to pay?" is written below the total due.  
 - "JPD" is written in the left margin.



WARD'S NATURAL SCIENCE EST. INC.  
 P.O. BOX 92821  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 695-8439  
 WARD'S E.I.N. 16-0871836

INVO: 9246-946-01  
 YOUR O. # 70803  
 DATE 8/28/01

Page: 1  
 2-818

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Ordered Back			
37-1966			2 Ammonium Chloride, Labgr., Granular 500g bottle MSDS # 315	6.50	
15-9235			1 Bare Copper Magnet Wire-1lb. Spool Gauge 18	9.85	
37-2513			2 Copper Roll, 100g Labgr. Thickness: 0.002" MSDS # 127	8.30	
15-9827			2 Cotton Balls, Absorbant, 300 Puffs Per Pkg, Non-Sterile	2.25	
37-6573			1 Lead, Labgr, Sheet (12x12x1/32") MSDS #166	13.50	
37-2850			2 Magnesium, Metal Ribbon, .006" x 1/8" x 120 Ft., Labgr, 30 gm Spool MSDS #166	13.95	
37-2870			2 Manganese Dioxide, Reag., Powder 100g Bottle	9.95	
37-4636			9 Potassium Chloride, Labgr, 100g Granular MSDS # 430	3.95	
37-3123			2 Sodium Iodide, Labgr., Granular 100g Bottle MSDS # 096	10.50	
37-8691			2 Silver Nitrate, Labgr, 0.1M, 500ml MSDS #160	19.60	
37-2546			1 Nickelous Nitrate Labgrade Crystals, 500g Btl. MSDS # 597	21.65	
37-2347			1 Zinc, .08 x 30.48 x 30.48cm, Sheet MSDS # 207	25.75	
16-0572			1 Spectrum Tube, Bromine Vapor MSDS # 207	31.75	
37-6585			2 Phosphoric Acid, Reag, ACS, 500ml MSDS #119	16.50	
37-6675			2 Zinc Nitrate, Reag, Crystal, 100g MSDS #119	7.89	
39-0151			2 Acetone, Labgr, 500ml MSDS #015	5.25	
39-0278			1 Ethyl Alcohol, 95%, Denatured, 3.8 liter Btl. Labgr. MSDS # 574	19.25	
39-0279			1 Iso-Propyl Alcohol, 2-Propanol, 99% SCIGr, 1 liter Plastic Bottle	8.90	
39-0295			2 Methyl Alcohol (Methanol) Anhydrous Labgr, 500ml Bottle MSDS # 053, IP2	4.90	
39-1438			1 Glycerol (Glycerin) Labgr, 500ml MSDS # 297	9.75	
39-0265			1 n-Amyl Alcohol Prim., Labgr., 500ml MSDS # 227, IP2	12.00	
37-1351	1		Cobalt(ous) Chloride, Crystals Labgr., 100g MSDS # 456	11.95	11.95
37-0929			2 Calcium Chloride, Anhydrous 4-20mesh Labgr. Granular	6.15	

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC. PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO WARD'S NATURAL SCIENCE. TERMS: NET 30 DAYS

(CONTINUED)

# WARD'S

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

YOUR 70803

DATE: 10/03/01

# 2-81C

247

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT	
	Shipped	Back Ordered				
37-1966	2		Ammonium Chloride, LABgr., Granular 500g Bottle MSDS # 315	6.50	1	13.00
15-9235	1		Bare Copper Magnet Wire-1Lb. Spool Guage 18	9.85	2	9.85
37-2513	2		Copper Foil, 100g LABgr. Thickness: 0.002" MSDS # 127	8.30	3	16.60
15-9827	2		Cotton Balls, Absorbant, 300 Puffs Per Pkg, Non-Sterile	2.25	4	4.50
37-6573	1		Lead, LabGr, Sheet (12x12x1/32") MSDS #166	13.50	5	13.50
37-2850	2		Magnesium, Metal Ribbon, .006" x 1/8" x 120 Ft., LABgr, 30 gm Spool	13.95	6	27.90
37-2870	2		Manganese Dioxide, Reag., Powder 100g Bottle	9.95	7	19.90
37-4636	9		Potassium Chloride, LABgr, 100g Granular MSDS # 430	3.95	8	35.55
37-3123	2		Sodium Iodide, LABgr., Granular 100g Bottle MSDS # 096	10.50	9	21.00
37-8691	2		Silver Nitrate, LabGr, 0.1M, 500mL MSDS #160	19.60	10	39.20
37-2546	1		Nickelous Nitrate LabGrade Crystals, 500g Btl. MSDS # 597	21.65	11	21.65
37-2347	1		Zinc, .08 x 30.48 x 30.48cm, Sheet MSDS # 207	25.75	12	25.75
16-0572	1		Spectrum Tube, Bromine Vapor	31.75	13	31.75
37-6585	2		Phosphoric Acid, Reag, ACS, 500mL	16.50	14	33.00
37-6675	2		Zinc Nitrate, Reag, Crystal, 100g MSDS #119	7.89	15	15.78
39-0151	2		Acetone, LABgr, 500ml MSDS #015	5.25	16	10.50
39-0278	1		Ethyl Alcohol, 95%, Denatured, 3.8 liter Btl. LABgr. MSDS # 574	19.25	17	19.25
39-0279	1		Iso-Propyl Alcohol, 2-Propanol, 99% SCIgr, 1 Liter Plastic Bottle	8.90	18	8.90
39-0295	2		Methyl Alcohol (Methanol) Anhydrous LABgr, 500ml Bottle MSDS # 053, IP2	4.90	19	9.80
39-1438	1		Glycerol (Glycerin) LABgr, 500ml MSDS # 297	9.75	20	9.75
39-0265	1		n-Amyl Alcohol Prim., LABgr., 500ml MSDS # 227, IP2	12.00	21	12.00
37-0929	2		Calcium Chloride, Anhydrous 4-20mesh Labgr. Granular	6.15	23	12.30
37-5746	1		Strontium Chloride, Crystal, LABgr 100gm- MSDS # 1362, IP2	7.90	24	7.90

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO  
WARD'S NATURAL SCIENCE.  
TERMS: NET 30 DAYS

(CONTINUED)



PLEASE REMIT PAYMENT TO:

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P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

ORDER # 9248-521-03

Page: 1

YOUR P.O. # 71354

DATE: 10/05/01

186

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
92-5670	8		Ascaris lumbricoides-Males (CS) H&E through sex organs.	3.50	28.00 37
. FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0398			Amoeba proteus MAGNACulture/100 Live	15.25	
87-0396			Amoeba ReadySlide, Living pkg/5, Live	10.50	
87-1318			Paramecium caudatum, MAGNA/100 Students, Live	15.25	
87-1316			Paramecium Caudatum ReadySlide, Living	10.50	
87-0108			Euglena sp. MAGNACulture/100 Live	15.25	
87-0106			Euglena Ready Slide, Living pkg/5	10.50	
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
* SUBTOTAL					28.00
SALES TAX					2.22
** TOTAL DUE					30.22

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO  
WARD'S NATURAL SCIENCE.  
TERMS: NET 30 DAYS

30.22



PLEASE REMIT PAYMENT TO:  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971838

INVOICE # 9248-521-00  
 A.P.O. #: 71354  
 DATE: 8/28/01

Page: 3  
**2-83A**  
 25

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
			* SUBTOTAL		1,017.29
			SALES TAX		80.57
			** TOTAL DUE		1,097.86

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
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**1,097.86**



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 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

INVOICE # 9248-821-00  
 P.O. # 71364  
 DATE: 9/28/01

2-838

24

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
69-2269	1		Feather Set/10 Down + Contour, w/Study Guide	6.40	6.40 <sup>4</sup>
32-2203	1		Ward's Dichotomous Key To Protozoa Pkg/30	5.39	5.39 <sup>3</sup>
21-2101	2		Medium Covered Aquarium/Terrarium 14"L x 8"W x 9-1/2"H	7.31	14.62 <sup>4</sup>
92-8255	16		Starfish Embryology II-Composite (WM) Slide of unfertilized eggs	6.50	104.00 <sup>7</sup>
92-0553		16	Scypha (CS & LS) H&E Slide	4.40	
92-5670		8	Demonstrates general structure of Ascaris lumbricoides-Males (CS) H&E through sex organs.	3.50	
92-5671	8		Ascaris lumbricoides-Female (CS) H&E Slide through sex organs.	3.80	30.40 <sup>6</sup>
92-2903	4		Starfish Pedicellariae (WM) Slide *	2.70	10.80 <sup>4</sup>
68-4262	2		Giant Water Bug (Lethocerus or Belastoma), Preserved, Jar/10	7.50	15.00 <sup>4</sup>
33-0278	1		WARD'S Owls and Owl Pellets Reference Poster, 27" x 38"	5.59	5.59 <sup>5</sup>
36-5492	1		WARD'S Advanced Owl Pellet Skull Display Sets, Lab Activity	52.00	52.00 <sup>4</sup>
36-5488	1		WARD'S Investigation of NW vs SE Owl Pellets Lab Activity,	62.40	62.40 <sup>5</sup>
33-1200	1		Museum of Life Poster Set, Set/9 Laminated Posters, 24"x18" Each	144.95	144.95 <sup>4</sup>
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0398			Amoeba proteus MAGNaculture/100 Live	15.25	
87-0396			Amoeba ReadySlide, Living pkg/5, Live	10.50	
87-1318			Paramecium caudatum, MAGNA/100 Students; Live	15.25	
87-1316			Paramecium Caudatum ReadySlide, Living	10.50	
87-0108			Euglena sp. MAGNaculture/100 Live	15.25	
87-0106			Euglena Ready Slide, Living pkg/5	10.50	
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO WARD'S NATURAL SCIENCE.  
 TERMS: NET 30 DAYS

(CONTINUED)

# WARD'S

PLEASE REMIT PAYMENT TO:

WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2680 FAX: (800) 635-8439  
WARD'S E.I.N. 16-0971836

IN .#: 9248-521-00

YOUR PO #. 71354

DATE: 9/28/01

Page: 1

**2-83C**

23

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
68-0102	1		Scypha, Medium 1/2"-3/4", Vial/10 Preserved	7.10	7.10
68-0222	1		Gonionemus, Preserved, Jar/10 MSDS 694.5 + 153.5	10.20	10.20
68-0422	2		Common Sea Anemone, Sm. 1"-1-1/2", (Metridium), Preserved, Pail/10	18.50	37.00
68-0312	1		Common Jellyfish, Small 2"-3", (Aurelia), Preserved, Jar/10	13.50	13.50
68-7052	2		Freshwater Mussel, 3.5-4.5", Pail/10 Large, Preserved	8.70	17.40
68-7442	2		Squid, 6-8", Plain Preserved, Pail/10 MSDS 694.5 + 153.5	16.60	33.20
53-2120	1		Nautilus pompilius Shell (Recent), Whole Shell 4" - 6", Preserved,	23.60	23.60
53-2140	1		Nautilus pompilius-Bisected shell (Recent), 4" - 6", Preserved, Each	29.30	29.30
68-2309	1		Annelid Collection, Preserved, Set/5	17.50	17.50
68-2804	1		Crayfish, 4-6", Plain, Pail/100 Preserved	60.00	60.00
68-7635	3		Starfish, 5-6", Plain, Vac-Pack/10 Medium, Preserved	8.30	24.90
69-0052	1		Lancelet (Amphioxus), Vial/10, Preserved	7.10	7.10
69-1005	2		Plain Large Sea Lamprey-VacPack/10 Preserved, 20"+	43.70	87.40
69-0069	1		Lamprey Larvae (Ammocoetes) Preserved, Vial/1, 4-4.75"	3.30	3.30
69-1172	1		Dogfish, 22-27", 2 Inj, Pail/10, Medium, Preserved	68.25	68.25
69-1281	1		Ratfish (Chimaera), Preserved, VacPk/1, MSDS 694.5 + 153.5	6.85	6.85
69-1501	1		Sea Horse (Hippocampus), Dry, Preserved, Jar/1, MSDS 694.5	5.20	5.20
69-5772	1		2X Inj Med 7-9" Fetal Pig-Pail/10 Preserved, MSDS 694.5 + 154.5	88.36	88.36
14-0709	40		Blade For No. 4 Scalpel, #22	.18	7.20
68-0209	2		Hydra w/Buds, Preserved, Vial/10 MSDS 1154	4.73	9.46
68-0239	1		Obelia, Preserved, Vial/10 MSDS 694.5 + 153.5	4.46	4.46
68-0248	1		Obelia Medusae, Preserved, Vial/10 MSDS 694.5 + 153.5	4.46	4.46

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
PO BOX 92921, ROCHESTER, NEW YORK 14692-9021PAY THIS AMOUNT TO  
WARD'S NATURAL SCIENCE  
TERMS: NET 30 DAYS

(CONTINUED)

# WARD'S

PLEASE REMIT PAYMENT TO:  
WARD'S NATURAL SCIENCE EST., INC.  
P.O. BOX 92921  
ROCHESTER, NEW YORK 14692-9021  
PHONE: (800) 962-2660 FAX:(800) 635-8439  
WARD'S E.I.N. 16-0971836

INV # 9248-921-01  
Y.O.#: 71354  
DATE: 9/28/01

**2-84A**  
295

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
			* SUBTOTAL		10.76
			SALES TAX		.85
			** TOTAL DUE		11.61

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO  
WARD'S NATURAL SCIENCE  
TERMS: NET 30 DAYS

11.61



PLEASE REMIT PAYMENT TO:  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2860 FAX: (800) 835-8498  
 WARD'S E.I.N. 16-0871836

INVOICE# 9248-521-01  
 P.O.# 71354  
 DATE 9/28/01

Page: 1  
 2-848  
 283

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
68-0102		1	Scypha, Medium 1/2"-3/4", Vial/10 Preserved	7.10	
68-0222		1	Gonionemus, Preserved, Jar/10 MSDS 694.5 + 153.5	10.20	
68-0422		2	Common Sea Anemone, Sm. 1"-1-1/2", (Metridium), Preserved, Pail/10	18.50	
68-0312		1	Common Jellyfish, Small 2"-3", (Aurelia), Preserved, Jar/10	13.50	
68-7052		2	Freshwater Mussel, 3.5-4.5", Pail/10 Large, Preserved	8.70	
68-7442		2	Squid, 6-8", Plain Preserved, Pail/10 MSDS 694.5 + 153.5	16.60	
53-2120		1	Nautilus pompilius Shell (Recent), Whole Shell 4" - 6", Preserved,	23.60	
53-2140		1	Nautilus pompilius-Bisected shell (Recent), 4" - 6", Preserved, Each	29.30	
68-2309		1	Annelid Collection, Preserved, Set/5	17.50	
68-2804		1	Crayfish, 4-6", Plain, Pail/100 Preserved	60.00	
68-7635		3	Starfish, 5-6", Plain, Vac-Pack/10 Medium, Preserved	8.30	
69-0052		1	Lancelet (Amphioxus), Vial/10, Preserved	7.10	
69-1005		2	Plain Large Sea Lamprey-VacPack/10 Preserved, 20"+	43.70	
69-0069		1	Lamprey Larvae (Ammocoetes) Preserved, Vial/1, 4-4.75"	3.30	
69-1172		1	Dogfish, 22-27", 2 Inj, Pail/10, Medium, Preserved	68.25	
69-1232	1		Dogfish Pups, Preserved, Jar/10 MSDS 694.5 + 153.5	10.76	10.76
69-1281		1	Ratfish (Chimaera), Preserved, VacPk/1, MSDS 694.5 + 153.5	6.85	
69-1501		1	Sea Horse (Hippocampus), Dry, Preserved, Jar/1, MSDS 694.5	5.20	
69-5772		1	2X Inj Med 7-9" Fetal Pig-Pail/10 Preserved, MSDS 694.5 + 154.5	88.36	
14-0709		40	Blade For No. 4 Scalpel, #22	.18	
68-0209		2	Hydra w/Buds, Preserved, Vial/10 MSDS 1154	4.73	
68-0239		1	Obelia, Preserved, Vial/10 MSDS 694.5 + 153.5	4.46	

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO  
 WARD'S NATURAL SCIENCE.  
 TERMS: NET 30 DAYS

(CONTINUED)



WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

YOL # 71354  
 DATE: 10/02/01

**2-85**  
 419

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
92-0553	16		Scypha (CS & LS) H&E Slide Demonstrates general structure of	4.40	70.40
92-5670		8	Ascaris lumbricoides-Males (CS) H&E through sex organs.	3.50	28.00
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0398			Amoeba proteus MAGNACulture/100 Live	15.25	
87-0396			Amoeba ReadySlide, Living pkg/5, Live	10.50	
87-1318			Paramecium caudatum, MAGNA/100 Students, Live	15.25	
87-1316			Paramecium Caudatum ReadySlide, Living	10.50	
87-0108			Euglena sp. MAGNACulture/100 Live	15.25	
87-0106			Euglena Ready Slide, Living pkg/5	10.50	
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
* SUBTOTAL					70.40
SALES TAX					5.58
** TOTAL DUE					75.98

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

PAY THIS AMOUNT TO  
 WARD'S NATURAL SCIENCE  
 TERMS: NET 30 DAYS

75.98

2-86



PLEASE REMIT PAYMENT TO:  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX:(800) 635-8439  
 www.wardsci.com  
 E-Mail: customer\_service@wardsci.com

TOTAL INVOICE DUE  
**127.80**

SOLD TO

Clovis Unified School District  
 Accounts Payable  
 1450 Herndon Ave.  
 Clovis, CA 93611-0599

SHIP TO

Clovis Unified School District  
 Central Warehouse  
 1690 David E Cook Way  
 Clovis, CA 93611-0567

ATTN: Cheryl Loyko

Clovis Unified School District  
 Accounts Payable  
 1450 Herndon Ave.  
 Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
 WITH YOUR PAYMENT.

Reference this number on  
 all payments and  
 correspondence. →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9255-895-00	72304	11/01/01

PLEASE REMIT PAYMENT TO:  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX (800) 635-8439  
 WARD'S E.I.N 16-0971838

INVOICE #: 9255-895-00  
 YOUR P.O. #: 72304  
 DATE: 11/01/01

Page: 1

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
32-1783	1		Dictionary of Environmental Science and Technology, by Porteous	35.44	35.44
32-1825	1		Reading Maps, Book, by Riffel, C 1973, Spiral Bound, 72 p.	11.35	11.35
32-0500	1		GPS Made Easy, Book, by L. Letham, Using Global Positioning Systems	9.01	9.01
32-1803	1		A Field Manual for the Amateur Geologist, Book, by Cvancara,	17.77	17.77
32-5094	1		The Evolution Revolution, By: McNamara & Long, Softcover, 298p	39.95	39.95
32-0114	1		Investigating Water Problems By: Dr. Charles E. Renn, Softcover	4.90	4.90
* SUBTOTAL					118.42
SALES TAX					9.38
** TOTAL DUE					127.80

<b>CLOVIS UNIFIED SCHOOL DISTRICT</b> <b>INCREASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Equipment 2001-02
---

SCHEDULE 3 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
1		Carolina Biological Supply				3,511.63
2		Science Kit ans Boreal Laboratories				690.62
3		Flinn Scientific				474.56
4	1	Flinn Scientific	639.90	75.00	50.73	765.63
Total for Science Classroom/Lab Equipment						<u>5,442.44</u>

Case Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER:**

**OE 2111476**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/05/01	1842760	FOB DESTINATION		NET 30 DAYS	69228	07/12/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	213630	CA WHITE LIGHT EQUIP PKG	EACH	1		3,253.77000		3,253.77
						Shipping & Hdlg		
						Sub Total		3,253.77
						Discount		
						Total		3,253.77
						Sales/Use Tax		257.86
						Down Payment		
						Balance Due		3,511.63

\*\*\* IMPORTANT \*\*\*

**IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

THANK YOU FOR YOUR ORDER

**Science Kit  
& Boreal  
Laboratories**

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE
<b>690.62</b>

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science Supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9294-660-00	69209	7/10/01

**Science Kit  
& Boreal  
Laboratories**

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9294-660-00

Page: 1

YOUR P.O. #: 69209

DATE: 7/10/01

287

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
45573-00	1		Groundwater Simulation System	595.00	595.00
			* SUBTOTAL		595.00
			SALES TAX		45.34
			INSURANCE & TRANSPORTATION		50.28
			** TOTAL DUE		690.62

# FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

## Original Invoice

Flinn Invoice No.: 677517

Flinn Order No.: 02-31150

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN: ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No. 77110		Date Shipped 05/08/2002	Shipped Via UPS/RPS	Invoice Date 05/08/2002	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
1	SE1000	GOGGLE SANITIZER, FLINN		\$365.16	\$365.16
1	AP6134	SCIENCE SAFETY VIDEO PACKAGE		\$74.76	\$74.76
		<p>*** COMMENTS *** QUOTE 22582 FOR ITEM #AP6134, QUOTE 28014 FOR ITEM #SE1000 HAS BEEN APPLIED. THANK YOU FOR YOUR ORDER.</p>			
		SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535			\$34.64

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$0.00
<b>TOTAL</b>	<b>\$474.56</b>

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 669301

Flinn Order No.: 02-23635

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS CENTRAL SCHOOL DISTRICT - 9361301  
 ATTN: ACCOUNTS PAYABLE  
 1450 HERMOND AVE  
 CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
 1690 DAVID E. COOK WAY  
 SCIENCE DEPT  
 CLOVIS, CA 93611

Customer Order No. 75638	Date Shipped 03/26/2002	Shipped Via TRUCK	Invoice Date 03/26/2002
-----------------------------	----------------------------	----------------------	----------------------------

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	SE2060	STAK-A-CAB COMBINATION ACID/ FLAMMABLES CABINET	\$639.90	\$639.90
2	AP3309	GOGGLES, FOG FREE, STANDARD, VENTED	\$6.04	\$241.40
		*** COMMENTS *** QUOTE 27896 HAS BEEN APPLIED. THANK YOU FOR A GREAT ORDER!		
		SALES TAX - CALIFORNIA REGISTRATION # SC08A97-695535		\$69.40

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$75.00
<b>TOTAL</b>	<b>\$1025.70</b>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

**ATTACHMENT 2**

**CLOVIS UNIFIED SCHOOL DISTRICT  
INCREASED SCIENCE GRADUATION REQUIREMENTS  
HIGH SCHOOL (9-12) STAFFING CALCULATIONS**

	2001-02
1 Number of Grade 9-12 pupils	10,219
2 New Pupil Load: Item 1/4	2,555
3 Average Science Class Size	27.2
4 Additional Science Classes: Item 2/Item 3	94
5 Number of classes per teacher	5
6 Increased Science Teachers	19
7 Average Teacher Salary and Benefits	54,432
8 <b>TOTAL INCREASED COSTS TO GR-2</b>	<b>1,022,501</b>

Prepared by SixTen and Associates: L. Hendee 12-11-02

# SixTen and Associates Mandate Reimbursement Services

Exhibit B

KEITH B. PETERSEN, MPA, JD, President  
E-Mail: Kbpsixten@aol.com

**San Diego**  
5252 Balboa Avenue, Suite 900  
San Diego, CA 92117  
Telephone: (858) 514-8605  
Fax: (858) 514-8645

**Sacramento**  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834  
Telephone: (916) 565-6104  
Fax: (916) 564-6103

August 1, 2008

**RECEIVED**

AUG 04 2008

**COMMISSION ON  
STATE MANDATES**

Paula Higashi, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Graduation Requirements  
Fiscal Years: 1998-99 through 2001-02  
**Revised Incorrect Reduction Claim**

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced *revised* incorrect reduction claim for Clovis Unified School District.

All interested parties should direct their inquiries to the following:

Michael Johnston, Assistant Superintendent  
Business Services  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611-0599

SixTen and Associates is not the representative for District. Please include me on the mailing list as an interested person.

Thank-you.

Sincerely,



Keith B. Petersen

# COMMISSION ON STATE MANDATES

## 1. INCORRECT REDUCTION CLAIM TITLE

498/83 Graduation Requirements

Original Incorrect Reduction Claim  
05-4435-I-50

## 2. CLAIMANT INFORMATION

Clovis Unified School District

Michael Johnston  
Assistant Superintendent, Business Services  
1450 Herndon Avenue  
Clovis, CA 93611-0599  
Voice: 559-327-9128  
Fax: 559-327-9059  
E-Mail: MichaelJohnston@clovisusd.k12.ca.us

## 3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Michael Johnston  
Assistant Superintendent, Business Services  
1450 Herndon Avenue  
Clovis, CA 93611-0599  
Voice: 559-327-9128  
Fax: 559-327-9059  
E-Mail: MichaelJohnston@clovisusd.k12.ca.us

For CSJ Use Only

Filing Date:

**RECEIVED**

AUG 04 2008

**COMMISSION ON  
STATE MANDATES**

IRC #:

## 4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Statutes of 1983, Chapter 498  
Education Code 51225.3

## 5. AMOUNT OF INCORRECT REDUCTION

<u>Fiscal Year</u>	<u>Amount of Reduction</u>
1998-99	\$3,345,091
1999-00	\$2,452,070
2000-01	\$1,114,303
2001-02	\$1,142,001

TOTAL: \$8,053,465

## 6. NOTICE OF INTENT TO CONSOLIDATE

Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.

Sections 7-13 are attached as follows:

7. Written Detailed Narrative:	Pages 1 to 13
8. Court Decision Materials:	Exhibit <u>A</u>
9. Commission Order 05/26/05:	Exhibit <u>B</u>
10. Controller's Revised Audit Report	Exhibit <u>C</u>
11. District Letter 06/20/05:	Exhibit <u>D</u>
12. Original Incorrect Reduction Claim	Exhibit <u>E</u>

## 13. CLAIM CERTIFICATION

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Michael Johnston  
Assistant Superintendent, Business Services

Signature 

Date 7/28/08

1 Claim Prepared by:  
2 Keith B. Petersen  
3 SixTen and Associates  
4 3841 North Freeway Blvd., Suite 170  
5 Sacramento, California 95834  
6 Voice: (916) 565-6104  
7 Fax: (916) 564-6103  
8 E-mail: kbpsixten@aol.com

9  
10 BEFORE THE  
11 COMMISSION ON STATE MANDATES  
12 STATE OF CALIFORNIA

12 **REVISED**  
13 INCORRECT REDUCTION CLAIM of: ) RE: No. 05-4435-I-50  
14 )  
15 ) Chapter 498, Statutes of 1983  
16 )  
17 ) Education Code Section 51225.3  
18 )  
19 **CLOVIS UNIFIED** ) **Graduation Requirements**  
20 **School District** )  
21 ) Annual Reimbursement Claims:  
22 )  
23 Claimant ) Fiscal Year 1998-99  
24 ) Fiscal Year 1999-00  
25 ) Fiscal Year 2000-01  
26 ) Fiscal Year 2001-02  
27 )  
28 \_\_\_\_\_ )  
INCORRECT REDUCTION CLAIM FILING

29 PART I. AUTHORITY FOR THE CLAIM

30 The Commission on State Mandates has the authority pursuant to Government  
31 Code Section 17551(d) to "... hear and decide upon a claim by a local agency or  
32 school district filed on or after January 1, 1985, that the Controller has incorrectly  
33 reduced payments to the local agency or school district pursuant to paragraph (2) of  
34 subdivision (d) of Section 17561." Clovis Unified School District (hereafter "District" or

**Revised Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 "Claimant") is a school district as defined in Government Code Section 17519. Title 2,  
2 CCR, Section 1185 (a), requires the claimant to file an incorrect reduction claim with the  
3 Commission.

4 **Original Incorrect Reduction Claim**

5 The Controller issued an original final audit report dated October 22, 2004. The  
6 District submitted the original incorrect reduction claim on September 1, 2005. By letter  
7 dated September 16, 2005, the Commission on State Mandates notified the District that  
8 the incorrect reduction claim was received on September 6, 2005, and accepted as a  
9 complete filing.

10 **Revised Incorrect Reduction Claim**

11 The Controller issued a "revised" final audit report dated September 30, 2005.  
12 The revised final audit report transmittal letter states that "[t]his revised final report  
13 supersedes our previous final report." The "revised" final audit report constitutes a new  
14 and separate demand for repayment and an adjudication of the claim. Title 2, CCR,  
15 Section 1185 (b), requires incorrect reduction claims to be filed no later than three years  
16 following the date of the Controller's action. There are no regulations specific to  
17 "revised" incorrect reduction claims, but the District infers the same three-year period of  
18 limitations would be applicable for filing a "revised" incorrect reduction claim in response  
19 to a "revised" final audit report. Thus, this "revised" incorrect reduction claim is timely  
20 filed.

21 /

**Revised Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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Pending Second Revised Incorrect Reduction Claim

The Controller issued a second "revised" final audit report on April 30, 2007. The second revised final audit report transmittal letter states that "[t]his revised final report supersedes the final report issued September 30, 2005." This second revised final audit allows a portion of the claimed staffing and supply costs. The District will file a second revised incorrect reduction claim prior to April 30, 2010.

PART II. SUMMARY OF THE CLAIM

Original Final Audit Report Dated October 22, 2004

The Controller conducted a field audit of the District's annual reimbursement claims for the actual costs of complying with Education Code Section 51225.3, as amended by Chapter 498, Statutes of 1983, Graduation Requirements, for the period of July 1, 1998 through June 30, 2002. As a result of the audit, the Controller determined that all of the claimed costs for all years were unallowable:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Audit Adjustment</u>	<u>SCO Payments</u>	<u>Amount Due &lt;State&gt; District</u>
1998-99	\$3,345,091	\$3,345,091	\$3,345,091	<\$3,345,091>
1999-00	\$2,452,070	\$2,452,070	\$ 202,717	<\$ 202,717>
2000-01	\$1,114,303	\$1,114,303	\$1,114,303	<\$1,114,303>
2001-02	<u>\$1,142,001</u>	<u>\$1,142,001</u>	<u>\$1,125,383</u>	<u>&lt;\$1,125,383&gt;</u>
Totals	\$8,053,465	\$8,053,465	\$5,787,494	<\$5,787,494>

The original final audit report stated that the District was paid \$5,787,494 for these claims and concluded that the entire amount should be returned to the state.

**Revised Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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**Revised Final Audit Report Dated September 30, 2005**

The revised final audit report did not change any of the adjustment amounts.

The "revised" final audit report again concluded that all of the costs claimed for all years were unallowable and that the entire amount should be returned to the state.

There were, however, revisions to the narrative for Findings 1 and 3.

**PART III. PREVIOUS INCORRECT REDUCTION CLAIMS**

Re: CSM-05-4435-I-50 Fiscal Years 1998-99, 1999-00, 2000-01, and 2001-02

The District filed this incorrect reduction claim on September 1, 2005, in response to the original final audit dated October 22, 2004. This "revised" incorrect reduction claim incorporates that incorrect reduction claim in its entirety and supplements that claim to the extent that the findings of the revised final audit report differ from the original final audit report.

RE: CSM-03-4435-I-45 Fiscal Years 1999-00 and 2001-02

This incorrect reduction claim was filed February 20, 2004, in response to "desk-review" payment adjustments noticed to the District by the Controller's letters dated October 1, 2003. Both fiscal years are also the subject of CSM-05-4435-I-50. Controller letters dated October 17 and 30, 2007, indicated that FY 2001-02 has been paid in full.

RE: CSM-00-4435-I-38 Fiscal Years 1993-94 through 1997-98

CSM-99-4435-I-06 Fiscal Years 1984-85 through 1992-93

These incorrect reduction claims were paid in full in September 2006. The

**Revised Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 Commission dismissed the incorrect reduction claims of these claimants on January 31,  
2 2008, because the Controller paid the claims in full and no longer requested any  
3 adjustments.

4 **PART IV. RELEVANT LITIGATION**

5 Six petitions for writ of administrative mandate (CCP 1094.5) were filed in the  
6 Superior Court of the State of California by six school districts, including this District,  
7 appealing the Commission's decisions on the incorrect reduction claims filed from the  
8 Controller's desk reviews of the districts' annual claims. The December 27, 2004, ruling  
9 and February 9, 2005, judgment and peremptory writ of mandate are attached as  
10 Exhibit "A."

11 At a public hearing on May 26, 2005, the Commission modified its previous  
12 decisions on the incorrect reduction claims for the six petitioners to the extent required  
13 by the court order, and ordered the Controller to comply with the court order on or  
14 before July 29, 2005. The Commission order to the Controller is attached as Exhibit  
15 "B," and defines the scope of the reevaluation as follows:

16 In reevaluating each reimbursement claim . . . , the State Controller may  
17 require the Clovis Unified School District to submit cost data and documentation  
18 to demonstrate whether it experienced any savings to offset the teachers' salary  
19 costs as a direct result of providing a second science course . . . , but the State  
20 Controller may not require [the district] to demonstrate that it could not have  
21 offset the costs by its authority . . . to terminate teachers of other courses  
22 provided by the petitioner, in particular courses provided pursuant to subdivision  
23 (a) (2) of Education Code section 51225.3.

24 The Controller states in the "revised" final audit report that the revised final audit  
25 report was issued in response to the court decision.  
26





**Revised** Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 and actually reevaluated the audit findings accordingly. The revised audit report  
2 continues to support this conclusion by stating that “the district did not support the lack  
3 of offsetting savings” in direct contradiction to the Superior Court’s decision. Since the  
4 audit reports cite no other fact or law that is not dependent upon the premise of  
5 offsetting savings, the audit adjustments no longer have any basis and are void.

6 **Finding 2 Unallowable materials, supplies, and related indirect costs**

7 There is no change to this finding.

8 **Finding 3 - Unallowable contracted services**

9 This finding pertains to the cost of construction, remodeling, and temporary  
10 classrooms required to increase the number of science classrooms. All claimed costs  
11 were disallowed due to insufficient documentation in support of a board certification. As  
12 a consequence of the Sacramento Superior Court case decision previously cited, the  
13 District does not dispute the adjustments in this finding. The Court made specific  
14 findings on the type of board certifications required that apply to these costs. The  
15 District was a party to the case, and it included several of the fiscal years that are the  
16 subject of this audit.

17 The revised final audit report acknowledges that only one-half of the construction  
18 costs were funded by the state.

19 **Amount Paid by The State**

20 There is no change to this part.

21 /

**Revised** Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 **Statute of Limitations for Audit**

2 This issue is not a finding of the audit reports. This revised incorrect reduction  
3 claim asserts that all four annual claims were past the statute of limitations when the  
4 revised final audit report was released on September 30, 2005.

5 Chronology of Claim Action Dates

6	December 29, 2000	FY 1999-00 claim filed by the District (certified mail)
7	January 8, 2001	FY 1998-99 claim filed by the District (certified mail)
8	January 14, 2002	FY 2000-01 claim filed by the District (certified mail)
9	November 18, 2002	Entrance conference
10	December 31, 2002	FY 2001-02 claim filed by the District (certified mail)
11	December 31, 2002	FY 1999-00 statute of limitations for audit expires
12	December 31, 2003	FY 1998-99 statute of limitations for audit expires
13	October 22, 2004	Controller's original final audit report issued
14	December 31, 2004	FY 2000-01 statute of limitations for audit expires
15	December 31, 2004	FY 2001-02 statute of limitations for audit expires
16	September 30, 2005	Controller's revised final audit report issued

17 The original incorrect reduction claim asserted that the first two years of the four  
18 annual claims audited, FY1998-99 and FY1999-00, were beyond the statute of  
19 limitations for audit when the Controller issued its original final audit report on October  
20 22, 2004. The District raised this issue at the beginning of the audit and in its letter  
21 dated March 19, 2004, in response to the draft audit report. However, the original and

**Revised Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 revised final audit reports both asserted that since the audit was initiated before  
2 December, 31, 2003, the statute of limitations had not expired for those two fiscal year  
3 annual claims.

4 Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and  
5 replaced Section 17558.5, changing only the length of the period of limitations:

6 (a) A reimbursement claim for actual costs filed by a local agency or school  
7 district pursuant to this chapter is subject to audit by the Controller no later than  
8 two years after the end of the calendar year in which the reimbursement claim is  
9 filed or last amended. However, if no funds are appropriated for the program for  
10 the fiscal year for which the claim is made, the time for the Controller to initiate  
11 an audit shall commence to run from the date of initial payment of the claim.

12 All four of the annual claims that are the subject of this audit are subject to the two-year  
13 statute of limitations established by Statutes of 1995, Chapter 945. Since funds were  
14 appropriated for the program for all the fiscal years that are the subject of the audit, the  
15 second standard is not applicable, and the potential factual issue of when the audit is  
16 initiated is not relevant. The first two years, FY 1998-99 and FY 1999-00, were no  
17 longer subject to audit when the original final audit report was issued. The last two  
18 years, FY 2000-01 and FY 2001-02, were subject to audit only until December 31,  
19 2004, and were beyond audit when the revised final audit report was issued on  
20 September 30, 2005.

21 Initiation of an Audit

22 The original and revised final audit reports state that the Controller "initiated the  
23 audit" with the entrance conference on November 18, 2002. Initiation of the audit is not  
24 relevant to the four annual claims that are the subject of this incorrect reduction claim.

**Revised** Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 The words "initiate an audit" are used only in the second sentence of Section 17558.5,  
2 that is, in a situation when no funds are appropriated for the program for the fiscal year  
3 for which the claim is made. Then, and only then, is the Controller authorized not to  
4 complete the audit within two years of the date the annual claim is submitted as long as  
5 the audit is initiated within two years from the date of initial payment. The claims at  
6 issue here were not subject to the "no funds appropriated" provision, they were subject  
7 only to the first sentence of the statute, i.e., they were only "subject to audit," a  
8 completed audit, within two years. The date the audit was "initiated" is not relevant, only  
9 the date the audit was completed as evidenced by the final audit report. If the  
10 Controller is correct, the Controller could continue to issue future revised final audit  
11 reports at whim since they would all relate back to the original initiation date and there  
12 never would be any annual claim closure.

13 The unmistakable language of Section 17558.5, as added by Statutes of 1995,  
14 Chapter 945, is confirmed by the subsequent actions of the Legislature. Chapter 1128,  
15 Statutes of 2002, amended subdivision (a) of Government Code Section 17558.5 to  
16 change the "subject to audit" language of the first sentence to "subject to the initiation of  
17 an audit." Had the Legislature intended the former language to mean "subject to the  
18 initiation of an audit," there would have been no need to amend the statute to state  
19 "subject to the initiation of an audit."

20 Completion of an Audit

21 The Controller did not complete the original final audit within the statutory period

**Revised Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 allowed for the FY 1998-99 and FY 1999-00 claims, or complete the revised final audit  
2 within the statutory period for all four annual claims. The final audit report is the  
3 document that completes the audit. If the final audit report is not the action that  
4 completes the audit, then the final audit report is not a legally enforceable notice of  
5 findings or demand for payment and there is no other document of record prior to the  
6 final audit report which adjudicates the results of the audit. The revised final audit report  
7 was issued on September 30, 2005, well after the statute of limitations expired for all  
8 four annual claims. The revised audit findings are therefore void in their entirety.

9 **PART IX. RELIEF REQUESTED**

10 The District filed its annual reimbursement claims within the time limits  
11 prescribed by the Government Code. The amounts claimed by the District for  
12 reimbursement of the costs of implementing the program imposed by Chapter 498,  
13 Statutes of 1983, and Education Code Section 51225.3 represent the actual costs  
14 incurred by the District to carry out this program. These costs were properly claimed  
15 pursuant to the Commission's parameters and guidelines. Reimbursement of these  
16 costs is required under Article XIII B, Section 6, of the California Constitution. The  
17 Controller denied reimbursement without any basis in law or fact. The District has met  
18 its burden of going forward on this claim by complying with the requirements of Section  
19 1185, Title 2, California Code of Regulations. Because the Controller has enforced and  
20 is seeking to enforce these adjustments without benefit of statute or regulation, the  
21 burden of proof is now upon the Controller to establish a legal basis for its actions.





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**ENDORSED**

FEB 9 2005

By B. Beddow, Deputy

*Entd*

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SACRAMENTO

<p>SAN DIEGO UNIFIED SCHOOL DISTRICT, et al.,</p> <p style="padding-left: 40px;">Petitioners,</p> <p style="text-align: center;">v.</p> <p>COMMISSION ON STATE MANDATES, et al.,</p> <p style="padding-left: 40px;">Respondents.</p>	<p>Dept. 33</p>	<p>No. 03CS01401</p> <p>Consolidated with Nos. 03CS01568, 03CS01569, 03CS01570, 03CS01702, 04CS00028</p> <p style="text-align: center;"><b><u>JUDGMENT</u></b></p>
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This consolidated proceeding came on regularly for hearing in Department 33 of this court on July 30, 2004, pursuant to the petitions for writ of mandate and declaratory relief filed by petitioners San Diego Unified School District, Castro Valley Unified School District, Sweetwater Union High School District, San Jose Unified School District, Clovis Unified School District and Grossmont Union High School District. The petitioners were represented by Diana K. McDonough and Gregory A. Wedner of the Lozano Smith law firm. Respondent Commission on State Mandates was represented by Chief Legal Counsel Paul M. Starkey and Senior Commission Counsel Camille Shelton. Respondent State Controller was represented by Deputy Attorney General Geoffrey L. Graybill.

Following oral argument, the court directed the parties to submit supplemental briefing. When that supplemental briefing was filed on September 28, 2004, the court took the matter under submission.

1 Having considered the record of administrative proceedings and the parties'  
2 declarations, exhibits and oral and written arguments, and having signed and filed a ruling on  
3 submitted matter, a copy of which is attached as Exhibit A and incorporated into this judgment,

4 IT IS ORDERED, ADJUDGED AND DECREED that:

5 1. Respondents may not deny reimbursement of costs for teachers' salaries incurred  
6 by a school district in providing a second science course pursuant to subdivision (a)(1) of  
7 Education Code section 51225.3 on the ground that the school district could have offset these  
8 costs by using its authority under subdivision (b) of Education Code section 44955 to terminate  
9 teachers of other courses provided by the district, in particular courses provided pursuant to  
10 subdivision (a)(2) of Education Code 51225.3. Such a denial of reimbursement violates the  
11 purpose of article XIII B, section 6, of the California Constitution by forcing the district to shift  
12 its limited revenues from courses being provided at the direction of the district's board to courses  
13 newly mandated by the Legislature.

14 2. A peremptory writ of mandate shall issue from this court, requiring respondent  
15 Commission on State Mandates to:

16 a. Set aside its decisions sustaining respondent State Controller's reductions of  
17 petitioners' claims for reimbursement of teachers' salary costs incurred in providing a second  
18 science course pursuant to subdivision (a)(1) of Education Code section 51225.3;

19 b. Direct respondent State Controller to set aside his reductions of petitioners'  
20 claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of  
21 Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted  
22 matter (Exhibit A to this judgment), and submit the results of these reevaluations to the  
23 Commission within 60 days of receiving the Commission's directions. In reevaluating each  
24 petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller  
25 may require the petitioner to submit cost data and documentation to demonstrate whether it  
26 experienced any savings to offset the teachers' salary costs as a direct result of providing a  
27 second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the  
28 State Controller may not require the petitioner to demonstrate that it could not have offset the

1 costs by using its authority under subdivision (b) of Education Code section 44955 to terminate  
2 teachers of other courses provided by the petitioner, in particular courses provided pursuant to  
3 subdivision (a)(2) of Education Code 51225.3;

4 c. Upon receiving the State Controller's reevaluations of petitioners' claims for  
5 reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education  
6 Code section 51225.3, determine whether the State Controller has properly reevaluated each of  
7 the claims without requiring a showing by any of the petitioners that the claimed teachers' salary  
8 costs could not have been offset pursuant to subdivision (b) of Education Code section 44955 by  
9 terminating teachers of other courses provided by the petitioner, in particular courses provided  
10 pursuant to subdivision (a)(2) of Education Code 51225.3;

11 d. Upon determining that the State Controller has properly reevaluated the  
12 reimbursement claim of any petitioner, issue a new decision sustaining the reevaluation and  
13 remanding the reevaluated claim to the Controller for payment. Upon determining that the State  
14 Controller has not properly reevaluated the reimbursement claim of any petitioner, return the  
15 reevaluation to the Controller for correction and resubmission to the Commission within 30 days;

16 e. File a return in this court within 120 days of receiving personal service of the  
17 writ, indicating what has been done to comply with the writ.

18 3. Except as provided in this judgment, petitioners' claims for declaratory and  
19 mandamus relief are denied.

20 4. Petitioners shall recover their costs of suit in the amount of \_\_\_\_\_, to be  
21 determined pursuant to rule 870 of the California Rules of Court.

22 5. The court reserves jurisdiction to consider a motion by petitioners for an award  
23 of statutory attorney fees brought pursuant to rule 870.2 of the California Rules of Court. In the  
24 event that this judgment is appealed, petitioners' time for filing such a motion is extended  
25 pursuant to subdivision (d) of rule 870.2 until all appeals of the judgment have been completed  
26 and the matter has been returned to this court.

27 Dated: FEB -9 2005

**LLOYD G. CONNELLY**  
LLOYD G. CONNELLY  
JUDGE OF THE SUPERIOR COURT



1 pursuant to the ruling on submitted matter, the State Controller may require the petitioner to  
2 submit cost data and documentation to demonstrate whether it experienced any savings to offset  
3 the teachers' salary costs as a direct result of providing a second science course pursuant to  
4 subdivision (a)(1) of Education Code section 51225.3, but the State Controller may not require  
5 the petitioner to demonstrate that it could not have offset the costs by using its authority under  
6 subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided  
7 by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code  
8 51225.3;

9           3. Upon receiving the State Controller's reevaluations of petitioners' claims for  
10 reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education  
11 Code section 51225.3, determine whether the State Controller has properly reevaluated each of  
12 the claims without requiring a showing by any of the petitioners that the claimed teachers' salary  
13 costs could not have been offset pursuant to subdivision (b) of Education Code section 44955 by  
14 terminating teachers of other courses provided by the petitioner, in particular courses provided  
15 pursuant to subdivision (a)(2) of Education Code 51225.3;

16           4. Upon determining that the State Controller has properly reevaluated the  
17 reimbursement claim of any petitioner, issue a new decision sustaining the reevaluation and  
18 remanding the reevaluated claim to the Controller for payment. Upon determining that the State  
19 Controller has not properly reevaluated the reimbursement claim of any petitioner, return the  
20 reevaluation to the Controller for correction and resubmission to you within 30 days;

21           5. File a return in this court within 120 days of receiving personal service of this  
22 writ, indicating what you have done to comply with the writ.

23 Dated: FEB - 9 2005

24 JODY PATEL  
25 CLERK OF THE SUPERIOR COURT  
26 By           **B. BEDDOW**            
27 BARBARA BEDDOW, DEPUTY  
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**ENDORSED**  
DEC 27 2004  
By D. HAYES, Deputy

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SACRAMENTO

SAN DIEGO UNIFIED SCHOOL DISTRICT,      Dept. 33      No. 03CS11401  
et al.,  
Petitioners,  
v.  
COMMISSION ON STATE MANDATES,  
et al.,  
Respondents.

Consolidated with Nos. 03CS01568,  
03CS01569, 03CS01570, 03CS01702,  
04CS00028

RULING ON SUBMITTED MATTER

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This consolidated proceeding concerns the claims of six school districts for reimbursement of state-mandated costs under article XIII B, section 6, of the California Constitution (section 6) and implementing procedures set forth in Government Code section 17550 et seq. The six school districts challenge decisions by the Commission on State Mandates (commission) sustaining the State Controller's reductions of their claims for reimbursement of certain costs incurred in providing a second science course required for high school graduation by Education Code section 51225.3. Petitioners San Diego Unified School District, Castro Valley Unified School District, Sweetwater Union High School District, San Jose Unified School District, Clovis Unified School District and Grossmont Union High School District challenge the reduction of their claimed costs of hiring teachers for the second science course. Petitioners Clovis Unified School District and Grossmont Union High School District also challenge the reduction of their claimed costs of providing classrooms for the second science course.

1 **Background**

2 Section 6 requires the state to reimburse local governments for the costs they incur in  
3 providing any new program or any higher level of service under an existing program mandated  
4 by the Legislature or a state agency. This constitutional requirement was intended to preclude the  
5 state from enacting legislation or adopting administrative orders creating programs to be  
6 administered by local agencies whose taxing and spending powers had been restricted by the  
7 enactment of articles XIII A and XIII B of the California Constitution, thereby transferring to those  
8 agencies the fiscal responsibility for providing services which the state believed should be  
9 extended to the public but which the agencies were "ill-equipped" to handle. (*County of San*  
10 *Diego v. State of California* (1997) 15 Cal.4th 68, 81; *County of Fresno v. State of California*  
11 (1991) 53 Cal.3d 482, 487; *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46,  
12 56.) By requiring the state to reimburse local governments for their costs incurred in providing  
13 new state-mandated programs or higher service levels, section 6 was designed to protect the  
14 restricted tax revenues of local governments from expenditure on new state mandates rather than  
15 on existing local programs for which the revenues had been budgeted. (*Ibid.*; *County of Los*  
16 *Angeles v. Commission on State Mandates* (2003) 110 Cal.App.4th 1176, citing *County of*  
17 *Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1283-1284.)

18 Education Code 51225.3, the genesis of the controversy over reimbursable  
19 state-mandated costs under section 6 in this proceeding, was enacted in 1983 as part of  
20 comprehensive legislation to reform and improve California's elementary and secondary schools.  
21 (Stats.1983, ch. 498 (S.B. 813), § 94.) Subdivision (a)(1) and (a)(2) of section 51225.3 provide  
22 that, commencing with the 1986-87 school year, no student shall graduate from high school  
23 unless the student completes the number and subject of specified courses and such other  
24 coursework as the governing board of the school district may specify by rule. Subdivision  
25 (a)(1)(C) specifies two courses in science for as a high school graduation requirement.

26 In 1985, the Santa Barbara School High School District filed a test claim with the  
27 Commission pursuant to article XIII B, section 6, of the California Constitution and Government  
28 Code section 17551. The test claim sought reimbursement from the state for expenses that the

1 school district was incurring to provide a second science class for its students in compliance with  
2 section 51225.3, subdivision (a)(1)(C). (Administrative Record/San Diego (ARSD), pp. 13-26.)  
3 The test claim indicated that prior to the enactment of section 51225.3, only one science class  
4 had been required for graduation.

5 The Department of Finance (DOF) submitted a memorandum opposing the test  
6 claim. (ARSD, pp. 31-36.) The DOF indicated that the requirement for a second science course  
7 for graduation in Education Code section 51225.3 was not reimbursable for a number of reasons.  
8 (ARSD, p. 32.) In particular, according to the DOF, the salaries of staff hired to teach the second  
9 science course were not reimbursable because the Santa Barbara High School District could pay  
10 the salaries with average daily attendance (ADA) funds generated by district students who would  
11 take the science course instead of other non-mandated courses provided by the district. (ARSD,  
12 p. 33.) The DOF explained that the district could exercise its authority under Education Code  
13 section 44955 to lay off teachers of the non-mandated courses when it added the second science  
14 course to comply with the modification of curriculum by Education Code section 51225.3.  
15 (ARSD, p. 33, 35.)

16 The Department of Education (DOE) submitted a memorandum partially supporting  
17 the test claim. (ARSD, pp. 29-30.) The DOE stated that Education Code section 51255.3  
18 imposed a reimbursable state mandate by specifying the number and length of courses required  
19 for high school graduation, but the Santa Barbara High School District should be using the funds  
20 that it received from various sources to provide the required curriculum: "The extent to which  
21 elective courses take funds away from the core curriculum, the courses may be discontinued and  
22 funds redirected to the core curriculum." (ARSD, p. 30.) According to the DOE, the school  
23 district's cost of retrofitting a classroom for use as a science laboratory was a reimbursable  
24 state-mandated cost, but the salaries of teachers hired for additional science classes was not  
25 reimbursable because the additional classes "should have resulted in a corresponding reduction  
26 of classes other than science. Santa Barbara should have adjusted their teaching staff  
27 accordingly, resulting in no net cost to the district." (ARSD, p. 30.)  
28

1 Commission staff prepared an analysis summarizing and evaluating the test claim  
2 and the positions of the DOF and DOE. (ARSD, pp. 5-11.) Based on this evaluation, staff  
3 recommended a finding by the Commission that the enactment of Education Code section  
4 51225.3 by Chapter 498 of the Statutes of 1983 created costs mandated by the state within the  
5 meaning of article XIII B, section 6, of the California Constitution and Government Code section  
6 17514.

7 On January 22, 1987, in a decision adopted after a hearing pursuant to Government  
8 Code sections 17551 through 17555, the Commission found that Education Code section  
9 51225.3 required an additional science course for high school graduation, that the test claimant  
10 had incurred increased costs as a result of having to provide the additional science course, and  
11 that some of the test claimant's increased costs were state-mandated costs. (ARSD, pp. 53-56.)  
12 Based on these findings, the Commission concluded that section 51225.3 imposes a higher level  
13 of service and a reimbursable state mandate upon school districts by requiring districts to provide  
14 an additional science course for students to complete in order to qualify for graduation. (ARSD,  
15 p. 56.)

16 On March 23, 1988, the Commission adopted, pursuant to Government Code section  
17 17557, parameters and guidelines for the reimbursement of increased costs incurred by school  
18 districts in providing a second science class pursuant to Education Code section 51225.3.  
19 (ARSD, pp. 59-63.) Section V of the parameters and guidelines identify reimbursable costs as  
20 costs of remodeling space in existing facilities for the additional science classes required for  
21 graduation under section 51225.3, subdivision (a)(1)(C); costs of acquiring new space and  
22 equipment for the additional science classes in the absence of space in existing facilities; and  
23 increased costs of staffing and supplying the additional science classes. Section VI of the  
24 parameters and guidelines require a school district to offset a claim for such costs as follows:  
25 "Any savings the claimant experiences as a direct result of this statute must be deducted from  
26 costs claimed, e.g., reductions in non-science classes resulting from increase in required science  
27 classes. In addition, reimbursement for this mandate received from any source, e.g., federal,  
28 state, block grants, etc. shall be identified and deducted from this claim." Section IX of the

1 parameters and guidelines specify the documentation that a school district must provide in  
2 support of a claim, including documentation of increased units of science course enrollments  
3 attributable to Education Code section 51225.3 and certification by the school board that an  
4 analysis of all appropriate science facilities in the district had been conducted and had determined  
5 that the increased science course enrollments could not be accommodated in such facilities.

6 On July 27, 1989, pursuant to Government Code section 17600, the Commission  
7 adopted, by consent, an estimate of the reimbursable costs incurred by all school districts to meet  
8 the additional science graduation requirement in Education Code section 51225.3 during the  
9 1984-85 through 1989-90 fiscal years. (ARSD, pp. 197-202.) The estimate, totaling \$16.8  
10 million, was adopted after the Commission rejected two earlier estimates of the statewide costs  
11 totaling \$151 million and \$159 million respectively on August 28, 1988, and May 25, 1989.  
12 (ARSD, pp. 125-124, 145-195.) The Commission rejected those earlier estimates because they  
13 were based on surveys showing no reductions by school districts in non-science staff to offset  
14 additional science staff. In contrast, the estimate adopted by the Commission was developed by  
15 the DOF on the basis of several assumptions. The DOF assumed that school districts, in adding  
16 the second science course required by Education Code section 51225.3, would use their authority  
17 under Education Code section 44955 to offset the costs of the adding the course: "except where  
18 demonstrated otherwise, any cost of hiring science teachers and acquiring space for second  
19 science courses is fully offset by reductions of non-science teaching staff and by space made  
20 available for courses dropped by districts as not needed for addressing the changes in curriculum  
21 required by the mandate." (ARSD, pp. 200.) The DOF also assumed that the mandated changes  
22 in curriculum "do not require lengthening the instructional day or year. That is, offering the  
23 courses required for graduation does not require additional periods in a day or days of instruction  
24 in a year." (ARSD, pp. 200.)

25 On January 24, 1991, in response to the Legislature's direction (Stats. 1990, ch. 459,  
26 § 4(a)), the Commission amended its parameters and guidelines for reimbursement of school  
27 districts' costs incurred under Education Code section 51225.3. (ARSD, pp. 105-112, 519-524.)  
28 The amendment added language to section V and IX requiring a school district's claim for

1 reimbursement of space acquisition costs to document that the space was acquired for new  
2 science classes, not to meet increased high school student enrollment, and that it would have  
3 been infeasible or more expensive to remodel existing facilities.

4 In January 1991, under Government Code section 17558, the State Controller issued  
5 claiming instructions for school districts to follow in claiming reimbursement for costs incurred  
6 in providing the additional science course required for graduation by Education Code section  
7 51225.3. (ARSD, pp. 515-518.) Section 5 of the claiming instructions tracks sections V and IX  
8 of the Commission's parameters and guidelines in identifying reimbursable costs and  
9 documentation requirements for school districts' reimbursement claims. Section 6 of the  
10 claiming instructions tracks section VI of the Commission's parameters and guidelines in  
11 specifying offsetting savings or reimbursement from any source as reimbursement limitations.  
12 The State Controller's revision of these claiming instructions in September 1993 indicates no  
13 substantive change relevant to the issues in this consolidated proceeding. (ARGrossmont,  
14 pp. 108-112.)

15 On January 24, 1991 and May 13, 1993, pursuant to Government Code section  
16 17561, San Diego Unified School District (SDUSD, the school district, or the district) filed a  
17 claim in the State Controller's Office for reimbursement of the costs it had incurred during the  
18 1984-85 through 1989-90 fiscal years in providing the second science course required for  
19 graduation under Education Code 51225.3. (ARSD, pp. 531-537.) It subsequently filed  
20 reimbursement claims for the costs it had incurred during the 1990-91 through 1995-96 fiscal  
21 years. (See ARSD, pp. 1122, 1134, 1143.) Similar reimbursement claims were filed by Castro  
22 Valley Unified School District (ARCastro), by Sweetwater Union High School District  
23 (ARSweetwater), San Jose Unified School District (ARSan Jose), Clovis Unified School District  
24 (ARClovis) and Grossmont Union High School District (ARGrossmont).

#### 25 **Reimbursement of Teachers Salaries**

26 On July 27, 1993, in response to the school districts' claims for reimbursement, the  
27 State Controller issued a letter indicating that reimbursement of school districts' staffing costs  
28 incurred in adding a second science course pursuant to Education Code section 51225.3 are

1 "limited to salary and other remuneration differentials, if any, of a science teacher. . . ." (ARSD,  
2 p. 513.) The letter based this position on the 1986 opposition of the DOE and DOF in the Santa  
3 Barbara High School District's test claim to reimbursement for teachers' salaries. (See ARSD,  
4 pp. 29-35.)

5 By letter dated August 20, 1993, pursuant to subdivision (d) of Government Code  
6 section 17561, the State Controller denied the claim of SDUSC for reimbursement of teachers'  
7 salaries incurred by the district in providing a second science course. (AR, pp. 511-512.) The  
8 letter of denial explained: "Reimbursement of staffing costs is limited to salary and other  
9 remuneration differentials, if any, of a science teacher and the costs of laboratory assistants or  
10 special teaching aides required by a science class. The addition of science classes should have  
11 resulted in offsetting savings due to a corresponding reduction of non-science classes. Your  
12 claims do not indicate a corresponding reduction." Similar letters denying reimbursement for  
13 teachers' salaries were sent to the other school districts appearing as petitioners in this  
14 consolidated proceeding. (ARCastro, pp. 74-75; ARSweetwater, p. 75; ARSanJose, p. 82;  
15 ARClovis, pp. 104-105; ARGrossmont, pp. 94-95.)

16 On October 4, 1993, pursuant to subdivision (d) of Government Code section 17551,  
17 SDUSC filed an incorrect reduction claim (IRC) with the Commission to challenge the State  
18 Controller's denial of reimbursement for the cost of science teachers for a second science course  
19 required for graduation under Education Code section 51225.3. (ARSD, pp. 493-509.) IRCS  
20 were also filed by the other school districts appearing herein as petitioners. (ARCastro,  
21 pp. 76-68; ARSweetwater, p. 69-70; ARSanJose, p. 71-81; ARClovis, pp. 67-71; ARGrossmont,  
22 pp. 73-74.) Each of these IRCS was amended to include the State Controller's denial of the  
23 school districts' subsequent claims for reimbursement of teachers' salaries.

24 The DOF and the DOE responded to San Diego's IRC in accordance with the  
25 positions they had taken in opposition to the reimbursement of teachers' salaries during the Santa  
26 Barbara High School District test claim and the development of the statewide cost estimates for  
27 implementation of the science graduation requirement in Education Code section 51225.3.  
28 (ARSD, pp. 541-542, 543. See ARSD, pp. 29-36, 159-162.) The DOF supported the

1 Controller's limitation on reimbursement of teachers' salaries for a second science course  
2 required for graduation under section 51255.3 on the basis of an assumption that school districts  
3 would replace unmandated courses with the mandated second science course: "Chapter 498/83  
4 does not require that school districts offer the new science class in addition to all previously  
5 offered classes and, therefore, the choice of any school district to continue to offer unmandated  
6 classes should not be funded through the mandate process." (ARSD, p. 541.) Similarly, the  
7 DOE indicated that "San Diego USC should have had savings to offset any costs related to  
8 additional required instruction in science by reducing other non-mandated classes. San Diego  
9 USD should have adjusted its teaching staff in such a way as to result in no net cost to the district  
10 for teaching staff." (ARSD, p. 543.)

11 The State Controller initially responded to SDUSC's IRC by requesting the  
12 Commission to reconsider the original test claim. The Controller made this request for  
13 reconsideration on the basis of a determination that the Commission's 1987 decision on the test  
14 claim and the parameters and guidelines had not adequately addressed the issue of offsetting  
15 salaries of teachers hired for the second science course by terminating teachers of non-mandated  
16 classes. (ARSD, pp. 545-546.)

17 Subsequently, the State Controller submitted responses defending its denial of  
18 reimbursement for the costs incurred by the SDUSC for teachers' salaries on the basis of the  
19 positions taken by DOE and the DOF in the matter and subdivision (b) of Education Code  
20 section 44955: "It is clear that Chapter 498/83 required a modification of curriculum by adding a  
21 second year of science to a student's secondary education curriculum. It is also clear the district  
22 hired new science teachers to staff the new classes. Because of Chapter 498/83, the students who  
23 would have chosen elective courses, other than science, must now take a second year of science.  
24 Assuming no change in enrollment, the requirement of students to take an additional year of  
25 science should have resulted in a reduced number of elective classes. [¶] We strongly believe the  
26 increased costs to the district are differentials in salaries or other remunerations, if any between  
27 new science teachers and non-science teachers who would have been released, and the costs of  
28 laboratory assistants or special teaching aids required by a science class. [¶] Since the district's

1 claims do not indicate cost differentials or show offsetting non-science teacher costs as directed  
2 by the claiming instructions, the claims are clearly excessive and unreasonable.” (ARSD,  
3 pp. 1209-1211. See ARSD, pp. 1207-1212, 1911-1914.)

4 Analysis by Commission staff of the SDUSC’s IRC and the responses of the DOF,  
5 DOE and the State Controller resulted in a finding that the State Controller had not incorrectly  
6 reduced the district’s reimbursement claims and a recommendation that the Commission deny the  
7 IRC. (ARSD, pp. 469-492.) Following a hearing on the IRC on August 24, 2000, the  
8 Commission adopted the staff recommendation in a statement of decision issued September 28,  
9 2000. (ARSD, pp. 2573-2590.) In pertinent part, the Commission rejected the district’s  
10 contention that the State Controller had improperly relied on the positions of the DOE and the  
11 DOF rather than the Commission’s parameters and guidelines and the Controller’s claiming  
12 instructions when the Controller denied its claims for reimbursement of teachers’ salaries.  
13 (ARSD, pp. 2584-2588.) The Commission found that, under that section VI of the parameters  
14 and guidelines as well as the positions of the DOE and the DOF, the district is only entitled to  
15 reimbursement of the differential between the cost of hiring teachers for the second science  
16 course required for graduation by Education Code section 51225.3 and the savings attained by  
17 laying off teachers of non-mandated courses. (ARSD, pp. 2584-2585.)

18 The Commission further found that the Controller had properly anticipated that the  
19 district could use its authority under subdivision (b) of Education Code section 44955 to  
20 eliminate a teacher of a non-mandated course for every science teacher hired and thereby avoid  
21 any state-mandated reimbursable costs for teachers’ salaries attributable to the second science  
22 course. (ARSD, pp. 2585-2587.) The Commission discounted the district’s contention that  
23 requiring it to use the section 44955 authority to eliminate its existing programs and pay for a  
24 state-mandated program overrode the purpose of article XIII B, section 6, of the California  
25 Constitution. The Commission explained that “the purpose of section 6, article XIII B is not to  
26 provide reimbursement for optional programs, but to prevent the state from mandating additional  
27 activities upon local agencies without providing subvention of funds. Government Code section  
28 17514 provides that school districts are only entitled to reimbursement if they are required to

1 incur increased costs. In the present claim, . . . the state only requires school districts to provide  
2 additional science classes. For this requirement, the state provided funds by prioritizing science  
3 classes over elective classes. In comparison, the state does not require school districts to  
4 maintain the status quo by continuing to offer elective classes. School districts may continue to  
5 offer elective classes, but must do so at their own expense. . . . [P]rioritizing funds for science  
6 classes over non-mandated elective classes does not invoke the protections of section 6, article  
7 XIII B.” (ARSD, p. 2587.)

8 Relying on the analysis and determination of issues in its Statement of Decision for  
9 the IRC of the SDUSC, the Commission held hearings and denied the IRCs of the other school  
10 districts contesting the State Controller’s denial of their reimbursement claims for science  
11 teachers’ salaries on the ground that the school districts had not shown offsetting non-science  
12 teacher costs. (ARCastro, p. 265; ARSweetwater, p. 162; ARSanJose, p. 215; ARClovis,  
13 pp.325 ; ARGrossmont, pp. 387.) Because the relevant facts, contentions and issues in the IRC  
14 of SDUSC are identical to those in the IRCs of the other school districts, the following analysis  
15 and determination of the issues apply to all of the school districts’ challenges to the  
16 Commission’s decisions sustaining the State Controller’s reduction of their reimbursement  
17 claims for teachers’ salaries.

18 In challenging the Commission’s denial of its IRC in this mandate proceeding,  
19 SDUSD focuses on the State Controller’s requirement that a school district claiming  
20 reimbursement for science teachers’ salaries either identify offsetting savings produced by laying  
21 off teachers of non-mandated courses pursuant to Education Code section 44955 or document the  
22 lack of offsetting savings (offsetting savings requirement). This requirement is alternatively  
23 expressed by the Controller as a limitation on the reimbursement of science teachers’ salaries to  
24 the differentials between the salary and other remuneration, if any, of new staff hired to teach the  
25 second science course mandated by Education Code section 51225.3 and the salary and other  
26 remuneration of teachers of non-mandated courses laid off pursuant to Education Code section  
27 44955.

1 SDUSD contends that the Commission improperly determined that the State  
2 Controller's offsetting savings requirement is consistent with the Commission's test claim  
3 decision finding that the second science course required by Education Code section 51255.3  
4 imposed reimbursable state-mandated costs upon school districts; with the parameters and  
5 guidelines defining such reimbursable state-mandated costs; with the intent of the Legislature in  
6 enacting Education Code sections 51225.3 and 44955; with case law interpreting article XIII B,  
7 section 6, of the California Constitution; and public policy giving school districts broad authority  
8 and control over the educational programs and curriculum that they provide. SDUSD asserts that  
9 none of these authorities limits reimbursement for teachers' salaries incurred in providing the  
10 second science course to the amount remaining or expected to remain after the district has offset  
11 the teachers' salaries by terminating teachers of other courses pursuant to Education Code section  
12 44955. Rather, according to SDUSD, no Commission decision or legal authority requires the  
13 district to cut back the district's local course offerings to provide the state-mandated science  
14 course; as indicated in the Commission's parameters and guidelines, the district is entitled to  
15 state reimbursement of the additional science teachers' salaries offset only by the termination of  
16 teachers as a direct result of compliance with Education Code section 51225.3.<sup>1</sup>

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17 <sup>1</sup> SDUSD makes several other contentions. First, SDUSD contends that the State Controller's  
18 offsetting savings requirement establishes a standard for the reimbursement of science teachers' salaries that is  
19 separate from and inconsistent with the test claim decision, parameters and guidelines, sections 51225.3 and 44955,  
20 and section 6 case law; this standard applies generally to school districts claiming reimbursement for the salaries of  
21 teachers hired to provide the second science course mandated by section 51225.3; therefore, the standard constitutes  
22 a regulation within the meaning of the California Administrative Procedure Act (APA) and is invalid because the  
23 Controller did not adopt the requirement in compliance with the due process procedural requirements of the APA.  
24 The Controller's offsetting savings requirement, however, is not a regulation within the meaning of the APA: the  
25 requirement is not a rule adopted by the Controller to implement or interpret a law that it administers or enforces.  
26 (See Gov. Code § 11342.600.) Rather, in articulating the offsetting savings requirement, the Controller was restating  
27 the limitation on reimbursement in section VI of the Commission's parameters and guidelines in a form that could be  
28 applied to the audit and processing of reimbursement claims submitted by school districts pursuant to the parameters  
and guidelines. Such a restatement and application of the parameters and guidelines carries out and enforces but  
does not legislatively adopt a rule. (See *Tidewater Marine Western, Inc. v. Bradshaw* (1996) 14 Cal.4th 557, 571;  
*Aguilar v. Association for Retarded Citizens* (1991) 234 Cal.App.3d 21, 26-28. See also *Sherwin-Williams Co. v.*  
*South Coast Air Quality Management Dist.* (2001) 86 Cal.App.4th 1258, 1284-1286.) Of course, when the  
Controller restated the reimbursement limitation in section VI of the Commission's parameters and guidelines for  
purposes of processing reimbursement claims, he confronted and had to interpret the ambiguous language of the  
limitation that, as explained in this ruling, was not addressed by the Commission until its IRC decision in September  
2000. (ARSD, pp. 545-546.)

Further, SDUSD contends that the State Controller performed his audit functions under Government  
Code section 17561 and determined SDUSD's reimbursement claims in an arbitrary and capricious manner and that  
the Commission improperly endorsed such actions by the Controller. Specifically, SDUSD contends that the lack of

1 In response to SDUSD's contentions, the Commission and the State Controller assert  
2 that the Commission's denial of SDUSD's IRC was proper because the school district did not  
3 and could not establish an essential element of reimbursable costs under section 6: increased  
4 costs actually incurred for the salaries of teachers hired for the second science course mandated  
5 by Education Code section 51225.3. As explained by the Commission, Education Code section  
6 44955 was amended in the same bill that enacted section 51225.3 to give school districts a  
7 mechanism to provide the mandated second science course or other statutory modifications of  
8 curriculum without increasing their overall costs of providing educational programs within the  
9 required minimum days and minutes of a school year. Thus, the Commission reasons, school  
10 districts can use their authority under section 44955 to lay off teachers of non-mandated courses  
11 and allocate funds from the salaries of the laid-off teachers to the salaries of teachers hired for the  
12 mandated science course; if, as in the case of the districts in this proceeding, school districts hire  
13 teachers for the mandated science course without exercising their section 44955 authority to lay  
14 off teachers of non-mandated courses, the districts have voluntarily chosen to incur increased  
15 costs and are not entitled to reimbursement under section 6. On the basis of this reasoning, the  
16 Commission affirms the State Controller's offset savings requirement as a proper application of  
17 the reimbursement limitation in section VI of the parameters and guidelines

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19  
20 documentation in its reimbursement claims regarding savings to offset teachers' salaries is consistent with the  
21 Controller's claiming instructions because the instructions do not require claims to include such documentation, that  
22 the Controller denied SDUSD's claims for teachers' salaries without requesting such documentation, and that the  
23 Controller approved claims for teachers' salaries filed by 38 school districts (not parties herein) even though those  
24 claims did not include documentation of savings offsetting teachers' salaries. The court finds, however, that section  
25 6 of the Controller's claiming instructions is reasonably read to include a requirement for documentation of savings  
26 that offset teachers' salaries, and neither Government Code section 17561 nor any other legal provision of which the  
27 court is aware required the Controller to contact SDUSD to request such documentation. In addition, the  
28 Controller's approval of other school districts' reimbursement claims without documentation of savings offsetting  
teachers' salaries may, if true, indicate that the Controller's handling of the reimbursement claims was generally  
inconsistent and inadequate, but any such inconsistency and inadequacy would not establish that the Controller's  
request for documentation of savings offsetting teachers' salaries is itself improper and could not be appropriately  
applied to the reimbursement claims of SDUSD and the other school districts appearing as petitioners herein.  
Rather, the validity of the Controller's request for documentation and the Commission's decision sustaining the  
documentation request turns on whether the Controller's offsetting savings requirement is substantively valid, i.e.,  
whether it is consistent with the Commission's test claim decision and parameters and guidelines, the intent of  
Education Code sections 51225.3 and 44955, and the case law defining reimbursable state-mandated costs within the  
meaning of article XIII B, section 6, of the California Constitution.

1           The court notes that, prior to the Commission's IRC decision in 2000, the language  
2 concerning offset savings in section VI of the Commission's parameters and guidelines -- "Any  
3 savings the claimant experiences as a direct result of this statute must be deducted from costs  
4 claimed, e.g., reductions in non-science classes resulting from increases in science  
5 classes" -- could be interpreted in a manner consistent with the contentions herein of either  
6 SDUSD or the Commission and State Controller regarding the discretionary or mandatory nature  
7 of offsetting savings pursuant to Education Code section 44955. As articulated by the State  
8 Controller in February 1993 (ARSD, pp. 545-546), the Commission's 1987 decision for the  
9 Santa Barbara High School District test claim did not address at all the issue of offsetting savings  
10 raised by the DOE and DOF,<sup>2</sup> and the Commission's parameters and guidelines adopted in 1988  
11 did not address the issue clearly enough to resolve the large discrepancy between the claims filed  
12 by school districts for reimbursement of teachers' salaries incurred in providing a second science  
13 course pursuant to Education Code section 51225.3 and the 1989 statewide cost estimate based  
14 on DOF assumptions that limited reimbursement of such teachers' salaries to isolated cases. The  
15 Commission may have implicitly accepted the DOF's assumptions of offsetting savings pursuant  
16 to Education Code section 44955 when the Commission adopted, on consent, the statewide cost  
17 estimate, but until the Commission issued its IRC decision in 2000, it did not clearly make a  
18 determination that section VI of the parameters and guidelines required school districts to offset,  
19 pursuant to section 44955, their costs for additional science teachers' salaries incurred under  
20 section 51225.3 before claiming reimbursement for the salaries.<sup>3</sup>

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21           <sup>2</sup> Contrary to the Commission's IRC decision, the staff analysis supporting the Commission's test  
22 claim decision did not recommend deferring consideration of the offsetting savings issue to the development of  
23 parameters and guidelines. The staff analysis referenced the DOF and DOE recommendations on the test claim  
24 without mentioning the DOF and DOE positions on offsetting savings. (ARSD, p. 6.) The analysis further  
25 referenced the DOE's comments regarding the various federal, state and local sources of funding available to cover  
26 the costs of school districts' compliance with the second science course requirement of Education Code section  
27 51225.3; it was these DOE comments that prompted the staff analysis to observe that "if the commission determines  
28 that a mandate exists in Education Code section 51225.3, the funding which has been provided as well as how ADA  
monies are allocated and used will be primary considerations in the development of the parameters and guidelines."  
(ARSD, p. 10.) The staff analysis did not mention offsetting savings, either in general or as a primary consideration  
in the development of parameters and guidelines at all. The issue simply was not considered by the Commission in  
its test claim decision, even though it had been mentioned by the DOE and DOF in their comments.

<sup>3</sup> On the basis of the parties' supplemental briefing, the court has concluded that the Commission's test  
claim decision is final and should not be disturbed. The court focus its review on the Commission's IRC decision,  
affirming the Controller's offsetting savings requirement and interpreting the reimbursement limitation language in

1           The correctness of the Commission's determination, hence the Controller's offsetting  
2 savings requirement, depends, as the Commission points out, on whether the Commission's  
3 determination and the Controller's requirement are consistent with statutory and case law  
4 limiting reimbursement under section 6 to actual increased costs incurred by a local government  
5 agency or school district in providing a new program or an increased level of service mandated  
6 by state legislation, such as the second science course required by Education Code section  
7 51225.3. The mandate must force the agency or district to expend its limited revenues, not on  
8 the existing programs and services for which the district has budgeted the revenues, but on  
9 implementation of the mandated program or increased service level. (*County of Fresno v. State*  
10 *of California, supra*, 51 Cal.3d at 487; *County of Sonoma v. Commission on State Mandates,*  
11 *supra*, 84 Cal.App.4th at p. 1283-1284. See Gov. Code § 17514, 17522.) Reimbursement is not  
12 available if the agency or district is able to provide the mandated program or increased service  
13 level without actually incurring increased costs. (*Ibid.*) For example, reimbursement is not  
14 available if the statute mandating the program or increased service level provides for offsetting  
15 savings which result in no net costs to the agency or district. (Gov. Code § 17556, subd. (e).)  
16 Reimbursement is also precluded if the district can comply with the state mandate by reallocating  
17 its revenues. (*County of Los Angeles v. Commission on State Mandates, supra*, 110 Cal.App.4th  
18 at pp. 1194-1195 (state legislative requirement for domestic Violence training of county law  
19 enforcement officers was not reimbursable under section 6 because the county incurred no  
20 increased costs as a result of the requirement; the county could comply by reallocating its  
21 existing training resources to include domestic violence training).)

22           In the view of the Commission and the Controller, SDUSD has not been forced to  
23 incur increased costs to provide the second science course mandated by Education Code section  
24 51225.3 because the district has the ability to comply with the mandate by reorganizing its course  
25 offerings within the existing school day and year and reallocating its existing revenues pursuant  
26 to Education Code section 44955. The Commission and Controller presume that, because the

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27  
28 section VI of the parameters and guidelines. The Commission's interpretation, clarifying the reimbursement limitation language, served effectively to supplement the language.

1 Legislature has not increased the minimum school day and year or the credits required for high  
2 school graduation, the district can shift students from non-mandated classes to science classes,  
3 eliminate the non-mandated classes, use its authority under section 44955 to terminate the  
4 teachers of the non-mandated classes, and thereby offset the costs of the teachers' salaries for the  
5 second science course. By thus reorganizing class offerings and reallocating revenues for  
6 teachers' salaries, the Commission and Controller expect that the district can avoid incurring a  
7 net increase in its costs for teachers' salaries except for a differential, if any, between the salaries  
8 of teachers hired for the second science course and the salaries of the terminated teachers of  
9 non-mandated classes. Except for any such differential, the Commission and Controller  
10 conclude that the district has incurred no increased teachers' salary costs in complying with  
11 section 51225.3 that are eligible for reimbursement under section 6.

12 As SDUSD correctly points out, however, Education Code section 51225.3 mandates  
13 school districts to add a second science course without requiring school districts to replace or  
14 eliminate its existing course offerings. To the contrary, subdivision (a)(2) of section 51225.3  
15 preserves the school district's right to specify and offer other courses required for high school  
16 graduation on an equal par with the courses specified by the Legislature in subdivision (a)(1) of  
17 the section 51225.3. In contrast to the situation in *County of Los Angeles v. Commission on State*  
18 *Mandates, supra*, where state legislation directed local law enforcement agencies to reallocate  
19 their training resources in a certain manner to include domestic violence training, subdivision (a)  
20 of section 51225.3 directs a school district to include a second science course and other specified  
21 courses *in addition to* courses specified by the district's board. In section 51225.3, the  
22 Legislature does not give the courses specified in subdivision (a)(1) higher priority than the  
23 courses specified by the district's board under subdivision (a)(2) and does not require school  
24 districts to redirect their resources from the courses specified by the board to the courses  
25 specified by the Legislature. The courses specified by the district's board under subdivision  
26 (a)(2) are not deemed optional by the Legislature. (Cf. ARSD, p. 2586.)

27 Nor does the Legislature provide any indication in Education Code section 44955 of  
28 a legislative intent to provide the school district with a means of avoiding actual increased costs

1 and precluding reimbursement under section 6 for teachers' salaries incurred in providing a  
2 second science course pursuant to Education Code section 51225.3. Subdivision (b) of section  
3 44955, which was added to the Education Code in 1983 by the same comprehensive education  
4 reform legislation that added a second science course requirement to Education Code section  
5 51225.3 (Stats.1983, ch. 498 (S.B. 813), § 65), authorizes a school district to terminate the  
6 services of permanent employees in the district whenever the amendment of state law requires  
7 the modification of curriculum and when, in the opinion of the governing board of the district, it  
8 has become necessary by reason of this condition to decrease the number of permanent  
9 employees in the district.

10 By its terms, the authority given to a district by subdivision (b) of section 44955 does  
11 apply to modifications of curriculum such as the addition of a second science course by an  
12 amendment of section 51225.3, but use of the authority rests entirely in the discretion of district's  
13 governing board. There is no suggestion in subdivision (b) of a legislative intent to supply the  
14 district with an offset mechanism to reallocate teaching staff resources and avoid actual increased  
15 costs for teachers' salaries otherwise reimbursable under section 6 whenever the district adds a  
16 newly state-mandated course to its curriculum.<sup>4</sup>

17 Indeed, such a legislative intent would directly conflict with subdivision (a) of  
18 section 51225.3, recognizing the right of the district's board to specify and provide courses  
19 required for graduation in addition to courses mandated by the Legislature. Such an intent would  
20 also defeat the purpose of section 6, to protect local agencies like the district from a state  
21 mandate that forces the district to shift its limited revenues to the state mandate from existing

---

22 <sup>4</sup> The court has reviewed the legislative history materials for Chapter 498 of the Statutes of 1983,  
23 compiled by the Legislative Intent Service and lodged by petitioners at the court's request. Only one document  
24 included in the materials appears to address the authority of school districts to lay off teachers in subdivision (b) of  
25 Education Code section 44955. An enrolled bill analysis by the DOF describes the lay-off authority as a means by  
26 which school districts costs would reprioritize and reorganize existing programs to reduce their costs of complying  
27 with the legislatively specified graduation requirements in Education Code section 51225.3. The enrolled bill  
28 analysis provides in relevant part: "In the judgment of Finance staff, SB 813 [subsequently chapter 498] would  
reduce those costs substantially by authorizing school district governing boards to lay off school employees when  
they must do so to modify their curriculum as a result of changes in State law. Because of this provision of SB 813,  
all but a few small high schools should be able to reorganize their existing resources to offer the courses required by  
the bill." This judgment or opinion of the DOF in the enrolled bill report prepared for the Governor is not indicative  
of legislative intent. (*People v. Patterson* (1999) 72 Cal.App.4th 438, 444, quoting *McDowell v. Watson* (1997) 59  
Cal.App.4th 1155, 1161-1162, fn. 3.)

1 local programs for which the revenues have been budgeted. (*County of San Diego v. State of*  
2 *California* (1997) 15 Cal.4th 68, 81; *County of Fresno v. State of California, supra*, 51 Cal.3d at  
3 487.) If the school district is precluded from section 6 reimbursement of its costs for teachers'  
4 salaries incurred in providing a second science course mandated by section 51225.3 because  
5 subdivision (b) of section 44955 is construed as a mechanism for offsetting the such salary costs,  
6 the district is forced, absent an additional source of revenue, to redirect the revenues budgeted for  
7 staff teaching courses specified by the district's board under section 51225.3 to staff hired to  
8 teach the second science course. Courses locally specified by the district's board are thereby  
9 eliminated so that the district can provide the second science course mandated by section  
10 51225.3, contrary to the terms of section 51225.3 and the purpose of section 6.<sup>5</sup> (*Ibid.* Compare  
11 *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859,  
12 887-888 (underlying intent of section 6 would be contravened if reimbursement were denied for a  
13 local agency's costs of providing state-mandated protective clothing and safety equipment for its  
14 employees on the ground that the local agency had initial discretion to reduce its employees and  
15 thereby avoid incurring increased costs for the mandated clothing and equipment).)

16 The court concludes that the Controller's offsetting savings requirement and the  
17 Commission's IRC decision sustaining the requirement are invalid to the extent that the  
18 requirement precludes reimbursement under section 6 for the teachers' salaries incurred by  
19 SDUSD and other school districts in providing the second science course mandated by Education  
20 Code section 51225.3 without offsetting the science teachers' salaries by terminating, pursuant to  
21 Education Code section 44955, teachers of courses not mandated by the state. This conclusion  
22 does not prevent the Controller, when auditing school districts' reimbursement claims under  
23 section VI of the Commission's parameters and guidelines and section 6 of the Controller's  
24 claiming instructions, from requiring claimants to provide detailed documentation of offsetting

25  
26 <sup>5</sup> The court does not defer, as did the Controller and the Commission, to the interpretation of  
27 Education Code sections 51225.3 and 44955 by the DOF and the DOE. Although they interpreted sections 51225.3  
28 and 44955 roughly contemporaneously with the enactment of the statutory provisions and have administrative  
responsibilities closely related to the provisions, the court finds that their interpretation is contrary to the terms and  
structure of sections 51225.3 and 44955. (See *Hoechst Celanese Corp. v. Franchise Tax Bd.* (2001) 25 Cal.4th 508,  
524, quoting *Yamaha Corp. of America v. State Bd. of Equalization* (1998) 19 Cal.4th 1, 12, 14-15.)

1 savings directly resulting from their provision of the second science course, including savings  
2 that offset the salaries of teachers hired for the second science course. Such a documentation  
3 requirement has a firm legal basis in subdivision (e) of Government Code section 17556 and  
4 California Code of Regulations, title 2, section 1183.1(a)(9). Further, the documentation  
5 requirement reflects a reasonable expectation that savings to offset the science teachers' salaries  
6 may be generated when students taking the second science course do not increase the number of  
7 classes that they take overall. Thus, the Controller can properly require claimants to demonstrate  
8 that the second science course has not increased the number of classes provided during the school  
9 day and year along with the number of teachers required for the classes provided.

10 However, the court's conclusion regarding the invalidity of the Controller's offset  
11 savings requirement does prevent the Controller from denying school districts' claims for  
12 reimbursement of science teachers' salaries on the ground that the claimants have not shown a  
13 reduction in non-science classes and teachers corresponding to the addition of science classes and  
14 teachers to comply with the mandate in subdivision (a)(1)(C) of Education Code section 51225.3.  
15 As explained in this ruling, this ground for denying reimbursement of science teachers' salaries is  
16 premised on an erroneous interpretation of Education Code sections 44955 and 51225.3 that  
17 would require school districts to divert their limited revenues from courses specified by the  
18 districts' boards pursuant to subdivision (a)(2), in violation of section 6.

### 19 **Reimbursement of Classroom Costs**

#### 20 Grossmont Union High School District

21 In November 1996, Grossmont submitted claims to the State Controller for  
22 reimbursement of the costs it incurred during the 1994-95 and 1995-96 fiscal years in  
23 constructing and remodeling laboratory classrooms in four of its schools to comply with the  
24 requirement of a second science course in Education Code section 51225.3. Documentation  
25 requirements for Grossmont's claims are set forth in section IX of the Commission's parameters  
26 and guidelines and section 5 of the Controller's claiming instructions. (ARGrossmont, pp. 106,  
27 109-110.) Section IX.C of the parameters and guidelines, mirrored in section 5B of the claiming  
28 instructions, require the following documentation: "Certification by the [School] Board that an

1 analysis of all appropriate science facilities within the district was conducted, and a  
2 determination made that no such facilities existed to reasonably accommodate increased  
3 enrollment for the additional science course required by the enactment of Education Code section  
4 51225.3. To reasonably accommodate includes: [¶] a. Adjusting attendance boundaries to  
5 balance attendance between under-utilized and over-utilized secondary school facilities within  
6 the district. [¶] b. Taking advantage of other available secondary school science facilities that are  
7 within a secure walking distance of the school.” (ARGrossmont, p. 106.)

8 In February 1997, the Controller contacted Grossmont staff to request documentation  
9 of the school board certification required by the parameters and guidelines and the claiming  
10 instructions. (See ARGrossmont, pp. 118-119,181.) In response, Grossmont staff submitted a  
11 board agenda referring to approval of a project to remodel one of the high schools for which  
12 Grossmont was claiming reimbursement, a memorandum describing the process for proposing  
13 capital expenditure projects to the school board, and a memorandum describing the process for  
14 determining class loads. (ARGrossmont, pp. 182-188.)

15 By letters dated July 13, 1998, and August 3, 1998, the Controller denied  
16 Grossmont’s school construction and remodeling claims for lack of supporting documentation.  
17 (ARGrossmont, pp. 94-98.) On August 14, 1999, Grossmont submitted an IRC to the  
18 Commission challenging the Controller’s denial of its claim for reimbursement of science  
19 classroom construction and remodeling costs. (ARGrossmont, p. 73ff.)

20 In a letter dated July 7, 2000, Grossmont responded to the Controller’s defense of its  
21 denial of the school construction and remodeling claims. (ARGrossmont, pp. 131-144.)  
22 Appended to the letter were a declaration by Christina Becker, Grossmont’s Director of Facilities  
23 Planning since 1998, and various documents related to the development during 1985 and 1986 of  
24 a multi-year capital expenditure plan to meet Grossmont’s facility needs. (ARGrossmont,  
25 pp. 146-179.) On the basis of information acquired from other Grossmont staff regarding the  
26 1994-95 and 1995-96 capital improvements to four of Grossmont’s high schools, Ms. Becker’s  
27 declaration sets forth her analysis and opinion on information and belief that Grossmont needed  
28 additional science laboratory classrooms as a result of Education Code section 51225.3.

1 On December 12, 2001, the Commission conducted a hearing on Grossmont's IRC  
2 and denied the IRC. (ARGrossmont, pp. 387-409.) In its decision on Grossmont's IRC, adopted  
3 January 24, 2002, the Commission determined that none of the documents submitted by  
4 Grossmont satisfied the board certification requirement of section IX.C of the parameters and  
5 guidelines for science laboratory classroom construction and remodeling performed during the  
6 1994-95 and 1995-96 fiscal years. The Commission found no evidence, such as an agenda,  
7 transcript or minutes of a board meeting, to establish that the Grossmont board had approved the  
8 construction and remodeling on the basis of an analysis of all appropriate science facilities within  
9 the district and a determination that no facilities existed to reasonably accommodate increased  
10 enrollment for additional science courses required by the enactment of Education Code section  
11 51225.3.

12 Grossmont initially contends that the documentation it submitted to the Controller in  
13 support of its claim for reimbursement of science laboratory construction and modeling costs  
14 satisfies the certification requirement of the Commission's parameters and guidelines and the  
15 Controller's claiming instructions. According to Grossmont, the documentation, particularly the  
16 Declaration of Christina Becker, establishes that its staff conducted an analysis of its science  
17 facilities and determined that the facilities could not reasonably accommodate increased  
18 enrollment for the additional science course required by Education Code section 51225.3. This  
19 documentation, Grossmont reasons, also serves under Education Code section 35161 as board  
20 certification that the analysis was conducted and the determination. Section 35161 permits the  
21 governing board of a school district to delegate any of its powers or duties to its employees.

22 As the Commission found, Grossmont's documentation does not satisfy the  
23 certification requirement of section IX.C of the parameters and guidelines. The documents  
24 submitted by Grossmont, other than the declaration of Christina Becker, do not support a finding  
25 that, before approving the science laboratory classroom construction and remodeling, the board  
26 considered an analysis of Grossmont's science facilities and a determination that the facilities  
27 could not reasonably accommodate increased enrollment for the additional science course  
28 required by Education Code section 51225.3. The declaration of Ms. Becker attempts to conduct

1 the required analysis and make the required determination four to five years after the science  
2 laboratory classroom construction and remodeling was completed. In addition, if the Grossmont  
3 board could properly delegate its certification obligation to Ms. Becker (a matter seriously in  
4 doubt), Grossmont has provided no evidence that its board made such a delegation.

5 Grossmont further contends that the Controller denied its reimbursement claim  
6 arbitrarily by failing to inform it of the form of documentation required to establish the board's  
7 certification and by approving similar reimbursement claims of other school districts lacking  
8 documentation of board certification. However, the Controller has no duty to inform a claimant  
9 like Grossmont of the form or type of documentation that would establish the board's  
10 certification. Indeed, it should be apparent to the school district that an action of the board like  
11 certification would occur in a board meeting and would be reflected in the meeting agenda,  
12 transcript and/or minutes, not in documents prepared several years after the proceedings at which  
13 certification would have occurred by staff who did not participate in the proceedings. In  
14 addition, whether or not the Controller erroneously approved the reimbursement claims of other  
15 school districts without documentation of board certification, the Controller may properly deny  
16 Grossmont's reimbursement claim if it lacks adequate documentation of the board certification  
17 required by section IX.C of the parameters and guidelines. The Controller's possible error in  
18 approving other claims does not excuse the lack of adequate documentation of board certification  
19 in Grossmont's case.

20 Next, Grossmont contends that the Controller unlawfully denied its reimbursement  
21 claim by failing to perform an audit pursuant to subdivision (d)(2) of Government Code section  
22 17561 prior to the denial; by failing to conduct an audit within the time period specified in  
23 subdivision (a) of Government Code section 17558.5; and by failing to provide notice of the  
24 denial to Grossmont within 30 days of the denial pursuant to subdivision (b) of Government  
25 Code section 17558.5. Section 17561, however, gives the Controller discretion to audit  
26 reimbursement claims but does not require the Controller to conduct an audit for each claim,  
27 particularly a claim like that of Grossmont which lacks specifically required documentation. In  
28

1 addition, the Controller provided timely notice of the denial of Grossmont's claim by letter dated  
2 August 3, 1998. (ARGrossmont, pp. 97-98.)

3 Lastly, Grossmont contends that the Commission improperly required documentation  
4 of board certification under section IX.C of the parameters and guidelines in the form of agenda  
5 items, a transcript and/or the minutes of a governing board meeting. According to Grossmont,  
6 requiring documentation of board certification specifically in these forms constitutes  
7 underground rulemaking. Grossmont does not explain this contention, but the contention fails  
8 because the Commission has not required board certification in the form of agenda items, a  
9 transcript and/or the minutes of a governing board meeting. The Commission mentions such  
10 documents only as examples of evidence that would establish board certification.

11 (ARGrossmont, p. 403.)

12 Clovis Unified School District

13 In November 1996, Clovis submitted claims to the State Controller for  
14 reimbursement of the costs it incurred during the 1994-95 and 1995-96 fiscal years by leasing  
15 portable classrooms for the second science course required by Education Code section 51225.3.  
16 (ARClovis, pp. 141-146, 152-158.) In February 1997, the Controller contacted Grossmont staff  
17 to request documentation of the school board certification required by section IX.C of the  
18 Commission's parameters and guidelines and section 5B of the Controller's claiming  
19 instructions. (ARClovis, p. 148; ARGrossmont, pp. 106, 110-111.) The Controller received no  
20 documentation from Clovis in response.

21 Thereafter, by letters dated July 13, 1998, and August 3, 1998 the Controller denied  
22 the claim of Clovis for reimbursement of its portable classroom leasing costs for lack of  
23 supporting documentation. (ARClovis, p. 104-105, 110-111.) In July 2000, Clovis added an  
24 IRC contesting this denial to an IRC that it had previously submitted to the Commission with  
25 respect to other reimbursement claims related to the second science course requirement of  
26 Education Code section 51225.3. (ARClovis, p. 81ff.)

27 In prehearing proceedings on the IRC, Clovis submitted a declaration by Roger  
28 Orazo, who had been the district's Assistant Superintendent for Facility Services since 1991.

1 (ARCllovis, pp. 207-209.) The declaration, submitted in April 2001 to establish the board  
2 certification required by section IX.C of the parameters and guidelines, indicated that Clovis had  
3 leased portable classrooms to facilitate the remodeling of science classrooms required as a direct  
4 result of increased graduation requirements; at the time the decision was made to lease the  
5 portable classrooms, there was a lack of appropriate space in existing facilities for additional  
6 science courses; it was not feasible to adjust attendance boundaries between under-utilized and  
7 over-utilized facilities in the district's two regular high schools; and there were no other available  
8 high school science facilities within a secure walking distance of the schools remodeled.

9 On December 12, 2001, the Commission conducted a hearing on Clovis's IRC and  
10 denied the IRC. (ARCllovis, pp. 325-344.) The Commission found that Mr. Oraze's declaration,  
11 the only documentation submitted by Clovis in support of its claim for reimbursement of its  
12 portable classroom leasing costs, did not satisfy the board certification requirement in section  
13 IX.C of the parameters and guidelines. (ARCllovis, pp. 336-337.) The Commission explained  
14 that Mr. Oraze's declaration contained conclusions unsupported by evidence that Clovis's board  
15 had considered an analysis of all appropriate science facilities within the district or  
16 determinations regarding the need for additional science facilities before deciding to lease  
17 portable classrooms for the second science course under Education Code section 51225.3. The  
18 Commission noted that Mr. Oraze's declaration of April 2001 was prepared years after the Clovis  
19 filed its reimbursement claim for leasing costs in November 1996 and years after Clovis made  
20 the decision to lease portable classrooms during remodeling the district's science classrooms.

21 Clovis initially contends that the declaration of Roger Oraze satisfies the certification  
22 requirement in section IX.C of the Commission's parameters and guidelines. Clovis indicates  
23 that the declaration provides not only the analysis and determination but also the certification  
24 required by section IX.C because the board could delegate the certification duty to Mr. Oraze  
25 pursuant to Education Code section 35161. However, Clovis has submitted no argument or  
26 evidence that its board could or did delegate authority to Mr. Oraze to make the certification  
27 required by section IX.C. Moreover, as the Commission found in its decision, Mr. Oraze's  
28 declaration contains conclusions unsupported by evidence and is made in April 2001, well after

1 the board made its decision to lease portable classrooms for a second science course under  
2 Education Code section 51225.3. As such, the declaration could not provide the board  
3 certification required by IX.C prior to the board's decision to lease.

4 Clovis further contends that the Controller denied its reimbursement claim arbitrarily  
5 by failing to inform it of the form of documentation required to establish the board's certification  
6 and by approving similar reimbursement claims of other school districts lacking documentation  
7 of board certification. This contention is the same as Grossmont's contention, discussed above,  
8 and is rejected for the same reasons.

9 Lastly, Clovis contends that the Commission improperly engaged in underground  
10 rulemaking when it required documentation of board certification pursuant to section IX.C of the  
11 parameters and guidelines in the form of agenda items, a transcript and/or the minutes of a  
12 governing board meeting. This contention is the same as Grossmont's contention above and is  
13 rejected for the same reasons.

#### 14 Relief

15 For the foregoing reasons, the court grants the claims of the six petitions in this  
16 consolidated proceeding related to the reimbursement of science teachers' salaries. In all other  
17 respects, the claims of the six petitions are denied. The court will order the issuance of a writ of  
18 mandate requiring the Commission to set aside its decision denying the IRCs of the six  
19 petitioners with respect to the reimbursement of teachers' salaries and require the Controller to  
20 reevaluate these six claims, pursuant to this ruling, without requiring the school districts to show  
21 a reduction in non-science classes and teachers corresponding to the addition of science classes  
22 and teachers to comply with Education Code section 51225.3. Counsel for petitioners is directed  
23 to prepare a proposed judgment and a proposed writ of mandate, present the judgment and the  
24 writ to counsel for the Commission and the Controller for approval as to form, and present the  
25 judgment and writ to the court pursuant to rule 391 of the California Rules of Court.

26 Dated: DEC 27 2004

LLOYD CONNELLY

27  
28  
LLOYD G. CONNELLY  
JUDGE OF THE SUPERIOR COURT

Case Number: 03CS01401

Department: 33

Case Title: SDUSD V COM ON STATE MANDATES, ET AL

CERTIFICATE OF SERVICE BY MAILING  
(C.C.P. Sec. 1013a(3))

I, the Clerk of the Superior Court of California, County of Sacramento, certify that I am not a party to this cause, and on the date shown below I served the foregoing **RULING ON SUBMITTED MATTER** by depositing true copies thereof, enclosed in separate, sealed envelopes with the postage fully prepaid, in the United States Mail at Sacramento, California, each of which envelopes was addressed respectively to the persons and addresses shown below:

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I, the undersigned deputy clerk, declare under penalty of perjury that the foregoing is true and correct.

Dated: December 27, 2004

Superior Court of California,  
County of Sacramento

By: **D. HAYES**

\_\_\_\_\_  
Deputy Clerk



BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIMS  
ON:

NO. CSM 4435-I-06 and 4435-I-38

Education Code Section 51225.3  
Statutes of 1983, Chapter 498

*Graduation Requirements*

Filed on October 4, 1995, to include Fiscal  
Years 1984-85 through 1992-93;

Amended on August 3, 2000, to include Fiscal  
Years 1993-94 through 1997-98

ORDER DIRECTING THE STATE  
CONTROLLER TO SET ASIDE  
REDUCTION OF REIMBURSEMENT  
CLAIMS FOR TEACHER SALARY COSTS,  
TO REEVALUATE THE  
REIMBURSEMENT CLAIMS IN LIGHT OF  
THE COURT'S RULING, AND TO SUBMIT  
THE RESULTS OF THE REEVALUATION  
TO THE COMMISSION WITHIN 60 DAYS

By Clovis Unified School District, Claimant.

(Pursuant to Peremptory Writ of Mandate  
Issued by Sacramento County Superior Court,  
Case No. 03CS01702)

*(Adopted on May 26, 2005)*

**ORDER DIRECTING THE STATE CONTROLLER TO SET ASIDE REDUCTION OF  
REIMBURSEMENT CLAIMS FOR TEACHER SALARY COSTS, TO REEVALUATE  
THE REIMBURSEMENT CLAIMS IN LIGHT OF THE COURT'S RULING, AND TO  
SUBMIT THE RESULTS OF THE REEVALUATION TO THE COMMISSION  
WITHIN 60 DAYS**

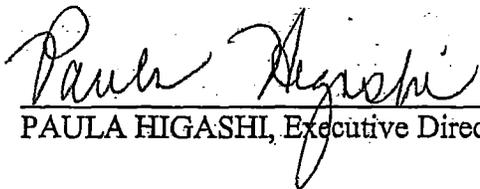
On February 9, 2005, the Sacramento County Superior Court, Case No. 03CS01702, entered a judgment and issued a peremptory writ of mandate directing the Commission to:

Direct respondent State Controller to set aside his reductions of petitioners' claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted matter (Exhibit A to judgment), and submit the results of these reevaluations to you within 60 days of receiving your directions. In reevaluating each petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller may require the petitioner to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3,

but the State Controller may not require the petitioner to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.

In accordance with the peremptory writ of mandate, the Commission hereby directs the State Controller's Office to:

1. Set aside the reductions of Clovis Unified School District's claims for reimbursement of teacher salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3 for fiscal years 1984-85 through 1997-98.
2. Reevaluate each claim for reimbursement filed by Clovis Unified School District for fiscal years 1984-85 through 1997-98 in light of the court's ruling on submitted matter (Exhibit A to judgment). In reevaluating each reimbursement claim filed by Clovis Unified School District pursuant to the ruling on submitted matter, the State Controller may require the Clovis Unified School District to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the State Controller may not require Clovis Unified School District to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.
3. Submit the results of the reevaluation to the Commission within 60 days of receiving this order.

  
PAULA HIGASHI, Executive Director

5-27-05  
Date



# **CLOVIS UNIFIED SCHOOL DISTRICT**

Revised Audit Report

## **GRADUATION REQUIREMENTS PROGRAM**

Chapter 498, Statutes of 1983

*July 1, 1998, through June 30, 2002*



**STEVE WESTLY**  
California State Controller

September 2005



**STEVE WESTLY**  
California State Controller

September 30, 2005

Terry Bradley, Ed.D., Superintendent  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611

Dear Dr. Bradley:

The State Controller's Office audited the claims filed by the Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002.

This revised final report supersedes our previous final report, issued on October 22, 2004. We revised Finding 3 to state that approximately 50%, rather than 100%, of the construction project was financed with School Facility Program funds. We also updated Finding 1 based on information contained in a judgment entered into by the Sacramento County Superior Court.

The district claimed \$8,053,465 (\$8,054,465 in costs less a \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs are allowable because the district did not support that it incurred increased costs for staffing and supplying the new science courses mandated by legislation. The district was paid \$5,787,494. The total amount paid should be returned to the State.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at [www.csm.ca.gov](http://www.csm.ca.gov) (Guidebook link), and obtain IRC forms by telephone at (916) 323-3562 or by e-mail at [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov).

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

JEFFREY V. BROWNFIELD, Chief  
Division of Audits

JVB:ams

cc: William C. McGuire

Associate Superintendent  
Administrative Services  
Clovis Unified School District

Peter Mehas, Ed.D.

Fresno County Superintendent of Schools  
Fresno County Office of Education

Scott Hannan, Director

School Fiscal Services Division  
California Department of Education

Arlene Matsuura, Education Fiscal Services Consultant

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Gerry Shelton, Director

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Jeannie Oropeza, Program Budget Manager

Education Systems Unit  
Department of Finance

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the claims filed by Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002. The last day of fieldwork was April 21, 2003.

The district claimed \$8,053,465 (\$8,054,465 in costs less a \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs are allowable because the district did not support that it incurred increased costs for staffing and supplying the new science courses mandated by legislation. The district was paid \$5,787,494. The total amount paid should be returned to the State.

## Background

*Education Code* Section 51225.3 (added by Chapter 498, Statutes of 1983) requires that, beginning with the 1986-87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was previously required. The legislation was effective in fiscal year (FY) 1983-84; however, a district had up to three years to implement this requirement. Prior to enactment of Chapter 498, Statutes of 1983, one science course was required. As a result of this enactment, two science courses, one each of biological and physical sciences, are now required.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 498, Statutes of 1983, imposed a state mandate reimbursable under *Government Code* Section 17561.

*Parameters and Guidelines* establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on March 23, 1988, and last amended it on January 24, 1991. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist school districts in claiming reimbursable costs.

## Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Graduation Requirements Program for the period of July 1, 1998, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the district's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

## Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule I) and in the Revised Findings and Recommendations section of this report.

For the audit period, the Clovis Unified School District claimed \$8,053,465 (\$8,054,465 in costs less a \$1,000 penalty for filing late) for costs of the legislatively mandated Graduation Requirements Program. Our audit disclosed that none of the costs are allowable.

For FY 1998-99, the district was paid \$3,345,091 by the State. The audit disclosed that none of the costs claimed are allowable. The entire amount paid should be returned to the State.

For FY 1999-2000, the district was paid \$202,717 by the State. The audit disclosed that none of the costs claimed are allowable. The entire amount paid should be returned to the State.

For FY 2000-01, the district was paid \$1,114,303 by the State. The audit disclosed that none of the costs claimed are allowable. The entire amount paid should be returned to the State.

For FY 2001-02, the district was paid \$1,125,383 by the State. The audit disclosed that none of the costs claimed are allowable. The entire amount paid should be returned to the State.

## Views of Responsible Officials

We issued a draft audit report on February 26, 2004. Terry Bradley, Ed.D., Superintendent, responded by the attached letter dated March 19, 2004, disagreeing with the audit results and stating that the audit report was not issued within the two-year statute of limitations. The district also requested that any request by the SCO for payment be deferred pending the court's decision on the disputed legal issues.

**Revisions to Findings**

In response to additional district-provided information, we revised Finding 3 to correctly state the funding source of the construction project. We also updated Finding 1 based on information contained in a judgment entered into by the Sacramento County Superior Court. The district's response to the February 26, 2004 draft audit report is included as an attachment to this revised final report.

**Restricted Use**

This report is solely for the information and use of the Clovis Unified School District, the Fresno County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original Signed By:

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

**Schedule 1—  
Summary of Program Costs  
July 1, 1998, through June 30, 2002**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>July 1, 1998, through June 30, 1999</u>				
Salaries and benefits	\$ 554,076	\$ —	\$ (554,076)	Finding 1
Materials and supplies	70,450	—	(70,450)	Finding 2
Contracted services	<u>2,679,035</u>	—	<u>(2,679,035)</u>	Finding 3
Subtotals	3,303,561	—	(3,303,561)	
Indirect costs	<u>42,530</u>	—	<u>(42,530)</u>	
Total costs <sup>2</sup>	3,346,091	—	(3,346,091)	
Less late penalty	<u>(1,000)</u>	—	<u>(1,000)</u>	
Total costs	<u>\$ 3,345,091</u>	—	<u>\$ 3,345,091</u>	
Less amount paid by the State		<u>(3,345,091)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (3,345,091)</u>	
<u>July 1, 1999, through June 30, 2000</u>				
Salaries and benefits	\$ 1,482,352	\$ —	\$ (1,482,352)	Finding 1
Materials and supplies	165,242	—	(165,242)	Finding 2
Contracted services	<u>698,206</u>	—	<u>(698,206)</u>	Finding 3
Subtotals	2,345,800	—	(2,345,800)	
Indirect costs	<u>106,270</u>	—	<u>(106,270)</u>	
Total costs <sup>2</sup>	<u>\$ 2,452,070</u>	—	<u>\$ (2,452,070)</u>	
Less amount paid by the State		<u>(202,717)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (202,717)</u>	
<u>July 1, 2000, through June 30, 2001</u>				
Salaries and benefits	\$ 955,872	\$ —	\$ (955,872)	Finding 1
Materials and supplies	87,190	—	(87,190)	Finding 2
Contracted services	<u>—</u>	—	<u>—</u>	
Subtotals	1,043,062	—	(1,043,062)	
Indirect costs	<u>71,241</u>	—	<u>(71,241)</u>	
Total costs <sup>2</sup>	<u>\$ 1,114,303</u>	—	<u>\$ (1,114,303)</u>	
Less amount paid by the State		<u>(1,114,303)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (1,114,303)</u>	

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>July 1, 2001, through June 30, 2002</u>				
Salaries and benefits	\$ 1,022,501	\$ —	\$(1,022,501)	Finding 1
Materials and supplies	47,189	—	(47,189)	Finding 2
Contracted services	—	—	—	
Subtotals	1,069,690	—	(1,069,690)	
Indirect costs	72,311	—	(72,311)	
Total costs <sup>2</sup>	<u>\$ 1,142,001</u>	—	<u>\$(1,142,001)</u>	
Less amount paid by the State		(1,125,383)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (1,125,383)</u>		
<u>Summary: July 1, 1998, through June 30, 2002</u>				
Salaries and benefits	\$ 4,014,801	\$ —	\$(4,014,801)	
Materials and supplies	370,071	—	(370,071)	
Contracted services	3,377,241	—	(3,377,241)	
Subtotals	7,762,113	—	(7,762,113)	
Indirect costs	292,352	—	(292,352)	
Total costs <sup>2</sup>	8,054,465	—	(8,054,465)	
Less late penalty	(1,000)	—	1,000	
Net costs	<u>\$ 8,053,465</u>	—	<u>\$(8,053,465)</u>	
Less amount paid by the State		(5,787,494)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (5,787,494)</u>		

<sup>1</sup> See the Revised Findings and Recommendations section.

<sup>2</sup> Net of offsetting reimbursements and savings.

## Revised Findings and Recommendations

**FINDING 1—  
Unallowable salaries,  
benefits, and related  
indirect costs**

The district did not provide documentation substantiating the allowability of claimed salaries and benefits totaling \$4,014,801 for the audit period. The related indirect cost is \$267,751.

*Parameters and Guidelines* requires that, beginning with the 1986-87 school year, no pupil is to receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498, Statutes of 1983. The legislation was effective for fiscal year (FY) 1983-84; however, the district had up to three years to implement this requirement. Previously, one science course was required. As a result of this mandate, two science courses, one each of biological and physical sciences, are now required. The costs incurred for providing the additional science course, net of savings a district experiences as a direct result (e.g., reductions in non-science courses resulting from the increase in required science courses), are subject to reimbursement under this mandate. Consequently, only the net increased costs of the additional biological or physical science courses taught are reimbursable.

*Parameters and Guidelines* states that reimbursable costs include the increased cost to the school district for staffing and supplying the new science courses mandated. Furthermore, the guidelines state that reimbursement for this mandate received from any source (e.g., federal, state, and block grants) is to be identified and deducted.

For FY 1998-99 and FY 1999-2000, the district claimed high school science teachers' salaries and benefits based on a formula that determined an incremental increase in the teachers as a result of the mandate. The district calculated the increase in the number of high school science teachers between the 1985-86 base year and claim years and reduced that amount by the percentage increase in high school enrollment for the same period. The district then multiplied that number by the claim year's average annual salaries and benefits of a high school science teacher.

The calculation made by the district for FY 1998-99 and FY 1999-2000 did not identify the courses taught in the base year for the one required high school science course or the courses taught in the claim years for the two required high school science courses. In addition, the calculation deducted the high school enrollment percentage from the percentage increase in the number of high school science teachers rather than deducting the portion of the percentage increase in science teachers that was related to enrollment growth. Consequently, the calculation did not measure the costs of teaching the additional high school biological or physical science courses in the claim years as a result of the mandate.

In addition, the district included salary and benefit costs of six non-physical/biological science teachers in FY 1998-99, and 22 middle school teachers and one non-physical/biological science teacher in FY 1999-2000. Only the increased salaries and benefits for teaching the additional high school biological or physical science courses in the claim years due to the mandate are reimbursable.

For FY 2000-01 and FY 2001-02, the district claimed high school science teachers' salaries and benefits based on a formula that determined the increase in high school courses as a result of the mandate. The district divided one-fourth of the total number of grade 9-12 pupils by the average science course size to arrive at the additional science courses required for the mandate. The district then divided the additional science courses by the number of daily courses taught per teacher to arrive at the increased science teachers required by the mandate. From that number, the district multiplied the increased science teachers by the claim years' average science teacher salaries and benefits. This methodology measured the teacher salaries and benefits related to the additional biological or physical science courses taught as a result of the mandate.

For the audit period, the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs are reimbursable.

Total salaries, benefits, and related indirect costs are unallowable, as follows.

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Salaries and benefits	\$ (554,076)	\$ (1,482,352)	\$ (955,872)	\$ (1,022,501)	\$ (4,014,801)
Indirect costs	(37,732)	(95,612)	(65,286)	(69,121)	(267,751)
Total adjustment	<u>\$ (591,808)</u>	<u>\$ (1,577,964)</u>	<u>\$ (1,021,158)</u>	<u>\$ (1,091,622)</u>	<u>\$ (4,282,552)</u>

Claims filed for the audit period were similar to claims filed for FY 1984-85 through FY 1997-98. The SCO rejected these claims because the district failed to reduce claimed teacher salaries by offsetting savings (e.g., savings of salaries and benefits due to reduction of teachers in non-science courses). The district filed an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM) on October 4, 1995, and amended the IRC on August 3, 2000. The district argued that the SCO incorrectly reduced costs of science teachers' salaries.

In response, the SCO advised COSM that the district failed to report "offsetting savings and other reimbursement," as required by *Parameters and Guidelines*. Furthermore, the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers, as authorized in *Education Code* Section 44955. The SCO further advised COSM that the district voluntarily assumed the increased salary cost of a new teacher because the increased cost could have been avoided by exercising its statutory layoff authority. On January 25, 2002, COSM denied the district's IRC.

The district appealed the IRC's denial to the Sacramento County Superior Court. On February 9, 2005, the court entered a judgment and issued a peremptory writ of mandate directing COSM to set aside the decision sustaining the SCO reductions. On May 26, 2005, COSM adopted the court order.

The court states that the SCO cannot consider the claimant's authority to terminate teachers in non-science courses pursuant to *Education Code* Section 44955. The court further states that the SCO cannot deny the costs on the grounds that the claimants have not shown a reduction in non-science classes and teachers corresponding to the addition of science classes and teachers to comply with the mandate.

The court order further states that:

This conclusion does not prevent the Controller, when auditing school districts' reimbursement claims under section VI of the Commission's parameters and guidelines and section 6 of the Controller's claiming instructions, from requiring claimants to provide detailed documentation of offsetting savings directly resulting from their provision of the second science course, including savings that offset the salaries of teachers hired for the second science course. Such a documentation requirement has a firm legal basis in subdivision (e) of Government Code section 17556 and California Code of Regulations, title 2, section 1183.1(a)(9). Further, the documentation requirement reflects a reasonable expectation that savings to offset the science teachers' salaries may be generated when students taking the second science course do not increase the number of classes that they take overall. Thus, the Controller can properly require claimants to demonstrate that the second science course has not increased the number of classes provided during the school day and year along with the number of teachers required for the classes provided.

#### Recommendation

We recommend that the district develop and implement procedures to ensure that it claims only increased costs of salaries and benefits net of any offsetting savings and reimbursements the district experiences as a result of this mandate.

#### District's Response

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

The report states "...the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

The report, when referring to an incorrect reduction claim filed by the district pertaining to its fiscal year 1984-1985 through 1997-1998 claims, states: "... the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized. . . ." Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires districts to provide

reasons why offsetting savings could not be "realized." The P&G's only require districts to report offsetting savings. There were none to report.

The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

#### SCO's Comment

The finding has been updated to include the district's appeal to the Sacramento County Superior Court and to delete the phrase, "The mandate requires a district to provide the additional science course in lieu of a non-science course." In addition, the finding has been updated to include information included in the adopted court order.

Furthermore, the district did not support that the additional science course required by the mandate did not result in a corresponding reduction of a non-science course.

#### **FINDING 2— Unallowable materials, supplies, and related indirect costs**

The district did not provide documentation substantiating the allowability of claimed materials and supplies totaling \$370,071. The related indirect cost is \$24,601. (See Finding 1 for a summary of *Parameters and Guidelines* requirements.)

The district claimed materials and supplies for FY 1998-99 and FY 1999-2000 using a methodology similar to the one used to allocate teacher costs for the same years (see Finding 1). The district did not identify the cost of courses taught in the base year for the one required science course, or the cost of high school courses taught in the claim years for the two required science courses. Furthermore, the district applied the percentage increase in high school science teachers between the 1985-86 base year and the claim years to the claim year number, rather than to the FY 1985-86 base-year number. Consequently, the calculation did not measure the costs of additional high school science courses taught in the claim years as a result of the mandate.

For FY 2000-01 and FY 2001-02, the district applied 50% of all high school science materials and supplies to the mandate. The district did not provide any documents to substantiate the claimed percentages.

For the audit period, the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings.

In addition, the district did not support claimed materials and supplies, totaling \$128,321 (\$35,523 for FY 1998-99, \$83,127 for FY 1999-2000, \$8,983 for FY 2000-01, and \$688 for FY 2001-02), and claimed non-science textbooks, non-science materials, and duplicated costs, totaling \$38,544 (\$3,659 for FY 1998-99, \$28,851 for FY 1999-2000, \$5,722 for FY 2000-01, and \$312 for FY 2001-02).

The district also did not report \$178,517 in reimbursements from other programs that related to costs claimed (\$23,884 for FY 1998-99, \$47,852 for FY 1999-2000, \$71,069 for FY 2000-01, and \$35,712 for FY 2001-02). These reimbursements related to the following programs: School Facility Program, Science Laboratory Material Funds, Special Education, Title VI, and Gifted and Talented.

Total claimed materials, supplies, and related indirect costs are unallowable, as follows:

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Materials and supplies	\$ (70,450)	\$ (165,242)	\$ (87,190)	\$ (47,189)	\$ (370,071)
Indirect costs	(4,798)	(10,658)	(5,955)	(3,190)	(24,601)
Total adjustment	\$ (75,248)	\$ (175,900)	\$ (93,145)	\$ (50,379)	\$ (394,672)

Recommendation

We recommend that the district develop and implement procedures to ensure that it claims only increased costs of materials and supplies net of any offsetting savings and reimbursements the district experiences as a result of this mandate.

District's Response

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

SCO's Comment

The finding and recommendation remain unchanged.

The previous IRC addressed only offsetting savings for salaries and wages and not materials and supplies. The district did not support that the average materials and supplies for a science course exceeded the average materials and supplies for a non-science course during the audit period. Reimbursable materials and supplies consist of the increased cost multiplied by the number of courses taught to satisfy the second mandated science course requirement.

**FINDING 3—  
Unallowable contracted  
services**

For FY 1998-99 and FY 1999-2000, the district claimed contracted service costs for construction projects for four high schools: Clovis, Clovis West, Clovis East, and the Center for Advanced Research and Technology. The district did not provide documentation to substantiate the allowability of costs claimed, totaling \$3,377,241 for FY 1998-99 and FY 1999-2000.

*Parameters and Guidelines* states that the acquisition of additional space for conducting new science courses is reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

*Parameters and Guidelines* also states that the district must provide certification by the board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of *Education Code* Section 51225.3.

The district did not provide the auditors with a board certification, approved in advance of the FY 1998-99 and FY 1999-2000 construction projects, stating that the construction was carefully thought out and an analysis had been conducted of all appropriate science facilities within the district prior to the construction. On January 8, 2003, the district's board met and certified that, because of the mandate, the existing science facilities for FY 1998-99, FY 1999-2000, and FY 2000-01 failed to accommodate the current needs of the district, and, therefore, the district approved new construction, remodeling, equipment purchases, and/or temporary student classroom lease proposals. The district board members approved the certification approximately three to four years after construction; therefore, it did not meet the requirements of the mandate.

In addition, *Parameters and Guidelines* states that reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds, and other state funds, is to be identified and deducted from this claim.

The audit revealed that approximately 50% of the construction costs claimed were funded by School Facility Program funds.

Total claimed contract services are unallowable, as follows:

	Fiscal Year		Total
	1998-99	1999-2000	
Contract services	<u>\$(2,679,035)</u>	<u>\$(698,206)</u>	<u>\$(3,377,241)</u>

The district had filed similar claims for FY 1984-85 through FY 1997-98. The SCO had rejected the contracted services costs on these claims because the district had failed to submit necessary documentation to satisfy the criteria of board certification for the costs of leasing portable classrooms. On October 4, 1995, followed by an amendment on August 3, 2000, the district filed an IRC for FY 1984-85 through FY

1997-98. The district argued that the SCO incorrectly reduced the district's contracted service costs.

In response, the SCO advised the Commission on State Mandates that the district failed to submit board certification, as required by *Parameters and Guidelines*. The SCO further advised that the board certification was not merely a formality but a demonstration that the construction or remodeling for which reimbursement is sought was carefully thought out and that no reasonable alternatives existed. On January 24, 2002, the commission denied the district's IRC.

#### Recommendation

We recommend that the district develop and implement procedures to ensure that all claimed costs are allowable and reimbursements received from any other sources are identified and deducted from claimed costs.

#### District's Response

The report states "[T]he district did not provide the auditors with a board certification approved *in advance* of the FY 1998-99 and 1999-2000 construction projects. . . ." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires *advance* certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

#### SCO's Comment

The finding and recommendation remain unchanged.

The certification was not merely a formality but a demonstration that the construction costs to be incurred were carefully studied, and that no other facilities existed to accommodate the courses mandated. Thus, it is reasonable to conclude that such analysis would be performed prior to incurring the construction costs. The district did not perform an analysis until January 2003, approximately three to four years after the costs were incurred.

As discussed in the finding, the entire construction costs were funded through funds provided by the State. Even if the district had complied with the certification requirement, offsetting revenues related to contract services costs would have resulted in no net allowable costs.

**Statute of limitations**

The district's response included comments questioning our authority to audit costs claimed for FY 1998-1999 and FY 1999-2000. The district's response and the SCO's comment follow.

District's Response

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

SCO's Comment

The audit scope remains unchanged. *Government Code* Section 17558.5(a), in effect during the audit period, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The SCO initiated an audit within this time period by an entrance conference held on November 18, 2002.

**Payment adjustment**

Further, the district's response requested that we delay payment offsets. The district's response and the SCO's comment follow.

District's Response

Therefore, for the reasons stated above [see Attachment 1] Clovis Unified School District requests that the audit . . . defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

SCO's Comment

Consistent with our established policy, a request for payment will be initiated after the issuance of this report (see the transmittal letter to this report for discussion of COSM's IRC process).

**Attachment—  
District's Response to  
Draft Audit Report**

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

March 19, 2004

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

Dear Mr. Spano:

This letter is the response of Clovis Unified School District to the letter of Vincent P. Brown dated February 26, 2004 which enclosed a Draft Copy of your Audit Report of the district's Graduation Requirements Program, Chapter 498, Statutes of 1983, for the period of July 1, 1998 through June 30, 2002.

**Statute of Limitations**

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

**Finding 1 - Unallowable salaries, benefits and related indirect costs.**

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

The report states "... the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed

costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

The report, when referring to an incorrect reduction claim filed by the district pertaining to its fiscal year 1984-1985 through 1997-1998 claims, states "... the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized ..." Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires districts to provide reasons why offsetting savings could not be "realized." The P&G's only require districts to report offsetting savings. There were none to report.

The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is, therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

#### **Finding 2 - Unallowable materials, supplies, and related indirect costs.**

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

#### **Finding 3 - Unallowable contracted services**

The report states "[T]he district did not provide the auditors with a board certification approved *in advance* of the FY 1998-99 and 1999-2000 construction projects ..." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires *advance* certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

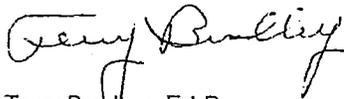
Jim L. Spano, Chief  
Compliance Audits Bureau  
March 19, 2004

---

The certification requirement was inserted into the P&G's for the purpose of verifying the need for construction. If the "need" is verified by the responsible governing body after the fact, it still verifies the need.

Therefore, for the reasons stated above, Clovis Unified School District requests that the audit report be changed to comply with the law and to defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

Sincerely,



Terry Bradley, Ed.D.,  
Superintendent

cc: Steve Westley, California State Controller  
William C. McGuire, Associate Superintendent - Administration  
Michael Johnston, Assistant Superintendent - Business  
Pat Kraft, Senior Accountant - Business

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, California 94250-5874**

**<http://www.sco.ca.gov>**

S03-MCC-011





**CLOVIS**  
**UNIFIED**  
**SCHOOL DISTRICT**

FILE

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1450 HERNDON AVENUE  
CLOVIS, CA 93611-0567  
559.327.9000  
www.clovisusd.k12.ca.us

June 20 2005

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

**GOVERNING BOARD**  
Sandra A. Bengel  
Brian D. Heryford  
Ginny L. Hovsepian  
Richard Lake, C.P.A.  
Elizabeth J. Sandoval  
Jim Van Volkinburg, D.D.S.  
Susan M. Walker, D.H.Sc.

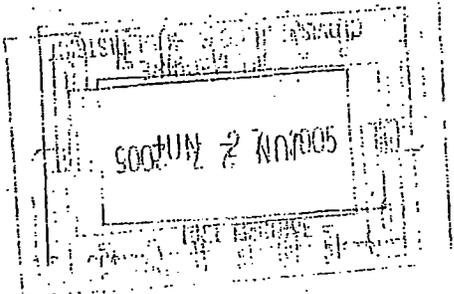
Re: Audit of Clovis Unified School District  
498/83 Graduation Requirements  
Fiscal Years Audited: 1998-99, 1999-00, 2000-01, and 2001-02

Dear Mr. Spano:

On October 22, 2004, the State Controller's Office issued its final audit report for the above referenced District annual reimbursement claims. Each of these claims included costs for the additional science teachers required by the mandate. The audit disallowed all claimed science teacher costs, among other costs.

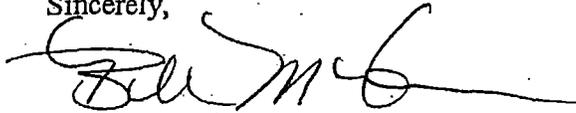
During the period of audit work, the District had pending litigation from the decision of the Commission on State Mandates to deny the District's incorrect reduction claims for Fiscal Years 1984-85 through 1997-98, on the matter of science teacher costs, among other costs. On December 27, 2004, the Sacramento Superior Court issued its decision for San Diego Unified School District et al., v COSM which ordered the Commission on State Mandates to set aside its decisions on the incorrect reduction claims for the six districts, Clovis Unified included, which were the litigants in San Diego. No appeal of the court decision was filed. The Commission set aside the six decisions at the May 26, 2005 hearing. The State Controller's Office has now been directed by the Court and the Commission to set aside its reductions of the claims related to the reimbursement of teachers' salary costs.

**ADMINISTRATION**  
Terry Bradley, Ed.D.  
Superintendent  
Virginia R. Boris, Ed.D.  
Associate Superintendent  
Daniel E. Kaiser, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent



The basis for the science teacher audit findings are identical to the basis the state agencies asserted in the incorrect reduction claims. The court has disapproved that basis and ordered the findings for the claims which were the subject of the incorrect reduction claim to be set aside. Therefore, the District requests that the State Controller immediately withdraw the final audit findings for the fiscal years audited to extent ordered by the Court for incorrect reduction claims.

Sincerely,



Bill McGuire  
Associate Superintendent  
Administrative Services

cc: Terry Bradley  
Michael Johnston  
Vincent P. Brown, State Controller's Office  
Paula Higashi, Executive Director, Commission on State Mandates  
Greg Wedner, Lozano Smith  
Robert Miyashiro, Consultant, Education Mandated Cost Network

**Original Incorrect Claim**

**Exhibit E**

STATE OF CALIFORNIA

ARNOLD SCHWARZENEGGER, Governor

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 800  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov



September 16, 2005

Mr. Keith B. Petersen  
SixTen and Associates  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Ms. Ginny Brummels  
Division of Accounting and Reporting  
State Controller's Office  
3301 C Street, Suite 501  
Sacramento, CA 95816

Re: **Incorrect Reduction Claim**  
*Graduation Requirements*, 05-4435-I-50  
Clovis Unified School District, Claimant  
Education Code Section 51225.3  
Statutes 1983, Chapter 498  
Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002

Dear Mr. Petersen and Ms. Brummels:

On September 6, 2005, the Clovis Unified School District filed an incorrect reduction claim (IRC) with the Commission on State Mandates (Commission) based on the *Graduation Requirements* program for fiscal years 1998-1999, 1999-2000, 2000-2001, and 2001-2002. Commission staff determined that the IRC filing is complete.

Government Code section 17551, subdivision (b), requires the Commission to hear and decide upon claims filed by local agencies and school districts that the State Controller's Office (SCO) has incorrectly reduced payments to the local agencies or school districts.

**SCO Review and Response.** Please file the SCO response and supporting documentation regarding this claim within 90 days of the date of this letter. Please include an explanation of the reason(s) for the reductions and the computation of reimbursements. All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge, information or belief. The Commission's regulations also require that the responses (opposition or recommendation) filed with the Commission be simultaneously served on the claimants and their designated representatives, and accompanied by a proof of service. (Cal. Code Regs., tit. 2, § 1185.01.)

The failure of the SCO to respond within this 90-day timeline shall not cause the Commission to delay consideration of this IRC.

**Claimant's Rebuttal.** Upon receipt of the SCO response, the claimant and interested parties may file rebuttals. The rebuttals are due 30 days from the service date of the response.

**Prehearing Conference.** A prehearing conference will be scheduled if requested.

**Public Hearing and Staff Analysis.** The public hearing on this claim will be scheduled after the record closes. A staff analysis will be issued on the IRC at least eight weeks prior to the public hearing.

**Dismissal of Incorrect Reduction Claims.** Under section 1188.31 of the Commission's regulations, IRCs may be dismissed if postponed or placed on inactive status by the claimant for more than one year. Prior to dismissing a claim, the Commission will provide 60 days notice and opportunity for the claimant to be heard on the proposed dismissal.

Please contact Tina Poole at (916) 323-8220 if you have any questions.

Sincerely,



NANCY PATTON  
Assistant Executive Director

Enclosure: Incorrect Reduction Claim Filing - (SCO only)

J:\mandates\IRC\GrReqIRC\2005\4435-I-50\complete\tr

# SixTen and Associates

## Mandate Reimbursement Services

C-6

KEITH B. PETERSEN, MPA, JD, President  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

September 1, 2005

Paula Higashi, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Graduation Requirements  
Fiscal Years: 1998-99 through 2001-02  
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Clovis Unified School District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Michael Johnston, Assistant Superintendent  
Business Services  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611-0599

Thank-you.

Sincerely,



Keith B. Petersen

State of California  
COMMISSION ON STATE MANDATES  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562  
SM 2 (12/89)

For Official Use Only

**INCORRECT REDUCTION CLAIM FORM**

Claim No.

Local Agency or School District Submitting Claim

**CLOVIS UNIFIED SCHOOL DISTRICT**

Contact Person

Telephone Number

Keith B. Petersen, President  
SixTen and Associates  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117  
Address

Voice: 858-514-8605  
Fax: 858-514-8645  
E-mail: Kbpsixten@aol.com

Michael Johnston, Assistant Superintendent  
Business Services  
Clovis Unified School District  
1450 Hemdon Avenue  
Clovis, CA 93611-0599

Representative Organization to be Notified

Telephone Number

Robert Miyashiro, Consultant, Education Mandated Cost Network  
c/o School Services of California  
1121 L Street, Suite 1060  
Sacramento, CA 95814

Voice: 916-446-7517  
Fax: 916-446-2011  
E-mail: robertm@SSCal.com

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

CLAIM IDENTIFICATION: Specify Statute or Executive Order

**GRADUATION REQUIREMENTS**

Chapter 498, Statutes of 1983 Education Code Section 51225.3

<u>Fiscal Year</u>	<u>Amount of the Incorrect Reduction</u>
1998-99	\$3,345,091
1999-00	\$2,452,070
2000-01	\$1,114,303
2001-02	\$1,142,001
Total Amount	\$8,053,465

IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.

Name and Title of Authorized Representative

Telephone No.

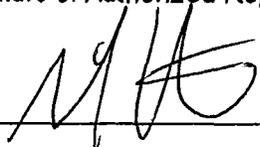
Michael Johnston, Assistant Superintendent  
Business Services

Voice: 559-327-9128  
Fax: 559-327-9059  
E-mail: MichaelJohnston@clovisusd.k12.ca.us

Signature of Authorized Representative

Date

x



August 26, 2005

1 Claim Prepared by:  
2 Keith B. Petersen  
3 SixTen and Associates  
4 5252 Balboa Avenue, Suite 807  
5 San Diego, California 92117  
6 Voice: (858) 514-8605  
7 Fax: (858) 514-8645

8 BEFORE THE  
9 COMMISSION ON STATE MANDATES  
10 STATE OF CALIFORNIA

11	INCORRECT REDUCTION CLAIM of:	)	No. _____
12		)	
13		)	Chapter 498, Statutes of 1983
14		)	
15		)	Education Code Section 51225.3
16		)	
17	CLOVIS UNIFIED	)	<u>Graduation Requirements</u>
18	School District	)	
		)	Annual Reimbursement Claims:
		)	
21	Claimant	)	Fiscal Year 1998-99
22		)	Fiscal Year 1999-00
23		)	Fiscal Year 2000-01
24		)	Fiscal Year 2001-02
25		)	
26	_____ )		INCORRECT REDUCTION CLAIM FILING

27 PART I. AUTHORITY FOR THE CLAIM

28 The Commission on State Mandates has the authority pursuant to Government  
29 Code Section 17551(d) to "... to hear and decide upon a claim by a local agency or  
30 school district, filed on or after January 1, 1985, that the Controller has incorrectly  
31 reduced payments to the local agency or school district pursuant to paragraph (2) of  
32 subdivision (d) of Section 17561." Clovis Unified School District (hereafter "district" or

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

1 "claimant") is a school district as defined in Government Code Section 17519.<sup>1</sup> Title 2,  
2 CCR, Section 1185 (a), requires the claimant to file an incorrect reduction claim with  
3 the Commission.

4 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),  
5 requires incorrect reduction claims to be filed no later than three years following the  
6 date of the Controller's remittance advice notifying the claimant of a reduction. A  
7 Controller's audit report dated October 22, 2004 has been issued, but no remittance  
8 advices have been issued. The audit report constitutes a demand for repayment and  
9 adjudication of the claim. On May 11, 2005, the Controller issued "results of review  
10 letters" for fiscal years 1998-99, 1999-00, and 2000-01, and on June 22, 2005, for fiscal  
11 year 2001-02, which reported the audit results and amounts due the state which  
12 constitutes a payment action.

13 There is no alternative dispute resolution process available from the Controller's  
14 office. In response to an audit issued March 10, 2004, Foothill-De Anza Community  
15 College attempted to utilize the informal audit review process established by the  
16 Controller to resolve factual disputes. Foothill-De Anza was notified by the Controller's  
17 legal counsel by letter of July 15, 2004, attached as Exhibit "A," that the Controller's

---

<sup>1</sup> Government Code Section 17519, added by Chapter 1459, Statutes of 1984,  
Section 1:

"School district' means any school district, community college district, or county  
superintendent of schools."

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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informal audit review process was not available for mandate audits and that the proper forum was the Commission on State Mandates.

PART II. SUMMARY OF THE CLAIM

The Controller conducted a field audit of District's annual reimbursement claims for the District's actual costs of complying with Education Code Section 51225.3, as amended by Chapter 498, Statutes of 1983, Graduation Requirements, for the period of July 1, 1998-99 through June 30, 2002. As a result of the audit, the Controller determined that all of the claimed costs for all years were unallowable:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Audit Adjustment</u>	<u>SCO Payments</u>	<u>Amount Due &lt;State&gt; District</u>
1998-99	\$3,345,091	\$3,345,091	\$3,345,091	<\$3,345,091>
1999-00	\$2,452,070	\$2,452,070	\$ 202,717	<\$ 202,717>
2000-01	\$1,114,303	\$1,114,303	\$1,114,303	<\$1,114,303>
2001-02	<u>\$1,142,001</u>	<u>\$1,142,001</u>	<u>\$1,125,383</u>	<u>&lt;\$1,125,383&gt;</u>
Totals	\$8,053,465	\$8,053,465	\$5,787,494	<\$5,787,494>

Since the District has been paid \$5,787,494 for these claims, the audit report concludes that the entire amount should be returned to the state.

PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

On September 30, 1993, the San Diego Unified School District filed an incorrect reduction claim (CSM #4435-I-01) on the matter of increased science teacher costs and other disallowed costs. The claimant is informed and believes that as many as thirty-five incorrect reduction claims were subsequently filed on related subject matter, including two prior claims filed by Clovis Unified School District (99-4435-I-06 for FY 1984-85 through FY1992-93, and 00-4435-I-38 for FY 1993-94 through FY1997-98).

**Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 Six of these claimants appealed the decisions of the Commission on these incorrect  
2 reduction claims to the Sacramento Superior Court, as explained in Part IV.

3 Subsequent to the Commission adjudication of those claims, and before the  
4 decision from the court case, additional incorrect reduction claims were filed by:

5 -Clovis Unified School District (FY 1999-00 and 2001-02)

6 -Castro Valley Unified School District (FY 1999-00, 2000-01, and 2001-02)

7 -Fullerton Joint Union High School District (FY 1999-00, 2000-01, and 2001-02)

8 -Grossmont High School District (FY 1999-00)

9 -San Jose Unified School District (FY 1999-00, 2000-01, and 2001-02).

10 The Commission has not yet heard and decided these additional claims.

**PART IV. RELEVANT LITIGATION**

12 Six Petitions for Writ of Administrative Mandate (CCP 1094.5) appealing the  
13 Commission's decision were filed in the Superior Court of the State of California for the  
14 County of Sacramento. These include:

15 San Diego Unified School District  
16 Case Number 03 CS 01401  
17 Filed 09/19/03

18 Castro Valley Unified School District  
19 Case Number 03 CS 01568  
20 Filed 10/27/03

21 Sweetwater Union High School District  
22 Case Number 03 CS 01570  
23 Filed 10/27/03

24 San Jose Unified School District

**Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 Case Number 03 CS 01569  
2 Filed 10/27/03

3 Clovis Unified School District  
4 Case Number 03 CS 01702  
5 Filed 11/25/03

6 Grossmont Union High School District  
7 Case Number 04 CS 00028  
8 Filed 1/9/04

9 The Court Decision

10 On December 27, 2004, the Sacramento Superior Court issued its decisions on  
11 the six cases. Findings were made on the issue of increased science teacher cost  
12 reimbursement and the issue of district governing board certifications for remodeling  
13 and construction costs. On February 9, 2005, the court entered a judgment and issued  
14 a peremptory writ of mandate. On or about April 25, 2005, the period for the parties to  
15 appeal expired.

16 **SCIENCE TEACHER COSTS:** The Superior Court, regarding the science teacher  
17 costs, directed the Commission on State Mandates to "Direct respondent State  
18 Controller to set aside his reductions of petitioners' claims for reimbursement of  
19 teachers' salary costs . . . , reevaluate each claim in light of the court's ruling . . . , and  
20 submit the results of these reevaluations (to the Commission) within 60 days of  
21 receiving (the Commission's) directions." See the Commission Order dated May 26,  
22 2005, attached as Exhibit "B."

23 **BOARD CERTIFICATIONS:** The court order did not direct further action by the parties

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 on the question of the governing board certifications. The court decision did provide  
2 specific information regarding the procedure and substance for the board certifications.  
3 The court concluded that certification of the need to remodel or construct science  
4 classrooms would occur at a board meeting; that the information in support of the  
5 certification would be current and timely presented; that the ultimate decision  
6 regarding remodeling and construction could not be delegated to district staff;  
7 and, that a facility use analysis was needed of all appropriate science facilities  
8 within the district to determine that no facilities existed to reasonably  
9 accommodate increased enrollment for additional science courses.

10 State Agency Action

11 At public hearing on May 26, 2005, the Commission modified its previous  
12 decisions on the incorrect reduction claims for the six petitioners to the extent required  
13 by the court order and ordered the Controller to comply with the court order on or  
14 before July 29, 2005. The Commission order to the Controller of May 26, 2005, in  
15 compliance with the court order, defines the scope of the reevaluation as follows:

16 "In re-evaluating each petitioner's reimbursement claim . . . , the State  
17 Controller may require the (districts) to submit cost data and documentation to  
18 demonstrate whether the (districts) experienced any savings to offset the  
19 teachers' salary costs as a direct result of providing a second science course . .  
20 . . , but the State Controller may not require the (districts) to demonstrate that  
21 (they) could not have offset the costs by its authority . . . to terminate teachers  
22 of other courses provided by the (districts), in particular courses provided  
23 pursuant to subdivision (a) (2) of Education Code section 51225.3 ('other course  
24 work as the governing board of the school district may by rule specify')."  
25

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1           As of the date of this incorrect reduction claim, the Controller has not completed  
2 their reevaluation of the claims.

3                           PART V. BASIS FOR REIMBURSEMENT

4   1.   Mandate Legislation

5           Chapter 498, Statutes of 1983, added Education Code Section 51225.3 which  
6 requires that, beginning with the 1986-87 school year, no pupil shall receive a high  
7 school diploma without completing at least two courses in science (biological and  
8 physical). The previous requirement was one course.

9   2.   Test Claim

10           On April 25, 1985, Santa Barbara High School District filed a test claim which  
11 was rejected. On November 11, 1985, the test claim was resubmitted. Santa Barbara  
12 claimed two additional science teachers in fiscal year 1984-85 and a third additional  
13 teacher in fiscal year 1985-86 for a total cost of \$111,877. Santa Barbara High School  
14 District also claimed the costs of designing, renovating and constructing science labs,  
15 furniture expenses, the costs of supplies and additional teaching staff. However, the  
16 test claimant did not allege any savings and/or fees collected to offset the increased  
17 science classroom costs.

18           On November 20, 1986, the test claim was adopted by the Commission. The  
19 Commission determined that a higher level of service is mandated by this statute in  
20 terms of requiring schools to provide additional science courses. As was the practice  
21 at the time, the specific increased costs and activities were not identified in the test

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 claim, but specifically deferred as the function of the Parameters and Guidelines.

2 3. Parameters and Guidelines

3 On March 23, 1988, the original parameters and guidelines were adopted. After  
4 the Commission adopted the first statewide cost estimate of more than \$150,000,000,  
5 the Department of Finance requested that the parameters and guidelines be amended.  
6 On August 24, 1988, the Commission amended the parameters and guidelines to  
7 include a presumption of offsetting savings, that is, that the increased science classes  
8 would be offset by a reduction in the number of other courses. On January 24, 1991,  
9 the Commission amended the parameters and guidelines a second time to require  
10 documentation of the actual need for new science classroom laboratories. The second  
amended parameters and guidelines, attached as Exhibit "C," state in part:

12 "V. REIMBURSABLE COSTS

13  
14 School Districts will be reimbursed for increased costs incurred in providing the  
15 additional science course mandated by Chapter 498/83, such as:

16  
17 A. Acquisition of additional space and equipment necessary for  
18 conducting new science classes, providing that space is lacking in  
19 existing facilities. However, the acquisition of additional space for  
20 conducting new science classes are reimbursable only to the extent that  
21 districts can document that this space would not have been otherwise  
22 acquired due to increases in the number of students enrolling in high  
23 school, and that it was not feasible, or would be more expensive, to  
24 acquire space by remodeling existing facilities.

25  
26 B. Remodeling existing space to accommodate the new science class  
27 and lab including costs of design, renovation, and special lab equipment  
28 and outlets essential to maintaining a level of instruction sufficient to meet  
29 college admission requirements.  
30

1 C. Increased cost to school district for staffing and supplying the new  
2 science classes mandated.  
3

4 VI. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT  
5

6 Any savings the claimant experiences as a direct result of this statute must be  
7 deducted from costs claimed, e.g., reductions in non-science classes resulting  
8 from increase in required science classes. In addition, reimbursement for this  
9 mandate received from any source, e.g., federal, state, block grants, etc., shall  
10 be identified and deducted from this claim."  
11

12 IX. SUPPORTING DATA FOR CLAIMS  
13

14 A. Documentation of increased units of science course enrollments due  
15 to the enactment of Education Code Section 51225.3 necessitating  
16 such an increase.  
17

18 B. Documentation of lack of appropriately configured and equipped space in  
19 existing facilities for the new courses.

20 C. Certification by the Board that an analysis of all appropriate science  
21 facilities within the district was conducted, and a determination made that  
22 no such facilities existed to reasonably accommodate increased  
23 enrollment for the additional science courses required by the enactment  
24 of Education Code Section 51225.3. To reasonably accommodate  
25 includes:  
26

27 a. Adjusting attendance boundaries to balance attendance between  
28 under-utilized and over-utilized secondary school facilities within  
29 the district.  
30

31 b. Taking advantage of other available secondary school science  
32 facilities that are within a secure walking distance of the school.  
33

34 D. Documentation that the additional space for conducting new science  
35 classes is required only when the space would not have otherwise been  
36 acquired due to an increase in high school enrollment.  
37

38 E. Documentation that remodeling existing facilities was not feasible or  
39 would have been more expensive than acquiring additional space."  
40

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1     4.     Claiming Instructions

2             The Controller has annually issued or revised claiming instructions for the  
3     Graduation Requirements mandate. A copy of the September 1993 revision of the  
4     claiming instructions is attached as Exhibit "D." The claiming instructions are believed  
5     to be, for the purposes and scope of this incorrect reduction claim, substantially similar  
6     to the version extant at the time the claims which are the subject of this incorrect  
7     reduction claim were filed. However, since the Controller's claim forms and  
8     instructions have not been adopted as regulations, they have no force of law, and,  
9     therefore, have no effect on the outcome of this incorrect reduction claim.

10            PART VI. STATE CONTROLLER CLAIM ADJUDICATION

11            The Controller conducted an audit of the District's annual reimbursement claims  
12     for fiscal years 1998-99 through 2001-02. The audit concluded that none of the  
13     District's costs, as claimed, were allowable. A copy of the October 22, 2004-audit  
14     report and the District's response is attached as Exhibit "E."

15            VII. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

16            By letter dated February 26, 2004, the Controller transmitted a copy of its draft  
17     audit report. By letter dated March 19, 2004, the District objected to the proposed  
18     adjustments set forth in the draft audit report. A copy of District's letter of March 19,  
19     2004, is attached as Exhibit "F." The Controller then issued its final audit report without  
20     change to the adjustments as stated in the draft audit report. On June 20, 2005, the  
21     District sent a letter, attached as Exhibit "G," to the Controller noting that the rationale

1 for the science teacher audit findings are identical to the basis the state agencies  
2 asserted in the incorrect reduction claims and that the court has disapproved that basis  
3 and ordered the findings for the claims which were the subject of the incorrect reduction  
4 claims to be set aside. The letter requested the Controller to immediately withdraw the  
5 audit findings for the fiscal years audited to extent ordered by the Court for incorrect  
6 reduction claims. As of the time of the filing of this incorrect reduction claim, the  
7 Controller has not responded to the letter.

8 **PART VIII. STATEMENT OF THE ISSUES**

9 **Finding 1 Unallowable salaries, benefits, and related indirect costs**

10 The Controller asserts that the "district did not provide documentation  
11 substantiating the allowability of claimed salaries and benefits" of \$4,014,801 and  
12 related indirect costs of \$267,751 for the four years audited. These costs were  
13 disallowed for two reasons.

14 "Offsetting Savings"

15 The threshold reason for the adjustments was the Controller's insistence that  
16 increasing the science curriculum would result in "offsetting savings" from the other  
17 curriculum. The Controller asserts that the "district did not support the lack of  
18 offsetting savings." As a result of this alleged failure to justify offsetting savings in the  
19 form of reduction in non-science course costs, the Controller concluded that "none of  
20 the claimed costs is reimbursable."

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1     **Staff Reductions**

2             Second, as a method to force the offsetting savings, the Controller referenced  
3     Education Code Section 44955, which authorizes districts to layoff teachers when state  
4     law requires modification of the curriculum. The Controller concluded therefrom that if  
5     “a school district has the authority to layoff a non-science teacher to meet the salary of  
6     a new science teacher, the district is not required to incur additional costs under the  
7     mandate, other than the differential in pay rate,” and that the District had somehow  
8     “voluntarily assumed the increased salary cost of a new (science) teacher because the  
9     increased cost could have been avoided by exercising its statutory layoff authority.”

10            Both of these reasons were specifically rejected by the Sacramento court  
11     decision of which this District was a party and the court decision was not appealed by  
12     the State. Since no other of fact or law not dependent on the premise of offsetting  
13     savings were cited by the Controller, the audit adjustments no longer have any basis  
14     and are void.

15     **Finding 2    Unallowable materials, supplies, and related indirect costs**

16            The Controller disallowed \$370,071 in science course materials and supplies  
17     direct costs and related indirect costs of \$24, 601 because the “district did not provide  
18     documentation substantiating the allowability of claimed materials and supplies.”

19     **“Offsetting Savings”**

20            The Controller references Finding 1 regarding the offsetting savings audit

Incorrect Reduction Claim of Clovis Unified School District  
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1 adjustment rationale. Then here, for Finding 2, the Controller applies the offsetting  
2 savings standard to materials and supplies, when it concludes that the "district did not  
3 identify or report any offsetting savings of materials and supplies due to reduction of  
4 non-science courses" nor "support the lack of offsetting savings." Since the Controller  
5 has asserted this as the threshold reason for the adjustment, and the court has rejected  
6 this standard, the adjustments are void.

7 Calculation of Increased Costs

8 The audit report criticizes the method the District used to claim increased  
9 materials and supplies cost, all of which is based on the premise that District failed to  
10 "support that the average materials and supplies for a science course exceeded the  
11 average materials and supplies for a non-science course during the audit period." The  
12 Controller apparently wants to establish a new cost accounting standard which would  
13 only reimburse the science course supplies if these costs are on the average cost more  
14 than the supplies for non-science courses. Nothing in the legislation, the Education  
15 Code, or the parameters and guidelines establishes this cost accounting standard. The  
16 Controller's audit finding based on this unpublished standard which exceeds the  
17 parameters and guidelines is not enforceable absent rulemaking which would put the  
18 claimants on notice pursuant to the Administrative Procedure Act.

19 Supporting Data for Claiming

20 The audit report states that the District did not "support" claimed materials and  
21 supplies costs of \$128,321 for the four years. There are no documentation

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 requirements in the parameters and guidelines for materials and supplies. The District  
2 properly recorded these costs in their general and subsidiary ledgers in the manner  
3 specified by the state for financial reporting. The amounts relevant to science courses  
4 were reported in the claim. Thus, the District has provided documentation generated  
5 in the usual course of business as well as generated for the purpose of claiming  
6 mandate reimbursement. The Controller's insistence on other forms of documentation  
7 is a ministerial preference, is an unpublished standard which exceeds the parameters  
8 and guidelines, and is not enforceable absent rulemaking which would put the  
9 claimants on notice pursuant to the Administrative Procedure Act.

10 "Non-Science Costs"

11 The audit report states that the District claimed \$38,544 of "non-science"  
12 textbooks, materials and duplicated costs. Whether the costs are science-related  
13 requires specific information on the nature of the expenditures and how the Controller's  
14 auditor was able to make the qualitative decision regarding how the textbooks and  
15 materials were used. The audit report does not provide the facts needed to evaluate  
16 the propriety of the Controller's conclusions regarding these costs. The Controller  
17 concludes that other costs reported were "duplicate" as a finding of fact, but since no  
18 facts were presented in the audit report, the propriety of these adjustments cannot be  
19 determined.

20 "Other Reimbursements"

21 The Controller also alleges that \$178,517 in "reimbursements from other

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 programs related to costs claimed” should have been used to reduce the claimed costs.

2 The “other programs” enumerated in the audit report are: School Facility Program,  
3 Science Laboratory Material Funds, Special Education, Title VI, and Gifted and  
4 Talented. The audit report does not provide any information regarding the specific fund  
5 amounts, how they directly “relate” to the science program, what portion of these  
6 program funds are properly apportioned to the increased science curriculum costs  
7 claimed as opposed to the portion of science materials and supply costs not claimed, or  
8 if these funds were intended by the source agency providing the funds to specifically  
9 mitigate the increased costs which result from Chapter 498, Statutes of 1983 as it  
10 pertains to increased science curriculum costs.

Unreasonable or Excessive

12 None of the adjustments were made because the costs claimed were excessive  
13 or unreasonable. The Controller does not assert that the claimed costs were  
14 excessive or unreasonable, which is the only mandated cost audit standard in statute  
15 (Government Code Section 17561(d) (2)). It would therefore appear that the entire  
16 findings are based upon the wrong standard for review. If the Controller wishes to  
17 enforce other audit standards for mandated cost reimbursement, the Controller should  
18 comply with the Administrative Procedure Act.

19 **Finding 3 - Unallowable contracted services**

20 This finding pertains to the cost of construction, remodeling, and temporary

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 classrooms required to provide an increased number of science classrooms. All  
2 claimed costs were disallowed due to insufficient documentation in support of a board  
3 certification. The Controller made no findings on the necessity or reasonableness of  
4 these costs. As a consequence of the Sacramento Superior Court case decision  
5 previously cited, the District does not dispute the adjustments in this finding. The  
6 District was a party to the case and several of the fiscal years which are the subject of  
7 this audit were included in the court case. The Court made specific findings on the  
8 issue of the type of board certifications required which apply to these costs.

9         However, the audit report erroneously stated that 100% of the construction  
10 financing was provided by state building funds. The District's annual reimbursement  
11 claims included only half of the construction costs, the portion funded by the District.  
12 The District sent a letter to the Controller on March 30, 2005 (attached as Exhibit "H")  
13 requesting that the Controller's audit report be corrected. Jim Spano, Chief,  
14 Compliance Audits Bureau, contacted the District by phone several weeks later stating  
15 that a corrected audit report would be issued. None was forthcoming. The District  
16 contacted Mr. Spano by phone on August 15, 2005, to again request the corrected  
17 audit report. Mr. Spano stated that a revised audit report would be issued soon.  
18 Absent a revised audit report, the Commission should make findings on this issue.

19 **Amount Paid by The State**

20         This issue was not an audit finding. The payment received from the state is an

**Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements**

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1 integral part of the reimbursement calculation. The Controller changed the payment  
2 amount received for some of the fiscal years without a finding in the audit report.

3

	Fiscal Year of Claim and Amount Paid			
<u>Amount Paid by State</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>
4 As Claimed	\$169,400	\$202,717	\$1,554,800	\$1,125,383
5 As Audited	\$3,346,091	\$202,717	\$1,114,303	\$1,125,383

6  
7 The propriety of these adjustments cannot be determined until the Controller states the  
8 reason for each change.

9 **Statute of Limitations for Audit**

10 This issue is not a finding of the Controller. The District asserts that the first two  
11 years of the four claim years audited, fiscal years 1998-99 and 1999-00, were beyond  
12 the statute of limitations for audit when the Controller issued its audit report on October  
13 22, 2004. The District raised this issue at the beginning of the audit and in its letter  
14 dated March 19, 2004 in response to the draft audit report.

15 Chronology of Claim Action Dates

16 December 29, 2000	FY 1999-00 claim filed by the District (certified mail)
17 January 8, 2001	FY 1998-99 claim filed by the District (certified mail)
18 November 18, 2002	Entrance conference
19 December 31, 2002	FY 1999-00 statute of limitations for audit expires
20 December 31, 2003	FY 1998-99 statute of limitations for audit expires
21 October 22, 2004	Controller's final audit report issued

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1           The District's FY1998-99 claim was mailed to the Controller on January 8, 2001  
2 (late filing). The District's FY1999-00 claim was mailed to the Controller on December  
3 29, 2000. According to Government Code Section 17558.5, these claims were subject  
4 to audit no later than December 31, 2003, and December 31, 2002, respectively. The  
5 audit was not completed by this date. Therefore, the proposed audit adjustments for  
6 FY1998-99 and FY1999-00 are barred by the statute of limitations set forth in  
7 Government Code Section 17558.5.

8           In the final audit report, the Controller stated that "(t)he SCO initiated an audit  
9 within this time period by an entrance conference held on November 18, 2002." The  
10 Controller considers an audit "initiated" on the date of the entrance conference. Thus,  
11 the Controller is thus asserting that date when the audit was "initiated" is relevant to the  
12 period of limitations, and not the date of the audit report. In any case, a review of the  
13 legislative history of Government Code Section 17558.5 indicates that the matter of the  
14 audit "initiation" date is not relevant to any of the fiscal year claims which are the  
15 subject of this audit.

16 Statutory History

17           Prior to January 1, 1994, no statute specifically governed the statute of  
18 limitations for audits fo mandate reimbursement claims. Statutes of 1993, Chapter 906,  
19 Section 2, operative January 1, 1994, added Government Code Section 17558.5 to  
20 establish for the first time a specific statute of limitations for audit of mandate  
21 reimbursement claims:

Incorrect Reduction Claim of Clovis Unified School District  
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1           “(a) A reimbursement claim for actual costs filed by a local agency or school  
2           district pursuant to this chapter is subject to audit by the Controller no later than  
3           four years after the end of the calendar year in which the reimbursement claim is  
4           filed or last amended. However, if no funds are appropriated for the program for  
5           the fiscal year for which the claim is made, the time for the Controller to initiate  
6           an audit shall commence to run from the date of initial payment of the claim.”  
7

8           Thus, there are two standards. A funded claim is “subject to audit” for four years after  
9           the end of the calendar year in which the claim was filed. An “unfunded” claim must  
10          have its audit “initiated” within four years of first payment.

11           Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and  
12          replaced Section 17558.5, changing only the period of limitations:

13           “(a) A reimbursement claim for actual costs filed by a local agency or school  
14           district pursuant to this chapter is subject to audit by the Controller no later than  
15           two years after the end of the calendar year in which the reimbursement claim is  
16           filed or last amended. However, if no funds are appropriated for the program for  
17           the fiscal year for which the claim is made, the time for the Controller to initiate  
18           an audit shall commence to run from the date of initial payment of the claim.”

19          All four fiscal period claims which are the subject of the audit are subject to the two-year  
20          statute of limitations established by Chapter 945/95. The first two years, FY 1998-99  
21          and FY 1999-00 were no longer subject to audit when the audit report was issued.

22          However, the last two years, FY 2000-01 and FY 2001-02 were subject to audit until  
23          December 31, 2004. Since funds were appropriated for the program for all the fiscal  
24          years which are the subject of the audit, the alternative measurement date is not  
25          applicable, and the potential factual issue of when the audit is initiated is not relevant.

26           Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003  
27          amended Section 17558.5 to state:

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1           “(a) A reimbursement claim for actual costs filed by a local agency or school  
2           district pursuant to this chapter is subject to the initiation of an audit by the  
3           Controller no later than three years after the ~~end of the calendar year in which~~  
4           the date that the actual reimbursement claim is filed or last amended, whichever  
5           is later. However, if no funds are appropriated or no payment is made to a  
6           claimant for the program for the fiscal year for which the claim is ~~made~~ filed, the  
7           time for the Controller to initiate an audit shall commence to run from the date of  
8           initial payment of the claim.”

9           None of the fiscal period claims which are the subject of the audit are subject to this  
10          amended version of Section 17558.5. The amendment is pertinent since it indicates  
11          this is the first time that the factual issue of the date the audit is “initiated” for mandate  
12          programs for which funds are appropriated is introduced. Therefore, at the time the  
13          claim is filed, it is impossible for the claimant to know when the statute of limitations will  
14          expire, which is contrary to the purpose of a statute of limitations.

15                 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended

16          Section 17558.5 to state:

17           “(a) A reimbursement claim for actual costs filed by a local agency or school  
18           district pursuant to this chapter is subject to the initiation of an audit by the  
19           Controller no later than three years after the date that the actual reimbursement  
20           claim is filed or last amended, whichever is later. However, if no funds are  
21           appropriated or no payment is made to a claimant for the program for the fiscal  
22           year for which the claim is filed, the time for the Controller to initiate an audit  
23           shall commence to run from the date of initial payment of the claim. In any case,  
24           an audit shall be completed not later than two years after the date that the audit  
25           is commenced.”

26          None of the fiscal period claims which are the subject of the audit are subject to this  
27          amended version of Section 17558.5. The amendment is pertinent since it indicates  
28          this is the first time that the Controller audits may be completed at a time other than the

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 stated period of limitations.

2 Initiation of An Audit

3 The audit report states that the Controller's staff "initiated the audit" with the  
4 entrance conference on November 18, 2002. Initiation of the audit is not relevant to the  
5 annual claims which are the subject of this incorrect reduction claim. The words  
6 "initiate an audit" are used only in the second sentence of Section 17558.5, that is, in a  
7 situation when no funds are appropriated for the program for the fiscal year for which  
8 the claim is made. Then, and only then, is the Controller authorized to "initiate an  
9 audit" within two years from the date of initial payment. The claim at issue here were  
10 not subject to the "no funds appropriated" provision, they were subject only to the first  
11 sentence of the statute, i.e., they were only "subject to audit" through December 2002  
12 and 2003.

13 The unmistakable language of Section 17558.5 is confirmed by the later actions  
14 of the Legislature. Chapter 1128, Statutes of 2002, amended subdivision (a) of  
15 Government Code Section 17558.5 to change the "subject to audit" language of the first  
16 sentence to "subject to the initiation of an audit." Had the Legislature intended the  
17 former Section to mean "subject to the initiation of an audit," there would have been no  
18 need to amend the statute to now say "subject to the initiation of an audit."

19 The Controller did not complete the audit within the statutory period allowed for  
20 the FY 1998-99 and FY 1999-00 claims. The date the audit was "initiated" is not  
21 relevant, only the date the audit was completed as evidenced by the Controller's audit

Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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1 report. The audit findings are therefore void for those two claims.

2 PART IX. RELIEF REQUESTED

3 The District filed its annual reimbursement claims within the time limits  
4 prescribed by the Government Code. The amounts claimed by the District for  
5 reimbursement of the costs of implementing the program imposed by Chapter 498,  
6 Statutes of 1983, and Education Code Section 51225.3 represent the actual costs  
7 incurred by the District to carry out this program. These costs were properly claimed  
8 pursuant to the Commission's parameters and guidelines. Reimbursement of these  
9 costs is required under Article XIII B, Section 6 of the California Constitution. The  
10 Controller denied reimbursement without any basis in law or fact. The District has met  
11 its burden of going forward on this claim by complying with the requirements of Section  
12 1185, Title 2, California Code of Regulations. Because the Controller has enforced  
13 and is seeking to enforce these adjustments without benefit of statute or regulation, the  
14 burden of proof is now upon the Controller to establish a legal basis for its actions.

15 The District requests the Commission to direct the Controller to reinstate the  
16 amounts adjusted in Findings 1 and 2, so far as they relate to the Controller's offsetting  
17 savings rationale that was rejected by the decision of the Sacramento Superior Court.  
18 Further, as to all remaining adjustments in dispute, the District requests the  
19 Commission to make findings of fact and law for each adjustment made by the  
20 Controller and each and every procedural and jurisdictional issue raised in this claim,  
21 and order the Controller to correct its audit report findings therefrom.

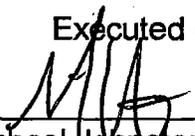
Incorrect Reduction Claim of Clovis Unified School District  
498/83 Graduation Requirements

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PART X. CERTIFICATION

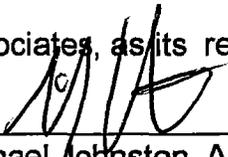
By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency which originated the document.

Executed on August 26, 2005, at Clovis, California, by:

  
Michael Johnston, Assistant Superintendent Business Services  
Clovis Unified School District  
1450 Herndon Ave.  
Clovis, CA 93611-0599  
Voice: 559-327-9128  
Fax: 559-327-9059  
E-mail: MichaelJohnston@clovisusd.k12.ca.us

PART XI. APPOINTMENT OF REPRESENTATIVE

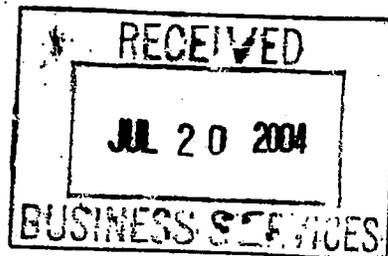
Clovis Unified School District appoints Keith B. Petersen, SixTen and Associates, as its representative for this Incorrect Reduction Claim.

  
Michael Johnston, Assistant Superintendent  
Business Services

8-26-05  
Date

Exhibit "A"	SCO Legal Counsel Letter dated July 15, 2004
Exhibit "B"	Commission Order dated May 26, 2005.
Exhibit "C"	Parameters and Guidelines as amended January 24, 1991
Exhibit "D"	Controller's Claiming Instructions as revised September 1993
Exhibit "E"	SCO Audit Report dated October 22, 2004
Exhibit "F"	District's Letter to the SCO dated March 19, 2004
Exhibit "G"	District's Letter to the SCO dated June 20, 2005
Exhibit "H"	District's Letter to the SCO dated March 30, 2005

Exhibit A



STEVE WESTLY  
California State Controller

July 15, 2004

Mike Brandy, Vice Chancellor  
Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

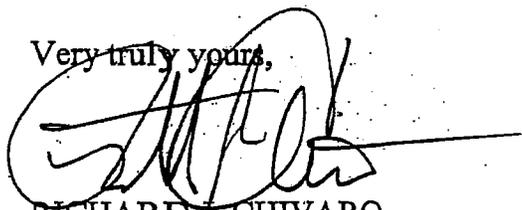
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,



RICHARD J. CHIVARO  
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office  
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

Exhibit B

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIMS  
ON:

NO. CSM 4435-I-06 and 4435-I-38

Education Code Section 51225.3  
Statutes of 1983, Chapter 498

*Graduation Requirements*

Filed on October 4, 1995, to include Fiscal  
Years 1984-85 through 1992-93;

Amended on August 3, 2000, to include Fiscal  
Years 1993-94 through 1997-98

By Clovis Unified School District, Claimant.

ORDER DIRECTING THE STATE  
CONTROLLER TO SET ASIDE  
REDUCTION OF REIMBURSEMENT  
CLAIMS FOR TEACHER SALARY COSTS,  
TO REEVALUATE THE  
REIMBURSEMENT CLAIMS IN LIGHT OF  
THE COURT'S RULING, AND TO SUBMIT  
THE RESULTS OF THE REEVALUATION  
TO THE COMMISSION WITHIN 60 DAYS

(Pursuant to Peremptory Writ of Mandate  
Issued by Sacramento County Superior Court,  
Case No. 03CS01702)

*(Adopted on May 26, 2005)*

**ORDER DIRECTING THE STATE CONTROLLER TO SET ASIDE REDUCTION OF  
REIMBURSEMENT CLAIMS FOR TEACHER SALARY COSTS, TO REEVALUATE  
THE REIMBURSEMENT CLAIMS IN LIGHT OF THE COURT'S RULING, AND TO  
SUBMIT THE RESULTS OF THE REEVALUATION TO THE COMMISSION  
WITHIN 60 DAYS**

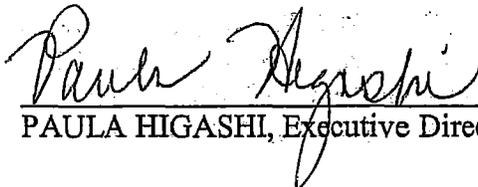
On February 9, 2005, the Sacramento County Superior Court, Case No. 03CS01702, entered a judgment and issued a peremptory writ of mandate directing the Commission to:

Direct respondent State Controller to set aside his reductions of petitioners' claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted matter (Exhibit A to judgment), and submit the results of these reevaluations to you within 60 days of receiving your directions. In reevaluating each petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller may require the petitioner to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3,

but the State Controller may not require the petitioner to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.

In accordance with the peremptory writ of mandate, the Commission hereby directs the State Controller's Office to:

1. Set aside the reductions of Clovis Unified School District's claims for reimbursement of teacher salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3 for fiscal years 1984-85 through 1997-98.
2. Reevaluate each claim for reimbursement filed by Clovis Unified School District for fiscal years 1984-85 through 1997-98 in light of the court's ruling on submitted matter (Exhibit A to judgment). In reevaluating each reimbursement claim filed by Clovis Unified School District pursuant to the ruling on submitted matter, the State Controller may require the Clovis Unified School District to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the State Controller may not require Clovis Unified School District to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.
3. Submit the results of the reevaluation to the Commission within 60 days of receiving this order.

  
PAULA HIGASHI, Executive Director

5-27-05  
Date

Exhibit C

**COMMISSION ON STATE MANDATES**

1414 K Street, Suite 315  
SACRAMENTO, CA 95814  
(916) 323-3562



January 29, 1991

Ms. Mary T. Gleason  
Assistant Superintendent of Business  
Santa Barbara High School District  
723 East Cota Street  
Santa Barbara, CA 93103

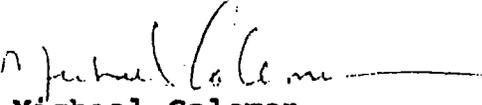
Re: CSM-4181  
Chapter 498, Statutes of 1983  
Education Code Section 51225.3  
Graduation Requirements

Dear Ms. Gleason:

Pursuant to Chapter 459, Statutes of 1990, the parameters and guidelines for Chapter 1335, Statutes of 1987, were amended by the Commission on State Mandates at its January 24, 1991, hearing. The amended guidelines are attached for your review.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

  
Michael Coleman  
Program Analyst

MC:cm/0067m

Enclosure

cc:w/encl:

Mr. Jim Apps, Department of Finance  
Mr. Glen Beatie, State Controller's Office  
Ms. Cathy A. Neff, Attorney General's Office  
Ms. Reina Forrest, Legislative Analyst's Office  
Mr. Robert W. Agee, Department of Education  
Ms. Carol Miller, Education Mandated Cost Network  
Ms. Andrea Hix, David M. Griffith & Associates  
Mr. Keith Petersen, San Diego Unified School District

Adopted: 3/23 7  
Amended: 8/24/  
Amended: 1/24/91

WP 0066j

PARAMETERS AND GUIDELINES AMENDMENT  
Chapter 498, Statutes of 1983  
Education Code Section 51225.3  
Graduation Requirements

I. SUMMARY OF MANDATE

Chapter 498, Statutes of 1983, added Section 51225.3 to the Education Code. This section requires that beginning with the 1986/87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498/83. One year of science was required prior to Chapter 498/83 and as a result of Chapter 498/83 two science courses are now required. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

II. COMMISSION ON STATE MANDATES DECISION

On November 20, 1986, the Commission on State Mandates determined that Education Code 51225.3 as added by Statutes of 1983, Chapter 498, constitutes a reimbursable state mandate by requiring school districts to provide an additional science course to students prior to their graduation from the twelfth grade.

III. ELIGIBLE CLAIMANTS

All school districts that incurred increased costs as a result of implementing Chapter 498, Statutes of 1983, Education Code Section 51225.3.

IV. PERIOD OF REIMBURSEMENT

The graduation requirement provisions of Chapter 498, Statutes of 1983, which amended Education Code section 51225.3 became effective July 28, 1983. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed November 19, 1985. Therefore, costs incurred on or after July 1, 1984 are reimbursable. If total costs for a given fiscal year total less than \$201.00, no reimbursement

shall be allowed, except as provided for in Revenue and Taxation Code Section 2233, which allows County Superintendents and County fiscal officers to consolidate claims of school districts and special districts that, taken individually are less than \$201.00.

V. REIMBURSABLE COSTS

School Districts will be reimbursed for increased costs incurred in providing the additional science course mandated by Chapter 498/83, such as:

- A. Acquisition of additional space and equipment necessary for conducting new science classes, providing that space is lacking in existing facilities. However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.
- B. Remodeling existing space to accommodate the new science class and lab including costs of design, renovation, and special lab equipment and outlets essential to maintaining a level of instruction sufficient to meet college admission requirements.
- C. Increased cost to school district for staffing and supplying the new science classes mandated.

VI. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any savings the claimant experiences as a direct result of this statute must be deducted from costs claimed, e.g., reductions in non-science classes resulting from increase in required science classes. In addition, reimbursement for this mandate received from any source, e.g., federal, state, block grants, etc., shall be identified and deducted from this claim.

VII. PROFESSIONAL AND CONSULTANT SERVICES

Claimants shall separately show the name of professionals or consultants, specify the functions which the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contracted services is \$65 per

hour, adjusted annually by the GNP Deflator. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

VIII. ALLOWABLE OVERHEAD COSTS

The overhead cost for all of the above reimbursable costs shall be the Non-Restrictive Indirect Cost Rate from the J-141A.

IX. SUPPORTING DATA FOR CLAIMS

- A. Documentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase.
- B. Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- C. Certification by the Board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3. To reasonably accommodate includes:
  - a. Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
  - b. Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- D. Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- E. Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

X. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of law have been complied with; and

THAT I am the person authorized by the local agency to file claims with the State of California.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

Exhibit D

# GRADUATION REQUIREMENTS

## 1. Summary of Chapter 498/83

On November 20, 1986, the Commission on State Mandates determined that Education Code 51225.3 as added by Chapter 498, Statutes of 1983, constitutes a reimbursable state mandate by requiring school districts to provide an additional science course to students prior to their graduation from the twelfth grade.

Section 51225.3 requires that beginning with the 1986/87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498/83. One year of science was required prior to Chapter 498/83 and as a result of Chapter 498/83 two years of science courses are now required. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

## 2. Eligible Claimants

Any school district or county office of education which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

## 3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget or in special legislation. To determine if this program is funded for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to superintendents of schools.

## 4. Types of Claims

### A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement claim or an estimated claim as specified below. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

- A claim for reimbursement or an estimate must exceed \$200 per fiscal year. However, a county superintendent of schools, as the fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of school districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. A school district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and to the Controller, at least 180 days prior to the deadline for filing claims, if its intent is to file a separate claim

**B. Filing Deadline**

Refer to paragraph 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available an estimated claim may be filed as follows:

- An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims. After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year.

If the district received payment for an estimated claim for the fiscal year in which costs are to be incurred, a reimbursement claim must be filed in the following fiscal year detailing the actual costs incurred. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. This may be determined by referring to that fiscal year's "Annual Claiming Instructions for State Mandated Costs."

- A reimbursement claim must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If a claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty charge of 10% but not to exceed \$1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

**5. Reimbursement****A. Acquisition of additional space and equipment**

The costs of acquiring additional space and equipment necessary for conducting new science classes are reimbursable, provided that space is lacking in existing facilities.

**B. Remodeling existing space**

The costs of remodeling existing space to accommodate the new science class and laboratory are reimbursable, including design, renovation, and special lab equipment and outlets essential to maintain a level of instruction sufficient to meet college admission requirements.

*School districts claiming costs of A and/or B must provide the following:*

- Documentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase.

However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that the districts can document that this space would not have been otherwise acquired due to increase in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

- Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.



- Certification by the Board of Trustees that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3 to reasonably accommodate includes:
  - ▣ Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
  - ▣ Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

#### C. Staffing and supplies

The increased costs of the school district to staff and supply the new science classes mandated are reimbursable. Staffing costs are limited to salary and other remuneration differentials, if any, of a science teacher, and the costs of lab assistants or special teaching aids required by a science class. The addition of science classes should have resulted in offsetting savings due to a corresponding reduction of non-science classes.

### 6. Reimbursement Limitations

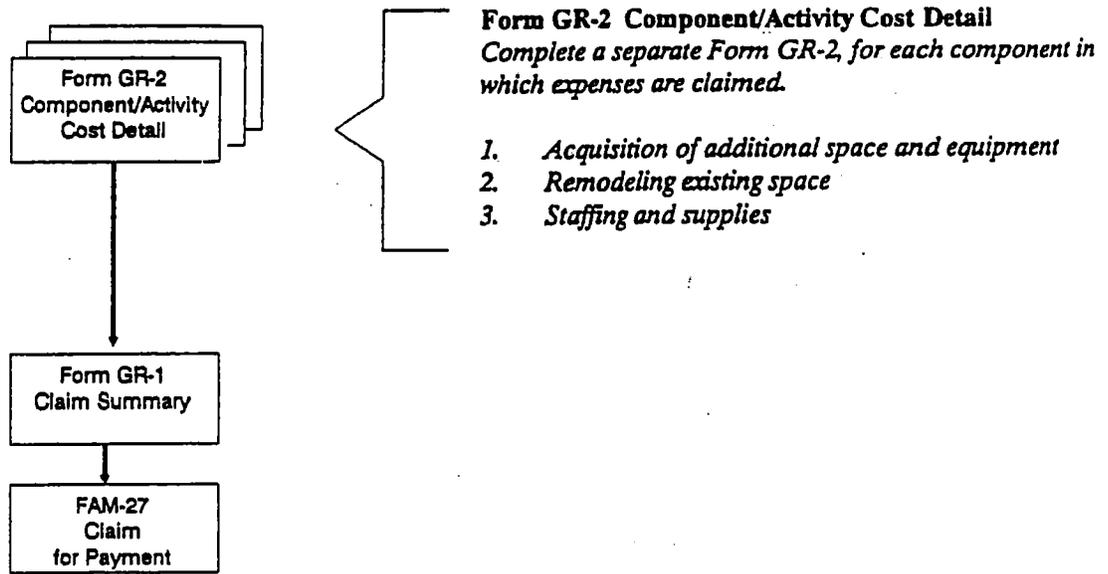
- A. Any offsetting savings (i.e., reduction in non-science classes) or reimbursements the claimant received from any source (i.e. federal, other State programs, foundations, etc.) as a result of this mandate must be deducted from the amount claimed.
- B. The maximum reimbursable fee for contracted services is \$65.00 (in 1984/85 f.y.) adjusted annually by the change in the implicit price deflator for the costs of goods and services to governmental agencies as determined by the State Department of Finance. For update changes on the maximum reimbursable fee, refer to instructions on Form GR-2. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the maximum. Reasonable expenses related to the mandate will be paid as identified on the monthly billing of consultants.

### 7. Claiming Forms and Instructions

#### Illustration of Claim Forms

The diagram, "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for Form GR-1 and Form GR-2, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided in these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary.

**Illustration of Claim Forms**



**Form GR-2, Component/Activity Cost Detail**

This form is used to segregate the detail costs by claim component. Costs reported on this form must be supported as follows:

**(1) Salaries and Benefits**

Identify the employees and classifications or employee classifications and number of employees involved at each classification. Describe the mandated functions performed by employee/classification. Specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringe benefits.

Source document required to be maintained by the claimant may include, but are not limited to, employee time cards and/or cost allocation reports.

**(2) Materials and Supplies**

Only expenditures which can be identified as a direct costs of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

**(3) Contracted Services**

Give the name(s) of contractor(s) who performed the service, describe the activities performed by each named contractor, inclusive dates when services were performed and itemize all costs for services performed. Contracted services are reimbursable to the extent that activities performed required skills or knowledge that are not readily available from the claimant's staff. The maximum reimbursable fee for contracted services is

\$65.00 (In 1984/85 F.Y.) adjusted annually by the change in the implicit price deflator for the costs of goods and services to governmental agencies as determined by the State Department of Finance. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

**(4) Capital Outlays**

Give a description and reason for the acquisition of land, equipment, furniture, fixtures, and space remodeling necessary for conducting new science classes. Identify the newly purchased land by its location and parcel number. For remodeled classrooms, identify the name of the school and room numbers. For equipment, furniture and fixtures, identify these by naming the item, serial numbers/inventory numbers, quantity purchased, and location of items.

Source documents required to be maintained by the claimant may include, but are not limited to contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

**B. Form GR-1, Claim Summary**

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of new or remodeled science classrooms.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

**C. Form FAM-27, Claim for Payment**

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form GR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Exhibit E

**RECEIVED**

NOV 1 2004

SUPERINTENDENTS OFFICE

**CLOVIS UNITED  
SCHOOL DISTRICT**

Audit Report

**GRADUATION REQUIREMENTS PROGRAM**

Chapter 498, Statutes of 1983

*July 1, 1998, through June 30, 2002*



**STEVE WESTLY**  
California State Controller

October 2004



**STEVE WESTLY**  
California State Controller

October 22, 2004

Terry Bradley, Ed.D., Superintendent  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611

Dear Mr. Bradley:

The State Controller's Office (SCO) audited the claims filed by the Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002.

The district claimed \$8,053,465 (\$8,054,465 in costs less \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs are allowable because the district did not support that it incurred increased costs for staffing and supplying the new science courses mandated by legislation. The district was paid \$5,787,494. The total amount paid should be returned to the State.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at [www.csm.ca.gov](http://www.csm.ca.gov) (Guidebook link), and obtain IRC forms by telephone at (916) 323-3562 or by e-mail at [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov).

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

*Vincent P. Brown*

VINCENT P. BROWN  
Chief Operating Officer

VPB:ams

cc: William C. McGuire  
Associate Superintendent  
Administrative Services  
Clovis Unified School District  
Peter Mehas, Ed.D.  
Fresno County Superintendent of Schools  
Fresno County Office of Education  
Scott Hannan, Director  
School Fiscal Services Division  
California Department of Education  
Arlene Matsuura, Educational Consultant  
School Fiscal Services Division  
California Department of Education  
Jeannie Oropeza, Program Budget Manager  
Education Systems Unit  
Department of Finance  
Charles Pillsbury  
School Apportionment Specialist  
Department of Finance

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## **Audit Report**

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the claims filed by Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002. The last day of fieldwork was April 21, 2003.

The district claimed \$8,053,465 (\$8,054,465 in costs less \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs is allowable because the district did not support that it incurred increased costs for staffing and supplying the new science courses mandated by legislation. The district was paid \$5,787,494. The total amount paid should be returned to the State.

## Background

*Education Code* Section 51225.3 (added by Chapter 498, Statutes of 1983) requires that beginning with the 1986-87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was previously required. The legislation was effective in fiscal year (FY) 1983-84; however, a district had up to three years to implement this requirement. Prior to enactment of Chapter 498, Statutes of 1983, one science course was required. As a result of this enactment, two science courses, one each of biological and physical sciences, are now required.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 498, Statutes of 1983, imposed a state mandate reimbursable under *Government Code* Section 17561.

*Parameters and Guidelines* establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on March 23, 1988, and last amended it on January 24, 1991. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist school districts in claiming reimbursable costs.

## Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Graduation Requirements Program for the period of July 1, 1998, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the district's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we

examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

## Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the Clovis Unified School District claimed \$8,053,465 (\$8,054,465 in costs less \$1,000 penalty for filing late) for costs of the legislatively mandated Graduation Requirements Program. Our audit disclosed that none of the costs is allowable.

For FY 1998-99, the district was paid \$3,345,091 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

For FY 1999-2000, the district was paid \$202,717 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

For FY 2000-01, the district was paid \$1,114,303 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

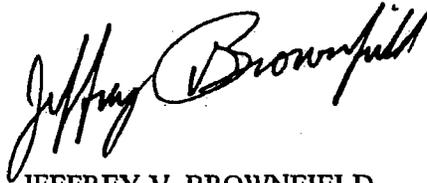
For FY 2001-02, the district was paid \$1,125,383 by the State. The audit disclosed that none of the costs claimed is allowable. The entire amount paid should be returned to the State.

## Views of Responsible Officials

We issued a draft audit report on February 26, 2004. Terry Bradley, Ed.D., Superintendent, responded by the attached letter dated March 19, 2004, disagreeing with the audit results and stating that the audit report was not issued within the two-year statute of limitations. The district also requested that any request by the SCO for payment be deferred pending the court's decision on the disputed legal issues. The final audit report includes the district's response as the Attachment.

**Restricted Use**

This report is solely for the information and use of the Clovis Unified School District, the Fresno County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

**Schedule 1—  
Summary of Program Costs  
July 1, 1998, through June 30, 2002**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<b><u>July 1, 1998, through June 30, 1999</u></b>				
Salaries and benefits	\$ 554,076	\$ —	\$ (554,076)	Finding 1
Materials and supplies	70,450	—	(70,450)	Finding 2
Contracted services	<u>2,679,035</u>	—	<u>(2,679,035)</u>	Finding 3
Subtotals	3,303,561	—	(3,303,561)	
Indirect costs	<u>42,530</u>	—	<u>(42,530)</u>	
Total costs <sup>2</sup>	3,346,091	—	(3,346,091)	
Less late penalty	<u>(1,000)</u>	—	<u>(1,000)</u>	
Total costs	<u>\$3,345,091</u>	—	<u>\$ 3,345,091</u>	
Less amount paid by the State		<u>(3,345,091)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$(3,345,091)</u>	
<b><u>July 1, 1999, through June 30, 2000</u></b>				
Salaries and benefits	\$1,482,352	\$ —	\$(1,482,352)	Finding 1
Materials and supplies	165,242	—	(165,242)	Finding 2
Contracted services	<u>698,206</u>	—	<u>(698,206)</u>	Finding 3
Subtotals	2,345,800	—	(2,345,800)	
Indirect costs	<u>106,270</u>	—	<u>(106,270)</u>	
Total costs <sup>2</sup>	<u>\$2,452,070</u>	—	<u>\$(2,452,070)</u>	
Less amount paid by the State		<u>(202,717)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (202,717)</u>	
<b><u>July 1, 2000, through June 30, 2001</u></b>				
Salaries and benefits	\$ 955,872	\$ —	\$ (955,872)	Finding 1
Materials and supplies	87,190	—	(87,190)	Finding 2
Contracted services	<u>—</u>	—	<u>—</u>	
Subtotals	1,043,062	—	(1,043,062)	
Indirect costs	<u>71,241</u>	—	<u>(71,241)</u>	
Total costs <sup>2</sup>	<u>\$1,114,303</u>	—	<u>\$(1,114,303)</u>	
Less amount paid by the State		<u>(1,114,303)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$(1,114,303)</u>	

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<b><u>July 1, 2001, through June 30, 2002</u></b>				
Salaries and benefits	\$1,022,501	\$ —	\$(1,022,501)	Finding 1
Materials and supplies	47,189	—	(47,189)	Finding 2
Contracted services	—	—	—	
Subtotals	1,069,690	—	(1,069,690)	
Indirect costs	72,311	—	(72,311)	
Total costs <sup>2</sup>	<u>\$1,142,001</u>	—	<u>\$(1,142,001)</u>	
Less amount paid by the State		<u>(1,125,383)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$(1,125,383)</u>		
<b><u>Summary: July 1, 1998, through June 30, 2002</u></b>				
Salaries and benefits	\$4,014,801	\$ —	\$(4,014,801)	
Materials and supplies	370,071	—	(370,071)	
Contracted services	3,377,241	—	(3,377,241)	
Subtotals	7,762,113	—	(7,762,113)	
Indirect costs	292,352	—	(292,352)	
Total costs <sup>2</sup>	8,054,465	—	(8,054,465)	
Less late penalty	(1,000)	—	1,000	
Net costs	<u>\$8,053,465</u>		<u>\$(8,053,465)</u>	
Less amount paid by the State		<u>(5,787,494)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$(5,787,494)</u>		

<sup>1</sup> See the Findings and Recommendations section.

<sup>2</sup> Net of offsetting reimbursements and savings.

# Findings and Recommendations

## **FINDING 1— Unallowable salaries, benefits, and related indirect costs**

The district did not provide documentation substantiating the allowability of claimed salaries and benefits totaling \$4,014,801 for the audit period. The related indirect cost is \$267,751.

*Parameters and Guidelines* requires that, beginning with the 1986-87 school year, no pupil is to receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498, Statutes of 1983. The legislation was effective for FY 1983-84; however, the district had up to three years to implement this requirement. Previously, one science course was required. As a result of this mandate, two science courses, one each of biological and physical sciences, are now required. The costs incurred for providing the additional science course, net of savings a district experiences as a direct result (e.g., reductions in non-science courses resulting from the increase in required science courses), is subject to reimbursement under this mandate. Consequently, only the net increased costs of the additional biological or physical science courses taught are reimbursable.

*Parameters and Guidelines* states that reimbursable costs include the increased cost to the school district for staffing and supplying the new science courses mandated. Furthermore, the guidelines state that reimbursement for this mandate received from any source (e.g., federal, state, and block grants) is to be identified and deducted.

For FY 1998-99 and FY 1999-2000, the district claimed high school science teachers' salaries and benefits based on a formula that determined an incremental increase in teachers as a result of the mandate. The district calculated the increase in number of high school science teachers between the 1985-86 base year and claim years and reduced that amount by the percentage increase in high school enrollment for the same period. The district then multiplied that number by the claim year's average annual salaries and benefits of a high school science teacher.

The calculation made by the district for FY 1998-99 and FY 1999-2000 did not identify the courses taught in the base year for the one required high school science course or the courses taught in the claim years for the two required high school science courses. In addition, the calculation deducted the high school enrollment percentage from the percentage increase in the number of high school science teachers rather than deducting the portion of the percentage increase in science teachers that related to enrollment growth. Consequently, the calculation did not measure the costs of teaching the additional high school biological or physical science courses in the claim years as a result of the mandate.

In addition, the district included salaries and benefits costs of six non-physical/biological science teachers in FY 1998-99, and 22 middle school teachers and one non-physical/biological science teacher in FY 1999-2000. Only the increased salaries and benefits for teaching the additional high school biological or physical science courses in the claim years due to the mandate are reimbursable.

For FY 2000-01 and FY 2001-02, the district claimed high school science teachers' salaries and benefits based on a formula that determined the increase in high school courses as a result of the mandate. The district divided one-fourth of the total number of grades 9-12 pupils by the average science course size to arrive at the additional science courses required for the mandate. The district then divided the additional science courses by the number of daily courses taught per teacher to arrive at the increased science teachers required by the mandate. From that number, the district multiplied the increased science teachers by the claim years' average science teacher salaries and benefits. This methodology measured the teacher salaries and benefits related to the additional biological or physical science courses taught as a result of the mandate.

For the audit period, the district did not identify or report any offsetting savings of salaries and benefits due to reduction of teachers in non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs is reimbursable.

Total salaries, benefits, and related indirect costs are unallowable as follows:

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Salaries and benefits	\$ (554,076)	\$ (1,482,352)	\$ (955,872)	\$ (1,022,501)	\$ (4,014,801)
Indirect costs	(37,732)	(95,612)	(65,286)	(69,121)	(267,751)
Total adjustment	\$ (591,808)	\$ (1,577,964)	\$ (1,021,158)	\$ (1,091,622)	\$ (4,282,552)

Claims filed for FY 1998-99 and FY 1999-2000 were similar to claims filed for FY 1984-85 through FY 1997-98. The SCO rejected these claims because the district had failed to reduce the claimed amount by offsetting savings (e.g., savings of salaries and benefits due to reduction of teachers in non-science courses). The district filed an Incorrect Reduction Claim (IRC) with the Commission State Mandates (COSM) for FY 1984-85 through FY 1997-98 on October 4, 1995, and amended the IRC on August 3, 2000. The district argued that the SCO incorrectly reduced costs of science teachers' salaries for FY 1984-85 through FY 1997-98.

In response, the SCO advised the COSM that the district failed to report "Offsetting Savings and Other Reimbursement," as required by *Parameters and Guidelines*. Furthermore, the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized in *Education Code* Section 44955. The SCO further advised the COSM that the district voluntarily assumed the increased salary cost of a new teacher because the increased cost could have been avoided by exercising its statutory layoff authority. On January 25, 2002, the COSM denied the district's IRC. The district has appealed the IRC's denial to the Sacramento County Superior Court (Case No. 03CS1702).

### Recommendation

We recommend that the district develop and implement procedures to ensure that it claims only increased costs of salaries and benefits net of any offsetting savings and reimbursements the district experiences as a result of this mandate.

### District's Response

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

The report states ". . . the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

The report, when referring to an incorrect reduction claim filed by the district pertaining to its fiscal year 1984-1985 through 1997-1998 claims, states: ". . . the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized . . ." Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires districts to provide reasons why offsetting savings could not be "realized." The P&G's only require districts to report offsetting savings. There were none to report.

The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

### SCO's Comment

The finding has been updated to include the district's appeal to the Sacramento County Superior Court and to delete the phrase, "The mandate requires a district to provide the additional science course in lieu of a non-science course." The rest of the finding remains unchanged.

*Education Code* Section 44955 authorized school boards to layoff teachers when state law requires modification of curriculum. If a school district has the authority to layoff a non-science teacher to meet the salary of a new science teacher, the district is not required to incur additional costs under the mandate, other than the differential in pay rate.

Furthermore, the district did not support that the average pay rate of a science teacher exceeded the average pay rate of a non-science teacher during the audit period. The reimbursable salary cost for each year consists of positive differential cost (science teacher cost in excess of non-science teacher cost) multiplied by the number of courses taught to satisfy the second mandated science course requirement.

**FINDING 2—  
Unallowable  
materials, supplies,  
and related  
indirect costs**

The district did not provide documentation substantiating the allowability of claimed materials and supplies totaling \$370,071. The related indirect cost is \$24,601.

See Finding 1 for a summary of the *Parameters and Guidelines* requirements.

The district claimed materials and supplies for FY 1998-99 and FY 1999-2000 using a methodology similar to the one used to allocate teacher costs for the same years (see Finding 1). The district did not identify the cost of courses taught in the base year for the one required science course, or the cost of high school courses taught in the claim years for the two required science courses. Furthermore, the district applied the percentage increase in high school science teachers between the 1985-86 base year and FY 1998-99 and FY 1999-2000, rather than to the FY 1985-96 base-year number. Consequently, the calculation did not measure the costs of additional high school science courses taught in the claim years as a result of the mandate.

For FY 2000-01 and FY 2001-02, the district applied 50% of all high school science materials and supplies to the mandate. The district did not provide any documents to substantiate the claimed percentages.

For the audit period, the district did not identify or report any offsetting savings of materials and supplies due to reduction of non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings.

In addition, the district did not support claimed materials and supplies, totaling \$128,321 (\$35,523 for FY 1998-99, \$83,127 for FY 1999-2000, \$8,983 for FY 2000-01, and \$688 for FY 2001-02), and claimed non-science textbooks, non-science materials, and duplicated costs, totaling \$38,544 (\$3,659 for FY 1998-99, \$28,851 for FY 1999-2000, \$5,722 for FY 2000-01, and \$312 for FY 2001-02).

The district also did not report reimbursements from other programs that related to costs claimed totaling \$178,517 (\$23,884 for FY 1998-99, \$47,852 for FY 1999-2000, \$71,069 for FY 2000-01, and \$35,712 for FY 2001-02). These reimbursements related to the following programs: School Facility Program, Science Laboratory Material Funds, Special Education, Title VI, and Gifted and Talented.

Total claimed materials, supplies, and related indirect costs are unallowable as follows:

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Materials and supplies	\$ (70,450)	\$ (165,242)	\$ (87,190)	\$ (47,189)	\$ (370,071)
Indirect costs	(4,798)	(10,658)	(5,955)	(3,190)	(24,601)
Total adjustment	\$ (75,248)	\$ (175,900)	\$ (93,145)	\$ (50,379)	\$ (394,672)

### Recommendation

We recommend that the district develop and implement procedures to ensure that it claims only increased costs of materials and supplies net of any offsetting savings and reimbursements the district experiences as a result of this mandate.

### District's Response

The report states ". . . the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

### SCO's Comment

The finding and recommendation remain unchanged.

The previous IRC addressed only offsetting savings for salaries and wages and not materials and supplies. The district did not support that the average materials and supplies for a science course exceeded the average materials and supplies for a non-science course during the audit period. Reimbursable materials and supplies consist of the increased cost multiplied by the number of courses taught to satisfy the second mandated science course requirement.

### **FINDING 3— Unallowable contracted services**

The district claimed contracted service costs for construction projects for four high schools: Clovis, Clovis West, Clovis East, and Center for Advanced Research and Technology for FY 1998-99 and FY 1999-2000. The district did not provide documentation to substantiate the allowability of costs claimed totaling \$3,377,241 for FY 1998-99 and FY 1999-2000.

*Parameters and Guidelines* states that the acquisition of additional space for conducting new science courses is reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

*Parameters and Guidelines* also states that the district must provide certification by the board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of *Education Code* Section 51225.3.

The district did not provide the auditors with a board certification approved in advance of the FY 1998-99 and FY 1999-2000 construction projects that stated the construction was carefully thought out and an analysis had been conducted of all appropriate science facilities within the district prior to its construction. On January 8, 2003, the district's board met and certified that, because of the mandate, the existing science facilities for FY 1998-99, FY 1999-2000, and FY 2000-01 failed to accommodate the current needs of the district, and therefore, the district approved new construction, remodeling, equipment purchases, and/or temporary student classroom lease proposals. The certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate.

In addition, *Parameters and Guidelines* states that reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds, and other state funds, is to be identified and deducted from this claim.

The audit revealed that the entire costs claimed were funded by School Facility Program funds.

Total claimed contract services are unallowable as follows:

	Fiscal Year		Total
	1998-99	1999-2000	
Contract services	<u>\$(2,679,035)</u>	<u>\$(698,206)</u>	<u>\$(3,377,241)</u>

The district had filed similar claims for FY 1984-85 through FY 1997-98. The SCO had rejected the contracted services costs on these claims because the district had failed to submit necessary documentation to satisfy the criteria of board certification for the costs of leasing portable classrooms. On October 4, 1995, followed by an amendment on August 3, 2000, the district filed an IRC for FY 1984-85 through FY 1997-98. The district argued that the SCO incorrectly reduced the district's contracted service costs.

In response, the SCO advised the Commission on State Mandates that the district failed to submit board certification as required by *Parameters and Guidelines*. The SCO further advised that the board certification was not merely a formality, but a demonstration that the construction or remodeling for which reimbursement is sought was carefully thought out and that no other reasonable alternatives existed. On January 24, 2002, the commission denied the district's IRC.

### Recommendation

We recommend that the district develop and implement procedures to ensure that all claimed costs are allowable and reimbursements received from any other sources are identified and deducted from claimed costs.

### District's Response

The report states "[T]he district did not provide the auditors with a board certification approved *in advance* of the FY 1998-99 and 1999-2000 construction projects . . ." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires *advance* certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

### SCO's Comment

The finding and recommendation remain unchanged.

The certification was not merely a formality, but a demonstration that the construction costs to be incurred were carefully studied, and that no other facilities existed to accommodate the courses mandated. Thus, it is reasonable to conclude that such analysis would be performed prior to incurring the construction costs. The district did not perform an analysis until January 2003, approximately three to four years after the costs were incurred.

As discussed in the finding, the entire construction costs were funded through funds provided by the State. Even if the district had complied with the certification requirement, offsetting revenues related to contract services costs would have resulted in no net allowable costs.

## **OTHER ISSUES**

The district's response included comments questioning our authority to audit costs claimed for FY 1998-1999 and FY 1999-2000 and requesting that we delay payment offsets. The district's response and SCO's comment are as follows:

### **Statute of Limitations**

#### District's Response

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

SCO's Comment

The audit scope remains unchanged. *Government Code* Section 17558.5(a), in effect during the audit period, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The SCO initiated an audit within this time period by an entrance conference held on November 18, 2002.

**Payment Adjustment**District's Response

Therefore, for the reasons stated above [see Attachment 1] Clovis Unified School District requests that the audit . . . defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

SCO's Comment

Consistent with our established policy, request for payment will be initiated after the issuance of this report. See the transmittal letter to this report for discussion of COSM's Incorrect Reduction Claim process.

**Attachment—  
District's Response to  
Draft Audit Report**

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1450 HERNDON AVENUE  
CLOVIS, CA 93611-0599  
559 327.9000  
www.clovisusd.k12.ca.us

March 19, 2004

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

**GOVERNING BOARD**

Sandra A. Bengel  
Brian D. Heryford  
Ginny L. Hovsepian  
Richard Lake, C.P.A.  
Elizabeth J. Sandoval  
Jim Van Valkenburg, D.D.S.  
Susan M. Walker, D.H.St.

Dear Mr. Spano:

This letter is the response of Clovis Unified School District to the letter of Vincent P. Brown dated February 26, 2004 which enclosed a Draft Copy of your Audit Report of the district's Graduation Requirements Program, Chapter 498, Statutes of 1983, for the period of July 1, 1998 through June 30, 2002.

**Statute of Limitations**

**ADMINISTRATION**

Terry Bradley, Ed.D.  
Superintendent  
Virginia R. Boris, Ed.D.  
Associate Superintendent  
Daniel E. Kalsner, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

**Finding 1 - Unallowable salaries, benefits and related indirect costs.**

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

The report states " . . . the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science classes as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed

costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

The report, when referring to an incorrect reduction claim filed by the district pertaining to its fiscal year 1984-1985 through 1997-1998 claims, states "... the claimant did not provide reasons why offsetting savings could not be realized by laying off non-science teachers as authorized ..." Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires districts to provide reasons why offsetting savings could not be "realized." The P&G's only require districts to report offsetting savings. There were none to report.

The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is, therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

**Finding 2 - Unallowable materials, supplies, and related indirect costs.**

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

**Finding 3 - Unallowable contracted services**

The report states "[T]he district did not provide the auditors with a board certification approved in advance of the FY 1998-99 and 1999-2000 construction projects ..." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires advance certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

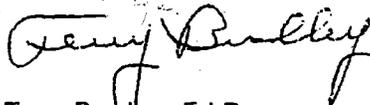
Jim L. Spano, Chief  
Compliance Audits Bureau  
March 19, 2004

---

The certification requirement was inserted into the P&G's for the purpose of verifying the need for construction. If the "need" is verified by the responsible governing body after the fact, it still verifies the need.

Therefore, for the reasons stated above, Clovis Unified School District requests that the audit report be changed to comply with the law and to defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

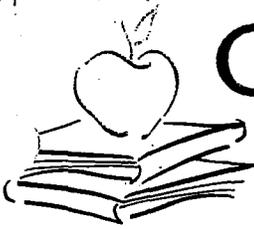
Sincerely,



Terry Bradley, Ed.D.,  
Superintendent

cc: Steve Westley, California State Controller  
William C. McGuire, Associate Superintendent - Administration  
Michael Johnston, Assistant Superintendent - Business  
Pat Kraft, Senior Accountant - Business





# CLOVIS

**UNIFIED**  
SCHOOL DISTRICT

1450 HERNDON AVENUE

CLOVIS, CA 93611-0599

559.327.9000

www.clovisusd.k12.ca.us

**GOVERNING BOARD**

Sandra A. Bengel

Brian D. Heryford

Ginny L. Hovsepian

Richard Lake, C.P.A.

Elizabeth J. Sandoval

Jim Van Volkinburg, D.D.S.

Susan M. Walker, D.H.Sc.

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

March 19, 2004

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

Dear Mr. Spano:

This letter is the response of Clovis Unified School District to the letter of Vincent P. Brown dated February 26, 2004 which enclosed a Draft Copy of your Audit Report of the district's Graduation Requirements Program, Chapter 498, Statutes of 1983, for the period of July 1, 1998 through June 30, 2002.

### Statute of Limitations

**ADMINISTRATION**

Terry Bradley, Ed.D.  
Superintendent

Virginia R. Boris, Ed.D.  
Associate Superintendent

Daniel E. Kaiser, Ed.D.  
Associate Superintendent

William C. McGuire  
Associate Superintendent

Janet L. Young, Ed.D.  
Associate Superintendent

The district's Fiscal Year 1998-1999 claim was filed on January 8, 2001. The district's Fiscal Year 1999-2000 claim was filed on December 29, 2000. The draft audit report is dated February 2004. Therefore, these two claims were only subject to audit until December 31, 2003 and December 31, 2002, respectively. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

### Finding 1 - Unallowable salaries, benefits and related indirect costs.

The report states "[T]he mandate requires a district to provide the additional science course *in lieu of* a non-science course." (emphasis added) This is not a true statement of the law. Nothing in the legislation, the codes, or the parameters and guidelines states a requirement that a district is required to provide an additional science course *in lieu of* a non-science course.

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costs is reimbursable." First of all, nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires that a district support the lack of offsetting savings. Also, this statement presumes that there were offsetting savings. And, nothing in the legislation, the codes or the parameters and guidelines requires the support of a nonexistent fact.

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The report also refers to the denial of the IRC. The report does not acknowledge the fact that the denial has been appealed to the courts and is, therefore, not final. (Superior Court of the State of California, for the County of Sacramento, Case Number 03CS01702)

#### **Finding 2 - Unallowable materials, supplies, and related indirect costs.**

The report states "... the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science classes as a result of the mandate." This is a brand new issue and was not in the prior incorrect reduction claim or raised by your office in its prior claim adjustments. Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires a district to identify or report offsetting savings of materials and supplies due to the reduction on non-science classes.

#### **Finding 3 - Unallowable contracted services**

The report states "[T]he district did not provide the auditors with a board certification approved *in advance* of the FY 1998-99 and 1999-2000 construction projects ..." (emphasis added) Nothing in the legislation, the codes, the parameters and guidelines or the claiming instructions requires *advance* certification. The report goes on to state "[T]he certification was approved by the district board members approximately three to four years after construction; therefore, it did not meet the requirements of the mandate."

The certification requirement was inserted into the P&G's for the purpose of verifying the need for construction. If the "need" is verified by the responsible governing body after the fact, it still verifies the need.

Therefore, for the reasons stated above, Clovis Unified School District requests that the audit report be changed to comply with the law and to defer any request for payment until the courts have had the opportunity to decide the disputed legal issues.

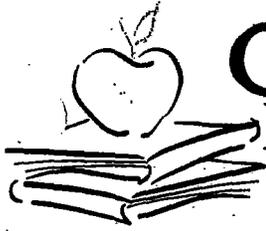
Sincerely,



Terry Bradley, Ed.D.,  
Superintendent

- cc: ✓ Steve Westley, California State Controller  
✓ William C. McGuire, Associate Superintendent - Administration  
✓ Michael Johnston, Assistant Superintendent - Business  
✓ Pat Kraft, Senior Accountant - Business





**CLOVIS**  
**UNIFIED**  
**SCHOOL DISTRICT**

FILE

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1450 HERNDON AVENUE  
CLOVIS, CA 93611-0567  
559.327.9000  
www.clovisusd.k12.ca.us

June 20 2005

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

**GOVERNING BOARD**

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Ginny L. Hovseplan  
Richard Lake, C.P.A.  
Elizabeth J. Sandoval  
Jim Van Volkinburg, D.D.S.  
Susan M. Walker, D.H.Sc.

Re: Audit of Clovis Unified School District  
498/83 Graduation Requirements  
Fiscal Years Audited: 1998-99, 1999-00, 2000-01, and 2001-02

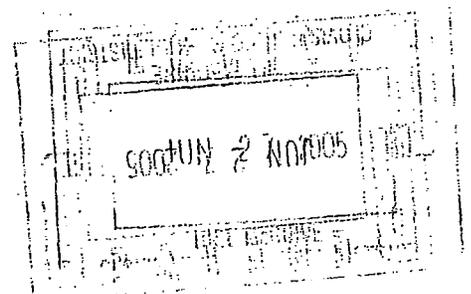
Dear Mr. Spano:

On October 22, 2004, the State Controller's Office issued its final audit report for the above referenced District annual reimbursement claims. Each of these claims included costs for the additional science teachers required by the mandate. The audit disallowed all claimed science teacher costs, among other costs.

**ADMINISTRATION**

Terry Bradley, Ed.D.  
Superintendent  
Virginia R. Boris, Ed.D.  
Associate Superintendent  
Daniel E. Kaiser, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent

During the period of audit work, the District had pending litigation from the decision of the Commission on State Mandates to deny the District's incorrect reduction claims for Fiscal Years 1984-85 through 1997-98, on the matter of science teacher costs, among other costs. On December 27, 2004, the Sacramento Superior Court issued its decision for San Diego Unified School District et al., v COSM which ordered the Commission on State Mandates to set aside its decisions on the incorrect reduction claims for the six districts, Clovis Unified included, which were the litigants in San Diego. No appeal of the court decision was filed. The Commission set aside the six decisions at the May 26, 2005 hearing. The State Controller's Office has now been directed by the Court and the Commission to set aside its reductions of the claims related to the reimbursement of teachers' salary costs.



The basis for the science teacher audit findings are identical to the basis the state agencies asserted in the incorrect reduction claims. The court has disapproved that basis and ordered the findings for the claims which were the subject of the incorrect reduction claim to be set aside. Therefore, the District requests that the State Controller immediately withdraw the final audit findings for the fiscal years audited to extent ordered by the Court for incorrect reduction claims.

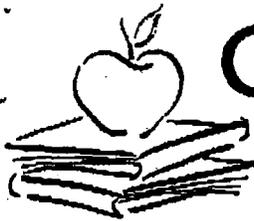
Sincerely,

A handwritten signature in black ink, appearing to read "Bill McGuire", with a long horizontal flourish extending to the right.

Bill McGuire  
Associate Superintendent  
Administrative Services

cc: Terry Bradley  
Michael Johnston  
Vincent P. Brown, State Controller's Office  
Paula Higashi, Executive Director, Commission on State Mandates  
Greg Wedner, Lozano Smith  
Robert Miyashiro, Consultant, Education Mandated Cost Network





# CLOVIS

**UNIFIED**  
SCHOOL DISTRICT

March 30, 2005

CERTIFIED MAIL - RETURN RECEIPT

1450 HERNDON AVENUE  
CLOVIS, CA 93611-0599  
559.327.9000  
www.clovisusd.k12.ca.us

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P. O. Box 942850  
Sacramento, California 94250-5874

**GOVERNING BOARD**

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Elizabeth J. Sandoval  
Jim Van Volkinburg, D.D.S.  
Susan M. Walker, D.H.Sc.

**SUBJECT:** Graduation Requirements Program Audit Report for July 1, 1998 through June 30, 2002

Dear Mr. Spano:

We'd like to thank you for the opportunity to discuss some of our concerns regarding mandates, specifically our Graduation Requirement audit, during the conference call we had with you the other day. During our conversation, you agreed that if supplied with information confirming our costs claimed for District Science Graduation facilities were not funded 100% by State funds, you would correct the statement made in your audit report which states the contrary.

**ADMINISTRATION**

Terry Bradley, Ed.D.  
Superintendent  
Virginia R. Boris, Ed.D.  
Associate Superintendent  
Daniel E. Kaiser, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent

The statement that needs to be corrected is found on page 11 of the Graduation Requirements Program audit report and reads: "The audit revealed that the entire costs claimed were funded by School Facility Program funds."

Pursuant to our discussion, please find attached the appropriate documentation that reflects costs claimed were not funded 100% by State funds.

Thank you in advance for your attention to this matter. If you have any questions or concerns, please contact me at (559) 217-3891.

Sincerely,

Michael Johnston  
Assistant Superintendent  
Business Services

MJ/je  
Enclosures

Cc: Bill McGuire, Associate Superintendent, Administrative Services  
Joni Eisner, Mandated Costs Coordinator

Annual Reimbursement Claims

**CLAIM FOR PAYMENT**  
Pursuant to Government Code Section 17561  
**Graduation Requirements**

For State Controller Use Only

(19) Program Number 00026  
(20) Date Filed     /    /      
(21) LRS Input     /    /    

*KINA*  
*PART FYI*

(01) Claimant Identification Number  
**S10065**

Mailing Address  
**CLIENT'S COPY**

Claimant Name  
**Clovis Unified School District**

County of Location  
**Fresno County**

Street Address or PO Box  
**1450 Herndon Avenue**

City State Zip Code  
**Clovis CA 93611**

Reimbursement Claim Data	
(22) GR-1, (03)	18
(23) GR-1, (04)(1)(f)	\$0.00
(24) GR-1, (04)(2)(f)	\$2,679,035.00
(25) GR-1, (04)(3)(f)	\$624,526.48
(26) GR-1, (06)	7
(27)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated	(11) Amended	(28)
Fiscal Year of Cost	(06) 1999-2000	(12) 1998-1999	(30)
Total Claim Amount	(07) \$2,000,000	(13) \$3,346,091	(31)
Less: 10% Late Penalty, not to exceed \$1,000		(14) \$1,000	(32)
Less: Estimated Claim Payment Received		(15) \$169,400	(33)
Net Claim Amount		(16) \$3,175,691	(34)
Due from State	(08) \$2,000,000	(17) \$3,175,691	(35)
Due to State		(18) \$0	(36)
			(37)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1983; set forth on the attached statements.

Signature of Authorized Representative

*William McGuire*

Date

*12/27/00*

**CLIENT'S COPY**

William McGuire  
Type or Print Name

Assoc. Supt. - Business  
Title

Name of Contact Person for Claim  
SixTen and Associates

Telephone Number  
(858) 514-8605

# Mandated Costs Graduation Requirements Claim Summary

**Form  
GR-1**

(01) Claimant  
Clovis Unified School District

(02) Type of Claim  
Reimbursement

Fiscal Year  
1998-1999

**Claim Statistics**

(03) Number of new/remodeled science classrooms

18

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
2. Remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$2,679,035.00	\$2,679,035.00
3. Staffing and supplies	\$554,076.00	\$70,450.48	0.00	\$0.00	\$0.00	\$624,526.48

(05) Total Direct Costs	\$554,076.00	\$70,450.48	0.00	\$0.00	\$2,679,035.00	\$3,303,561.48
-------------------------	--------------	-------------	------	--------	----------------	----------------

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.81%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$42,530.25
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$3,346,091.73

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable		\$0.00
Less: Other Reimbursements, if applicable		\$0.00
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}]	\$3,346,091.73

<p><b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>GRADUATION REQUIREMENTS</b></p>	<p><small>For State Controller Use only</small></p> <p>(19) Program Number 00026 (20) Date Filed _____/_____/_____ (21) Signature Present <input type="checkbox"/></p>
--	--

(01) Claimant Identification Number:

S10065

CLOVIS U.S.D.  
FRESNO CO  
1450 HERNDON AVE  
CLOVIS CA 93611

Reimbursement Claim Data	
(22) GR-1, (03)	0
(23) GR -1, (04)(1)(e)	-0-
(24) GR -1, (04)(2)(e)	-0-
(25) GR-1, (04)(3)(e)	624,526
(26) GR-1, (08)	6.81

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
			(30)
Fiscal Year of Cost	(06) 19 99 / 00	(12) 19 98 / 99	(31)
Total Claimed Amount	(07) 733,760	(13) 667,056	(32)
Less: 10% Late Penalty, but not to exceed \$1000 (if applicable)		(14)	(33)
Less: Estimate Payment Received		(15) 169,400	(34)
Net Claimed Amount		(16) 497,656	(35)
Due from State	(08) 733,760	(17) 497,656	(36)
Due to State		(18)	(37)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there were no applications for nor any grant or payments received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

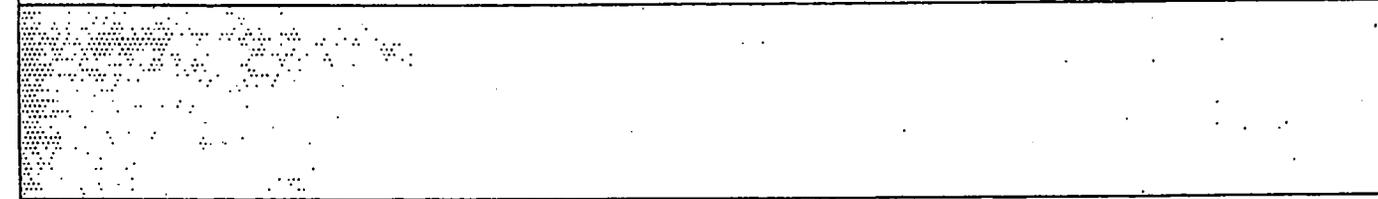
Signature of Authorized Representative  BILL MCGUIRE	Date 4-18-2000 ASSOCIATE SUPERINTENDENT, Title BUSINESS SERVICES
Type or Print Name (39) Name of Contact Person for Claim K, I, M, N, A, K, A, M, U, R, A	Telephone Number ( 5, 5, 9, 3, 2, 7, 9, 0, 5, 5, Ext.

<b>MANDATED COSTS GRADUATION REQUIREMENTS CLAIM SUMMARY</b>	<b>FORM GR-1</b>
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(01) Claimant: CLOVIS UNIFIED SCHOOL DISTRICT	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year: 19 <u>98</u> / <u>99</u>
--	--	--

**Claim Statistics**

(03) Number of new/remodeled science classrooms	0
---	---



Direct Costs	Cost Elements				
--------------	---------------	--	--	--	--

(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Capital Outlays	(e) Total
1. Acquisition of additional space and equipment	-0-	-0-	-0-	-0-	-0-
2. Remodeling existing space	-0-	-0-	-0-	-0-	-0-
3. Staffing and supplies.	554,076	70,450	-0-	-0-	624,526
(05) Total Direct Costs					

**Indirect Costs**

(06) Total Contracted Services and Capital Outlays costs	[ line (05)(c) + line (05)(d)]	-0-
(07) Total Direct Costs less Contracted Services and Capital Outlays	[line (05)(e)- line(06)]	624,526

**Indirect Costs**

(08) Indirect Cost Rate	J380 or J580 rate, as applicable	6.81 %
(09) Total Indirect Costs	[ Line (07) x line (08)]	42,530

(10) Total Direct and Indirect Costs	[ Line (05)(e) + line (09)]	667,056
--------------------------------------	-----------------------------	---------

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	
(12) Less: Other Reimbursements, if applicable	

(13) Total Claimed Amount	{Line (10) - [Line (11) + line (12)]}	667,056
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**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant  
CLOVIS UNIFIED SCHOOL DISTRICT

(02) Fiscal Year Costs Were Incurred  
1998/99

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Acquisition Cost
- Remodeling Cost
- Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
No costs incurred						

(05) Total  Subtotal  Page: 1 of 1

-0-    -0-    -0-    -0-

<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant CLOVIS UNIFIED SCHOOL DISTRICT	(02) Fiscal Year Costs Were Incurred 1998/99
---	---

(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.

Acquisition Cost  
 Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).	Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
No costs incurred						

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: <b>556</b> of <u>1</u>	-0-	-0-	-0-	-0-
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<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant  
CLOVIS UNIFIED SCHOOL DISTRICT

(02) Fiscal Year Costs Were Incurred  
1998/99

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

Acquisition Cost

Remodeling Cost

Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Capital Outlays
Increased staff for mandated science class			554,076			
Supplies for mandated science classes				70,450		

(05) Total  Subtotal  Page: 557 of 1 554,076 70,450 -0- -0-

**98/99 INCREASE GRADUATION REQUIREMENT  
BACK-UP INFORMATION**

**SCIENCE TEACHERS (BASE YEAR 1985/86)**

Bass, Bobbie
Biggs, Bill
Bitters, Conrad
Chortanian, Charles
Cochran, Bill
Constantino, Larry
Crowell, Thomas
Dunnicliff, George
Garabedian, Wayne
Hayes, Laurie
Henricksen, Larry
Howell, Ann
Hurado, Ray
Jarl, David
Ray, Randy
Weber, Mark
Williams, Norman

TOTAL = 17

**SCIENCE TEACHERS (1998/99)**

Bass, Bobbie
Biggs, Bill
Bishop, Michael
Bitters, Conrad
Carneval, Scott
Chortanian, Charles
Coburn, Jeanette
Constantino, Larry
Crowell, Thomas
Dundas, Robert
Dunnicliff, George
Ender, Scott
Finch, John
Friesen, Greg
Garabedian, Wayne
Gregory, Dean
Hansen, Michael
Hayes, Laurie
Horton, Anita
Howell, Ann
Hunter, Brian
Hurado, Ray
Jarl, David
Johns, Kevin
Kennedy, Todd
Lake, Paul
Mirigian, Michael
Ohanian, Gregory
Olenchalk, Michael
Omeara Jennifer
Read, Brenda
Reis, Trevor
Sumpter, Joni
Taylor, Marc
Teraoka, Irene
Verhalen, Matt
Voelz, Daniel
Watanabe, Frances
Weber, Mark
Whelan, Keith
Williams, Norman
Wilson, Megan

TOTAL = 42

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant  
Clovis Unified School District

(02) Fiscal Year Costs Were Incurred  
1998-1999

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

**Remodeling existing space**

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expense	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Contractor Contracts</b>							
Renovations, C.A.R.T. 50% of Costs See Attachment I	\$251,073.00	1.00	4				\$251,073.00
Renovations, Clovis East High 50% of Costs See Attachment I	\$271,198.00	1.00	10				\$2,271,198.00
Renovations, Clovis High School 50% of Costs See Attachment I	\$62,489.00	1.00	1				\$62,489.00
Renovations, Clovis West High 50% of Costs See Attachment I	\$94,275.00	1.00	2				\$94,275.00

(05) Total  Subtotal  Page: 1 of 1 \$0.00 \$0.00 0.00 \$0.00 \$2,679,035.00



**Clovis Unifed School District  
Graduation Requirements  
by Name**

Materials and , Supplies - See Attachment 2  
Salaried Employee \$0.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted</u>	<u>Component</u>	<u>Activity</u>
7/ 1/98	0.00	\$0.00	\$70,450.48	\$0.00	Staffing and supplies	Increased Science Instructor S
57.5% of total cost of 122,522.57 expended for materials and supplies for increased graduation requirements.						
	0.00	\$0.00	\$70,450.48	\$0.00		

No reportable costs, -  
Salaried Employee \$0.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted</u>	<u>Component</u>	<u>Activity</u>
7/ 1/98	0.00	\$0.00	\$0.00	\$0.00	Acquisition of additional sp	Budget Analysis
	0.00	\$0.00	\$0.00	\$0.00		

Renovations, C.A.R.T. - 50% of Costs See Attachment 1  
Contracted Service \$251,073.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted</u>	<u>Component</u>	<u>Activity</u>
7/ 1/98	1.00	\$0.00	\$0.00	\$251,073.00	Remodeling existing space	Contractor Contracts
50% of cost (502,146) of renovations of science classrooms to comply with Increased Graduation Requirements for the Center for Advanced Research and Technology.						
	1.00	\$0.00	\$0.00	\$251,073.00		

Renovations, Clovis East High - 50% of Costs See Attachment 1  
Contracted Service \$2,271,198.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted</u>	<u>Component</u>	<u>Activity</u>
7/ 1/98	1.00	\$0.00	\$0.00	\$2,271,198.00	Remodeling existing space	Contractor Contracts
50% of cost (4,389,731) of renovations of science classrooms to comply with Increased Graduation Requirements for Clovis East High School.						
	1.00	\$0.00	\$0.00	\$2,271,198.00		

Renovations, Clovis High School - 50% of Costs See Attachment 1  
Contracted Service \$62,489.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted</u>	<u>Component</u>	<u>Activity</u>
7/ 1/98	1.00	\$0.00	\$0.00	\$62,489.00	Remodeling existing space	Contractor Contracts
50% of cost (111,522) of renovations of science classrooms to comply with Increased Graduation Requirements for Clovis High School.						
	1.00	\$0.00	\$0.00	\$62,489.00		

**BEFORE THE GOVERNING BOARD  
OF THE CLOVIS UNIFIED SCHOOL DISTRICT  
FRESNO COUNTY, CALIFORNIA**

**IN THE MATTER OF IDENTIFYING ) RESOLUTION NO. 2411  
CLOVIS UNIFIED SCHOOL DISTRICTS )  
COMPLIANCE WITH THE CALIFORNIA )  
EDUCATION CODE )**

WHEREAS, Section 51225.3 of the California Education Code as added by Chapter 498, Statutes of 1983, requires school districts to provide an additional high school science course hereby increasing student graduation requirements; and WHEREAS, the Clovis Unified School District is experiencing a lack of appropriate high school science classroom facilities, the District has performed the following:

1. A study of existing appropriately configured and equipped science classroom facilities;
2. an analysis of existing science facilities throughout the District; and
3. A cost analysis of new facilities versus remodeling existing.

NOW THEREFORE, BE IT DECLARED, that:

1. Sufficient appropriately configured and equipped science classroom facilities do not currently exist;
2. Adjusting attendance boundaries, or utilizing other secondary science facilities within a secure walking distance are not a viable means of mitigating the District's lack of appropriate high school science classroom facilities; and
3. Remodeling existing facilities is significantly less expensive than acquiring new facilities.

NOW THEREFORE, BE IT RESOLVED, that Chapter 498, Statutes of 1983, has caused the District's existing science facilities to fail to accommodate the current needs of the District and the Clovis Unified School District has approved remodeling proposals.

**Resolution No. 2411**

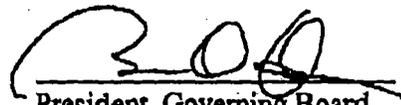
THE FOREGOING RESOLUTION was adopted by the Governing Board of the Clovis Unified School District, County of Fresno, State of California, at a meeting of said Board held on the 13<sup>th</sup> day of December, 2000 by the following vote:

AYES: Bengel, Heryford, Hovsepian, Lake, Sandoval, Van Volkinburg, Walker

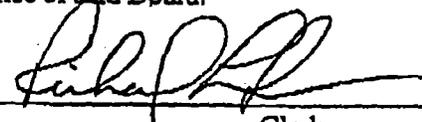
NOES: None

ABSENT: None

ABSTAIN: None

  
\_\_\_\_\_  
President, Governing Board  
Clovis Unified School District

I, Richard Lake, Clerk of the Governing Board, of the Clovis Unified School District, County of Fresno, State of California, do hereby certify that the foregoing is a true copy of a resolution adopted by said Board at a regular meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

  
\_\_\_\_\_  
, Clerk

December 13, 2000  
Date

SCIENCE CLASSROOM RENNOVATION SUMMARY  
CLOVIS UNIFIED SCHOOL DISTRICT  
Increased Graduation Requirements  
Summary of Costs Incurred  
1998-99

TYPE OF EXPENDITURE	CLOVIS HIGH EXHIBIT A	CLOVIS WEST HIGH EXHIBIT B	CLOVIS EAST HIGH EXHIBIT C	C.A.R.T. EXHIBIT D	TOTAL
District Planning and Preparation					
Professional Services (Architect)	187	2,077	22,069	88,443	112,776
General Renovation Activity:					
Renovation Management		4,000			4,000
Renovation Supervision		1,616			1,616
Bonds and Insurance		1,807	12,902		14,709
Pre-Renovation Planning				21,601	21,601
Pre-Renovation Buildings	9,717	1,474	748,394	863	760,448
Pre-Renovation Land	945		241,148	2,152	244,245
Mobilization	1,000		28,896		29,896
General Conditions			76,502		76,502
Tests				579	579
Loan Interest				43,760	43,760
State Plans		683			683
Inspectors		5,158	13,480		18,638
Renovations:					
General Site Renovations				4,786	4,786
General Building Renovations				339,962	339,962
Demolition		2,590	90,433		93,023
Framing		4,160	577,164		581,324
Concrete		122	163,962		164,084
Rough Carpentry		1,264	6,000		7,264
Cabinetry	5,161	620			5,781
Insulation		375	88,767		89,142
Roofing		320	297,589		297,909
Glazing		267	20,519		20,786
Ceiling		4,411	144,003		148,414
Flooring	1,776	80	104,838		106,694
Door Frames		583	38,400		38,983
Rough Plumbing	10,579	1,079	456,552		468,210
Electrical	12,108	112,768	376,149		501,025
Painting	1,710	2,437	213,787		217,934
Rough HVAC		3,695	10,127		13,822
Drywall		4,000	222,000		226,000
HVAC Units	3,120	22,010			25,130
HVAC Dampers		1,295			1,295
HVAC Start-up		346	155,118		155,464
HVAC Balancing	3,431	478			3,909
Finish Work:					
Carpentry	17,211	926	56,867		75,004
Doors	3,786	474	16,680		20,940
Hardware		1,320	81,638		82,958
Display Boards	2,659	128	46,176		48,963
Signage	1,003	230			1,233
Fire Extinguishers		61	68,543		68,604
Plumbing		96	3,750		3,846
Elevator	1,729		20,758		22,487
EMS Allowance		5,600			5,600
Change Orders:					
#7	3,939				3,939
#8	6,256				6,256
#9	5,529				5,529
#11	649				649
#12	19,613				19,613
#13	3,731				3,731
#6	9,139				9,139
All Buildings			(55)		(55)
Site			5,884		5,884
Science Building			133,356		133,356
<b>DISTRICT TOTAL</b>	<u>124,978</u>	<u>188,550</u>	<u>4,542,396</u>	<u>502,146</u>	<u>5,358,070</u>
<b>TOTAL TO GR-2</b>	<u>62,489</u>	<u>94,275</u>	<u>2,271,198</u>	<u>251,073</u>	<u>2,679,035</u>

Prepared by SixTen and Associates: L. Hendee 10-20-00

SCIENCE CLASSROOM RENNOVATION SUMMARY  
CLOVIS HIGH SCHOOL  
Increased Graduation Requirements  
Schedule of Payments made for Specific Activities  
1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE	July 1, 1998	Current	June 30, 1999
					Balance	Activity	Balance
	General Renovation Activity						
A-A1	Pre-Renovation Management		187	187	16,847	1,872	18,719
A-A2	Bonds and Insurance		-	-	132,643	-	132,643
A-A3	Pre-Renovation Buildings		9,717	9,717	937,953	97,165	1,035,118
A-A4	Pre-Renovation Land		945	945	209,259	9,445	218,704
A-A5	Demobilization		1,000	1,000	-	10,000	10,000
	Renovations:						
A-B1	Electrical	12,108		12,108			
A-B2	Rough Plumbing	10,579		10,579			
A-B3	Finish Work	33,306		33,306			
A-B4	HVAC	6,551		6,551			
	Installations:						
A-B5	Elavator	1,729		1,729			
	Change Orders						
A-C1	#7	3,939		3,939			
A-C2	#8	6,256		6,256			
A-C3	#9	5,529		5,529			
A-C4	#11	649		649			
A-C5	#12	19,613		19,613			
A-C6	#13	3,731		3,731			
A-C7	#6	9,139		9,139			
	TOTAL TO DISTRICT SUMMARY	<u>113,128</u>	<u>11,848</u>	<u>124,978</u>			

\* District Architect stipulated on September 29, 2000 that 10% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45  
Pay Request No. 11,

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
		<b>TOTAL REVISED CONTRACT</b>	<b>\$ 3,486,863</b>	<b>\$ 3,392,090</b>	<b>\$ 6,878,944</b>	<b>87%</b>	<b>\$ 6,095,168</b>	<b>95%</b>	<b>\$ 6,636,389</b>	<b>\$ 540,231</b>
		Ratio of Change Orders to Initial Contract =	\$ 193,944	/	\$ 6,685,000		2.90%			
<i>(end of summary)</i>										
1		<b>Sitework</b>	\$ -	\$ -	\$ -					
2	2	Mobilization, Bonds & Insurance	\$ 100,643	\$ 32,000	\$ 132,643	100%	\$ 132,643	100%	\$ 132,643	\$ -
3	2	General Conditions	\$ -	\$ 283,597	\$ 283,597	87%	\$ 248,729	95%	\$ 289,417	\$ 22,888
4	3	Hard Demolition		\$ 76,875	\$ 76,875	98%	\$ 75,338	100%	\$ 76,875	\$ 1,538
5	4	Earthwork	\$ -	\$ 8,860	\$ 8,860	92%	\$ 8,151	98%	\$ 8,883	\$ 532
6	4	Chain Link	\$ 1,500	\$ 3,899	\$ 5,199	90%	\$ 4,679	100%	\$ 5,199	\$ 520
7	4	Landscape Repairs	\$ -	\$ 15,428	\$ 15,428	80%	\$ 12,342	95%	\$ 14,857	\$ 2,314
8	4	Asphalt Patching	\$ 2,788	\$ 15,419	\$ 18,207	100%	\$ 18,207	100%	\$ 18,207	\$ -
9	4	Concrete	\$ 33,017	\$ 137,993	\$ 171,010	97%	\$ 165,880	99%	\$ 169,300	\$ 3,420
10	3	Painting	\$ 461	\$ 1,137	\$ 1,598	0%	\$ -	0%	\$ -	\$ -
11	3	Plumb - Trench Drain	\$ 5,000	\$ 4,359	\$ 9,359	100%	\$ 9,359	100%	\$ 9,359	\$ -
12	3	Plumb - Bldg B Gas	\$ 400	\$ 3,135	\$ 3,535	100%	\$ 3,535	100%	\$ 3,535	\$ -
13	3	Plumb - Water, Gas	\$ 2,000	\$ 4,239	\$ 6,239	100%	\$ 6,239	100%	\$ 6,239	\$ -
14	3	Plumb - Bldg E Sewer, Water, Gas	\$ 500	\$ 4,179	\$ 4,679	100%	\$ 4,679	100%	\$ 4,679	\$ -
15	3	Electrical Work	\$ 82,204	\$ 150,010	\$ 232,214	87%	\$ 224,551	100%	\$ 232,214	\$ 7,663
16	3	Owner's Light Fixture Allowance	\$ 401,000	\$ 16,022	\$ 417,022	88%	\$ 367,523	88%	\$ 387,523	\$ -
17	1	Energy Management	\$ 10,000	\$ 8,719	\$ 18,719	90%	\$ 16,847	100%	\$ 18,719	\$ 1,872
18	5	Demobilization	\$ -	\$ 10,000	\$ 10,000	0%	\$ -	0%	\$ -	\$ -
19			\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
20		<b>Buildings E-1 &amp; E2, Fine Arts</b>	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
21		Termite Control	\$ 51	\$ 104	\$ 155	100%	\$ 155	100%	\$ 155	\$ -
22		Soft Demo	\$ -	\$ 26,414	\$ 26,414	100%	\$ 26,414	100%	\$ 26,414	\$ -
23		Concrete	\$ 810	\$ 2,942	\$ 3,752	100%	\$ 3,752	100%	\$ 3,752	\$ -
24		Misc. Iron	\$ 18,812	\$ 7,232	\$ 24,044	100%	\$ 24,044	100%	\$ 24,044	\$ -
25		Rough Carpentry	\$ 1,988	\$ 16,221	\$ 18,207	100%	\$ 18,207	100%	\$ 18,207	\$ -
26		Cabinetry - Shop Dwgs.	\$ -	\$ 1,993	\$ 1,993	100%	\$ 1,993	100%	\$ 1,993	\$ -
27		Cabinetry	\$ 32,292	\$ 23,860	\$ 56,152	100%	\$ 56,152	100%	\$ 56,152	\$ -
28		Insulation - Roof-Ceiling	\$ 6,345	\$ 13,451	\$ 19,796	100%	\$ 19,796	100%	\$ 19,796	\$ -
29		Insulation - Exposed Roof	\$ 652	\$ 1,606	\$ 2,258	100%	\$ 2,258	100%	\$ 2,258	\$ -
30		Insulation - Interior Walls	\$ 583	\$ 628	\$ 1,211	100%	\$ 1,211	100%	\$ 1,211	\$ -
31		Roof Patching	\$ 2,100	\$ 2,891	\$ 4,991	100%	\$ 4,991	100%	\$ 4,991	\$ -
32		Glass & Glazing	\$ 1,548	\$ 1,022	\$ 2,568	100%	\$ 2,568	100%	\$ 2,568	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45  
Pay Request No. 15.

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	ACR Total Due
		C.O. No. 9	\$ 4,544	\$ 15,072	\$ 19,616	100%	\$ 19,616	100%	\$ 19,616	\$ -
		C.O. No. 10	\$ 1,335	\$ 11,397	\$ 12,732	100%	\$ 12,732	100%	\$ 12,732	\$ -
		C.O. No. 11	\$ 2,883	\$ 11,786	\$ 15,440	100%	\$ 15,440	100%	\$ 15,440	\$ -
		C.O. No. 12	\$ 35,527	\$ 98,296	\$ 139,897	100%	\$ 139,897	100%	\$ 139,897	\$ -
		C.O. No. 13	\$ (13,902)	\$ 36,753	\$ 22,851	0%	\$ -	100%	\$ 22,851	\$ 22,851
		<b>TOTAL CHANGE ORDERS</b>	\$ 88,272	\$ 321,566	\$ 418,684	95%	\$ 395,833	100%	\$ 418,684	\$ 22,851
		<b>TOTAL REVISED CONTRACT</b>	\$ 3,521,007	\$ 3,573,831	\$ 7,103,684	100%	\$ 7,080,833	100%	\$ 7,103,684	\$ 22,851
		Ratio of Change Orders to Initial Contract =	\$ 418,684	/	\$ 6,685,000	=	6.26%			
(end of summary)										
1		<b>Sitework</b>	\$ -	\$ -	\$ -					
2	2	Mobilization, Bonds & Insurance	\$ 100,643	\$ 32,000	\$ 132,643	100%	\$ 132,643	100%	\$ 132,643	\$ -
3	3	General Conditions	\$ -	\$ 283,597	\$ 283,597	100%	\$ 283,597	100%	\$ 283,597	\$ -
4	3	Hard Demolition		\$ 78,875	\$ 78,875	100%	\$ 78,875	100%	\$ 78,875	\$ -
5	4	Earthwork	\$ -	\$ 8,880	\$ 8,880	100%	\$ 8,880	100%	\$ 8,880	\$ -
6	4	Chain Link	\$ 1,500	\$ 3,699	\$ 5,199	100%	\$ 5,199	100%	\$ 5,199	\$ -
7	4	Landscape Repairs	\$ -	\$ 15,428	\$ 15,428	100%	\$ 15,428	100%	\$ 15,428	\$ -
8	4	Asphalt Patching	\$ 2,788	\$ 15,419	\$ 18,207	100%	\$ 18,207	100%	\$ 18,207	\$ -
9	4	Concrete	\$ 33,017	\$ 137,993	\$ 171,010	100%	\$ 171,010	100%	\$ 171,010	\$ -
10	3	Painting	\$ 481	\$ 1,137	\$ 1,598	100%	\$ 1,598	100%	\$ 1,598	\$ -
11	3	Plumb - Trench Drain	\$ 5,000	\$ 4,359	\$ 9,359	100%	\$ 9,359	100%	\$ 9,359	\$ -
12	3	Plumb - Bldg B Gas	\$ 400	\$ 3,135	\$ 3,535	100%	\$ 3,535	100%	\$ 3,535	\$ -
13	3	Plumb - Water, Gas	\$ 2,000	\$ 4,239	\$ 6,239	100%	\$ 6,239	100%	\$ 6,239	\$ -
14	3	Plumb - Bldg E Sewer, Water, Gas	\$ 500	\$ 4,179	\$ 4,679	100%	\$ 4,679	100%	\$ 4,679	\$ -
15	3	Electrical Work	\$ 82,204	\$ 150,010	\$ 232,214	100%	\$ 232,214	100%	\$ 232,214	\$ -
16	3	Owner's Light Fixture Allowance	\$ 401,000	\$ 16,022	\$ 417,022	100%	\$ 417,022	100%	\$ 417,022	\$ -
17	1	Energy Management	\$ 10,000	\$ 8,719	\$ 18,719	100%	\$ 18,719	100%	\$ 18,719	\$ -
18	5	Demobilization	\$ -	\$ 10,000	\$ 10,000	100%	\$ 10,000	100%	\$ 10,000	\$ -
19			\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
20		<b>Buildings E-1 &amp; E2, Fine Arts</b>	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
21		Termite Control	\$ 51	\$ 104	\$ 155	100%	\$ 155	100%	\$ 155	\$ -
22		Soft Demo	\$ -	\$ 26,414	\$ 26,414	100%	\$ 26,414	100%	\$ 26,414	\$ -
23		Concrete	\$ 810	\$ 2,942	\$ 3,752	100%	\$ 3,752	100%	\$ 3,752	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45

Pay Request No. 15

210	8	Building C, Academics	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
211		Survey	\$ -	\$ 1,039	\$ 1,039	100%	\$ 1,039	100%	\$ 1,039	\$ -
212		Termite Control	\$ 51	\$ 104	\$ 155	100%	\$ 155	100%	\$ 155	\$ -
213		Soft Demo	\$ -	\$ 43,790	\$ 43,790	100%	\$ 43,790	100%	\$ 43,790	\$ -
214		Concrete	\$ 4,831	\$ 17,559	\$ 22,390	100%	\$ 22,390	100%	\$ 22,390	\$ -
215		Misc. Iron, Metal Deck	\$ 16,429	\$ 5,823	\$ 22,252	100%	\$ 22,252	100%	\$ 22,252	\$ -
216		Rough Carpentry	\$ 7,615	\$ 11,182	\$ 18,797	100%	\$ 18,797	100%	\$ 18,797	\$ -
217		Cabinetry - Shop Dwgs.	\$ -	\$ 688	\$ 688	100%	\$ 688	100%	\$ 688	\$ -
218		Cabinetry	\$ 14,067	\$ 5,322	\$ 19,389	100%	\$ 19,389	100%	\$ 19,389	\$ -
219		Pit Waterproofing	\$ 298	\$ 320	\$ 616	100%	\$ 616	100%	\$ 616	\$ -
220		Insulation - Roof-Ceiling	\$ 5,437	\$ 13,411	\$ 18,848	100%	\$ 18,848	100%	\$ 18,848	\$ -
221		Insulation - Interior Walls	\$ 377	\$ 408	\$ 783	100%	\$ 783	100%	\$ 783	\$ -
222		Metal Roofing	\$ 1,345	\$ 2,151	\$ 3,496	100%	\$ 3,496	100%	\$ 3,496	\$ -
223		Glass & Glazing	\$ 7,252	\$ 4,701	\$ 11,953	100%	\$ 11,953	100%	\$ 11,953	\$ -
224		Wood Door Supply	\$ 6,844	\$ 273	\$ 7,117	100%	\$ 7,117	100%	\$ 7,117	\$ -
225		HM Drs/Frames, Supply	\$ 7,159	\$ 280	\$ 7,445	100%	\$ 7,445	100%	\$ 7,445	\$ -
226	3	Hang doors, frames & hdwre.	\$ -	\$ 15,146	\$ 15,146	100%	\$ 15,146	100%	\$ 15,146	\$ -
227		Hardware Supply	\$ 25,689	\$ 1,026	\$ 26,715	100%	\$ 26,715	100%	\$ 26,715	\$ -
228		Metal Stud Framing	\$ 5,000	\$ 9,195	\$ 14,195	100%	\$ 14,195	100%	\$ 14,195	\$ -
229	3	Ext. Lath & Plaster	\$ 4,000	\$ 11,235	\$ 15,235	100%	\$ 15,235	100%	\$ 15,235	\$ -
230		Int Lath & Plaster	\$ 6,000	\$ 9,599	\$ 15,599	100%	\$ 15,599	100%	\$ 15,599	\$ -
231		Drywall	\$ 4,500	\$ 7,459	\$ 11,959	100%	\$ 11,959	100%	\$ 11,959	\$ -
232		Ceramic Tile	\$ 11,242	\$ 6,277	\$ 17,519	100%	\$ 17,519	100%	\$ 17,519	\$ -
233		Acoustic Tile Ceiling	\$ 18,174	\$ 21,599	\$ 39,773	100%	\$ 39,773	100%	\$ 39,773	\$ -
234		Vinyl Covered Tackboard	\$ 22,549	\$ 24,351	\$ 46,900	100%	\$ 46,900	100%	\$ 46,900	\$ -
235	5	Resilient Tile Flooring	\$ 12,000	\$ 7,093	\$ 19,093	100%	\$ 19,093	100%	\$ 19,093	\$ -
236	3	Painting	\$ 4,652	\$ 11,473	\$ 16,125	100%	\$ 16,125	100%	\$ 16,125	\$ -
237	3	Goggle Cabinets	\$ 2,967	\$ 438	\$ 3,403	100%	\$ 3,403	100%	\$ 3,403	\$ -
238	3	Key Keeper Cabs	\$ 2,074	\$ 977	\$ 3,051	100%	\$ 3,051	100%	\$ 3,051	\$ -
239	3	Fire Ext. Blankets, Flam Cab	\$ 1,295	\$ 781	\$ 2,076	100%	\$ 2,076	100%	\$ 2,076	\$ -
240	3	Visual Display Boards	\$ 3,527	\$ 1,792	\$ 5,319	100%	\$ 5,319	100%	\$ 5,319	\$ -
241	3	Identifying Devices	\$ 5,079	\$ 1,606	\$ 6,685	100%	\$ 6,685	100%	\$ 6,685	\$ -
242		Louvers	\$ 1,060	\$ 1,028	\$ 2,088	100%	\$ 2,088	100%	\$ 2,088	\$ -
243		Toilet Partitions	\$ 7,029	\$ 1,087	\$ 8,116	100%	\$ 8,116	100%	\$ 8,116	\$ -
244		Toilet Accessories	\$ 3,211	\$ 691	\$ 3,902	100%	\$ 3,902	100%	\$ 3,902	\$ -
245	3	Laboratory Casework	\$ 285,000	\$ 58,225	\$ 344,225	100%	\$ 344,225	100%	\$ 344,225	\$ -
246		Elevator - Piping	\$ -	\$ 2,298	\$ 2,298	100%	\$ 2,298	100%	\$ 2,298	\$ -
247		Elevator - Equipment	\$ 21,841	\$ 5,555	\$ 27,396	100%	\$ 27,396	100%	\$ 27,396	\$ -
248		Elevator - Install Cab	\$ -	\$ 4,757	\$ 4,757	100%	\$ 4,757	100%	\$ 4,757	\$ -
249	5	Elevator - Adjust & Inspect	\$ -	\$ 1,729	\$ 1,729	100%	\$ 1,729	100%	\$ 1,729	\$ -
250		Plumb - Demo	\$ 200	\$ 22,887	\$ 23,087	100%	\$ 23,087	100%	\$ 23,087	\$ -
251		Plumb - Rough piping	\$ 70,000	\$ 98,393	\$ 168,393	100%	\$ 168,393	100%	\$ 168,393	\$ -
252	2	Plumb - Fxtures	\$ 9,000	\$ 21,158	\$ 30,158	100%	\$ 30,158	100%	\$ 30,158	\$ -
253		Plumb - HVAC Connect	\$ 9,000	\$ 8,879	\$ 17,879	100%	\$ 17,879	100%	\$ 17,879	\$ -
254		HVAC - Demo	\$ -	\$ 4,159	\$ 4,159	100%	\$ 4,159	100%	\$ 4,159	\$ -
255		HVAC - Rough-In	\$ 8,000	\$ 4,118	\$ 12,118	100%	\$ 12,118	100%	\$ 12,118	\$ -
256	4	HVAC - Equipment	\$ 58,000	\$ 19,999	\$ 77,999	100%	\$ 77,999	100%	\$ 77,999	\$ -
257		HVAC - Air Distribution	\$ -	\$ 207	\$ 207	100%	\$ 207	100%	\$ 207	\$ -
258	4	HVAC - Test & Balance	\$ -	\$ 3,431	\$ 3,431	100%	\$ 3,431	100%	\$ 3,431	\$ -
259	1	Electrical Work	\$ 41,919	\$ 80,752	\$ 122,671	100%	\$ 122,671	100%	\$ 122,671	\$ -
260		Energy Management	\$ 30,000	\$ 14,718	\$ 44,718	100%	\$ 44,718	100%	\$ 44,718	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45

Pay Request No. 11

210	8	Building C, Academics	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -
211		Survey	\$ -	\$ 1,039	\$ 1,039	100%	\$ 1,039	100%	\$ 1,039	\$ -
212		Termite Control	\$ 51	\$ 104	\$ 155	100%	\$ 155	100%	\$ 155	\$ -
213		Soft Demo	\$ -	\$ 43,790	\$ 43,790	100%	\$ 43,790	100%	\$ 43,790	\$ -
214		Concrete	\$ 4,831	\$ 17,559	\$ 22,390	100%	\$ 22,390	100%	\$ 22,390	\$ -
215		Misc. Iron, Metal Deck	\$ 16,429	\$ 5,823	\$ 22,252	100%	\$ 22,252	100%	\$ 22,252	\$ -
216		Rough Carpentry	\$ 7,615	\$ 11,182	\$ 18,797	100%	\$ 18,797	100%	\$ 18,797	\$ -
217		Cabinetry - Shop Dwgs.	\$ -	\$ 688	\$ 688	100%	\$ 688	100%	\$ 688	\$ -
218		Cabinetry	\$ 14,087	\$ 5,322	\$ 19,389	100%	\$ 19,389	100%	\$ 19,389	\$ -
219		Pit Waterproofing	\$ 298	\$ 320	\$ 618	100%	\$ 618	100%	\$ 618	\$ -
220		Insulation - Roof-Ceiling	\$ 5,437	\$ 13,411	\$ 18,848	100%	\$ 18,848	100%	\$ 18,848	\$ -
221		Insulation - Interior Walls	\$ 377	\$ 406	\$ 783	100%	\$ 783	100%	\$ 783	\$ -
222		Metal Roofing	\$ 1,345	\$ 2,151	\$ 3,496	100%	\$ 3,496	100%	\$ 3,496	\$ -
223		Glass & Glazing	\$ 7,252	\$ 4,701	\$ 11,953	100%	\$ 11,953	100%	\$ 11,953	\$ -
224		Wood Door Supply	\$ 8,844	\$ 273	\$ 7,117	100%	\$ 7,117	100%	\$ 7,117	\$ -
225		HM Drs/Frames, Supply	\$ 7,159	\$ 288	\$ 7,445	100%	\$ 7,445	100%	\$ 7,445	\$ -
226	3	Hang doors, frames & hdwrs.	\$ -	\$ 15,148	\$ 15,148	75%	\$ 11,360	90%	\$ 13,631	\$ 2,272
227		Hardware Supply	\$ 25,889	\$ 1,028	\$ 26,715	100%	\$ 26,715	100%	\$ 26,715	\$ -
228		Metal Stud Framing	\$ 5,000	\$ 8,195	\$ 14,195	100%	\$ 14,195	100%	\$ 14,195	\$ -
229	3	Ext Lath & Plaster	\$ 4,000	\$ 11,235	\$ 15,235	98%	\$ 14,873	100%	\$ 15,235	\$ 562
230		Int Lath & Plaster	\$ 6,000	\$ 9,599	\$ 15,599	100%	\$ 15,599	100%	\$ 15,599	\$ -
231		Drywall	\$ 4,500	\$ 7,459	\$ 11,959	100%	\$ 11,959	100%	\$ 11,959	\$ -
232		Ceramic Tile	\$ 11,242	\$ 6,277	\$ 17,519	100%	\$ 17,519	100%	\$ 17,519	\$ -
233		Acoustic Tile Ceiling	\$ 18,174	\$ 21,599	\$ 39,773	100%	\$ 39,773	100%	\$ 39,773	\$ -
234		Vinyl Covered Tackboard	\$ 22,549	\$ 24,351	\$ 46,900	100%	\$ 46,900	100%	\$ 46,900	\$ -
235	3	Resilient Tile Flooring	\$ 12,000	\$ 7,093	\$ 19,093	91%	\$ 17,317	98%	\$ 18,383	\$ 1,065
236	3	Painting	\$ 4,852	\$ 11,473	\$ 16,125	93%	\$ 14,977	93%	\$ 14,977	\$ -
237	3	Goggle Cabinets	\$ 2,967	\$ 438	\$ 3,403	0%	\$ -	0%	\$ -	\$ -
238	3	Key Keeper Cabs	\$ 2,074	\$ 977	\$ 3,051	88%	\$ 2,074	88%	\$ 2,074	\$ -
239	3	Fire Ext. Blankets, Flam Cab	\$ 1,295	\$ 781	\$ 2,076	82%	\$ 1,295	82%	\$ 1,295	\$ -
240	3	Visual Display Boards	\$ 3,527	\$ 1,792	\$ 5,319	50%	\$ 2,660	50%	\$ 2,660	\$ -
241	3	Identifying Devices	\$ 5,079	\$ 1,808	\$ 6,885	85%	\$ 5,882	85%	\$ 5,882	\$ -
242		Lockers	\$ 1,060	\$ 1,028	\$ 2,088	100%	\$ 2,088	100%	\$ 2,088	\$ -
243		Toilet Partitions	\$ 7,029	\$ 1,087	\$ 8,116	100%	\$ 8,116	100%	\$ 8,116	\$ -
244		Toilet Accessories	\$ 3,211	\$ 691	\$ 3,902	100%	\$ 3,902	100%	\$ 3,902	\$ -
245	3	Laboratory Casework	\$ 285,000	\$ 59,225	\$ 344,225	95%	\$ 327,014	99%	\$ 340,783	\$ 13,769
246		Elevator - Piping	\$ -	\$ 2,298	\$ 2,298	100%	\$ 2,298	100%	\$ 2,298	\$ -
247		Elevator - Equipment	\$ 21,841	\$ 5,555	\$ 27,396	100%	\$ 27,396	100%	\$ 27,396	\$ -
248		Elevator - Install Cab	\$ -	\$ 4,757	\$ 4,757	100%	\$ 4,757	100%	\$ 4,757	\$ -
249	5	Elevator - Adjust & Inspect	\$ -	\$ 1,729	\$ 1,729	0%	\$ -	50%	\$ 865	\$ 865
250		Plumb - Demo	\$ 200	\$ 22,887	\$ 23,087	100%	\$ 23,087	100%	\$ 23,087	\$ -
251		Plumb - Rough piping	\$ 70,000	\$ 99,393	\$ 169,393	100%	\$ 169,393	100%	\$ 169,393	\$ -
252	2	Plumb - Fixtures	\$ 9,000	\$ 21,158	\$ 30,158	85%	\$ 19,579	100%	\$ 30,158	\$ 10,579
253		Plumb - HVAC Connect	\$ 9,000	\$ 8,879	\$ 17,879	100%	\$ 17,879	100%	\$ 17,879	\$ -
254		HVAC - Demo	\$ -	\$ 4,159	\$ 4,159	100%	\$ 4,159	100%	\$ 4,159	\$ -
255		HVAC - Rough-In	\$ 8,000	\$ 4,118	\$ 12,118	100%	\$ 12,118	100%	\$ 12,118	\$ -
256	4	HVAC - Equipment	\$ 58,000	\$ 19,998	\$ 77,998	96%	\$ 74,876	100%	\$ 77,998	\$ 3,120
257		HVAC - Air Distribution	\$ -	\$ 207	\$ 207	100%	\$ 207	100%	\$ 207	\$ -
258	4	HVAC - Test & Balance	\$ -	\$ 3,431	\$ 3,431	0%	\$ -	0%	\$ -	\$ -
259	1	Electrical Work	\$ 41,919	\$ 80,752	\$ 122,671	90%	\$ 110,583	97%	\$ 118,623	\$ 8,059
260		Energy Management	\$ 30,000	\$ 14,718	\$ 44,718	100%	\$ 44,718	100%	\$ 44,718	\$ -

Graduation Requirer's  
 Finish Work / 1998-99

Prepared By	WJ	Date	10/
Approved By			

Refer to:	Balance 07/01/98	Balance 06/30/99	1998-99 Expense
Part A-B			
Doors	11,360	15,146	3,786
Plaster	14,673	15,235	562
Flooring	17,317	19,093	1,776
Painting	14,977	16,125	1,148
Goggle Cabinets	-	3,403	3,403
Keeper "	2,074	3,051	977
Fire Ext. "	1,295	2,076	781
Display Boards	2,660	5,319	2,659
ID Devices	5,682	6,685	1,003
Case work	327,014	344,225	17,211
	397,052	430,358	33,306

000.....	0.00 *	000.....	0.00 *	000.....	0.00 *
11,360.00 +		15,146.00 +		3,786.00 +	
14,673.00 +		15,235.00 +		562.00 +	
17,317.00 +		19,093.00 +		1,776.00 +	
14,977.00 +		16,125.00 +		1,148.00 +	
2,074.00 +		3,403.00 +		3,403.00 +	
1,295.00 +		3,051.00 +		977.00 +	
2,660.00 +		2,076.00 +		781.00 +	
5,682.00 +		5,319.00 +		2,659.00 +	
327,014.00 +		6,685.00 +		1,003.00 +	
009.....		344,225.00 +		17,211.00 +	
397,052.00 *		010.....		010.....	
		430,358.00 *		33,306.00 *	

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45

PAR-A-C

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
434		CCD-78 - Add hand dryers	\$ 7,300	\$ 9,515	\$ 16,815	100%	\$ 16,815	100%	\$ 16,815	\$ -
435		CCD-84 - Omit lab elec block-outs	\$ (412)	\$ 204	\$ (208)	100%	\$ (208)	100%	\$ (208)	\$ -
436		CCD-84 - Door threshold repairs @ E	\$ 69	\$ 657	\$ 726	100%	\$ 726	100%	\$ 726	\$ -
437		CCD-84 - Plastic lam divider @ E118	\$ 75	\$ 379	\$ 454	100%	\$ 454	100%	\$ 454	\$ -
438		CCD-84 - Delete elevator plywood	\$ (1,200)	\$ (624)	\$ (1,824)	100%	\$ (1,824)	100%	\$ (1,824)	\$ -
439		RFI-241 - Replace E2 leaking valves	\$ 200	\$ 1,224	\$ 1,424	100%	\$ 1,424	100%	\$ 1,424	\$ -
440		PCO-113 - Conc repair @ E & H	\$ 343	\$ 2,483	\$ 2,826	100%	\$ 2,826	100%	\$ 2,826	\$ -
441										
442		<b>C.O. #5</b>								
443		CCD-04 - Photo Lab circuit	\$ 58	\$ 1,141	\$ 1,197	100%	\$ 1,197	100%	\$ 1,197	\$ -
444		CCD-05 - Relocate elec panels @ E	\$ 179	\$ 1,589	\$ 1,768	100%	\$ 1,768	100%	\$ 1,768	\$ -
445		CCD-07 - Re-circuit demo'd feeds, E	\$ 111	\$ 2,724	\$ 2,835	100%	\$ 2,835	100%	\$ 2,835	\$ -
446		CCD-08 - Modify E clock & speakers	\$ 295	\$ 1,657	\$ 1,952	100%	\$ 1,952	100%	\$ 1,952	\$ -
447		CCD-14 - UV/FC relocates @ E	\$ 372	\$ 4,038	\$ 4,410	100%	\$ 4,410	100%	\$ 4,410	\$ -
448		CCD-16 - Repair damaged site condu	\$ 108	\$ 1,540	\$ 1,648	100%	\$ 1,648	100%	\$ 1,648	\$ -
449		CCD-20 - Modify E154 raceway	\$ 235	\$ 3,937	\$ 4,172	100%	\$ 4,172	100%	\$ 4,172	\$ -
450		CCD-25 - Redcircuit demo'd feeds, H	\$ 9	\$ 953	\$ 962	100%	\$ 962	100%	\$ 962	\$ -
451		CCD-28 - P14 raceway mods	\$ 97	\$ 982	\$ 1,079	100%	\$ 1,079	100%	\$ 1,079	\$ -
452		CCD-31 - Pullbox size increase	\$ 643	\$ 834	\$ 1,477	100%	\$ 1,477	100%	\$ 1,477	\$ -
453		CCD-33 - Modify wiremold at N	\$ 354	\$ 2,713	\$ 3,067	100%	\$ 3,067	100%	\$ 3,067	\$ -
454		CCD-38 - Exhaust fan control @ E1	\$ 37	\$ 1,158	\$ 1,195	100%	\$ 1,195	100%	\$ 1,195	\$ -
455		CCD-40 - Add outlets E118	\$ 114	\$ 543	\$ 657	100%	\$ 657	100%	\$ 657	\$ -
456		CCD-42 - Field lamp E & H	\$ -	\$ 1,892	\$ 1,892	100%	\$ 1,892	100%	\$ 1,892	\$ -
457		CCD-45 - Wiremold @ E113	\$ -	\$ 834	\$ 834	100%	\$ 834	100%	\$ 834	\$ -
458		CCD-53 - Tempower to E154	\$ 36	\$ 1,480	\$ 1,516	100%	\$ 1,516	100%	\$ 1,516	\$ -
459		CCD-54 - Light fixture A8 @ E1	\$ -	\$ 993	\$ 993	100%	\$ 993	100%	\$ 993	\$ -
460		CCD-84 - Panel modifications	\$ 4,654	\$ 4,771	\$ 9,425	100%	\$ 9,425	100%	\$ 9,425	\$ -
461										
462		<b>C.O. #6</b>								
463		CCD-17 - Elec revs at E1 photo lab	\$ 34	\$ 1,651	\$ 1,685	100%	\$ 1,685	100%	\$ 1,685	\$ -
464		CCD-24 - 2" conduit between E1&2	\$ 242	\$ 1,630	\$ 1,872	100%	\$ 1,872	100%	\$ 1,872	\$ -
465		CCD-44 - Data Plates for E & H1	\$ 1,753	\$ -	\$ 1,753	100%	\$ 1,753	100%	\$ 1,753	\$ -
466		CCD-52 - Mech interlock at E	\$ 125	\$ 1,044	\$ 1,169	100%	\$ 1,169	100%	\$ 1,169	\$ -
467		CCD-55 - Pull boxes @ E STC	\$ 531	\$ 1,220	\$ 1,751	100%	\$ 1,751	100%	\$ 1,751	\$ -
468		CCD-61 - Fiber/patch changes, E2	\$ -	\$ 933	\$ 933	100%	\$ 933	100%	\$ 933	\$ -
469		CCD-79 - Rework demo'd feeds, K	\$ 48	\$ 2,757	\$ 2,805	100%	\$ 2,805	100%	\$ 2,805	\$ -
470		CCD-83 - Paint Oxford College, D	\$ 97	\$ 1,537	\$ 1,634	100%	\$ 1,634	100%	\$ 1,634	\$ -
471		CCD-89 - Tempower to D101 kitchen	\$ 57	\$ 2,110	\$ 2,167	100%	\$ 2,167	100%	\$ 2,167	\$ -
472		CCD-91 - Grates at elevator sumps	\$ 573	\$ 348	\$ 921	100%	\$ 921	100%	\$ 921	\$ -
473	7	CCD-94 - Repair toilet carrier, C	\$ 20	\$ 750	\$ 770	100%	\$ 770	100%	\$ 770	\$ -
474	7	CCD-103 - Cab installation @ C111d	\$ 225	\$ 1,002	\$ 1,227	100%	\$ 1,227	100%	\$ 1,227	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45

PART - C

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
475		CCD-105- Delete gym ceiling paint	\$ (375)	\$ (4,913)	\$ (5,288)	100%	\$ (5,288)	100%	\$ (5,288)	\$ -
476	7	RFP-16 - Relocate door C129b	\$ 487	\$ 1,819	\$ 2,306	100%	\$ 2,306	100%	\$ 2,306	\$ -
477		CCD111- SI26 walk @ traffic circle	\$ 120	\$ 291	\$ 411	100%	\$ 411	100%	\$ 411	\$ -
478		RFI-249- Rework three frames, D	\$ -	\$ 317	\$ 317	100%	\$ 317	100%	\$ 317	\$ -
479		CCD-111- Replace outlets @ E, H1	\$ 264	\$ 3,982	\$ 4,246	100%	\$ 4,246	100%	\$ 4,246	\$ -
480		CCD-77 - Locker light demo delete	\$ -	\$ 318	\$ 318	100%	\$ 318	100%	\$ 318	\$ -
481	7	CCD-53 - Revised UV piping, C	\$ 1,744	\$ 3,092	\$ 4,836	100%	\$ 4,836	100%	\$ 4,836	\$ -
482		CCD-112- Pothole site light bases	\$ -	\$ 1,792	\$ 1,792	100%	\$ 1,792	100%	\$ 1,792	\$ -
483										
484		<b>C.O. #7</b>								
485		CCD-75- Wall furring & elec @ D101	\$ 722	\$ 2,301	\$ 3,023	100%	\$ 3,023	100%	\$ 3,023	\$ -
486		CCD-121- Add 60a breaker @ K	\$ 272	\$ 776	\$ 1,048	100%	\$ 1,048	100%	\$ 1,048	\$ -
487		CCD-88- Delete Roof Screen @ K	\$ (1,287)	\$ (2,147)	\$ (3,434)	100%	\$ (3,434)	100%	\$ (3,434)	\$ -
488	1 e, S	CCD-98- Rigid Weatherstrip @ C, D	\$ 1,187	\$ 5,206	\$ 6,393	100%	\$ 6,393	100%	\$ 6,393	\$ -
489		CCD-110- Conc bases @ shrouds	\$ 93	\$ 1,043	\$ 1,136	100%	\$ 1,136	100%	\$ 1,136	\$ -
490	1 @, S	CCD-115- C,D stair clg. scaffold	\$ -	\$ 515	\$ 515	100%	\$ 515	100%	\$ 515	\$ -
491	1	CCD-115- Cabinet ht. coord @ C	\$ -	\$ 485	\$ 485	100%	\$ 485	100%	\$ 485	\$ -
492		CCD-115- Repair tackboard @ E	\$ 89	\$ 206	\$ 295	100%	\$ 295	100%	\$ 295	\$ -
493		RFP-18- Demo VCT & carpet @ F	\$ -	\$ 6,088	\$ 6,088	100%	\$ 6,088	100%	\$ 6,088	\$ -
494										
495		<b>C.O. #8</b>								
496		RFP-15- Omit misc. elec @ J	\$ (1,592)	\$ 526	\$ (1,066)	100%	\$ (1,066)	100%	\$ (1,066)	\$ -
497		RFP-20- Fiber Optic fan-out kits	\$ 4,301	\$ 3,311	\$ 7,612	100%	\$ 7,612	100%	\$ 7,612	\$ -
498	2	CCD-93- Misc. Demo @ C	\$ 62	\$ 3,114	\$ 3,176	100%	\$ 3,176	100%	\$ 3,176	\$ -
499		CCD-97- Add grommets to TV cabs	\$ 265	\$ 1,137	\$ 1,402	100%	\$ 1,402	100%	\$ 1,402	\$ -
500	2	CCD-108- Replace gas sleeves C	\$ 731	\$ 2,349	\$ 3,080	100%	\$ 3,080	100%	\$ 3,080	\$ -
501										
502		<b>C.O. #9</b>								
503		CCD-58- Progress l/d fixtures	\$ 1,610	\$ 1,731	\$ 3,341	100%	\$ 3,341	100%	\$ 3,341	\$ -
504		CCD-125- Demo fixtures @ F	\$ -	\$ 1,126	\$ 1,126	100%	\$ 1,126	100%	\$ 1,126	\$ -
505		CCD-74- Telephone mods @ D	\$ 220	\$ 1,904	\$ 2,124	100%	\$ 2,124	100%	\$ 2,124	\$ -
506		CCD-152- Add elevator breakers	\$ 1,285	\$ 1,515	\$ 2,800	100%	\$ 2,800	100%	\$ 2,800	\$ -
507		CCD-101- Upsize K motion sensors	\$ 308	\$ 1,185	\$ 1,493	100%	\$ 1,493	100%	\$ 1,493	\$ -
508	3	CCD-171- Clock/speakers @ C	\$ 575	\$ 4,091	\$ 4,666	100%	\$ 4,666	100%	\$ 4,666	\$ -
509		CCD-115- Replace door C214d	\$ 481	\$ 1,209	\$ 1,690	100%	\$ 1,690	100%	\$ 1,690	\$ -
510	3	CCD-117- Dr frame mods @ C	\$ -	\$ 863	\$ 863	100%	\$ 863	100%	\$ 863	\$ -
511		RFI-380- Two new conc bases @ J	\$ 65	\$ 826	\$ 891	100%	\$ 891	100%	\$ 891	\$ -
512		CCD-93&108- CO #8 omissions	\$ -	\$ 622	\$ 622	100%	\$ 622	100%	\$ 622	\$ -
513										
514		<b>C.O. #10</b>								
515		CCD-23- Add phone to elevators	\$ 345	\$ 3,525	\$ 3,870	100%	\$ 3,870	100%	\$ 3,870	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45

PART A - C

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
518		CCD-85- Recircuit demo'd feeds, B	\$ 8	\$ 1,125	\$ 1,133	100%	\$ 1,133	100%	\$ 1,133	\$ -
517		CCD-90- Recircuit demo'd feeds, A	\$ 5	\$ 873	\$ 878	100%	\$ 878	100%	\$ 878	\$ -
518		CCD-102- G215 ceiling mods	\$ -	\$ 899	\$ 899	100%	\$ 899	100%	\$ 899	\$ -
519		CCD-115- Repaint Stanford office	\$ 240	\$ 2,076	\$ 2,316	100%	\$ 2,316	100%	\$ 2,316	\$ -
520		CCD-115- New push/pulls @ K	\$ 187	\$ 861	\$ 1,028	100%	\$ 1,028	100%	\$ 1,028	\$ -
521		RFP22R1- Misc. Paint adds/credits	\$ 173	\$ 397	\$ 569	100%	\$ 569	100%	\$ 569	\$ -
522		CCD-123- Add cond drains @ H	\$ 397	\$ 2,042	\$ 2,439	100%	\$ 2,439	100%	\$ 2,439	\$ -
523										
524		<b>C.O. #11</b>								
525		CCD-99- Delete dr. louvers	\$ (114)	\$ 519	\$ 405	100%	\$ 405	100%	\$ 405	\$ -
526		CCD-106- Added roof openings @ J	\$ 2,211	\$ 6,104	\$ 8,315	100%	\$ 8,315	100%	\$ 8,315	\$ -
527		CCD-121- Add pony wall at H207	\$ 58	\$ 643	\$ 700	100%	\$ 700	100%	\$ 700	\$ -
528		CCD-122- Added UV support @ J	\$ 214	\$ 526	\$ 740	100%	\$ 740	100%	\$ 740	\$ -
529		CCD-127- Boiler isolating valves	\$ 310	\$ 1,444	\$ 1,754	100%	\$ 1,754	100%	\$ 1,754	\$ -
530		CCD-128- Demo G109 ceiling	\$ -	\$ 796	\$ 796	100%	\$ 796	100%	\$ 796	\$ -
531		CCD-133- Elbow at F, AH3B	\$ -	\$ 324	\$ 1,095	100%	\$ 1,095	100%	\$ 1,095	\$ -
532		CCD-135- Demo F124 ceiling	\$ -	\$ 986	\$ 986	100%	\$ 986	100%	\$ 986	\$ -
533	4	CCD-138- Trim VTB @ C cabinets	\$ 205	\$ 444	\$ 649	100%	\$ 649	100%	\$ 649	\$ -
534										
535		<b>C.O. #12</b>								
536	S	CCD-103- Credit cabinet @ C	\$ -	\$ (715)	\$ (715)	100%	\$ (715)	100%	\$ (715)	\$ -
537		CCD-32- Modify elec panel H1P	\$ 5,871	\$ 1,961	\$ 7,832	100%	\$ 7,832	100%	\$ 7,832	\$ -
538		CCD-69- Recircuit demo'd feeds, D	\$ 395	\$ 3,549	\$ 3,944	100%	\$ 3,944	100%	\$ 3,944	\$ -
539	5 @ .5	CCD-78- Add spacers @ C,D closers	\$ 202	\$ 1,266	\$ 1,468	100%	\$ 1,468	100%	\$ 1,468	\$ -
540		CCD-87- Modify K practice rm locks	\$ 304	\$ 871	\$ 1,175	100%	\$ 1,175	100%	\$ 1,175	\$ -
541	S	CCD-90- Recircuit demo'd feeds, C	\$ 964	\$ 13,410	\$ 14,374	100%	\$ 14,374	100%	\$ 14,374	\$ -
542	S	CCD-100- C hand dryer circuits	\$ 333	\$ 865	\$ 1,198	100%	\$ 1,198	100%	\$ 1,198	\$ -
543	S	CCD-104- Credit 3 doors @ C	\$ (452)	\$ 393	\$ (59)	100%	\$ (59)	100%	\$ (59)	\$ -
544		CCD-119- Elevator revisions, code	\$ 3,202	\$ 13,100	\$ 16,302	100%	\$ 16,302	100%	\$ 16,302	\$ -
545		CCD-121- Ceil'g work at registers, F	\$ 465	\$ 707	\$ 1,172	100%	\$ 1,172	100%	\$ 1,172	\$ -
546	S @ .5	CCD-126- Add breakers @ C2A, D2A	\$ 1,735	\$ 1,144	\$ 2,879	100%	\$ 2,879	100%	\$ 2,879	\$ -
547		CCD-132- Upsize starters for P3A,B	\$ 11,391	\$ 4,403	\$ 15,794	100%	\$ 15,794	100%	\$ 15,794	\$ -
548		CCD-134- Power to cooling tower	\$ -	\$ 875	\$ 875	100%	\$ 875	100%	\$ 875	\$ -
549		CCD-137- Added power to H evaps	\$ 723	\$ 3,441	\$ 4,164	100%	\$ 4,164	100%	\$ 4,164	\$ -
550		CCD-43- Modify E157 wiremold	\$ -	\$ 760	\$ 760	100%	\$ 760	100%	\$ 760	\$ -
551	S	CCD-138- Cut VTB @ C cabinets	\$ -	\$ 1,011	\$ 1,011	100%	\$ 1,011	100%	\$ 1,011	\$ -
552		RFI-160,409&360 - Starter connects	\$ 885	\$ 3,938	\$ 4,821	100%	\$ 4,821	100%	\$ 4,821	\$ -
553		SI-24- FATC relocation xtras	\$ 94	\$ 1,522	\$ 1,616	100%	\$ 1,616	100%	\$ 1,616	\$ -
554		CCD-107- Misc. electrical revs.	\$ -	\$ 1,383	\$ 9,458	100%	\$ 9,458	100%	\$ 9,458	\$ -
555	S	CCD-109- Slab cut & patch @ C	\$ 153	\$ 1,387	\$ 1,540	100%	\$ 1,540	100%	\$ 1,540	\$ -
556		CCD-118- Primary power xover xtras	\$ 8,165	\$ 38,123	\$ 46,288	100%	\$ 46,288	100%	\$ 46,288	\$ -

CLOVIS HIGH SCHOOL MODERNIZATION  
MDC #97-45

PART A - C

Pay Request No. 15 - Change Order #13 Work

Line	Phs	Description	Material Value	Install Value	Total Value	Previous %	Previous	Current %	Gross to Date	Current Due
557		CCD-133- Misc. hardware revs	\$ -	\$ 864	\$ 864	100%	\$ 864	100%	\$ 864	\$ -
558		CCD-136- Revisions to B2 transfrmr	\$ 1,296	\$ 2,040	\$ 3,336	100%	\$ 3,336	100%	\$ 3,336	\$ -
559										
580		<b>C.O. #13</b>								
581		CCD-51- Fixture Allowance Balance	\$ (33,477)	\$ -	\$ (33,477)		\$ -	100%	\$ (33,477)	\$ (33,477)
582		CCD-58- Lost/damaged fixtures	\$ 6,020	\$ -	\$ 6,020		\$ -	100%	\$ 6,020	\$ 6,020
583		CCD-107- Elec credits to CO #12	\$ (740)	\$ (850)	\$ (1,390)		\$ -	100%	\$ (1,390)	\$ (1,390)
584		RFI-215- Add outlets at TV/VCR cabinets	\$ 8,525	\$ 13,959	\$ 22,484		\$ -	100%	\$ 22,484	\$ 22,484
585		CCD-116- Main sw. gr. Clearances	\$ -	\$ 2,823	\$ 2,823		\$ -	100%	\$ 2,823	\$ 2,823
586	4 e . 5	CCD-114- Unit C & G misc. elec'l.	\$ 435	\$ 7,028	\$ 7,461		\$ -	100%	\$ 7,461	\$ 7,461
587		CCD-124- M elec, G&H frame mods	\$ 1,325	\$ 5,621	\$ 6,946		\$ -	100%	\$ 6,946	\$ 6,946
588		CCD-130- J & M elec devices	\$ 1,274	\$ 7,748	\$ 9,022		\$ -	100%	\$ 9,022	\$ 9,022
589		RFI-384- Duct add at F	\$ 397	\$ 545	\$ 942		\$ -	100%	\$ 942	\$ 942
570		RFI-383- Add filters at F	\$ 85	\$ 843	\$ 928		\$ -	100%	\$ 928	\$ 928
571		Add ck valve & vandal repair	\$ 75	\$ 682	\$ 757		\$ -	100%	\$ 757	\$ 757
572		Credit overhead, CO #'s 6 - 12	\$ -	\$ (3,910)	\$ (3,910)		\$ -	100%	\$ (3,910)	\$ (3,910)
573		SI-13- Motion sensor additions	\$ 2,179	\$ 3,239	\$ 5,418		\$ -	100%	\$ 5,418	\$ 5,418
574		Credit overhead on CO #13 PCO's	\$ -	\$ (1,173)	\$ (1,173)		\$ -	100%	\$ (1,173)	\$ (1,173)
575										
576		<b>TOTAL CHANGE ORDERS</b>	\$ 88,272	\$ 321,566	\$ 418,684	85%	\$ 395,833	100%	\$ 418,684	\$ 22,851
577										
578		<b>TOTAL REVISED CONTRACT</b>	\$ 3,521,007	\$ 3,573,831	\$ 7,103,884	100%	\$ 7,080,833	100%	\$ 7,103,884	\$ 22,851

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS WEST HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
B-A1	Professional Services (Architect)		2,077	2,077
	General Renovation Activity			
B-C	Renovation Management		4,000	4,000
B-C	Renovation Supervision		1,616	1,616
B-C	Bonds and Insurance		1,807	1,807
B-C	Pre-Renovation Buildings		1,474	1,474
B-B2	State Plans		683	683
B-B1	Inspectors		5,158	5,158
	Renovations:			
B-C	Demolition		2,590	2,590
B-CA26	Framing	4,160		4,160
B-C	Concrete Rebar		122	122
B-C	Rough Carpentry		1,264	1,264
B-C	Cabinetry		620	620
B-C	Insulation		375	375
B-C	Roofing		320	320
B-C	Glazing		267	267
B-C	Ceiling		4,411	4,411
B-C	Flooring		80	80
B-C	Door Frames		583	583
B-C	Rough Plumbing		1,079	1,079
B-CA28/B-CA35	Electrical	85,539	27,228	112,767
B-C	Painting		2,437	2,437
B-C	Rough HVAC		3,695	3,695
B-CA27	Drywall	4,000		4,000
B-C	HVAC Units		22,010	22,010
B-C	HVAC Dampers		1,295	1,295
B-C	HVAC Start-up		346	346
B-C	HVAC Balancing		478	478
	Finish Work:			
B-C	Carpentry		926	926
B-C	Doors		474	474
B-C	Hardware		1,320	1,320
B-C	Display Boards		128	128
B-C	Signage		230	230
B-C	Fire Extinguishers		61	61
B-C	Plumbing		96	96
B-C	EMS Allowance		5,600	5,600
TOTALS TO DISTRICT SUMMARY		93,699	92,774	188,550

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom Renovations in the Science Building (Building F).

Prepared by SixTen and Associates; L. Hendee 10-20-00

ORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

ELE: ORGANIZATION KEY: 72091210  
 UDE: WORKING BUDGET: OBJECT AND BUDGETS SHOWN

RG KEY			ORG KEY Title		Director		
2091210			96A CWMS REMODEL/TECH INFRA		NOC 12/9/98		
OBJECT	DESCRIPTION	Budget	This Month	To - Date	Before Commitments	Open Commitments	Balance
.90002	RECREATION SALARY	0	0	0	0	0	0
.90010	INSPECTORS SAL	6,091	6,091	6,091	0	0	0
110200	STRS, CLASSIFIED	0	0	0	0	0	0
110201	STRS, RETIRE, CLASS	0	0	0	0	0	0
320200	PERS, CLASS	0	0	0	0	0	0
320202	PERS, PT, CLASS	0	0	0	0	0	0
330101	MEDICARE, CERT	0	0	0	0	0	0
330200	OASDI, CLASS	0	0	0	0	0	0
330201	MEDICARE, CLASS	88	88	88	0	0	0
330202	SUP RETIRE, CLASS	0	0	0	0	0	0
340211	HEALTH, CLASS	0	0	0	0	0	0
340212	DENTAL, CLASS	0	0	0	0	0	0
340213	VISION, CLASS	0	0	0	0	0	0
340214	LIFE INC, CLASS	0	0	0	0	0	0
340215	LTD, CLASS	0	0	0	0	0	0
340216	DIS, CLASS	0	0	0	0	0	0
350	SUI, CERT	0	0	0	0	0	0
356	SUI, CLASS	3	3	3	0	0	0
360100	W/C, CERT	0	0	0	0	0	0
360200	W/C, CLASS	117	117	117	0	0	0
380200	PERS REV LIM RED - CLASS	0	0	0	0	0	0
390200	OTH BEN, CLASS	0	0	0	0	0	0
620001	BLDG, CONSTRUCTION MANAGEMENT	0	0	0	0	0	0
620002	PLAN, ARCH/CONSULT	104,431	104,431	104,431	0	0	0
620003	PLAN, DSA	8,532	8,532	8,532	0	0	0
620004	PLAN/CDE	0	0	0	0	0	0
620005	PLAN/OTHER	0	0	0	0	0	0
620006	CONSTRUCTION	3899,348	3899,348	3899,348	0	0	0
620007	TESTS	223	223	223	0	0	0
620008	INSPECTORS	58,184	58,184	58,184	0	0	0
640090	EQUIPMENT	174,991	174,991	174,991	0	13,521	-13,521
** TOTAL EXPENSE ACCOUNTS **		4252,008	4252,008	4252,008	0	13,521	-13,521

SCIENCE CLASSROOM RENNOVATIONS  
CLOVIS WEST HIGH SCHOOL  
Increased Graduation Requirements  
Schedule of Payments made for Specific Activities  
1998-89

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE	TOTAL EXPENSE
	Architect Fees		25,964	2,077
	General Renovation Activity			
B-CA29	Renovation Management		50,000	4,000
B-CA31	Renovation Supervision		20,200	1,616
B-CA30	Bonds and Insurance		22,591	1,807
B-CA34	Pre-Renovation Buildings		18,429	1,474
	State Plans		8,532	683
	Inspectors		64,480	5,158
	Renovations:			
B-CA1	Demolition		32,380	2,590
B-CA2	Concrete Rebar		1,525	122
B-CA3	Rough Carpentry		15,795	1,264
B-CA5	Cabinetry		7,750	620
B-CA6	Insulation		4,686	375
B-CA7	Roofing		4,000	320
B-CA11	Glazing		3,337	267
B-CA12	Ceiling		55,143	4,411
B-CA13	Flooring		1,000	80
B-CA8	Door Frames		7,287	583
B-CA18	Rough Plumbing		13,490	1,079
B-CA14	Painting		30,460	2,437
B-CA20	Rough HVAC		46,184	3,695
B-CA22	HVAC Units		275,129	22,010
B-CA21	HVAC Dampers		16,182	1,295
B-CA23	HVAC Start-up		4,327	346
B-CA24	HVAC Balancing		5,974	478
B-CA35	Electrical		340,345	27,228
	Finish Work:			
B-CA4	Carpentry	11,580		926
B-CA9	Doors	5,924		474
B-CA10	Hardware	16,500		1,320
B-CA15	Display Boards	1,600		128
B-CA16	Signage	2,875		230
B-CA17	Fire Extinguishers	765		61
B-CA19	Plumbing	1,200	40,444	96
B-CA25	EMS Allowance		70,000	5,600
	Total Allocable Construction Costs		<u>1,159,670</u>	
	Total Allocable Science Renovation Costs			<u>92,774</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom Renovations in the Science Building (Building F).



**CONTRACTOR'S APPLICATION FOR PAYMENT**

REC'D NOV 24 1998

ZUMWALT CONSTRUCTION, INC.  
2750 N. CLOVIS AVENUE, SUITE 139  
FRESNO, CA 93727  
(209) 291-7890  
(209) 291-7893 FAX

BILL TO: 1023  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVENUE  
CLOVIS, CA 93612-0599

JOB: 111  
CLOVIS WEST PHASE "B"

INVOICE #: 1130  
INVOICE DATE: 11/19/98  
CONTRACT DATE: 06/15/98

<<<< This Application >>>>

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	PREVIOUS APPLICATIONS	WORK IN PLACE	STORED MATERIALS	TOTAL COMPLETED	%	BALANCE TO FINISH	RETAINAGE
00	ALL BUILDINGS								
01	1 Demolition	32,380.00	32,380.00			32,380.00	100.0		1,618.99
02	2 Concrete/Rebar	1,525.00	1,525.00			1,525.00	100.0		76.75
03	3 Rough Carpentry	15,795.00	15,795.00			15,795.00	100.0		789.75
04	4 Finish Carpentry	11,580.00	11,580.00			11,580.00	100.0		578.48
05	5 Modular Cabinets	7,750.00	7,750.00			7,750.00	100.0		387.50
06	6 Insulation	4,686.00	4,686.00			4,686.00	100.0		234.30
07	7 Cold Process Roofing	4,000.00	4,000.00			4,000.00	100.0		200.00
08	8 Metal Doors/Frames	7,287.00	7,287.00			7,287.00	100.0		364.35
09	9 Plastic Lam Wood Drs	5,924.00	5,924.00			5,924.00	100.0		296.20
10	10 Finish Hardware	16,500.00	16,500.00			16,500.00	100.0		825.00
11	11 Glazing	3,337.00	3,337.00			3,337.00	100.0		166.85
12	12 Acoustical Ceiling	55,143.00	55,143.00			55,143.00	100.0		2,757.15
13	13 Vinyl Flooring	1,000.00	1,000.00			1,000.00	100.0		50.00
14	14 Painting	30,460.00	30,460.00			30,460.00	100.0		1,523.05
	15 Visual Display Brds	1,600.00	1,600.00			1,600.00	100.0		80.00
	16 Signage	2,875.00	2,875.00			2,875.00	100.0		143.75
17	17 Fire Extinguishers	765.00	765.00			765.00	100.0		38.25
18	18 Plumbing-Rough	13,490.00	13,490.00			13,490.00	100.0		674.50
19	19 Plumbing-Finish	1,200.00	1,200.00			1,200.00	100.0		60.00
20	20 HVAC-Rough Duct/Insl	46,184.00	46,184.00			46,184.00	100.0		2,309.20
21	21 HVAC-Dampers/RTG/VAV	16,182.00	16,182.00			16,182.00	100.0		809.10
22	22 HVAC-Rooftop Units	275,129.00	275,129.00			275,129.00	100.0		13,756.45
23	23 HVAC-Startup/Reclaim	4,327.00	4,327.00			4,327.00	100.0		216.35
24	24 HVAC-Balance	5,974.00	5,974.00			5,974.00	100.0		298.70
25	25 Owner's EMS Allownce	70,000.00	70,000.00			70,000.00	100.0		3,500.00
01	SITE								
26	35 Electrical-Non E-Rat	20,252.00	19,644.44	607.56		20,252.00	100.0		1,042.98
27	35 Electrical-E-Rate	320,093.00	310,490.21	9,602.79		320,093.00	100.0		16,484.79
02	BLDG "D"								
28	Electrical/E-Rate	42,434.00	39,039.28	3,394.72		42,434.00	100.0		2,291.43
04	BLDG "F"								
29	27 Drywall	4,000.00	4,000.00			4,000.00	100.0		200.00
30	26 Metal Studs	4,160.00	4,160.00			4,160.00	100.0		208.00

(Continued)



**ZUMWALT**  
**CONSTRUCTION, INC.**  
 GENERAL CONTRACTORS LIC. NO. 706140

**CONTRACTOR'S APPLICATION FOR PAYMENT**

ZUMWALT CONSTRUCTION, INC.  
 2750 N. CLOVIS AVENUE, SUITE 139  
 FRESNO, CA 93727  
 (209) 291-7890  
 (209) 291-7893 FAX

BILL TO: 1023  
 CLOVIS UNIFIED SCHOOL DISTRICT CLOVIS WEST PHASE "B"  
 1450 HERNDON AVENUE  
 CLOVIS, CA 93612-0599

INVOICE #: 1130  
 INVOICE DATE: 11/19/98  
 CONTRACT DATE: 06/15/98

<<<< This Application >>>>

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	PREVIOUS APPLICATIONS	WORK IN PLACE	STORED MATERIALS	TOTAL COMPLETED	%	BALANCE TO FINISH	RETAINAGE
31	28 Electrical/Non E-Rat	58,812.00	58,812.00			58,812.00	100.0		2,940.60
32	28 Electrical/E-Rate	26,727.00	24,588.84	2,138.16		26,727.00	100.0		1,443.26
05	BLDG "G"								
33	Electrical/Non E-Rat	2,169.00	1,995.48	173.52		2,169.00	100.0		117.12
34	Electrical/E-Rate	16,470.00	15,152.40	1,317.60		16,470.00	100.0		889.38
06	BLDG "H"								
36	Electrical/Non E-Rat	10,749.00	9,889.08	859.92		10,749.00	100.0		580.44
37	Electrical/E-Rate	3,702.00	3,405.84	296.16		3,702.00	100.0		199.91
07	BLDG "J"								
38	Drywall	13,375.00	13,375.00			13,375.00	100.0		668.75
39	Metal Studs	12,900.00	12,900.00			12,900.00	100.0		645.00
	Electrical/Non E-Rat	40,086.00	36,879.12	3,206.88		40,086.00	100.0		2,164.64
	Electrical/E-Rate	13,624.00	12,534.08	1,089.92		13,624.00	100.0		735.69
08	BLDG "J1"								
42	Electrical/Non E-Rat	1,085.00	998.20	86.80		1,085.00	100.0		58.59
43	Electrical/E-Rate	4,713.00	4,335.96	377.04		4,713.00	100.0		254.50
10	BLDG "L"								
44	Electrical/Non E-Rat	3,254.00	2,993.68	260.32		3,254.00	100.0		175.71
45	Electrical/E-Rate	6,519.00	5,997.48	521.52		6,519.00	100.0		352.02
11	BLDG "M"								
46	Drywall	41,250.00	41,250.00			41,250.00	100.0		2,062.50
47	Metal Studs	48,615.00	48,615.00			48,615.00	100.0		2,430.75
48	Electrical/Non E-Rat	110,896.00	105,351.20	5,544.80		110,896.00	100.0		5,822.04
49	Electrical/E-Rate	41,015.00	37,733.80	3,281.20		41,015.00	100.0		2,214.81
12	BLDG "N"								
50	Electrical/E-Rate	7,216.00	6,638.72	577.28		7,216.00	100.0		389.66
13	BLDG "P"								
51	Electrical/Non E-Rat	1,627.00	1,496.84	130.16		1,627.00	100.0		87.86
52	Electrical/E-Rate	6,266.00	5,764.72	501.28		6,266.00	100.0		338.36

(Continued)



CONTRACTOR'S APPLICATION FOR PAYMENT

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ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	PREVIOUS APPLICATIONS	WORK IN PLACE	STORED MATERIALS	TOTAL COMPLETED	%	BALANCE TO FINISH	RETAINAGE
14	BLDG "Q"								
53	Electrical/Non E-Rat	3,254.00	2,993.68	260.32		3,254.00	100.0		175.71
54	Electrical/E-Rate	4,445.00	4,089.40	355.60		4,445.00	100.0		240.03
15	BLDG "100"								
55	Electrical/Non E-Rat	542.00	498.64	43.36		542.00	100.0		29.27
56	Electrical/E-Rate	14,916.00	13,722.72	1,193.28		14,916.00	100.0		805.46
16	BLDG "200"								
57	Electrical/E-Rate	11,703.00	10,766.76	936.24		11,703.00	100.0		631.96
17	BLDG "300"								
58	Electrical/Non E-Rat	542.00	498.64	43.36		542.00	100.0		29.27
59	Electrical/E-Rate	8,634.00	7,943.28	690.72		8,634.00	100.0		466.23
18	BLDG "400"								
60	Electrical/Non E-Rat	1,085.00	998.20	86.80		1,085.00	100.0		58.59
61	Electrical/E-Rate	5,919.00	5,445.48	473.52		5,919.00	100.0		319.62
19	BLDG "PORTABLES"								
62	Electrical/Non E-Rat	19,523.00	17,961.16	1,561.84		19,523.00	100.0		1,054.24
63	Electrical/E-Rate	51,115.00	47,025.80	4,089.20		51,115.00	100.0		2,760.21
20	GENERAL CONDITIONS								
64	34 General Conditions	18,429.00	18,429.00			18,429.00	100.0		921.45
65	31 Supervision	20,200.00	20,200.00			20,200.00	100.0		1,009.99
66	30 Bond Premium	22,591.00	22,591.00			22,591.00	100.0		1,129.55
67	29 Contractor's Fee	50,000.00	50,000.00			50,000.00	100.0		2,499.90
II	CLOVIS WEST BUDGET								
C001	CO 1-Elec/EMS/	10,526.69	10,526.69			10,526.69	100.0		526.33
C002	CO 2	21,263.51	21,263.51			21,263.51	100.0		1,063.33
C003	CO 3	16,587.28		16,587.28		16,587.28	100.0		1,658.73
TOTALS		1,778,377.48	1,718,088.33	60,289.15	0.00	1,778,377.48	100.0	0.00	91,933.33

(Continued)

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS EAST HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
C-A	Professional Services (Architect)		22,069	22,069
	General Renovation Activity:			-
C-B1	Bonds and Insurance		12,902	12,902
C-B4	Pre-Renovation Buildings		748,394	748,394
C-B5	Pre-Renovation Land		241,148	241,148
C-B2	Mobilization		28,896	28,896
C-B3	General Conditions		76,502	76,502
C-C	Inspectors		13,479	13,479
	Renovations:			-
C-D1	Demolition	90,433		90,433
C-D2	Framing	577,164		577,164
C-D3	Concrete	163,962		163,962
C-D4	Rough Carpentry	6,000		6,000
C-D6	Insulation	88,767		88,767
C-D7	Roofing	297,589		297,589
C-D8	Glazing	20,519		20,519
C-D9	Ceiling	144,003		144,003
C-D10	Flooring	104,838		104,838
C-D11	Door Frames	38,400		38,400
C-D12	Rough Plumbing	456,552		456,552
C-D13	Electrical	376,149		376,149
C-D14	Painting	213,787		213,787
C-D15	Rough HVAC	10,127		10,127
C-D16	Drywall	222,000		222,000
C-D19	HVAC Start-up	155,118		155,118
	Finish Work:			-
C-D21	Carpentry	56,867		56,867
C-D22	Doors	16,680		16,680
C-D23	Hardware	81,638		81,638
C-D24	Display Boards	46,176		46,176
C-D26	Fire Extinguishers	68,543		68,543
C-D27	Plumbing	3,750		3,750
C-D28	Elevator	20,758		20,758
	Change Orders:			
C-E1	All Buildings		(55)	(55)
C-E2	Site		5,884	5,884
C-E3	Science Building	133,356		133,356
	TOTALS TO DISTRICT SUMMARY	<u>3,393,176</u>	<u>1,149,220</u>	<u>4,542,396</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

Prepared by SixTen and Associates: L. Hendee 10-20-00

# 198-9 Graduation Requirements Construction / Clovis East

Prepared By	Initials	Date
Approved By		

	Refer to:	1	2	3	4	5	6
		① Demolition	② Framing	③ Concrete	④ R. Carpentry	⑤ Cabinetry	⑥ Insulation
1	Exhibit G-1	19000-	30000-	1680-	1000-		29967-
2		50000-	124000-	23213-			14700-
3		3500-	7799-	458-			14700-
4		1275-	1200-	1440-			14700-
5		116658-	6157-	30000-			14700-
6		90433-	62924-	7868-			88767-
7			4320-	1900-			
8			9000-	1388-			
9			54000-	6000-			
10			54000-	13882-			
11			900-	550-			
12			15108-	24351-			
13			3451-	458-			
14			1680-	1440-			
15			62925-	30000-			
16			4320-	3086-			
17			9000-	1900-			
18			54000-	1388-			
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	Roofing	Glazing	Ceiling	Flooring	Door Frames	R. Plumbing	
	240-	10800-	15750-	3729-	9600-	75000-	1
	15944-	9719-	7000-	16777-	9600-	6000-	2
	191250-	20519-	1800-	1200-	9600-	1440-	3
	1179-		400-	14533-	9600-	3600-	4
	16777-		21385-	8400-	38400-	2640-	5
	1200-		3938-	4550-		550-	6
	4320-		15750-	2450-		9963-	7
	9012-		7000-	600-		2462-	8
	8400-		1080-	240-		9600-	9
	4600-		400-	3729-		62924-	10
	16777-		3150-	16777-		2462-	11
	1200-		15750-	1200-		11000-	12
	4320-		7000-	14773-		5000-	13
	9370-		1800-	8400-		7000-	14
	8400-		400-	5250-		5000-	15
	4600-		16450-	1750-		5000-	16
	297589-		1575-	240-		7000-	17
			12600-	240-		7000-	18
			7000-	104838-		3000-	19
			1800-			75000-	20
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			1575-			6000-	22
			144003-			1440-	23
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Clouvis United School District (Cont.)  
 Graduation Requirements  
 Construction / Clouvis East

TMR

Prepared By	Initials	Date
Approved By	LLH	11/1

	1	2	3	4	5	6
	(13)	(14)	(15)	(16)	(17)	(18)
	Electrical	Painting	R. HVAC	Drywall	HVAC Units	HVAC Dampers
1	16380-	4500-	10127-	30000-		
2	64700-	4125-		4600-		
3	16380-	600-		10600-		
4	4781-	2813-		30000-		
5	25920-	3900-		10600-		
6	3000-	4400-		16450-		
7	10920-	600-		17500-		
8	4384-	1500-		30000-		
9	13923-	75800-		4600-		
10	25920-	3617-		10600-		
11	10920-	4350-		30000-		
12	2730-	4500-		10600-		
13	64700-	4125-		16450-		
14	16380-	1300-		222600-		
15	4781-	1875-				
16	25920-	4500-				
17	3000-	4125-				
18	10920-	1300-				
19	2730-	2813-				
20	8190-	75800-				
21	25920-	2894-				
22	10920-	4350-				
23	2730-	213787-				
24	376149-					
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45-806 Eye Ease  
45-306 2-Pack  
Made in USA

10015 Unified School Dist #1 (cont.)  
1998-9 Graduation Requirements  
Finish Work / Clouis East

Prepared By	Initials	Date
Approved By		

Prepared By: LHT  
Date: 11/2

	1	2	3	4	5	6
	(21)	(22)	(23)	(24)	(25)	(26)
	Carpentry	Doors	Hardware	Display Brds	Signage	Fire Exting.
1	22275-	3600-	540-	22275-		3000-
2	6160-	3600-	2160-	144-		2198-
3	22275-	1080-	450-	1242-		1883-
4	6157-	3600-	4967-	22275-		6279-
5	56867-	3600-	3495-	240-		1400-
6		1200-	5460-	46176-		879-
7		16680-	9000-			3000-
8			4781-			2196-
9			1797-			1882-
10			216-			6588-
11			1800-			1400-
12			2338-			1177-
13			2184-			120-
14			1092-			1080-
15			3545-			3000-
16			540-			2157-
17			1800-			1849-
18			300-			6240-
19			2045-			1400-
20			3494-			578-
21			3276-			3000-
22			9000-			2318-
23			4782-			1855-
24			3735-			6644-
25			540-			1400-
26			1800-			580-
27			1169-			120-
28			1747-			2160-
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SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director				
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Not
620002		PLAN,ARCH/CONSULT	07/01/98	Prior		0.00	0.00	0.00	275,858.99	275,858.99	
OH	EDWIN S. DARDEN	22ND ED C	08/13/98	15579	00201354	10,579.33					
OH	EDWIN S. DARDEN	JOB 9112.	09/08/98	15607	00202487	20,494.10					
OH	EDWIN S. DARDEN	JOB 9112.	10/09/98	15594	00204009	5,033.47					
OH	EDWIN S. DARDEN	JOB 9112.	10/09/98	15682	00204009	30,333.40					
OH	EDWIN S. DARDEN	JOB 9112	11/09/98	15735	00206061	19,303.08					
JE	Darden to Maint from H.S.		12/04/98	JCPK99135		-10,422.80					
OH	EDWIN S. DARDEN	JOB 9112	12/16/98	15801	00207957	19,303.08					
OH	EDWIN S. DARDEN	JOB 9112.	01/28/99	15870	00210047	1,462.50					
OH	EDWIN S. DARDEN	JOB 9112	02/12/99	15906	00210827	46,878.90					
OH	EDWIN S. DARDEN	JOB 9112	03/26/99	15958	00213423	19,716.86					
OH	EDWIN S. DARDEN	JOB 9112	04/15/99	160000	00214716	23,788.74					
OH	EDWIN S. DARDEN	JOB 9013.	05/27/99	16081	00217501	292.00					
OH	EDWIN S. DARDEN	JOB 9112	06/09/99	16101	00218642	47,189.40					
OH	EDWIN S. DARDEN	JOB 9112.	06/30/99	16145	00220186	24,697.48					
OH	EDWIN S. DARDEN	JOB 9112	06/30/99	16153	00220186	17,209.45					
* Total for OBJECT *						275,858.99	0.00*	275,858.99*	275,858.99*	0.00*	
*TTL*											

RECEIVED

Lewis C. Nelson & Sons, Inc.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
 Report Date 16JUN99 13:24

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00\*  
 DATA DATE 01JUL99 PAGE NO. 1

JUN 17 1999

MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE	
MOBILIZATION								
BASELINE ACTIVITIES								
1	A00-1050	PERFORMANCE BOND	NELSON	161276.00	100.00	161276.00	0.00	161276.00
2	A00-1060	MOBILIZATION	NELSON	361200.00	100.00	361200.00	0.00	361200.00
3	A00-1070	GENERAL CONDITIONS	NELSON	1517907.00	63.00	880386.06	75895.35	956281.41
				2040383.00	72.47	1402862.06	75895.35	1478757.41
				2040383.00	72.47	1402862.06	75895.35	1478757.41
4 ALL BUILDINGS								
BASELINE ACTIVITIES								
	S02205-02C	FAB/DEL SAND/VAPOR BARRIER MATERIAL	NELSON	34000.00	100.00	34000.00	0.00	34000.00
	S02420-C	FAB/DEL STORM DRAINAGE IMPROVEMENTS	02BSI	122666.00	100.00	122666.00	0.00	122666.00
	S02430-C	FAB/DEL SITE SEWER	02BSI	18272.00	100.00	18272.00	0.00	18272.00
	S02667-C	FAB/DEL SITE WATER SYSTEMS	02BSI	65459.00	100.00	65459.00	0.00	65459.00
	S02810-C	FAB/DEL IRRIGATION SLEEVES	NELSON	20000.00	100.00	20000.00	0.00	20000.00
	S03200-09C	FAB/DEL MASONRY REBAR - BLDG. D	03FRS	3028.00	100.00	3028.00	0.00	3028.00
	S03200-10C	FAB/DEL MASONRY REBAR - BLDG. E1	03FRS	3960.00	100.00	3960.00	0.00	3960.00
	S03200-11C	FAB/DEL MASONRY REBAR - BLDG. E2	03FRS	4573.00	100.00	4573.00	0.00	4573.00
	S03200-12C	FAB/DEL MASONRY REBAR - BLDG. F	03FRS	5160.00	100.00	5160.00	0.00	5160.00
	S03200-13C	FAB/DEL MASONRY REBAR - BLDG. G	03FRS	2290.00	100.00	2290.00	0.00	2290.00
	S03200-14C	FAB/DEL MASONRY REBAR - BLDG. H	03FRS	4303.00	100.00	4303.00	0.00	4303.00
	S03200-15C	FAB/DEL MASONRY REBAR - SITE	03FRS	4182.00	100.00	4182.00	0.00	4182.00
	S03300-C	FAB/DEL BUILDING CONCRETE	NELSON	754000.00	100.00	754000.00	0.00	754000.00
	S03300-C1	FAB/DEL CONCRETE FORM MATERIAL	NELSON	170000.00	100.00	170000.00	0.00	170000.00
	S03300-C2	DELIVER CONCRETE PUMP	NELSON	82000.00	100.00	82000.00	0.00	82000.00
	S03300-C3	DELIVER EXCAVATION EQUIPMENT	NELSON	70000.00	100.00	70000.00	0.00	70000.00
	S03300-C4	RO HARDWARE MATERIAL	NELSON	30000.00	100.00	30000.00	0.00	30000.00
	S03300-C5	SMALL TOOLS	NELSON	40000.00	100.00	40000.00	0.00	40000.00
	S03300-C6	FORK LIFT, MISC EQUIPMENT EQUIPMENT	NELSON	50000.00	100.00	50000.00	0.00	50000.00
	S04230-C	FAB/DEL CAULKING MATERIAL	NELSON	9000.00	100.00	9000.00	0.00	9000.00
	S05100-01A	SUBMIT STRUCTURAL STEEL SUBMITTAL - BLDG. A	05BB	94348.00	100.00	94348.00	0.00	94348.00
	S05100-01C	FAB/DEL STRUCTURAL STEEL - BLDG. A	05BB	379239.00	100.00	379239.00	0.00	379239.00
	S05100-02A	SUBMIT STRUCTURAL STEEL SUBMITTAL - BLDG. B	05BB	3533.00	100.00	3533.00	0.00	3533.00
	S05100-02C	FAB/DEL STRUCTURAL STEEL - BLDG. B	05BB	14145.00	100.00	14145.00	0.00	14145.00
	S05100-03A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - BLDG. C	05BB	26646.00	100.00	26646.00	0.00	26646.00
	S05100-03C	FAB/DEL STRUCTURAL STEEL - BLDG. C	05BB	106012.00	100.00	106012.00	0.00	106012.00
	S05100-04A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - BLDG. D	05BB	20283.00	100.00	20283.00	0.00	20283.00
	S05100-04C	FAB/DEL STRUCTURAL STEEL - BLDG. D	05BB	92902.00	100.00	92902.00	0.00	92902.00
	S05100-05A	SUBMIT S/C STRUCTURAL STEEL SUB - BLDG. E1 & E2	05BB	80947.00	100.00	80947.00	0.00	80947.00
	S05100-05C	FAB/DEL STRUCTURAL STEEL - BLDG. E1 & E2	05BB	325225.00	100.00	325225.00	0.00	325225.00
	S05100-08A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - F	05BB	13783.00	100.00	13783.00	0.00	13783.00
	S05100-08C	FAB/DEL STRUCTURAL STEEL - F	05BB	65396.00	100.00	65396.00	0.00	65396.00
	S05100-09A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - G	05BB	20073.00	100.00	20073.00	0.00	20073.00
	S05100-09C	FAB/DEL STRUCTURAL STEEL - G	05BB	79884.00	100.00	79884.00	0.00	79884.00

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
ALL BUILDINGS							
BASELINE ACTIVITIES							
S05100-10A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - H	05BB	9262.00	100.00	9262.00	0.00	9262.00
S05100-10C	FAB/DEL STRUCTURAL STEEL - H	05BB	37100.00	100.00	37100.00	0.00	37100.00
S05100-11A	SUBMIT S/C STRUCTURAL STEEL SUBMITTAL - SITE	05BB	9150.00	100.00	9150.00	0.00	9150.00
S05100-11C	FAB/DEL STRUCTURAL STEEL - SITE	05BB	28563.00	100.00	28563.00	0.00	28563.00
S05300-01A	SUBMIT S/C STEEL ROOF DECK SUBMITTAL	05BB	5183.00	100.00	5183.00	0.00	5183.00
S05300-01C	FAB/DEL STEEL ROOF DECK	05BB	122287.00	100.00	122287.00	0.00	122287.00
S05310-03A	SUBMIT S/C STEEL FLOOR DECK SUBMITTAL	05BB	9337.00	100.00	9337.00	0.00	9337.00
S05310-03C	FAB/DEL STEEL FLOOR DECK	05BB	220253.00	100.00	220253.00	0.00	220253.00
S05722-A	SUBMIT SHOP DRWGS. PREFABRICATED RAIL	05BB	3000.00	100.00	3000.00	0.00	3000.00
S05722-C	FAB/DELIVER PREFABRICATED RAIL	05BB	20000.00	90.00	18000.00	0.00	18000.00
S05800-C	FAB/DEL EXP JOINT COVERS	05STEN	33102.00	60.00	19861.20	0.00	19861.20
S059000A	STRUCTURAL STEEL STORED MATERIAL	05BB	1223200.00	100.00	1223200.00	0.00	1223200.00
S06100-C	FAB/DEL LUMBER AND PLYWOOD	06MK	268973.00	100.00	268973.00	0.00	268973.00
S06100-F	FAB/DEL ROUGH CARPENTRY HARDWARE	NELSON	26000.00	100.00	26000.00	0.00	26000.00
S06180-C	FAB/DEL GLUE LAM	06LFP	46830.00	100.00	46830.00	0.00	46830.00
S06190-C	FAB/DEL PRE-FAB STRUCTURAL TRUSS	06SS	4787.00	100.00	4787.00	0.00	4787.00
S07410-C	FAB/DEL STEEL ROOF & WALL PANELS	15NESH	568245.00	50.00	198885.75	85236.75	284122.50
S07600-C	FAB/DEL FLASHING & SHEET METAL	15NESM	185335.00	50.00	74134.00	18533.50	92667.50
S07830-C	FAB/DEL ROOF HATCHES	07ABS	2830.00	100.00	2830.00	0.00	2830.00
S08100-A	SUBMIT METAL DOOR & FRAM SUBMITTAL	08SCH	30160.00	100.00	30160.00	0.00	30160.00
S08100-C	FAB/DEL METAL DOOR & FRAME	08SCH	277000.00	80.00	193900.00	27700.00	221600.00
S08335-C	FAB/DEL OVERHEAD DOOR	08SC	5886.00	30.00	0.00	1765.80	1765.80
S08385-A	SUBMIT STEEL ACOUSTICAL WINDOW SUBMITTAL	08SCH	1840.00	100.00	1840.00	0.00	1840.00
S08385-C	FAB/DEL STEEL ACOUSTICAL WINDOW	08SCH	14000.00	60.00	7000.00	1400.00	8400.00
S08700-C	FAB/DEL HARDWARE	08HS	124707.00	100.00	124707.00	0.00	124707.00
S09591-C	FAB/DEL RESILIENT WOOD FLOORING	09TT	178643.00	0.00	0.00	0.00	0.00
S09660-C	FAB/DEL RESILIENT TILE FLOOR	09FF	54000.00	25.00	13500.00	0.00	13500.00
S10050-01C	FAB/DEL FLAMMABLE STORAGE CABINETS	10SHEL	1405.00	100.00	0.00	1405.00	1405.00
S10050-02C	FAB/DEL MISCELLANEOUS SPECIALITIES	10AMS	1254.00	60.00	501.60	250.80	752.40
S10050-03C	FAB/DEL UNISTRUT	10UNI	17430.00	100.00	17430.00	0.00	17430.00
S10050-04C	FAB/DEL VISUAL DISPLAY BOARD/TV BRACKETS	10VA	5410.00	100.00	5410.00	0.00	5410.00
S10050-05C	FAB/DEL COMPRESSION SEALS	10MR	884.00	100.00	884.00	0.00	884.00
S10050-06C	FAB/DEL CONVEX MIRRORS	10NOR	545.00	100.00	545.00	0.00	545.00
S10050-07C	FAB/DEL MAINSCOT & CORNER GUARDS	10ACR	2270.00	100.00	567.50	1702.50	2270.00
S10200-C	FAB/DEL MECHANICAL LOUVERS	15NESM	14910.00	100.00	14910.00	0.00	14910.00
S10350-C	FAB/DEL FLAGPOLE	10COL	1090.00	100.00	1090.00	0.00	1090.00
S10520-C	FAB/DEL FIRE EXT & CABS	10JOR	10485.00	25.00	0.00	2621.25	2621.25
S11400-C	FAB/DEL FOOD SERVICE EQUIPMENT	11TSS	104305.00	25.00	26076.25	0.00	26076.25
S11500-A	SUBMIT ATHLETIC EQUIPMENT SUBMITTAL	11SWI	500.00	100.00	500.00	0.00	500.00
S11500-C	FAB/DEL ATHLETIC EQUIPMENT	11SWI	51100.00	0.00	0.00	0.00	0.00
S11600-A	SUBMIT LABORATORY EQUIPMENT SUBMITTAL	11KSC	32000.00	100.00	32000.00	0.00	32000.00

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
 REPORT DATE 16JUN99  
 13:24

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00\*  
 DATA DATE 01JUL99 PAGE NO. 3

MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
ALL BUILDINGS							
BASELINE ACTIVITIES							
S11600-C	FAB/DEL LABORATORY EQUIPMENT	11KSC	416465.00	54.00	62469.75	162421.35	224891.10
S14242-E	FAB/DEL ELEVATOR	14WPE	16000.00	100.00	16000.00	0.00	16000.00
S15300-01A	SUBMIT S/C FIRE SPRINKLER SYSTEM SUBMITTAL	15CFP	10000.00	100.00	10000.00	0.00	10000.00
S15300-01C	CSFM SUBMIT FIRE SPRINKLER SYSTEMS	15CFP	2400.00	100.00	2400.00	0.00	2400.00
S15300-01E	FAB/DEL FIRE SPRINKLER SYSTEMS	15CFP	34823.00	80.00	27858.40	0.00	27858.40
S15400-02C	FAB/DEL PIPE INSULATION	15AMC	6000.00	100.00	6000.00	0.00	6000.00
S15400-03C	FAB/DEL PLUMBING FIXTURES	15AMC	135000.00	40.00	33750.00	20250.00	54000.00
S15400-04C	FAB/DEL PLUMBING EQUIPMENT	15AMC	27000.00	100.00	27000.00	0.00	27000.00
S15400-06C	FAB/DEL FLOOR DRAINS & ROOF DRAINS	15AMC	69000.00	100.00	69000.00	0.00	69000.00
S15400-07C	FAB/DEL CARRIERS	15AMC	21000.00	100.00	21000.00	0.00	21000.00
S15400-08C	FAB/DEL A/G PLUMBING CASTIRON	15AMC	50000.00	100.00	50000.00	0.00	50000.00
S15400-09C	FAB/DEL ACID PIPE & FITTINGS	15AMC	98000.00	100.00	98000.00	0.00	98000.00
S15400-10C	FAB/DEL COPPER PIPE & FITTINGS	15AMC	94000.00	100.00	94000.00	0.00	94000.00
S15400-11C	FAB/DEL STEEL PIPE & FITTINGS	15AMC	35000.00	100.00	35000.00	0.00	35000.00
S15400-12C	FAB/DEL SITE GAS & FITTINGS	15AMC	15000.00	100.00	15000.00	0.00	15000.00
S15400-13C	FAB/DEL HANGERS & SLEEVES	15AMC	32000.00	100.00	32000.00	0.00	32000.00
S15400-14C	FAB/DEL VALVES	15AMC	37000.00	100.00	37000.00	0.00	37000.00
S15400-16C	FAB/DEL GRILLS & REGISTERS	15NESM	41395.00	50.00	10348.75	10348.75	20697.50
S15401-02C	FAB/DEL U/G PLUMBING	15AMC	91000.00	100.00	91000.00	0.00	91000.00
S15650-01A	SUBMIT HVAC DUCT SUBMITTAL	15NESM	24161.00	100.00	24161.00	0.00	24161.00
S15650-01C	FAB/DEL HVAC DUCT, BLDG. A WEST	15NESM	35164.00	100.00	35164.00	0.00	35164.00
S15650-01D	FAB/DEL HVAC DUCT, BLDG. A EAST	15NESM	35164.00	100.00	35164.00	0.00	35164.00
S15650-01E	FAB/DEL HVAC DUCT, BLDG. B	15NESM	13348.00	100.00	13348.00	0.00	13348.00
S15650-01F	FAB/DEL HVAC DUCT, BLDG. C	15NESM	7306.00	100.00	7306.00	0.00	7306.00
S15650-01G	FAB/DEL HVAC DUCT, BLDG. D	15NESM	21892.00	100.00	21892.00	0.00	21892.00
S15650-01H	FAB/DEL HVAC DUCT, BLDG. E1	15NESM	25029.00	65.00	16268.85	0.00	16268.85
S15650-01I	FAB/DEL HVAC DUCT, BLDG. E2	15NESM	33605.00	65.00	21843.25	0.00	21843.25
S15650-01J	FAB/DEL HVAC DUCT, BLDG. F	15NESM	79218.00	75.00	59413.50	0.00	59413.50
S15650-01K	FAB/DEL HVAC DUCT, BLDG. G	15NESM	4728.00	25.00	1182.00	0.00	1182.00
S15650-01L	FAB/DEL HVAC DUCT, BLDG. H	15NESM	30409.00	25.00	7602.25	0.00	7602.25
S15650-02C	FAB/DEL HVAC PIPING	15NESM	130000.00	100.00	130000.00	0.00	130000.00
S15650-02D	FAB/DEL STEEL PIPE & FITTINGS	15NESM	56000.00	100.00	56000.00	0.00	56000.00
S15650-02E	FAB/DEL COPPER PIPE & FITTINGS	15NESM	10000.00	100.00	10000.00	0.00	10000.00
S15650-02F	FAB/DEL VALVES, FLEX & ACCESSORIES	15NESM	53000.00	100.00	53000.00	0.00	53000.00
S15650-02G	FAB/DEL INSULATION	15NESM	15000.00	70.00	10500.00	0.00	10500.00
S15650-03C	FAB/DEL HVAC EQUIPMENT	15NESM	98000.00	100.00	98000.00	0.00	98000.00
S15650-04C	FAB/DEL HVAC HANGERS	15NESM	4000.00	100.00	4000.00	0.00	4000.00
S15650-05C	FAB/DEL CONCRETE THRUST BLOCKS	15NESM	5000.00	100.00	5000.00	0.00	5000.00
S15650-07A	SUBMIT AS-BUILT SUBMITTAL	15NESM	4120.00	70.00	2884.00	0.00	2884.00
S15650-08C	FAB/DEL WATER CHILLER	15NESM	140028.00	100.00	140028.00	0.00	140028.00
S15650-09C	FAB/DEL COOLING TOWER & ICE TANKS	15NESM	253598.00	100.00	253598.00	0.00	253598.00

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 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
ALL BUILDINGS							
BASELINE ACTIVITIES							
S15650-10C	FAB/DEL ROOF TOP AIR HANDLER	15NESM	155054.00	60.00	31010.80	62021.60	93032.40
S15650-11C	FAB/DEL MAKE-UP AIR UNITS	15NESM	345836.00	60.00	69167.20	138334.40	207501.60
S15650-12C	FAB/DEL A/C UNITS & SPLIT SYSTEM	15NESM	81166.00	100.00	81166.00	0.00	81166.00
S15650-13C	FAB/DEL VAV, UNIT VENTILATORS & FANCOIL	15NESM	177599.00	100.00	177599.00	0.00	177599.00
S15650-14C	FAB/DEL KITCHEN HOODS	15NESM	22193.00	100.00	22193.00	0.00	22193.00
S15650-15C	FAB/DEL GRAVITY VENTS/EXH FAN	15NESM	85952.00	100.00	85952.00	0.00	85952.00
S15650-16C	FAB/DEL ARCHITECTURAL LOUVERS	15NESM	65693.00	40.00	13138.60	13138.60	26277.20
S15650-17C	FAB/DEL CUSTOM ROOF CURBS	15NESM	88272.00	100.00	88272.00	0.00	88272.00
S15650-18C	FAB/DEL FIRE/SMOKE DAMPERS	15NESM	11178.00	100.00	11178.00	0.00	11178.00
S15650-19C	FAB/DEL FLUE	15NESM	1139.00	45.00	398.65	113.90	512.55
S16060-C	FAB/DEL GROUNDING	16HLX	10000.00	100.00	10000.00	0.00	10000.00
S16117-C	FAB/DEL MANHOLES	16HLX	95000.00	100.00	95000.00	0.00	95000.00
S16121-C	FAB/DEL CABLE	16HLX	90000.00	100.00	90000.00	0.00	90000.00
S16160-C	FAB/DEL CABINETS & ENCLOSURES	16HLX	5000.00	100.00	5000.00	0.00	5000.00
S16307-C	FAB/DEL DISTRIBUTION TRANSFORMERS	16HLX	30000.00	90.00	7500.00	19500.00	27000.00
S16346-C	FAB/DEL CKT BRKR	16HLX	10000.00	100.00	10000.00	0.00	10000.00
S16400-C	FAB/DEL SWITCHBOARD	16HLX	40000.00	100.00	40000.00	0.00	40000.00
S16461-C	FAB/DEL TRANSFORMER	16HLX	20000.00	100.00	20000.00	0.00	20000.00
S16470-C	FAB/DEL PANELBOARD	16HLX	15000.00	100.00	15000.00	0.00	15000.00
S16492-C	FAB/DEL MOTOR CONTROL	16HLX	18000.00	100.00	18000.00	0.00	18000.00
S16500-C	FAB/DEL LIGHTING FIXTURES	16HLX	565652.00	70.00	169695.60	226260.80	395956.40
S16720-D	FAB/DEL FIRE ALARM SYSTEM	16HLX	175000.00	50.00	87500.00	0.00	87500.00
S16760-C	FAB/DEL P/A SOUND SYSTEM	16HLX	140000.00	40.00	56000.00	0.00	56000.00
			11126157.00	84.08	8561918.90	793005.00	9354923.90
			11126157.00	84.08	8561918.90	793005.00	9354923.90

5 SITE WORK

BASELINE ACTIVITIES							
B04-1010	REMOVAL OF EUCALYPTUS STUMPS/ROOTS	02EWS	156000.00	100.00	156000.00	0.00	156000.00
B04-1030	1st MOBILIZATION	02EWS	7000.00	100.00	7000.00	0.00	7000.00
B04-1040	REMOVAL OF PIPE/FENCE	02EWS	9000.00	100.00	9000.00	0.00	9000.00
B04-1045	REMOVE PLUM TREES/PIPELINE	02EWS	11000.00	100.00	11000.00	0.00	11000.00
B04-1070	ABANDON WATER WELLS	02SCH	3800.00	100.00	3800.00	0.00	3800.00
B04-1080	REMOVE PUMPS	02SCH	200.00	100.00	200.00	0.00	200.00
B04-1090	2nd MOBILIZATION	02EWS	8000.00	100.00	8000.00	0.00	8000.00
B04-1110	HOUSE AREA DEMO	02EWS	43000.00	100.00	43000.00	0.00	43000.00
B04-1130	ROOT REMOVAL	02EWS	7500.00	100.00	7500.00	0.00	7500.00
B04-1150	SITE SURVEYING AND STAKING	01AS	25075.00	100.00	25075.00	0.00	25075.00
B04-1240	CONSTRUCT ACCESS/SERVICE ROADS	02AC	79000.00	100.00	79000.00	0.00	79000.00
B04-2000	ROUGH GRADE, AREA 1	01AS	2000.00	100.00	2000.00	0.00	2000.00
B04-2010	INSTALL U/G UTILITIES (STORM), AREA 1	02BSI	20430.00	100.00	20430.00	0.00	20430.00

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SITE WORK							
BASELINE ACTIVITIES							
B04-2012	INSTALL U/G UTILITIES (FIRE WATER), AREA 1	02BSI	15315.00	100.00	15315.00	0.00	15315.00
B04-2020	INSTALL U/G ELECTRICAL, AREA 1	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-2030	INSTALL IRRIGATION SLEEVES, AREA 1	ROBYN	2500.00	100.00	2500.00	0.00	2500.00
B04-2040	INSTALL CURBS, AREA 1	ROBYN	30000.00	100.00	30000.00	0.00	30000.00
B04-2050	INSTALL CURB & GUTTER, AREA 1	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-2060	INSTALL GUTTERS, AREA 1	ROBYN	9600.00	100.00	9600.00	0.00	9600.00
B04-2070	GRADE & COMPACT SUBBASE, AREA 1	02AC	55500.00	100.00	55500.00	0.00	55500.00
B04-2080	PLACE BASEROCK, AREA 1	02AC	100000.00	100.00	100000.00	0.00	100000.00
B04-2090	PLACE 1ST LIFT AC PAVING, AREA 1	02AC	240000.00	100.00	240000.00	0.00	240000.00
B04-2100	PLACE AC PAVING/STRIPING, AREA 1	02AC	8000.00	50.00	4000.00	0.00	4000.00
B04-4010	EXCAVATE, INSTALL U/G GAS, AREA 1	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-2200	ROUGH GRADE, AREA 2	01AS	1600.00	100.00	1600.00	0.00	1600.00
B04-2210	U/G UTILITIES (STORM), AREA 2	02BSI	52960.00	100.00	52960.00	0.00	52960.00
B04-2212	U/G UTILITIES (SEWER, ), AREA 2	02BSI	23925.00	100.00	23925.00	0.00	23925.00
B04-2214	U/G UTILITIES (WATER), AREA 2	02BSI	8020.00	100.00	8020.00	0.00	8020.00
B04-2216	U/G UTILITIES (FIRE), AREA 2	02BSI	13273.00	100.00	13273.00	0.00	13273.00
B04-2220	INSTALL U/G HVAC, AREA 2	15NESM	86400.00	100.00	86400.00	0.00	86400.00
B04-2230	INSTALL U/G ELECTRICAL, AREA 2	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-2240	INSTALL IRRIGATION SLEEVES, AREA 2	ROBYN	4000.00	100.00	4000.00	0.00	4000.00
B04-2245	EARTHWORK COMPLETE, AREA 2	02AC	38500.00	100.00	38500.00	0.00	38500.00
B04-4020	EXCAVATE, INSTALL U/G GAS, AREA 2	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-2250	EXCAVATE FOOTINGS, AREA 2	ROBYN	960.00	100.00	960.00	0.00	960.00
B04-2260	FORM FOOTINGS, AREA 2	ROBYN	3360.00	100.00	3360.00	0.00	3360.00
B04-2270	REBAR FOOTINGS, AREA 2	03FRS	4000.00	100.00	4000.00	0.00	4000.00
B04-2280	POUR FOOTINGS, AREA 2	ROBYN	4800.00	100.00	4800.00	0.00	4800.00
B04-2290	COLUMN REBAR, AREA 2	ROBYN	1200.00	100.00	1200.00	0.00	1200.00
B04-2300	FORM COLUMNS, AREA 2	ROBYN	7200.00	100.00	7200.00	0.00	7200.00
B04-2310	SET ANCHOR BOLTS, AREA 2	ROBYN	480.00	100.00	480.00	0.00	480.00
B04-2320	POUR COLUMNS, AREA 2	ROBYN	2640.00	100.00	2640.00	0.00	2640.00
B04-2330	FORM LOCKER BASES, AREA 2	ROBYN	5400.00	100.00	5400.00	0.00	5400.00
B04-2340	REBAR LOCKER BASES, AREA 2	03FRS	2400.00	100.00	2400.00	0.00	2400.00
B04-2350	POUR LOCKER BASES, AREA 2	ROBYN	3840.00	100.00	3840.00	0.00	3840.00
B04-2352	ERECT CANOPY ROOF STRUCTURE, AREA 2	05BB	5644.00	100.00	2257.60	3386.40	5644.00
B04-2355	INSTALL CANOPY ROOF PANELS, AREA 2	15NESM	24100.00	45.00	10845.00	0.00	10845.00
B04-2360	EXCAVATE FOOTINGS, AREA 2	ROBYN	2160.00	100.00	2160.00	0.00	2160.00
B04-2370	FORM FOOTINGS, AREA 2	ROBYN	3360.00	100.00	3360.00	0.00	3360.00
B04-2380	REBAR FOOTINGS, AREA 2	03FRS	1500.00	100.00	1500.00	0.00	1500.00
B04-2390	POUR FOOTINGS, AREA 2	ROBYN	7800.00	100.00	7800.00	0.00	7800.00
B04-2400	FORM WALLS, AREA 2	ROBYN	31200.00	100.00	31200.00	0.00	31200.00
B04-2410	REBAR WALLS, AREA 2	03FRS	2100.00	100.00	2100.00	0.00	2100.00
B04-2420	POUR WALLS, AREA 2	ROBYN	4800.00	100.00	4800.00	0.00	4800.00

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 BLINE

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SITE WORK							
BASELINE ACTIVITIES							
B04-2430	INSTALL FLAGPOLE, AREA 2	ROBYN	400.00	50.00	200.00	0.00	200.00
B04-2440	EXCAVATE FOOTINGS, AREA 2	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
B04-2450	REINFORCING FOOTINGS, AREA 2	03FRS	3600.00	100.00	3600.00	0.00	3600.00
B04-2460	POUR FOOTINGS, AREA 2	ROBYN	4800.00	100.00	4800.00	0.00	4800.00
B04-2470	CMU WALLS, AREA 2	04GSM	18960.00	100.00	9480.00	9480.00	18960.00
B04-2490	INSTALL GATES, AREA 2	05BB	1220.00	40.00	488.00	0.00	488.00
B04-2500	FORM PLANTER CURBS, AREA 2	ROBYN	14400.00	90.00	11520.00	1440.00	12960.00
B04-2510	REBAR PLANTER CURBS, AREA 2	03FRS	6500.00	100.00	6500.00	0.00	6500.00
B04-2520	POUR PLANTER CURBS, AREA 2	ROBYN	3600.00	80.00	2880.00	0.00	2880.00
B04-2530	EXCAVATE BENCH/SIGN FOOTINGS, AREA 2	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
B04-2540	FORM BENCH/SIGN FOOTINGS, AREA 2	ROBYN	6960.00	100.00	6960.00	0.00	6960.00
B04-2550	REBAR BENCH/SIGN FOOTINGS, AREA 2	03FRS	7500.00	100.00	7500.00	0.00	7500.00
B04-2560	POUR BENCH/SIGN FOOTINGS, AREA 2	ROBYN	1920.00	100.00	1920.00	0.00	1920.00
B04-2570	FORM BENCHES/SIGNS, AREA 2	ROBYN	6000.00	100.00	6000.00	0.00	6000.00
B04-2580	REBAR BENCHES/SIGNS, AREA 2	03FRS	1500.00	100.00	1500.00	0.00	1500.00
B04-2590	POUR BENCHES/SIGNS, AREA 2	ROBYN	1680.00	100.00	1680.00	0.00	1680.00
B04-2600	FORM CONCRETE WALK, AREA 2	ROBYN	27600.00	75.00	20700.00	0.00	20700.00
B04-2610	FINE GRADE CONCRETE WALK, AREA 2	ROBYN	9600.00	80.00	7680.00	0.00	7680.00
B04-2620	POUR/FINISH CONCRETE WALKS, AREA 2	ROBYN	96000.00	50.00	43200.00	4800.00	48000.00
B04-2630	FORM MOWSTRIP, AREA 2	ROBYN	13200.00	25.00	1980.00	1320.00	3300.00
B04-2640	POUR FINISH MOWSTRIP, AREA 2	ROBYN	1800.00	25.00	0.00	450.00	450.00
B04-2650	GRADE FOR STEPS, AREA 2	ROBYN	1200.00	100.00	1200.00	0.00	1200.00
B04-2660	FORM STEPS, AREA 2	ROBYN	4320.00	100.00	4320.00	0.00	4320.00
B04-2670	POUR STEPS, AREA 2	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
B04-2680	INSTALL RAILING, AREA 2	05BB	1220.00	10.00	122.00	0.00	122.00
B04-2685	MISCELLANEOUS SITework PAINTING, ALL AREAS	09NP	4500.00	60.00	2700.00	0.00	2700.00
B04-2800	ROUGH GRADE, AREA 3	01AS	1800.00	100.00	1800.00	0.00	1800.00
B04-2810	U/G UTILITIES (STORM), AREA 3	02BSI	55932.00	100.00	55932.00	0.00	55932.00
B04-2812	U/G UTILITIES (SEWER), AREA 3	02BSI	3727.00	100.00	3727.00	0.00	3727.00
B04-2814	U/G UTILITIES (WATER), AREA 3	02BSI	9624.00	100.00	9624.00	0.00	9624.00
B04-2816	U/G UTILITIES (FIRE), AREA 3	02BSI	5105.00	100.00	5105.00	0.00	5105.00
B04-2820	INSTALL U/G HVAC, AREA 3	15NESH	119000.00	100.00	119000.00	0.00	119000.00
B04-2830	INSTALL U/G ELECTRICAL, AREA 3	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-2840	INSTALL IRRIGATION SLEEVES, AREA 3	ROBYN	5000.00	100.00	5000.00	0.00	5000.00
B04-2845	EARTHWORK COMPLETE, AREA 3	02AC	30000.00	100.00	30000.00	0.00	30000.00
B04-4030	EXCAVATE, INSTALL U/G GAS, AREA 3	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-4230	POUR FOOTINGS - BENCHS, SIGNS, AREA 3	ROBYN	960.00	100.00	960.00	0.00	960.00
B04-2850	EXCAVATE FOOTINGS, AREA 3	ROBYN	240.00	100.00	240.00	0.00	240.00
B04-2860	FORM FOOTINGS, AREA 3	ROBYN	2640.00	100.00	2640.00	0.00	2640.00
B04-2870	REBAR FOOTINGS, AREA 3	03FRS	3200.00	100.00	3200.00	0.00	3200.00
B04-2880	POUR FOOTINGS, AREA 3	ROBYN	1080.00	100.00	1080.00	0.00	1080.00

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SITE WORK							
BASELINE ACTIVITIES							
B04-2890	COLUMN REBAR, AREA 3	ROBYN	600.00	100.00	600.00	0.00	600.00
B04-2900	FORM COLUMNS, AREA 3	ROBYN	5760.00	100.00	5760.00	0.00	5760.00
B04-2910	SET ANCHOR BOLTS, AREA 3	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-2920	POUR COLUMNS, AREA 3	ROBYN	720.00	100.00	720.00	0.00	720.00
B04-2930	FORM LOCKER BASES, AREA 3	ROBYN	4800.00	100.00	4800.00	0.00	4800.00
B04-2940	REBAR LOCKER BASES, AREA 3	03FRS	7500.00	100.00	7500.00	0.00	7500.00
B04-2950	POUR LOCKER BASES, AREA 3	ROBYN	840.00	100.00	840.00	0.00	840.00
B04-2960	ERECT CANOPY ROOF STRUCTURE, AREA 3	05BB	5644.00	100.00	4515.20	1128.80	5644.00
B04-2970	INSTALL CANOPY ROOF PANELS, AREA 3	15NESM	9173.00	35.00	2293.25	917.30	3210.55
B04-4110	FINE GRADE CONCRETE WALK, AREA 3	ROBYN	36000.00	80.00	28800.00	0.00	28800.00
B04-4120	FORM CONCRETE WALK, AREA 3	ROBYN	4800.00	75.00	3120.00	480.00	3600.00
B04-4130	POUR CONCRETE WALK,, AREA 3	ROBYN	90000.00	75.00	54000.00	13500.00	67500.00
B04-4140	FORM MOWSRRTIPS AREA, AREA 3	ROBYN	15600.00	50.00	1560.00	6240.00	7800.00
B04-4150	POUR/FINISH MOWSRRTIPS AREA, AREA 3	ROBYN	1920.00	40.00	0.00	768.00	768.00
B04-4160	GRADE FOR STEPS, AREA 3	ROBYN	3600.00	100.00	3600.00	0.00	3600.00
B04-3000	EXCAVATE FOOTINGS, AREA 3	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-3010	REINFORCING FOOTINGS, AREA 3	03FRS	6300.00	100.00	6300.00	0.00	6300.00
B04-3020	POUR FOOTINGS, AREA 3	ROBYN	1320.00	80.00	1056.00	0.00	1056.00
B04-3030	CMU WALLS, AREA 3	04GSM	12320.00	85.00	8008.00	2464.00	10472.00
B04-3050	INSTALL GATES, AREA 3	05BB	610.00	95.00	183.00	396.50	579.50
B04-4170	FORM FOR STEPS, AREA 3	ROBYN	10200.00	100.00	10200.00	0.00	10200.00
B04-4180	POUR STEPS, AREA 3	ROBYN	1080.00	100.00	378.00	702.00	1080.00
B04-4190	FORM PLANTER CURBES, AREA 3	ROBYN	3840.00	75.00	1344.00	1536.00	2880.00
B04-4200	POUR PLANTER CURBES,, AREA 3	ROBYN	720.00	70.00	252.00	252.00	504.00
B04-4210	EXC FOOTINGS - BENCHS, SIGNS, AREA 3	ROBYN	360.00	100.00	288.00	72.00	360.00
B04-4220	FORM FOOTINGS - BENCHS, SIGNS, AREA 3	ROBYN	9600.00	100.00	7680.00	1920.00	9600.00
B04-3060	ROUGH GRADE, AREA 4	01AS	1500.00	100.00	1500.00	0.00	1500.00
B04-3070	U/G UTILITIES (STORM), AREA 4	02BSI	63326.00	100.00	63326.00	0.00	63326.00
B04-3072	U/G UTILITIES (SEWER), AREA 4	02BSI	16675.00	100.00	15841.25	833.75	16675.00
B04-3074	U/G UTILITIES (WATER), AREA 4	02BSI	14270.00	100.00	14270.00	0.00	14270.00
B04-3076	U/G UTILITIES (FIRE), AREA 4	02BSI	6542.00	100.00	6542.00	0.00	6542.00
B04-3080	INSTALL U/G HVAC, AREA 4	15NESM	11600.00	100.00	11600.00	0.00	11600.00
B04-3090	INSTALL U/G ELECTRICAL, AREA 4	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-3095	INSTALL IRRIGATION SLEEVES, AREA 4	ROBYN	3200.00	100.00	3200.00	0.00	3200.00
B04-3096	EARTHWORK COMPLETE, AREA 4	02AC	49000.00	100.00	49000.00	0.00	49000.00
B04-4040	EXCAVATE, INSTALL U/G GAS, AREA 4	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-3100	EXCAVATE FOOTINGS, AREA 4	ROBYN	480.00	100.00	480.00	0.00	480.00
B04-3110	REINFORCE FOOTINGS, AREA 4	03FRS	4500.00	100.00	4500.00	0.00	4500.00
B04-3120	POUR FOOTINGS, AREA 4	ROBYN	720.00	100.00	720.00	0.00	720.00
B04-3130	INSTALL CMU WALLS, AREA 4	04GSM	9190.00	90.00	6433.00	1838.00	8271.00
B04-3150	INSTALL GATES, AREA 4	05BB	610.00	35.00	213.50	0.00	213.50

MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
SITE WORK							
BASELINE ACTIVITIES							
B04-3160	EXCAVATE FOOTINGS, AREA 4	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-3170	SET FOOTING SLEEVES, AREA 4	ROBYN	1680.00	100.00	1680.00	0.00	1680.00
B04-3180	POUR FOOTINGS, AREA 4	ROBYN	240.00	100.00	240.00	0.00	240.00
B04-3190	INSTALL STEEL POST/METAL RAIL FENCE, AREA 4	05BB	4880.00	0.00	0.00	0.00	0.00
B04-3200	FORM PLANTER CURBS, AREA 4	ROBYN	5040.00	0.00	0.00	0.00	0.00
B04-3210	REBAR PLANTER CURBS, AREA 4	03FRS	1580.00	0.00	0.00	0.00	0.00
B04-3220	POUR PLANTER CURBS, AREA 4	ROBYN	720.00	0.00	0.00	0.00	0.00
B04-3230	EXCAVATE CONCRETE SIGN FOOTINGS, AREA 4	ROBYN	360.00	100.00	360.00	0.00	360.00
B04-3240	REBAR SIGN FOOTINGS, AREA 4	03FRS	3500.00	100.00	3500.00	0.00	3500.00
B04-3250	POUR POUR FOOTINGS, AREA 4	ROBYN	600.00	100.00	600.00	0.00	600.00
B04-3260	FORM SIGNS, AREA 4	ROBYN	3120.00	100.00	1560.00	1560.00	3120.00
B04-3270	POUR SIGNS, AREA 4	ROBYN	360.00	100.00	180.00	180.00	360.00
B04-3280	FORM CONCRETE WALKS, AREA 4	ROBYN	27600.00	25.00	0.00	6900.00	6900.00
B04-3290	FINE GRADE CONCRETE WALKS, AREA 4	ROBYN	8400.00	30.00	0.00	2520.00	2520.00
B04-3300	POUR/FINISH CONCRETE WALKS, AREA 4	ROBYN	108000.00	20.00	0.00	21600.00	21600.00
B04-3310	FORM MOWSTRIPS, AREA 4	ROBYN	5040.00	0.00	0.00	0.00	0.00
B04-3320	POUR/FINISH MOWSTRIPS, AREA 4	ROBYN	1440.00	0.00	0.00	0.00	0.00
B04-3330	INSTALL CHAIN LINK FENCE, AREA 4	02VFC	3222.00	0.00	0.00	0.00	0.00
B04-3400	ROUGH GRADE, AREA 5	01AS	2025.00	100.00	2025.00	0.00	2025.00
B04-3410	U/G UTILITIES (STORM), AREA 5	02BSI	52592.00	100.00	52592.00	0.00	52592.00
B04-3412	U/G UTILITIES (SEWER), AREA 5	02BSI	10150.00	100.00	10150.00	0.00	10150.00
B04-3416	U/G UTILITIES (FIRE), AREA 5	02BSI	12252.00	100.00	12252.00	0.00	12252.00
B04-3430	INSTALL U/G ELECTRICAL, AREA 5	16HLX	105428.00	100.00	105428.00	0.00	105428.00
B04-3440	INSTALL IRRIGATION SLEEVES, AREA 5	ROBYN	2300.00	100.00	2300.00	0.00	2300.00
B04-4050	EXCAVATE, INSTALL U/G GAS, AREA 5	15AMC	31200.00	100.00	31200.00	0.00	31200.00
B04-3450	CURB/CURB & GUTTER/GUTTER, AREA 5	ROBYN	24000.00	100.00	24000.00	0.00	24000.00
B04-3460	GRADE AND COMPACT, AREA 5	02AC	143000.00	100.00	143000.00	0.00	143000.00
B04-3470	INSTALL SUBBASE, AREA 5	02AC	50000.00	50.00	25000.00	0.00	25000.00
B04-3480	PLACE AC PAVING/STRIPING, AREA 5	02AC	40000.00	30.00	12000.00	0.00	12000.00
B04-3490	FORM CONCRETE WALK, AREA 5	ROBYN	15600.00	80.00	10140.00	2340.00	12480.00
B04-3500	FINE GRADE CONCRETE WALKS, AREA 5	ROBYN	6000.00	80.00	3900.00	900.00	4800.00
B04-3510	POUR/FINISH CONCRETE WALKS, AREA 5	ROBYN	48000.00	80.00	31200.00	7200.00	38400.00
B04-2022	CONTROLS SITE FINISH, ALL AREAS	17PAC	7650.00	75.00	4590.00	1147.50	5737.50
B04-2024	CONTROLS SITE ROUGH-IN, ALL AREAS	17PAC	9350.00	100.00	9350.00	0.00	9350.00
			3359851.00	89.72	2916080.80	98272.25	3014353.05
			3359851.00	89.72	2916080.80	98272.25	3014353.05

BUILDING A - ACADEMIC

BASELINE ACTIVITIES

CA0-1010	CLEAR PAD/ OVER EXCAVATE & ROUGH GRADE, BLDG. A	02AC	19000.00	100.00	19000.00	0.00	19000.00
CA0-1020	PLACE ENGINEERED FILL, ALL BLDG. A	02AC	50000.00	100.00	50000.00	0.00	50000.00

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title				Director					
75991050		ADV - CLOVIS EAST HIGH SCHOOL				Income	Account	WORKING	Budget Minus		
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Expense	Encumbrances	To Date	Budget	Acct-To-Date	Not
620008		INSPECTORS	07/01/98	Prior		0:00	0.00	0.00	168,502.25	168,502.25	
		OH ST MARTIN, JOHN 4TH INTER	08/20/98	7-18 TO 8-	00201722	5,880.00					
		OH STEYN, BILL 4TH INTER	09/22/98	8-16 TO 9-	00202981	328.50					
		OH RASSOULI, SIROU REAGAN ED	09/22/98	8-17 TO 9-	00202979	960.00					
		OH ST MARTIN, JOHN REAGAN ED	09/22/98	8-18 TO 9-	00202980	6,160.00					
		OH EDWARDS, ERICK 4TH INTER	10/23/98	9-16 TO 10	00204974	5,104.00					
		OH RASSOULI, SIROU REGAN ED	10/23/98	9-16 TO 10	00204979	6,000.00					
		OH ST MARTIN, JOHN REAGAN ED	10/23/98	9-18 TO 10	00204980	6,720.00					
		OH ST MARTIN, JOHN 4TH INTER	11/20/98	10-18 TO11	00206408	6,720.00					
		OH STEYN, BILL 4TH HS	11/20/98	10-19 TO11	00206409	401.50					
		RASSOULI, SIROU REAGAN ED	11/20/98	10-19 TO11	00206404	5,370.00					
		EDWARDS, ERICK REAGAN ED	11/20/98	10-20 TO11	00206399	5,336.00					
		OH STEYN, BILL 4TH HIGH	12/16/98	11-15 TO12	00207963	529.25					
		OH EDWARDS, ERICK REAGAN ED	12/16/98	11-16 TO12	00207956	3,480.00					
		OH RASSOULI, SIROU CLOVIS HI	12/16/98	11-16 TO12	00207962	4,350.00					
		OH ST MARTIN, JOHN 4TH HIGH	01/05/99	11-18 TO12	00208504	5,880.00					
		OH EDWARDS, ERICK REAGAN ED	01/22/99	12-16 TO 1	00209435	4,872.00					
		OH RASSOULI, SIROU REAGAN ED	01/22/99	12-16 TO 1	00209436	5,310.00					
		OH ST MARTIN, JOHN REAGAN ED	01/22/99	12-18 TO 1	00209437	5,320.00					
		OH COMTE JR., A.J. REAGAN ED	01/28/99	JAN 5 & 7	00210045	464.00					
		OH STEYN, BILL CCHS	02/05/99	1-17 TO 1-	00210516	1,533.00					
		OH ST MARTIN, JOHN REAGAN ED	02/17/99	1-18 TO 2-	00210859	6,720.00					
		OH EDWARDS, ERICK REAGAN ED	02/17/99	1-20 TO 2-	00210856	4,524.00					
		OH RASSOULI, SIROU REAGAN	02/17/99	1-20 TO 2-	00210857	4,860.00					
		OH COMTE JR., A.J. REAGAN ED	02/17/99	1-21 TO 2-	00210855	1,856.00					
		OH EDWARDS, ERICK REAGAN	03/18/99	2-16 TO 3-	00213013	3,944.00					
		OH RASSOULI, SIROU REAGAN	03/18/99	2-17 TO 3-	00213016	4,830.00					
		OH COMTE JR., A.J. REAGAN	03/18/99	2-21 TO 3-	00213012	1,856.00					
		OH CUSD REVOLVING JOHN ST MA	04/08/99	8574	00214241	5,880.00					
		OH EDWARDS, ERICK REAGAN	04/15/99	3-16 TO 4-	00214715	5,974.00					
		OH COMTE JR., A.J. REAGAN ED	04/22/99	3-15 TO 4-	00215338	1,914.00					
		OH RASSOULI, SIROU ED CENTER	04/22/99	3-17 TO 4-	00215341	5,250.00					
		OH ST MARTIN, JOHN REAGAN ED	04/22/99	3-18 TO 4-	00215343	6,440.00					
		OH ST MARTIN, JOHN REAGAN ED	05/21/99	4-19 TO 5-	00217004	6,440.00					
		OH EDWARDS, ERICK REAGAN ED	05/21/99	4-20 TO 5-	00216999	4,640.00					
		OH RASSOULI, SIROU ED CENTER	05/21/99	4-21 TO 5-	00217002	4,245.00					
		OH COMTE JR., A.J. REAGAN ED	05/21/99	4-21 TO 5-	00216996	1,856.00					
		OH EDWARDS, ERICK REAGAN	06/16/99	5-18 TO 6-	00219233	5,191.00					
		OH ST MARTIN, JOHN REAGAN ED	06/16/99	5-18 TO 6-	00219247	6,440.00					
		OH RASSOULI, SIROU ED CENTER	06/16/99	5-19 TO 6-	00219244	3,300.00					
		OH COMTE JR., A.J. REAGAN ED	06/16/99	5-21 TO 6-	00219231	1,624.00					
* Total for OBJECT *						168,502.25	0.00*	168,502.25*	168,502.25*	0.00*	

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
1	CA0-1010 CLEAR PAD/ OVER EXCAVATE & ROUGH GRADE, BLDG. A	02AC	19000.00	100.00	19000.00	0.00	19000.00
1	CA0-1020 PLACE ENGINEERED FILL, ALL BLDG. A	02AC	50000.00	100.00	50000.00	0.00	50000.00
1	CA0-1040 FINE GRADE ALL BLDG. A	02AC	3500.00	100.00	3500.00	0.00	3500.00
1	CA0-1060 SURVEY BUILDING, ALL BLDG. A	01AS	1275.00	100.00	1275.00	0.00	1275.00
1	CA0-1070 LAYOUT BUILDING, ALL BLDG. A	ROBYN	16658.00	100.00	16658.00	0.00	16658.00
7	CA0-1450 SET ROOF HATCHES, ALL BLDG. A	ROBYN	240.00	100.00	240.00	0.00	240.00
2	CA0-1455 ERECT EXTERIOR SCAFFOLDING, ALL BLDG. A	09TS	30000.00	100.00	30000.00	0.00	30000.00
2	CA0-1470 BUILD PARAPET WALL, ALL BLDG. A	09TS	124000.00	100.00	124000.00	0.00	124000.00
4	CA0-1475 ROUGH CARP. - PARAPET WALL, ALL BLDG. A	06TBD2	6000.00	100.00	6000.00	0.00	6000.00
6	CA0-1480 PLACE CRICKET INSULATION, ALL BLDG. A	07FRC	29967.24	100.00	29967.24	0.00	29967.24
7	CA0-1490 INSTALL FLASHING & COPING, ALL BLDG. A	15NESH	17716.00	90.00	15944.40	0.00	15944.40
7	CA0-1500 INSTALL BUILT-UP ROOFING, ALL BLDG. A	07FRC	191250.00	100.00	191250.00	0.00	191250.00
15	CA0-1510 SET ROOF HVAC EQUIPMENT, ALL BLDG. A	15NESH	10127.00	100.00	9114.30	1012.70	10127.00
-	CA0-1520 INSTALL METAL ROOF, ALL BLDG. A	15NESH	17818.00	0.00	0.00	0.00	0.00
13	CA0-1530 ELECTRICAL CABLE/WIRE @ ROOF, ALL BLDG. A	16HLX	16380.00	100.00	8190.00	8190.00	16380.00
2	CA0-1550 INSTALL UNIT VENTILATORS, ALL BLDG. A	15NESH	7799.00	100.00	1949.75	5849.25	7799.00
-	CA0-1560 ERECT LOUVERS ON THE ROOF, ALL BLDG. A	15NESH	3106.00	0.00	0.00	0.00	0.00
	CA0-1570 INSTALL GUTTERS & DOWNSPOUTS, ALL BLDG. A	15NESH	2621.00	45.00	786.30	393.15	1179.45
	CA0-1580 INSTALL ROOF WALK-WAY PANELS, ALL BLDG. A	07FRC	4000.00	30.00	800.00	400.00	1200.00
2	CA0-1590 INSTALL ACCESS LADDERS	05BB	6157.00	100.00	6157.00	0.00	6157.00
-	CA0-1600 INSTALL OFCI EQUIPMENT, BLDG. A	ROBYN	3600.00	0.00	0.00	0.00	0.00
-	CAE-2550 TEST & BALANCE BLDG. A	15NESH	14142.00	0.00	0.00	0.00	0.00
-	CAE-2560 FINAL CLEAN-UP, BLDG. A	ROBYN	1200.00	0.00	0.00	0.00	0.00
3	CAW-0010 SET & DRILL PIERS, BLDG. A - WEST	ROBYN	1680.00	100.00	1680.00	0.00	1680.00
3	CAW-0020 REBAR PIERS, BLDG. A - WEST	03FRS	23213.00	100.00	23213.00	0.00	23213.00
3	CAW-0030 PLACE CONCRETE FOR PIERS, BLDG. A - WEST	ROBYN	458.00	100.00	458.00	0.00	458.00
3	CAW-0040 EXCAVATE FOOTINGS, BLDG. A - WEST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
3	CAW-0050 FORMWORK FOR FOOTINGS, BLDG. A - WEST	ROBYN	30000.00	100.00	30000.00	0.00	30000.00
3	CAW-0060 FOOTING REBAR, BLDG. A - WEST	03FRS	2868.00	100.00	2868.00	0.00	2868.00
3	CAW-0070 STRUCTURAL EMBEDS/ANCHORS, BLDG. A - WEST	05BB	1900.00	100.00	1900.00	0.00	1900.00
3	CAW-0080 FOOTING/SLEEVES, BLDG. A - WEST	ROBYN	1388.00	100.00	1388.00	0.00	1388.00
3	CAW-0090 PLACE CONCRETE FOOTINGS, BLDG. A - WEST	ROBYN	6000.00	100.00	6000.00	0.00	6000.00
12	CAW-0100 INSTALL U/G PLUMBING, BLDG. A - WEST	15AMC	75000.00	100.00	75000.00	0.00	75000.00
2	CAW-0110 STRIP/CLEAN/PREP. FOOTINGS, BLDG. A - WEST	ROBYN	13882.00	100.00	13882.00	0.00	13882.00
3	CAW-0120 TERMITES CONTROL FOR FOOTINGS, BLDG. A - WEST	02RES	550.00	100.00	550.00	0.00	550.00
13	CAW-0130 INSTALL U/G ELECTRICAL, BLDG. A - WEST	16HLX	64700.00	100.00	64700.00	0.00	64700.00
17	CAW-0190 BACKFILL SOG, BLDG. A - WEST	ROBYN	6000.00	100.00	6000.00	0.00	6000.00
17	CAW-0200 COMPACT SOG, BLDG. A - WEST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00
17	CAW-0210 FORM SOG, BLDG. A - WEST	ROBYN	3600.00	100.00	3600.00	0.00	3600.00
17	CAW-0220 VAPOR BARRIER/SAND FOR SOG, BLDG. A - WEST	ROBYN	2640.00	100.00	2640.00	0.00	2640.00
17	CAW-0230 TERMITES CONTROL FOR SOG, BLDG. A - WEST	02RES	550.00	100.00	550.00	0.00	550.00
17	CAW-0240 SOG REBAR, BLDG. A - WEST	03FRS	9963.00	100.00	9963.00	0.00	9963.00
17	CAW-0245 SET TOILET PARTITION FRAMES, BLDG. A - WEST	05BB	2462.00	100.00	2462.00	0.00	2462.00

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
12	CAW-0250	PLACE SOG, BLDG. A - WEST	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
2	CAW-0150	STRUCTURAL STEEL ERECTION, BLDG. A - WEST	05BB	62924.00	100.00	62924.00	0.00 62924.00 ✓
12	CAW-0160	WELD & PLUMB STRUCTURAL STEEL, BLDG. A - WEST	05BB	62924.00	100.00	62924.00	0.00 62924.00 ✓
10	CAW-0170	SPREAD METAL DECK, BLDG. A - WEST	05BB	3729.00	100.00	3729.00	0.00 3729.00 ✓
10	CAW-0260	PLACE & WELD 1ST FLOOR DECK, BLDG. A - WEST	05BB	16777.00	100.00	16777.00	0.00 16777.00 ✓
10	CAW-0270	FORM 1ST FLOOR DECK, BLDG. A - WEST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00 ✓
10	CAW-0280	REBAR 1ST FLOOR DECK, BLDG. A - WEST	03FRS	14533.00	100.00	14533.00	0.00 14533.00 ✓
10	CAW-0290	PLACE CONCRETE 1ST FLOOR DECK, BLDG. A - WEST	ROBYN	8400.00	100.00	8400.00	0.00 8400.00 ✓
7	CAW-0300	PLACE & WELD ROOF DECK, BLDG. A - WEST	05BB	16777.00	100.00	16777.00	0.00 16777.00 ✓
7	CAW-0310	FORM ROOF DECK, BLDG. A - WEST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00 ✓
2	CAW-0315	F&P COLUMN COVERS, BLDG. A - WEST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAW-0318	F&P CONCRETE BEAM ROOF, BLDG. A - WEST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAW-0320	REBAR ROOF DECK, BLDG. A - WEST	03FRS	9012.00	100.00	9012.00	0.00 9012.00 ✓
12	CAW-0325	SET TOILET PARTITION FRAMES, BLDG. A - WEST	05BB	2462.00	100.00	2462.00	0.00 2462.00 ✓
7	CAW-0330	PLACE CONCRETE ROOF DECK, BLDG. A - WEST	ROBYN	8400.00	100.00	8400.00	0.00 8400.00 ✓
2	CAW-1010	LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - WEST	09TS	9000.00	100.00	9000.00	0.00 9000.00 ✓
26	CAW-1020	FIREPROOFING, BLDG. A - WEST FLR 1	09TS	3000.00	100.00	3000.00	0.00 3000.00 ✓
?	CAW-1030	DECK HANGERS-FIRE SPR & MEP, BLDG. A - WEST FLR 1	15CFP	2198.00	100.00	2198.00	0.00 2198.00 ✓
?	CAW-1035	FIRESINKLERS, RISER, BLDG. A - WEST FLR 1	15CFP	1883.00	100.00	1883.00	0.00 1883.00 ✓
26	CAW-1040	FIRESINKLER, LATERALS, BLDG. A - WEST FLR 1	15CFP	6279.00	100.00	6279.00	0.00 6279.00 ✓
12	CAW-1050	OH WASTE, VENT, /STORM DRN, BLD. A FLR 1	15AMC	11000.00	100.00	11000.00	0.00 11000.00 ✓
12	CAW-1060	OH WATER MAIN BLDG. A - WEST FLR 1	15AMC	5000.00	100.00	5000.00	0.00 5000.00 ✓
13	CAW-1070	OH ELECTRICAL/SYSTEM RI BLDG. A - WEST FLR 1	16HLX	16380.00	100.00	16380.00	0.00 16380.00 ✓
13	CAW-1075	CONTROLS RI BLDG. A - WEST FLR 1	17PAC	4781.00	100.00	4781.00	0.00 4781.00 ✓
19	CAW-1080	OH HVAC PIPING, A - WEST FLR 1	15NESH	10000.00	100.00	10000.00	0.00 10000.00 ✓
19	CAW-1090	OVERHEAD DUCT BLDG. A - WEST - FLR 1	15NESH	26526.00	100.00	26526.00	0.00 26526.00 ✓
2	CAW-1100	METAL STUD FRAMING, BLDG. A - WEST FLR 1	09TS	54000.00	100.00	54000.00	0.00 54000.00 ✓
11	CAW-1110	INSTL DOOR/WINDOW RM FRAM, BLDG. A - WEST FLR 1	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
26	CAW-1120	FIRE SAFING, BLDG. A - WEST FLR 1	07SAC	1400.00	100.00	1400.00	0.00 1400.00 ✓
12	CAW-1130	INSTALL WATER LINES, WALL, BLDG. A - WEST FLR 1	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAW-1150	ELECT/SYSTEMS RI IN WALL, BLDG. A - WEST FLR 1	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
13	CAW-1160	PIPE INSULATION, BLDG. A - WEST FLR 1	15NESH	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAW-1190	INSULATION, BLDG. A - WEST FLR 1	07SAC	14700.00	100.00	14700.00	0.00 14700.00 ✓
16	CAW-1200	GYP BOARD WALLS, BLDG. A - WEST FLR 1	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
16	CAW-1205	SOUND PROOF BOARDS, BLDG. A - WEST FLR 1	07SAC	4600.00	100.00	4600.00	0.00 4600.00 ✓
9	CAW-1210	ACOUSTIC CEILING GRID, BLDG. A - WEST FLR 1	09WBH	15750.00	100.00	12600.00	3150.00 15750.00 ✓
9	CAW-1220	GYP BOARD CEILING GRID, BLDG. A - WEST FLR 1	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓
16	CAW-1230	TAPE/FLOAT GYP BOARD WALL, BLDG. A - WEST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
24	CAW-1235	VINYL COVERED TACK BOARD, BLDG. A - WEST	09WBH	22275.00	100.00	2227.50	20047.50 22275.00 ✓
	CAW-1240	HANG GYP BOARD CEILING, BLDG. A - WEST FLR 1	09TS	1800.00	100.00	1440.00	360.00 1800.00 ✓
26	CAW-1250	HANG DOORS, BLDG. A - WEST FLR 1	ROBYN	3600.00	100.00	3600.00	0.00 3600.00 ✓

MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
* BASELINE ACTIVITIES							
27	CAW-1260 FINISH PLUMBING, BLDG. A - WEST FLR 1	15AMC	3000.00	25.00	0.00	750.00	750.00 ✓
9	CAW-1270 TAPE/FLOAT GYP BOARD CLNG, BLDG. A - WEST FLR 1	09TS	400.00	100.00	400.00	0.00	400.00 ✓
9	CAW-1280 INT CEMENT/VENEER PLASTER, BLDG. A - WEST FLR 1	09TS	32900.00	65.00	21385.00	0.00	21385.00 ✓
26	CAW-1290 FIRESPINKLERS, FINISH ,BLDG. A - WEST FLR 1	15CFP	2198.00	40.00	219.80	659.40	879.20 ✓
10	CAW-1300 CERAMIC TILE IN BATHROOMS, BLDG. A - WEST FLR 1	09VCT	7000.00	65.00	1400.00	3150.00	4550.00 ✓
24	CAW-1310 FRP PANELS/MAINS/COT, BLDG. A - WEST FLR2	09WBM	480.00	30.00	0.00	144.00	144.00 ✓
14	CAW-1330 PAINTING, WALLS, INTERIOR BLDG. A - WEST FLR 1	09NP	6000.00	75.00	2400.00	2100.00	4500.00 ✓
14	CAW-1340 PAINT, DOORS/FRMS, INT, BLDG. A - WEST FLR 1	09NP	5500.00	75.00	1650.00	2475.00	4125.00 ✓
13	CAW-1350 PULL ELECT. WIRE, BLDG. A - WEST FLR 1	16HLX	10920.00	100.00	10920.00	0.00	10920.00 ✓
14	CAW-1360 LATH PLASTER TOILET PARTI, BLDG. A - WEST FLR 1	09TS	600.00	100.00	300.00	300.00	600.00 ✓
9	CAW-1370 INSTALL CEILING TILE IN GRID, BLDG. A - WEST FLR	09WBM	15750.00	25.00	1575.00	2362.50	3937.50 ✓
14	CAW-1390 FINISH PAINT, BLDG. A - WEST FLR 1	09NP	3750.00	75.00	1500.00	1312.50	2812.50 ✓
23	CAW-1400 TOILET ACCESSORIES, BLDG. A - WEST FLR 1	10WCS	2160.00	25.00	0.00	540.00	540.00 ✓
23	CAW-1410 DOOR HARDWARE, BLDG. A - WEST FLR 1	ROBYN	3600.00	60.00	720.00	1440.00	2160.00 ✓
23	CAW-1420 HVAC GRILLS, REGISTERS, BLDG. A - WEST FLR 1	15NESM	1500.00	30.00	300.00	150.00	450.00 ✓
13	CAW-1430 ELECTRICAL TRIM, BLDG. A - WEST FLR 1	16HLX	5480.00	80.00	4384.00	0.00	4384.00 ✓
23	CAW-1435 CONTROLS FINISH , BLDG. A - WEST FLR 1	17PAC	5844.00	85.00	4967.40	0.00	4967.40 ✓
CAW-1440	MARKER BOARDS/VISUAL DISPL, BLDG. A - WEST FLR 1	10NA	6212.00	20.00	1242.40	0.00	1242.40 ✓
CAW-1450	INSTALL FIRE / CABINETS, BLDG. A - WEST FLR 1	ROBYN	120.00	0.00	0.00	0.00	0.00
CAW-1460	RESILIENT FLOORING, BLDG. A - WEST FLR 1	09FF	2000.00	0.00	0.00	0.00	0.00
CAW-1470	RUBBER FLOORING IN STAIRS, BLDG. A - WEST FLR 1	09FF	1260.00	0.00	0.00	0.00	0.00
23	CAW-1480 INSTALL LIGHT FIXTURES BLDG. A - WEST FLR 1	16HLX	8736.00	40.00	3494.40	0.00	3494.40 ✓
23	CAW-1490 INSTALL SYSTEM DEVICES BLDG. A - WEST FLR 1	16HLX	10920.00	50.00	0.00	5460.00	5460.00 ✓
CAW-1500	CASEWORK IN ALL ROOMS, BLDG. A - WEST FLR 1	06RC	9060.50	0.00	0.00	0.00	0.00
CAW-1510	SIGNAGE, BLDG. A - WEST FLR1	10RB	2765.00	0.00	0.00	0.00	0.00
CAW-1530	FINAL CLEAN-UP, BLDG. A - WEST FLR 1	ROBYN	1200.00	0.00	0.00	0.00	0.00
23	CAW-2010 LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - WEST	09TS	9000.00	100.00	9000.00	0.00	9000.00 ✓
26	CAW-2020 FIREPROOFING, BLDG. A - WEST FLR 2	09TS	3000.00	100.00	3000.00	0.00	3000.00 ✓
26	CAW-2030 DECK HANGERS-FIRE SPR & MEP,BLDG. A - WEST FLR 2	15CFP	2196.00	100.00	2196.00	0.00	2196.00 ✓
26	CAW-2035 FIRESPINKLER, RISERS, BLDG. A - WEST FLR 2	15CFP	1882.00	100.00	1882.00	0.00	1882.00 ✓
26	CAW-2040 FIRESPINKLER, LATERALS, BLDG. A - WEST FLR 2	15CFP	6588.00	100.00	6588.00	0.00	6588.00 ✓
12	CAW-2050 OH WASTE, VENT, /STORM DRN, BLD. A - WEST FLR 2	15AMC	5000.00	100.00	5000.00	0.00	5000.00 ✓
12	CAW-2060 OH WATER MAIN BLDG. A - WEST FLR 2	15AMC	5000.00	100.00	5000.00	0.00	5000.00 ✓
13	CAW-2070 OH ELECTRICAL/SYSTEM RI BLDG. A - WEST FLR 2	16HLX	16380.00	85.00	13923.00	0.00	13923.00 ✓
23	CAW-2075 CONTROLS RI BLDG. A - WEST FLR 2	17PAC	4781.00	100.00	4781.00	0.00	4781.00 ✓
19	CAW-2080 OH HVAC PIPING. A - WEST FLR 2	15NESM	14500.00	100.00	14500.00	0.00	14500.00 ✓
19	CAW-2090 OVERHEAD DUCT BLDG. A - WEST - FLR 2	15NESM	26533.00	100.00	26533.00	0.00	26533.00 ✓
2	CAW-2100 METAL STUD FRAMING, BLDG. A - WEST FLR 2	09TS	54000.00	100.00	54000.00	0.00	54000.00 ✓
11	CAW-2110 INSTL DOOR/WINDOW HM FRAM, BLDG. A - WEST FLR 2	ROBYN	9600.00	100.00	9600.00	0.00	9600.00 ✓
CAW-2130	FIRE SAFING, BLDG. A - WEST FLR 2	07SAC	1400.00	100.00	1400.00	0.00	1400.00 ✓
12	CAW-2140 INSTALL WATER LINES, WALL, BLDG. A - WEST FLR 2	15AMC	7000.00	100.00	7000.00	0.00	7000.00

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
 REPORT DATE 16JUN99 13:24  
 MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 BASELINE

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00\*  
 DATA DATE 01JUL99 PAGE NO. 12

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
12	CAW-2150	INSTALL GAS LINES, BLDG. A - WEST FLR 2	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAW-2160	ELECT/SYSTEMS RI IN WALL ,BLDG. A - WEST FLR 2	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
12	CAW-2170	PIPE INSULATION BLDG. A - WEST FLR 2	15NESM	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAW-2200	INSULATION, BLDG. A - WEST FLR 2	07SAC	14700.00	100.00	11760.00	2940.00 14700.00 ✓
14	CAW-2210	GYP BOARD WALLS, BLDG. A - WEST FLR 2	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
7	CAW-2215	SOUND PROOF BOARDS, BLDG. A - WEST FLR 2	07SAC	4600.00	100.00	4600.00	0.00 4600.00 ✓
9	CAW-2220	ACOUSTIC CEILING GRID, BLDG. A - WEST FLR 2	09WBM	15750.00	100.00	3150.00	12600.00 15750.00 ✓
9	CAW-2230	GYP BOARD CEILING GRID, BLDG. A - WEST FLR 2	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓
23	CAW-2240	INSTALL FUME HOOD	11KSC	1497.00	100.00	523.95	973.05 1497.00 ✓
14	CAW-2250	TAPE/FLOAT GYP BOARD WALL, BLDG. A - WEST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
21	CAW-2255	VINYL COVERED TACK BOARD, BLDG. A - WEST	09WBM	22275.00	100.00	11137.50	11137.50 22275.00 ✓
9	CAW-2260	HANG GYP BOARD CEILING, BLDG. A - WEST FLR 2	09TS	1800.00	60.00	1080.00	0.00 1080.00 ✓
22	CAW-2270	HANG DOORS, BLDG. A - WEST FLR 2	ROBYN	3600.00	100.00	3600.00	0.00 3600.00 ✓
27	CAW-2280	FINISH PLUMBING, BLDG. A - WEST FLR 2	15AMC	3000.00	25.00	0.00	750.00 750.00 ✓
9	CAW-2290	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - WEST FLR 2	09TS	400.00	100.00	80.00	320.00 400.00 ✓
16	CAW-2300	INT CEMENT/VENEER PLASTER, BLDG. A - WEST FLR 2	09TS	32900.00	50.00	16450.00	0.00 16450.00 ✓
24	CAW-2310	FIRESPIKERS, FINISH ,BLDG. A - WEST FLR 2	15CFP	2353.00	50.00	588.25	588.25 1176.50 ✓
	CAW-2320	CERAMIC TILE IN BATHROOMS, BLDG. A - WEST FLR 2	09VCT	7000.00	35.00	0.00	2450.00 2450.00 ✓
26	CAW-2330	FRP PANELS/WAINSCOT, BLDG. A - WEST FLR2	09WBM	480.00	25.00	0.00	120.00 120.00 ✓
14	CAW-2350	PAINTING, WALLS, INTERIOR BLDG. A - WEST FLR 2	09NP	6000.00	65.00	2400.00	1500.00 3900.00 ✓
14	CAW-2360	PAINT, DOORS/FRMS, INT, BLDG. A - WEST FLR 2	09NP	5500.00	80.00	4400.00	0.00 4400.00 ✓
13	CAW-2370	PULL ELECT. WIRE, BLDG. A - WEST FLR 2	16HLX	10920.00	100.00	10920.00	0.00 10920.00 ✓
14	CAW-2380	LATH PLASTER TOILET PARTI, BLDG. A - WEST FLR 2	09TS	600.00	100.00	300.00	300.00 600.00 ✓
9	CAW-2390	INSTALL CEILING TILE IN GRID, BLDG. A - WEST FLR	09WBM	15750.00	20.00	0.00	3150.00 3150.00 ✓
14	CAW-2410	FINISH PAINT, BLDG. A - WEST FLR 2	09NP	3750.00	40.00	750.00	750.00 1500.00 ✓
23	CAW-2420	TOILET ACCESSORIES, BLDG. A - WEST FLR 2	10WCS	2160.00	10.00	0.00	216.00 216.00 ✓
23	CAW-2430	DOOR HARDWARE, BLDG. A - WEST FLR 2	ROBYN	3600.00	50.00	720.00	1080.00 1800.00 ✓
-	CAW-2440	HVAC GRILLS, REGISTERS, BLDG. A - WEST FLR 2	15NESM	1502.00	0.00	0.00	0.00 0.00 ✓
13	CAW-2450	ELECTRICAL TRIM, BLDG. A - WEST FLR 2	16HLX	5460.00	50.00	0.00	2730.00 2730.00 ✓
23	CAW-2455	CONTROLS FINISH BLDG. A - WEST FLR 2	17PAC	5844.00	40.00	1461.00	876.60 2337.60 ✓
-	CAW-2460	HARKER BOARDS/VISUAL DISPL, BLDG. A - WEST FLR 2	10NA	8000.00	0.00	0.00	0.00 0.00 ✓
-	CAW-2470	INSTALL FIRE / CABINETS, BLDG. A - WEST FLR 2	ROBYN	120.00	0.00	0.00	0.00 0.00 ✓
-	CAW-2480	RESILIENT FLOORING, BLDG. A - WEST FLR 2	09FF	2000.00	0.00	0.00	0.00 0.00 ✓
-	CAW-2490	RUBBER FLOORING IN STAIRS, BLDG. A - WEST FLR 2	09FF	1260.00	0.00	0.00	0.00 0.00 ✓
23	CAW-2500	INSTALL LIGHT FIXTURES BLDG. A - WEST FLR 2	16HLX	10920.00	20.00	0.00	2184.00 2184.00 ✓
23	CAW-2510	INSTALL SYSTEM DEVICES BLDG. A - WEST FLR 2	16HLX	10920.00	10.00	0.00	1092.00 1092.00 ✓
-	CAW-2520	CASEWORK IN ALL ROOMS, BLDG. A - WEST FLR 2	06RC	9060.50	0.00	0.00	0.00 0.00 ✓
23	CAW-2530	INSTALL LAB EQUIPMENT, BLDG. A - WEST, FLR2	11KSC	35451.00	10.00	0.00	3545.10 3545.10 ✓
	CAW-2540	SIGNAGE, BLDG. A - WEST FLR1	10RB	2765.00	0.00	0.00	0.00 0.00 ✓
	CAW-2560	FINAL CLEAN-UP, BLDG. A - WEST FLR 2	ROBYN	1200.00	0.00	0.00	0.00 0.00 ✓
26	CAW-3610	FRP TOPPING SLAB, BLDG. A - WEST	ROBYN	1080.00	100.00	1080.00	0.00 1080.00 ✓

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 BASELINE

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
10	CAW-3620 SEISMIC JOINT/WEATHER BARRIER, BLDG. A - WEST	ROBYN	1200.00	50.00	600.00	0.00	600.00 ✓
-	CAW-3630 RUBBER TILE W/ACRYLIC POLISH, BLDG. A - WEST	09FF	2000.00	0.00	0.00	0.00	0.00
10	CAW-3640 INSTALL WARNING STRIP, BLDG. A - WEST	ROBYN	240.00	100.00	240.00	0.00	240.00 ✓
21	CAW-3650 INSTALL GUARDRAILS/HANDRAILS, BLDG. A - WEST	05BB	6160.00	100.00	6160.00	0.00	6160.00 ✓
16	CAW-3010 INTERIOR GFRC COLUMN COVERS, ALL BLDG. A	09TS	35000.00	50.00	14000.00	3500.00	17500.00 ✓
2	CAW-3020 INSTALL EXP. JOINT COVERS, BLDG. A - WEST	ROBYN	3600.00	25.00	900.00	0.00	900.00 ✓
14	CAW-3030 LATH & PLASTER, BLDG. A - WEST	09TS	75800.00	100.00	68220.00	7580.00	75800.00 ✓
2	CAW-3050 INSTALL EXTERIOR GLASS, BLDG. A - WEST	08AGM	21583.00	70.00	10791.50	4316.60	15108.10 ✓
8	CAW-3055 INSTALL CAULKING & SEALANTS, BLDG. A - WEST	ROBYN	10800.00	100.00	10800.00	0.00	10800.00 ✓
22	CAW-3060 INSTALL EXTERIOR DOORS, BLDG. A - WEST	ROBYN	1200.00	90.00	960.00	120.00	1080.00 ✓
14	CAW-3070 PAINT EXTERIOR BLDG. A - WEST	09NP	4822.00	75.00	2411.00	1205.50	3616.50 ✓
14	CAW-3080 PAINT & TRIM DOORS, EXTERIOR, BLDG. A - WEST	09NP	5800.00	75.00	3480.00	870.00	4350.00 ✓
2	CAW-3090 INSTALL VENTILATOR UNIT LOUVERS, BLDG. A - WEST	15NESH	3451.00	100.00	3451.00	0.00	3451.00 ✓
2	CAE-0010 SET & DRILL PIERS, BLDG. A - EAST	ROBYN	1680.00	100.00	1680.00	0.00	1680.00 ✓
3	CAE-0020 REBAR PIERS, BLDG. A - EAST	03FRS	24351.00	100.00	24351.00	0.00	24351.00 ✓
3	CAE-0030 PLACE CONCRETE FOR PIERS, BLDG. A - EAST	ROBYN	458.00	100.00	458.00	0.00	458.00 ✓
3	CAE-0040 EXCAVATE FOOTINGS, BLDG. A - EAST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00 ✓
3	CAE-0050 FORMWORK FOR FOOTINGS, BLDG. A - EAST	ROBYN	30000.00	100.00	30000.00	0.00	30000.00 ✓
3	CAE-0060 FOOTING REBAR, BLDG. A - EAST	03FRS	3086.00	100.00	3086.00	0.00	3086.00 ✓
3	CAE-0070 STRUCTURAL EMBEDS/ANCHORS, BLDG. A - EAST	05BB	1900.00	100.00	1900.00	0.00	1900.00 ✓
3	CAE-0080 FOOTING/SLEEVES, BLDG. A - EAST	ROBYN	1388.00	100.00	1388.00	0.00	1388.00 ✓
3	CAE-0090 PLACE CONCRETE FOOTINGS, BLDG. A - EAST	ROBYN	4080.00	100.00	4080.00	0.00	4080.00 ✓
12	CAE-0100 INSTALL U/G PLUMBING, BLDG. A - EAST	15AMC	75000.00	100.00	75000.00	0.00	75000.00 ✓
3	CAE-0110 STRIP/CLEAN/PREP. FOOTINGS, BLDG. A - EAST	ROBYN	13880.00	100.00	13880.00	0.00	13880.00 ✓
12	CAE-0120 TERMITE CONTROL FOR FOOTINGS, BLDG. A - EAST	02RES	1900.00	100.00	1900.00	0.00	1900.00 ✓
13	CAE-0130 INSTALL U/G ELECTRICAL, BLDG. A - EAST	16HLX	64700.00	100.00	64700.00	0.00	64700.00 ✓
12	CAE-0190 BACKFILL SOG, BLDG. A - EAST	ROBYN	6000.00	100.00	6000.00	0.00	6000.00 ✓
12	CAE-0200 COMPLECT SOG, BLDG. A - EAST	ROBYN	1440.00	100.00	1440.00	0.00	1440.00 ✓
12	CAE-0210 FORM SOG, BLDG. A - EAST	ROBYN	3600.00	100.00	3600.00	0.00	3600.00 ✓
12	CAE-0220 VAPOR BARRIER/SAND FOR SOG, BLDG. A - EAST	ROBYN	2640.00	100.00	2640.00	0.00	2640.00 ✓
12	CAE-0230 TERMITE CONTROL FOR SOG, BLDG. A - EAST	02RES	1900.00	100.00	1900.00	0.00	1900.00 ✓
12	CAE-0240 SOG REBAR, BLDG. A - EAST	03FRS	9963.00	100.00	9963.00	0.00	9963.00 ✓
12	CAE-0245 SET TOILET PARTITION FRAMES, BLDG. A - EAST	05BB	2462.00	100.00	2462.00	0.00	2462.00 ✓
12	CAE-0250 PLACE SOG, BLDG. A - EAST	ROBYN	9600.00	100.00	9600.00	0.00	9600.00 ✓
2	CAE-0150 STRUCTURAL STEEL ERECTION, BLDG. A - EAST	05BB	62925.00	100.00	62925.00	0.00	62925.00 ✓
12	CAE-0160 WELD & PLUMB STRUCTURAL STEEL, BLDG. A - EAST	05BB	62924.00	100.00	62924.00	0.00	62924.00 ✓
10	CAE-0170 SPREAD METAL DECK, BLDG. A - EAST	05BB	3729.00	100.00	3729.00	0.00	3729.00 ✓
10	CAE-0260 PLACE & WELD 1ST FLOOR DECK, BLDG. A - EAST	05BB	16777.00	100.00	16777.00	0.00	16777.00 ✓
10	CAE-0270 FORM 1ST FLOOR DECK, BLDG. A - EAST	ROBYN	1200.00	100.00	1200.00	0.00	1200.00 ✓
10	CAE-0280 REBAR 1ST FLOOR DECK, BLDG. A - EAST	03FRS	14773.00	100.00	14773.00	0.00	14773.00 ✓
10	CAE-0290 PLACE CONCRETE 1ST FLOOR DECK, BLDG. A - EAST	ROBYN	8400.00	100.00	8400.00	0.00	8400.00 ✓

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
7	CAE-0300	PLACE & WELD ROOF DECK, BLDG. A - EAST	05BB	16777.00	100.00	16777.00	0.00 16777.00 ✓
7	CAE-0310	FORM ROOF DECK, BLDG. A - EAST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00 ✓
2	CAE-0315	F & P COLUMN COVERS BLDG. A - EAST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAE-0318	F & P CONCRETE BEAM ROOF BLDG. A - EAST	ROBYN	4320.00	100.00	4320.00	0.00 4320.00 ✓
7	CAE-0320	REBAR ROOF DECK, BLDG. A - EAST	03FRS	9370.00	100.00	9370.00	0.00 9370.00 ✓
12	CAE-0325	SET TOILET PARTITION FRAMES, BLDG. A - EAST	05BB	2482.00	100.00	2482.00	0.00 2482.00 ✓
7	CAE-0330	PLACE CONCRETE ROOF DECK, BLDG. A - EAST	ROBYN	8400.00	100.00	8400.00	0.00 8400.00 ✓
2	CAE-1010	LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - EAST	09TS	9000.00	100.00	9000.00	0.00 9000.00 ✓
26	CAE-1020	FIREPROOFING, BLDG. A - EAST FLR 1	09TS	3000.00	100.00	3000.00	0.00 3000.00 ✓
26	CAE-1030	DECK HANGERS-FIRE SPR & MEP, BLDG. A - EAST FLR 1	15CFP	2157.00	100.00	2157.00	0.00 2157.00 ✓
26	CAE-1035	FIRESPINKLER, RISERS, BLDG. A - EAST FLR 1	15CFP	1849.00	100.00	1849.00	0.00 1849.00 ✓
26	CAE-1040	FIRESPINKLER, LATERALS, BLDG. A - EAST FLR 1	15CFP	6240.00	100.00	6240.00	0.00 6240.00 ✓
12	CAE-1050	OH WASTE, VENT, /STORM DRN, BLD. A FLR 1	15AMC	11000.00	100.00	11000.00	0.00 11000.00 ✓
12	CAE-1060	OH WATER MAIN BLDG. A - EAST FLR 1	15AMC	5000.00	100.00	5000.00	0.00 5000.00 ✓
13	CAE-1070	OH ELECTRICAL/SYSTEM RI BLDG. A - EAST FLR 1	16HLX	16380.00	100.00	16380.00	0.00 16380.00 ✓
13	CAE-1075	CONTROLS RI BLDG. A - EAST FLR 1	17PAC	4781.00	100.00	4781.00	0.00 4781.00 ✓
19	CAE-1080	OH HVAC PIPING, A - EAST FLR 1	15NESM	10000.00	100.00	10000.00	0.00 10000.00 ✓
	CAE-1090	OVERHEAD DUCT BLDG. A - EAST - FLR 1	15NESM	26526.00	100.00	26526.00	0.00 26526.00 ✓
2	CAE-1100	METAL STUD FRAMING, BLDG. A - EAST FLR 1	09TS	54000.00	100.00	54000.00	0.00 54000.00 ✓
11	CAE-1110	INSTL DOOR/WINDOW RM FRAM, BLDG. A - EAST FLR 1	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
26	CAE-1120	FIRE SAFING, BLDG. A - EAST FLR 1	07SAC	1400.00	100.00	1400.00	0.00 1400.00 ✓
12	CAE-1130	INSTALL WATER LINES, WALL, BLDG. A - EAST FLR 1	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAE-1150	ELECT/SYSTEMS RI IN WALL, BLDG. A - EAST FLR 1	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
13	CAE-1160	PIPE INSULATION, BLDG. A - EAST FLR 1	15NESM	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAE-1190	INSULATION, BLDG. A - EAST FLR 1	07SAC	14700.00	100.00	13230.00	1470.00 14700.00 ✓
16	CAE-1200	GYP BOARD WALLS, BLDG. A - EAST FLR 1	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
16	CAE-1205	SOUND PROOF BOARDS, BLDG. A - EAST FLR 1	07SAC	4600.00	100.00	4600.00	0.00 4600.00 ✓
9	CAE-1210	ACOUSTIC CEILING GRID, BLDG. A - EAST FLR 1	09WBH	15750.00	100.00	3150.00	12600.00 15750.00 ✓
9	CAE-1220	GYP BOARD CEILING GRID, BLDG. A - EAST FLR 1	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓
16	CAE-1230	TAPE/FLOAT GYP BOARD WALL, BLDG. A - EAST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
24	CAE-1235	VINYL COVERED TACK BOARD, BLDG. A - EAST	09WBH	22275.00	100.00	0.00	22275.00 22275.00 ✓
9	CAE-1240	HANG GYP BOARD CEILING, BLDG. A - EAST FLR 1	09TS	1800.00	100.00	450.00	1350.00 1800.00 ✓
22	CAE-1250	HANG DOORS, BLDG. A - EAST FLR 1	ROBYN	3600.00	100.00	2880.00	720.00 3600.00 ✓
27	CAE-1260	FINISH PLUMBING, BLDG. A - EAST FLR 1	15AMC	3000.00	50.00	1500.00	0.00 1500.00 ✓
9	CAE-1270	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - EAST FLR 1	09TS	400.00	100.00	160.00	240.00 400.00 ✓
9	CAE-1280	INT CEMENT/VENEER PLASTER, BLDG. A - EAST FLR 1	09TS	32900.00	50.00	16450.00	0.00 16450.00 ✓
26	CAE-1290	FIRESPINKLERS, FINISH, BLDG. A - EAST FLR 1	15CFP	2311.00	25.00	0.00	577.75 577.75 ✓
10	CAE-1300	CERAMIC TILE IN BATHROOMS, BLDG. A - EAST FLR 1	09VCT	7000.00	75.00	0.00	5250.00 5250.00 ✓
4	CAE-1310	FRP PANELS/MAINSOT, BLDG. A - EAST FLR2	09WBH	480.00	50.00	0.00	240.00 240.00 ✓
14	CAE-1330	PAINTING, WALLS, INTERIOR BLDG. A - EAST FLR 1	09NP	6000.00	75.00	1800.00	2700.00 4500.00 ✓
14	CAE-1340	PAINT, DOORS/FRMS, INT, BLDG. A - EAST FLR 1	09NP	5500.00	75.00	1650.00	2475.00 4125.00 ✓

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
13	CAE-1350	PULL ELECT. WIRE, BLDG. A - EAST FLR 1	16HLX	10920.00	100.00	10920.00	0.00 10920.00 ✓
14	CAE-1360	LATH PLASTER TOILET PARTI, BLDG. A - EAST FLR 1	09TS	1300.00	100.00	650.00	650.00 1300.00 ✓
9	CAE-1370	INSTALL CEILING TILE IN GRID, BLDG. A - EAST FLR	09WBH	15750.00	10.00	0.00	1575.00 1575.00 ✓
14	CAE-1390	FINISH PAINT, BLDG. A - EAST FLR 1	09NP	3750.00	50.00	375.00	1500.00 1875.00 ✓
23	CAE-1400	25TOILET ACCESSORIES, BLDG. A - EAST FLR 1	10WCS	2160.00	25.00	0.00	540.00 540.00 ✓
23	CAE-1410	DOOR HARDWARE, BLDG. A - EAST FLR 1	ROBYN	3600.00	50.00	540.00	1260.00 1800.00 ✓
23	CAE-1420	HVAC GRILLS, REGISTERS, BLDG. A - EAST FLR 1	15NESH	1500.00	20.00	300.00	0.00 300.00 ✓
13	CAE-1430	ELECTRICAL TRIM, BLDG. A - EAST FLR 1	16HLX	5460.00	50.00	0.00	2730.00 2730.00 ✓
23	CAE-1435	CONTROLS FINISH, BLDG. A - EAST FLR 1	17FAC	5844.00	35.00	0.00	2045.40 2045.40 ✓
-	CAE-1440	MARKER BOARDS VISUAL DISPL, BLDG. A - EAST FLR 1	10NA	6211.00	0.00	0.00	0.00 0.00
-	CAE-1450	INSTALL FIRE / CABINETS, BLDG. A - EAST FLR 1	ROBYN	120.00	0.00	0.00	0.00 0.00
-	CAE-1460	RESILIENT FLOORING, BLDG. A - EAST FLR 1	09FF	2000.00	0.00	0.00	0.00 0.00
-	CAE-1470	RUBBER FLOORING IN STAIRS, BLDG. A - EAST FLR 1	09FF	1260.00	0.00	0.00	0.00 0.00
23	CAE-1480	INSTALL LIGHT FIXTURES BLDG. A - EAST FLR 1	16HLX	8736.00	40.00	1747.20	1747.20 3494.40 ✓
23	CAE-1490	INSTALL SYSTEM DEVICES BLDG. A - EAST FLR 1	16HLX	10920.00	30.00	0.00	3276.00 3276.00 ✓
-	CAE-1500	CASEWORK IN ALL ROOMS, BLDG. A - EAST FLR 1	06RC	9060.50	0.00	0.00	0.00 0.00
-	CAE-1510	SIGNAGE, BLDG. A - EAST FLR1	10RB	2765.00	0.00	0.00	0.00 0.00
-	CAE-1530	FINAL CLEAN-UP, BLDG. A - EAST FLR 1	ROBYN	1200.00	0.00	0.00	0.00 0.00
23	CAE-2010	LAYOUT WALLS, INSTALL TOP TRACK, BLDG. A - EAST	09TS	9000.00	100.00	9000.00	0.00 9000.00 ✓
26	CAE-2020	FIREPROOFING, BLDG. A - EAST FLR 2	09TS	3000.00	100.00	3000.00	0.00 3000.00 ✓
26	CAE-2030	DECK HANGERS-FIRE SPR & MEP, BLDG. A - EAST FLR 2	15CFP	2318.00	100.00	2318.00	0.00 2318.00 ✓
26	CAE-2035	FIRESINKLERS, RISER, BLDG. A - EAST FLR 2	15CFP	1855.00	100.00	1855.00	0.00 1855.00 ✓
26	CAE-2040	FIRESINKLER, LATERALS, BLDG. A - EAST FLR 2	15CFP	6644.00	100.00	6644.00	0.00 6644.00 ✓
12	CAE-2050	OH WASTE, VENT, /STORM DRN, BLD. A - EAST FLR 2	15AMC	5000.00	100.00	5000.00	0.00 5000.00 ✓
12	CAE-2060	OH WATER MAIN BLDG. A - EAST FLR 2	15AMC	5000.00	100.00	5000.00	0.00 5000.00 ✓
13	CAE-2070	OH ELECTRICAL/SYSTEM RI BLDG. A - EAST FLR 2	16HLX	16380.00	50.00	8190.00	0.00 8190.00 ✓
23	CAE-2075	CONTROLS RI BLDG. A - EAST FLR 2	17FAC	4782.00	100.00	4782.00	0.00 4782.00 ✓
19	CAE-2080	OH HVAC PIPING. A - EAST FLR 2	15NESH	14500.00	100.00	14500.00	0.00 14500.00 ✓
19	CAE-2090	OVERHEAD DUCT BLDG. A - EAST - FLR 2	15NESH	26533.00	100.00	26533.00	0.00 26533.00 ✓
2	CAE-2100	METAL STUD FRAMING, BLDG. A - EAST FLR 2	09TS	54000.00	100.00	54000.00	0.00 54000.00 ✓
11	CAE-2110	INSTL DOOR WINDOW HM FRAM, BLDG. A - EAST FLR 2	ROBYN	9600.00	100.00	9600.00	0.00 9600.00 ✓
20	CAE-2130	FIRE SAFING, BLDG. A - EAST FLR 2	07SAC	1400.00	100.00	1400.00	0.00 1400.00 ✓
12	CAE-2140	INSTALL WATER LINES, WALL, BLDG. A - EAST FLR 2	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
12	CAE-2150	INSTALL GAS LINES, BLDG. A - EAST FLR 2	15AMC	7000.00	100.00	7000.00	0.00 7000.00 ✓
13	CAE-2160	ELECT/SYSTEMS RI IN WALL ,BLDG. A - EAST FLR 2	16HLX	25920.00	100.00	25920.00	0.00 25920.00 ✓
12	CAE-2170	PIPE INSULATION, BLDG. A - EAST FLR 2	15NESH	3000.00	100.00	3000.00	0.00 3000.00 ✓
6	CAE-2200	INSULATION, BLDG. A - EAST FLR 2	07SAC	14700.00	100.00	14700.00	0.00 14700.00 ✓
7	CAE-2205	SOUND PROOF BOARDS, BLDG. A - EAST FLR 2	07SAC	4600.00	100.00	4140.00	460.00 4600.00 ✓
16	CAE-2210	GYP BOARD WALLS, BLDG. A - EAST FLR 2	09TS	30000.00	100.00	30000.00	0.00 30000.00 ✓
	CAE-2220	ACOUSTIC CEILING GRID, BLDG. A - EAST FLR 2	09WBH	15750.00	80.00	3150.00	9450.00 12600.00 ✓
9	CAE-2230	GYP BOARD CEILING GRID, BLDG. A - EAST FLR 2	09TS	7000.00	100.00	7000.00	0.00 7000.00 ✓

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
23	CAE-2240	INSTALL FUME HOOD	11KSC	3735.00	100.00	747.00	2988.00 3735.00 ✓
16	CAE-2250	TAPE/FLOAT GYP BOARD WALL, BLDG. A - EAST	09TS	10600.00	100.00	10600.00	0.00 10600.00 ✓
21	CAE-2255	VINYL COVERED TACK BOARD, BLDG. A - EAST	09WBM	22275.00	100.00	17820.00	4455.00 22275.00 ✓
9	CAE-2260	HANG GYP BOARD CEILING, BLDG. A - EAST FLR 2	09TS	1800.00	100.00	360.00	1440.00 1800.00 ✓
22	CAE-2270	HANG DOORS, BLDG. A - EAST FLR 2	ROBYN	3600.00	100.00	1080.00	2520.00 3600.00 ✓
27	CAE-2280	FINISH PLUMBING, BLDG. A - EAST FLR 2	15AMC	3000.00	25.00	0.00	750.00 750.00 ✓
9	CAE-2290	TAPE/FLOAT GYP BOARD CLNG, BLDG. A - EAST FLR 2	09TS	400.00	100.00	120.00	280.00 400.00 ✓
16	CAE-2300	INT CEMENT/VENEER PLASTER, BLDG. A - EAST FLR 2	09TS	32900.00	50.00	8225.00	8225.00 16450.00 ✓
26	CAE-2310	FIRESPINKLERS, FINISH, BLDG. A - EAST FLR 2	15CFP	2318.00	25.00	0.00	579.50 579.50 ✓
10	CAE-2320	CERAMIC TILE IN BATHROOMS, BLDG. A - EAST FLR 2	09VCT	7000.00	25.00	0.00	1750.00 1750.00 ✓
26	CAE-2330	FRP PANELS/MAINS/COT, BLDG. A - EAST FLR2	09WBM	480.00	25.00	0.00	120.00 120.00 ✓
14	CAE-2350	PAINTING, WALLS, INTERIOR BLDG. A - EAST FLR 2	09NP	6000.00	75.00	1200.00	3300.00 4500.00 ✓
14	CAE-2360	PAINT, DOORS/FRMS, INT, BLDG. A - EAST FLR 2	09NP	5500.00	75.00	1650.00	2475.00 4125.00 ✓
13	CAE-2370	PULL ELECT. WIRE, BLDG. A - EAST FLR 2	16HLX	10920.00	100.00	10920.00	0.00 10920.00 ✓
14	CAE-2380	LATH PLASTER TOILET PARTY, BLDG. A - EAST FLR 2	09TS	1300.00	100.00	780.00	520.00 1300.00 ✓
9	CAE-2390	INSTALL CEILING TILE IN GRID, BLDG. A - EAST FLR	09WBM	15750.00	10.00	0.00	1575.00 1575.00 ✓
14	CAE-2410	FINISH PAINT, BLDG. A - EAST FLR 2	09NP	3750.00	75.00	937.50	1875.00 2812.50 ✓
	CAE-2420	TOILET ACCESSORIES, BLDG. A - EAST FLR 2	10WCS	2160.00	25.00	0.00	540.00 540.00 ✓
23	CAE-2430	DOOR HARDWARE, BLDG. A - EAST FLR 2	ROBYN	3600.00	50.00	720.00	1080.00 1800.00 ✓
-	CAE-2440	HVAC GRILLS, REGISTERS, BLDG. A - EAST FLR 2	15NESH	1502.00	0.00	0.00	0.00 0.00
13	CAE-2450	ELECTRICAL TRIM, BLDG. A - EAST FLR 2	16HLX	5460.00	50.00	0.00	2730.00 2730.00 ✓
23	CAE-2455	CONTROLS FINISH, BLDG. A - EAST FLR 2	17PAC	5843.00	20.00	0.00	1168.60 1168.60 ✓
-	CAE-2460	MARKER BOARDS/VISUAL DISPL, BLDG. A - EAST FLR 2	10NA	8000.00	0.00	0.00	0.00 0.00
-	CAE-2470	INSTALL FIRE / CABINETS, BLDG. A - EAST FLR 2	ROBYN	120.00	0.00	0.00	0.00 0.00
-	CAE-2480	RESILIENT FLOORING, BLDG. A - EAST FLR 2	09FF	2000.00	0.00	0.00	0.00 0.00
-	CAE-2490	RUBBER FLOORING IN STAIRS, BLDG. A - EAST FLR 2	09FF	1260.00	0.00	0.00	0.00 0.00
23	CAE-2500	INSTALL LIGHT FIXTURES BLDG. A - EAST FLR 2	16HLX	8736.00	20.00	1747.20	0.00 1747.20 ✓
-	CAE-2510	INSTALL SYSTEM DEVICES BLDG. A - EAST FLR 2	16HLX	10920.00	0.00	0.00	0.00 0.00
-	CAE-2520	CASEWORK IN ALL ROOMS, BLDG. A - EAST FLR 2	06RC	9060.50	0.00	0.00	0.00 0.00
23	CAE-2530	INSTALL LAB EQUIPMENT, BLDG. A - EAST, FLR2	11KSC	38852.00	10.00	3885.20	0.00 3885.20 ✓
-	CAE-2540	SIGNAGE, BLDG. A - EAST FLR1	10RB	2765.00	0.00	0.00	0.00 0.00
26	CAE-3600	FRP STAIR TREADS AND RISERS, BLDG. A - EAST	ROBYN	2160.00	100.00	2160.00	0.00 2160.00 ✓
26	CAE-3610	FRP TOPPING SLAB, BLDG. A - EAST	ROBYN	2160.00	100.00	2160.00	0.00 2160.00 ✓
10	CAE-3620	SEISMIC JOINT/WEATHER BARRIER, BLDG. A - EAST	ROBYN	1200.00	20.00	240.00	0.00 240.00 ✓
-	CAE-3630	RUBBER TILE W/ACRYLIC POLISH, BLDG. A - EAST	09FF	2000.00	0.00	0.00	0.00 0.00
10	CAE-3640	INSTALL WARNING STRIP, BLDG. A - EAST	ROBYN	240.00	100.00	240.00	0.00 240.00 ✓
21	CAE-3650	INSTALL GUARDRAILS/HANDRAILS, BLDG. A - EAST	05BB	6157.00	100.00	6157.00	0.00 6157.00 ✓
28	CAE-1720	ELEVATOR WALLS, BLDG. A - EAST	09TS	4000.00	100.00	4000.00	0.00 4000.00 ✓
8	CAE-1730	SET & INSTALL ELEVATOR EQUIPMENT, BLDG. A - EAST	14WPE	4000.00	100.00	4000.00	0.00 4000.00 ✓
8	CAE-1740	INSTALL HANDRAILS/ELEVATOR LADDER, BLDG. A - EAS	14WPE	4000.00	100.00	4000.00	0.00 4000.00 ✓
28	CAE-1750	INSTALL ELEVATOR DOOR, BLDG. A - EAST	14WPE	4000.00	100.00	4000.00	0.00 4000.00 ✓

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
 REPORT DATE 16JUN99 13:24  
 DAILY SCHEDULE COST REPORT - JUNE 1999  
 ELINE

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00  
 DATA DATE 01JUL99 PAGE NO. 17

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
BASELINE ACTIVITIES							
28	CAE-1760	HOOK-UP & TIE IN ELEVATOR, BLDG. A - EAST	14WPE	4758.00	100.00	4758.00	0.00 4758.00
2	CAE-3020	INSTALL EXP. JOINT COVERS, BLDG. A - EAST	ROBYN	3600.00	25.00	900.00	0.00 900.00
14	CAE-3030	LATH & PLASTER, BLDG. A - EAST	09TS	75800.00	100.00	68220.00	7580.00 75800.00
2	CAE-3050	INSTALL EXTERIOR GLASS, BLDG. A - EAST	08AGM	21583.00	65.00	10791.50	3237.45 14028.95
8	CAE-3055	INSTALL CAULKING & SEALANTS, BLDG. A - EAST	ROBYN	10800.00	90.00	9720.00	0.00 9720.00
22	CAE-3060	INSTALL EXTERIOR DOORS, BLDG. A - EAST	ROBYN	1200.00	100.00	1200.00	0.00 1200.00
14	CAE-3070	PAINT EXTERIOR BLDG. A - EAST	09NP	4823.00	60.00	1446.90	1446.90 2893.80
14	CAE-3080	PAINT & TRIM DOORS, EXTERIOR, BLDG. A - EAST	09NP	5800.00	75.00	3480.00	870.00 4350.00
2	CAE-3090	INSTALL VENTILATOR UNIT LOUVERS, BLDG. A - EAST	15NESH	3451.00	100.00	3451.00	0.00 3451.00
				3790480.24	86.00	3006042.19	253777.40 3259819.59
				3790480.24	86.00	3006042.19	253777.40 3259819.59

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
 REPORT DATE 16JUN99 13:24

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00  
 DATA DATE 01JUL99 PAGE NO. 47

MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 CHANGES AND ADDITIONS

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
ALL BUILDINGS							
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-C0615A	CO6, ITEM 15- CO #4 NULL & VOID REMOVED COSTS	NELSON	-57289.00	0.00	-57289.00	0.00	-57289.00
CA0-C0616A	CO6, ITEM 16-CO#4 NULL & VOID ADDED COSTS	NELSON	57289.00	100.00	57289.00	0.00	57289.00
CA0-C0712A	CO7, ITEM 12-SMOKE DAMPER CONTROL CCD-69						
CA0-C0719A	CO7, ITEM 19- CO #5 NULL & VOID REMOVE COSTS						
CA0-C0720A	CO7, ITEM 20- CO #5 NULL & VOID ADD COSTS						
			0.00	100.00	0.00	0.00	0.00
CO #4, ITEM 11 - OMIT VARIOUS "FBO" EQUIPMENT							
B04-C0411A	CO4, ITEM 11 - OMIT VARIOUS "FBO" EQUIPMENT	NELSON	-690.00	0.00	-690.00	0.00	-690.00
			-690.00	0.00	-690.00	0.00	-690.00
CO #5, ITEM 1 - RM FRAMES FOR WALL THICKNESS							
B04-C0501A	CO5, ITEM 1 - REV. RM FRAMES FOR WALLS						
CO #5, ITEM 13 - WEATHER PROOF ELECT. OUTLETS							
B04-C0513A	CO5, ITEM 13 - WEATHER PROOF ELEC. OUTLETSBROOF						
			-690.00	100.00	-690.00	0.00	-690.00
2 SITE WORK							
CO # 2, ITEM 2 - ADDITIONAL CONCRETE WALK							
B04-C0202A	CHANGE ORDER 2, ITEM 2 - ADDITIONAL CONCR. WALK	NELSON	2016.00	100.00	2016.00	0.00	2016.00
			2016.00	100.00	2016.00	0.00	2016.00
CO #3, ITEM 1 - EARTHWORK MOD. & REMOVE CLAY							
B04-C0301A	CO 3, ITEM 1 - REMOVE CLAY BTWN BLDGS E1 & F	NELSON	10717.00	100.00	10717.00	0.00	10717.00
			10717.00	100.00	10717.00	0.00	10717.00
CO #3, ITEM 2 - PLUG IRRIGATION VALVES							
B04-C0302A	CO 3, ITEM 2 - PLUG IRRIGATION VALVES	NELSON	7709.00	100.00	7709.00	0.00	7709.00
			7709.00	100.00	7709.00	0.00	7709.00
CO #3, ITEM 3 - REMOVE EXISTING SEPTIC SYSTEM							
B04-C0303A	CO 3, ITEM 3 - REMOVE EXISTING SEPTIC SYSTEM	NELSON	5960.00	100.00	5960.00	0.00	5960.00
			5960.00	100.00	5960.00	0.00	5960.00
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-C0708A	CO7, ITEM 8- SITE: RE-STAKE CAMPUS RD CCD-64.1						
CA0-C0711A	CO7, ITEM 11-SITE: DAMAGE TO TEMP FENCE CCD-68						
CO #3, ITEM 13 - DELETE LOCKER BASES							
B04-C0313A	CO 3, ITEM 13 - DELETE LOCKER BASES	NELSON	-1067.00	0.00	-1067.00	0.00	-1067.00
			-1067.00	0.00	-1067.00	0.00	-1067.00
CO #3, ITEM 14 - ADDED POWER TO SITE KIOSK #1							
B04-C0314A	CO3, ITEM 14 - ADDED POWER TO SITE KIOSK	NELSON	2672.00	100.00	2672.00	0.00	2672.00
			2672.00	100.00	2672.00	0.00	2672.00
CO #4, ITEM 4 - MTL. STAIR TREAD NOSINGS, SITE							
B04-C0404A	CO4, ITEM 4 - METAL STAIR TREAD NOSINGS, SITE	NELSON	1417.00	100.00	1417.00	0.00	1417.00
			1417.00	100.00	1417.00	0.00	1417.00

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
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 MONTHLY SCHEDULE COST REPORT - JUNE 1999  
 CHANGES AND ADDITIONS

CLOVIS HIGH SCHOOL 2ND ED. CENTER \*  
 START DATE 15JUN98 FIN DATE 16FEB00\*  
 DATA DATE 01JUL99 PAGE NO. 48

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
SITE WORK							
CO #4, ITEM 5 - RE-ROUTE WATER LINE, SITE							
B04-CO405A	CO4, ITEM 5 - RE-ROUTE WATER LINE, SITE	NELSON	2531.00	100.00	2531.00	0.00	2531.00
			2531.00	100.00	2531.00	0.00	2531.00
CO #4, ITEM 7 - RELOC. CURB CUT/CROSSWALK, SITE							
B04-CO407A	CO4, ITEM 7 - RELOC. CURB CUT/SIDEWALK, SITE	NELSON	400.00	100.00	400.00	0.00	400.00
			400.00	100.00	400.00	0.00	400.00
CO #4, ITEM 8 - NEW CURB CUT, S. CAMPUS ROAD							
B04-CO408A	CO4, ITEM 8 - NEW CURB CUT FOR LOT, S. CAMPUS RD	NELSON	1436.00	100.00	1436.00	0.00	1436.00
			1436.00	100.00	1436.00	0.00	1436.00
CO #4, ITEM 9 - U/G ELEC. & POLE BASE, SITE							
B04-CO409A	CO4, ITEM 9 - U/G ELEC. & POLE BASE, SITE	NELSON	3634.00	100.00	3634.00	0.00	3634.00
			3634.00	100.00	3634.00	0.00	3634.00
CO #4, ITEM 13 - ADD. EMERGENCY POWER REQ., SITE							
B04-CO413A	CO4, ITEM 13 - ADD. EMERGENCY POWER, SITE	NELSON	36126.00	100.00	36126.00	0.00	36126.00
			36126.00	100.00	36126.00	0.00	36126.00
CO #5, ITEM 2 - REV. HM FRAME SCHLAGE HARDWARE							
B04-CO502A	CO5, ITEM 2 - REV. HM DOORS FOR SCHLAGE HARDWARE						
CO #5, ITEM 3 - ADD HM FRAME LOUVER, BLDG. A							
CA0-CO503A	CO5, ITEM 3 - ADD HM FRAME EXT. LOUVER, BLDG A						
			73551.00	100.00	73551.00	0.00	73551.00
3 BUILDING A - ACADEMIC							
CO # 2, ITEM 1 - VISUAL SUN SCREEN SUPPORTS							
CA0-CO201A	CHANGE ORDER 2, ITEM 1 - SUN SCREEN SPPORTS	NELSON	681.00	100.00	681.00	0.00	681.00
			681.00	100.00	681.00	0.00	681.00
CO # 2, ITEM 3 - PRECAST CONCRETE TREADS							
CA0-CO203A	CHANGE ORDER 2, ITEM 3 - PRECAST CONCR. TREADS	NELSON	2980.00	100.00	2980.00	0.00	2980.00
			2980.00	100.00	2980.00	0.00	2980.00
CO #3, ITEM 4 - ELECTRICAL CHANGES, BLDG. A & D							
CA0-CO304A	CO3, ELEC. CHANGES (CONDUIT), BLDG. A AND D	NELSON	3365.00	100.00	3365.00	0.00	3365.00
			3365.00	100.00	3365.00	0.00	3365.00
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-CO305A	CO3, ITEM 5 - CHANGE LOCKSETS ALL BUILDINGS	NELSON	4338.00	100.00	4338.00	0.00	4338.00
CA0-CO601A	CO6, ITEM 1 - TUBE STEEL WALL BRACING @ CCD-45	NELSON	1613.00	100.00	1613.00	0.00	1613.00
CA0-CO602A	CO6, ITEM 2 ELECTRICAL SCOPE CHANGES CCD-47	NELSON	57200.00	100.00	57200.00	0.00	57200.00
CA0-CO604A	CO6, ITEM 4 - REVISED ELEC PANELS LG2&LG3-CCD-36	NELSON	2481.00	100.00	2481.00	0.00	2481.00
CA0-CO605A	CO6, ITEM 5 PREDRILLED HOLES @ ANGLE CCD-43	NELSON	1810.00	100.00	1810.00	0.00	1810.00
CA0-CO606A	CO6, ITEM 6-ADD ANGLES BOTTOM OF BEAMS CCD-51	NELSON	484.00	100.00	484.00	0.00	484.00
CA0-CO607A	CO6, ITEM 7 -REMOVE & RELOCATE TEMP FENCE CCD-51	NELSON	4345.00	100.00	4345.00	0.00	4345.00
CA0-CO608A	CO6, ITEM 8 -DEL 'FBO' CURTAIN WALL CCD-53/RFP35	NELSON	-142.00	0.00	-142.00	0.00	-142.00
CA0-CO609A	CO6, ITEM 9 -INCREASE SIZE OF TRANSFORMER CCD-55	NELSON	16332.00	100.00	16332.00	0.00	16332.00
CA0-CO610A	CO6, ITEM 10-RELOCATE TV/DATA OUTLETS CCD-56	NELSON	422.00	100.00	422.00	0.00	422.00

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
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 CHANGES AND ADDITIONS

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00  
 DATA DATE 01JUL99 PAGE NO. 49

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-C0611A	CO6, ITEM 11-BLDG B, DEL & ADD LIGHTS CCD-57	NELSON	1880.00	100.00	1880.00	0.00	1880.00
CA0-C0612A	CO6, ITEM 12- BLDG A,METAL FLASHING @ WINDOWS	NELSON	282.00	100.00	282.00	0.00	282.00
CA0-C0613A	CO6, ITEM 13 -ADD ELECTRICAL RECEPTACLES CCD-44	NELSON	709.00	100.00	709.00	0.00	709.00
CA0-C0614A	CO6, ITEM 14- MODIFY HOLLOW METAL FRAMES CCD-48	NELSON	1624.00	100.00	1624.00	0.00	1624.00
CA0-C0704A	CO7, ITEM 4-BLD A: FRAM. & FINISH STA CCD-59						
CA0-C0705A	CO7, ITEM 5-BLDG A: FRAMING @ STAIR #109 CCD-60						
CA0-C0714A	CO7, ITEM 14-BLDG A: 4 HM WINDOW FRAMES CCD-71						
CA0-C0716A	CO7, ITEM 16 BLDG A: ADD ROOM SIGNS CCD-73						
			93378.00	100.00	93378.00	0.00	93378.00
CO #3, ITEM 7 - WATER HEATER SERVICE, BLDG. A							
CA0-C0307A	CO3, ITEM 7 - WATER HEATER ELEC. SERV., BLDG. A	NELSON	930.00	100.00	930.00	0.00	930.00
			930.00	100.00	930.00	0.00	930.00
CO #3, ITEM 9 - ADJUST STL. BEAMS, BLDG. A							
CA0-C0309A	CO3, ITEM 9 - ADJUST STEEL BEAM, BLDG. A	NELSON	2963.00	100.00	2963.00	0.00	2963.00
			2963.00	100.00	2963.00	0.00	2963.00
CO #4, ITEM 14 - RELOC. TWO EXT. WINDOW, BLDG. A							
CA0-C0414A	CO4, ITEM 14 - RELOC. TWO EXT. WINDOWS, BLDG. A	NELSON	2686.00	100.00	2686.00	0.00	2686.00
			2686.00	100.00	2686.00	0.00	2686.00
CO #5, ITEM 11 - MOD. HM FRAME WINDOWS, BLDG. A							
CA0-C0511A	CO5, ITEM 11 - MOD. HM FRAME WINDOWS, BLDG. A						
CO #5, ITEM 14 - ADD METAL STUD FRAME@STL. BEAM							
CA0-C0514A	CO5, ITEM 14 - ADD MTL. FRAMING@BEAM, BLDG. A						
LCN #006 VAPOR BARRIER ROOF							
CA0-L0060J	INSTALL VAPOR BARRIER- ROOF	07FRC	19271.00	100.00	19271.00	0.00	19271.00
CA0-L0060K	LCN SUPERVISION	NELSON	1927.00	100.00	1927.00	0.00	1927.00
			21198.00	100.00	21198.00	0.00	21198.00
LCN #007 ADD FOOTING UNDER STAIR							
CA0-L0070J	INSTALL ADDITIONAL FTNG UNDER STAIR	ROBYN	101.00	100.00	101.00	0.00	101.00
CA0-L0070K	LCN SUPERVISION	NELSON	91.00	100.00	91.00	0.00	91.00
			192.00	100.00	192.00	0.00	192.00
LCN #011 FIVE ADDITIONAL TS4X4 COLUMNS							
CAW-L0110G	FAB/ DEL MATERIALS	05BB	440.00	100.00	440.00	0.00	440.00
CAW-L0110H	PLACE NEW FTNGS., INSTAL BOLTS	ROBYN	132.00	100.00	132.00	0.00	132.00
CAW-L0110J	INSTAL NEW COLUMNS	05BB	440.00	100.00	440.00	0.00	440.00
CAW-L0110K	LCN SUPERVISION	NELSON	162.00	100.00	162.00	0.00	162.00
			1174.00	100.00	1174.00	0.00	1174.00
LCN #022.1 H.H. FRAME FLASHING							
CA0-L0221H	INSTALL FLASHING	15NESH	647.00	100.00	647.00	0.00	647.00
CA0-L0221J	PAINT FLASHING	09NP	1896.00	100.00	1896.00	0.00	1896.00
CA0-L0221K	LCN SUPERVISION	NELSON	570.00	100.00	570.00	0.00	570.00

LEWIS C. NELSON & SONS, INC.  
 Project Name: U069 Project Version: UPDT 08 31MAY99  
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 C AND ADDITIONS

CLOVIS HIGH SCHOOL 2ND ED. CENTER  
 START DATE 15JUN98 FIN DATE 16FEB00  
 DATA DATE 01JUL99 PAGE NO. 50

ACTIVITY ID	ACTIVITY DESCRIPTION	SUBC RESP	BUDGET VALUE	PCT COMPL	PREVIOUS BILLING AMT	ACTUAL THIS PERIOD	ACTUAL TO DATE
BUILDING A - ACADEMIC							
LCN #022.1 H.M. FRAME FLASHING							
CA0-L0221L	ROBYN FINISH	ROBYN	696.00	100.00	696.00	0.00	696.00
			3809.00	100.00	3809.00	0.00	3809.00
			133356.00	100.00	133356.00	0.00	133356.00
BUILDING B - ADMINISTRATION							
CO #4, ITEM 1 - NAILERS AT COLUMN, BLDG. D							
CB0-CO401A	CO4, ITEM 1 - PROVIDE NAILERS AT COLUMN, BLDG. B	NELSON	675.00	100.00	675.00	0.00	675.00
			675.00	100.00	675.00	0.00	675.00
CO #5, ITEM 4 - STOR. RM. 115/TOILET 116, BLDG B							
CB0-CO504A	CO5, ITEM 4 - REV. RM 115/RM 116, BLDG. B						
CO #5, ITEM 8 - ELECT. TO SPLIT A/C SYS., BLDG B							
CB0-CO508A	CO5, ITEM 8 - ADD ELECT. TO SPLIT AC SYS, BLDG B						
LCN #019 EXIT DEVICES HARDWARE							
CB1-L0190J	LCN SUPERVISION	NELSON	26.00	100.00	26.00	0.00	26.00
CB1-L019H	FAB/DEL OF MODIFIED DOOR HRDWR.	OBMS	168.00	100.00	168.00	0.00	168.00
			194.00	100.00	194.00	0.00	194.00
			869.00	100.00	869.00	0.00	869.00
BUILDING C - LEARNING DIRECTOR AND RELOCATABLE							
CO #3, ITEM 5 - LOCKSET CHANGES, ALL BUILDINGS							
CA0-CO072A	CO7, ITEM 2-REVISED CONNECTION @ RIM JOIST CCD-4						
CA0-CO709A	CO7, ITEM 9-BLDG C: REL DOOR OPENING 143 CCD-65						
CA0-CO715A	CO7, ITEM 15-BLDG C: MOD WALL THICKNESS CCD 72						
CO #3, ITEM 8 - PLYWOOD SHIMS, BLDG. C							
CC0-CO308A	CO3, ITEM 8 - PLYWOOD SHIMS, BLDG. C	NELSON	1607.00	100.00	1607.00	0.00	1607.00
			1607.00	100.00	1607.00	0.00	1607.00
CO #3, ITEM 10 - ROOF DECK ELEVATION, BLDG. C							
CC0-CO310A	CO3, ITEM 10 - ROOF DECK ELEVATION, BLDG. C	NELSON	818.00	100.00	818.00	0.00	818.00
			818.00	100.00	818.00	0.00	818.00
CO #4, ITEM 3 - METAL STRAPS AT VENTS, BLDG. C							
CC0-CO403A	CO4, ITEM 3 - METAL STRAPS AT VENTS, BLDG. C	NELSON	1065.00	100.00	1065.00	0.00	1065.00
			1065.00	100.00	1065.00	0.00	1065.00
CO #5, ITEM 12 - REV. WIRING CONDITIONS, BLDG. C							
CC0-CO512A	CO5, ITEM 12 - REVISE WIRING CONDITIONS, BLDG. C						
CO #5, ITEM 15 - ADD GROMMETS AT COUNTER, BLDG C							
CC0-CO515A	CO5, ITEM 15 - ADD GROMMETS AT COUNTERS, BLDG. C						
			3490.00	100.00	3490.00	0.00	3490.00

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 C.A.R.T.  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1998-99

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
D	Professional Services (Architect)		88,443	88,443
	General Renovation Activity:			-
D	Pre-Renovation Planning		21,601	21,601
D	Pre-Renovation Buildings		863	863
D	Pre-Renovation Land		2,152	2,152
D	Tests		579	579
D	Loan Interest		43,760	43,760
	Renovations:			
D	General Site Renovations		4,786	4,786
D	General Building Renovations		339,962	339,962
	TOTALS TO DISTRICT SUMMARY	-	<u>502,145</u>	<u>502,145</u>

\* District Administration stipulated on or about September 29, 2000 that 10.3 of the costs were attributable to the Science Classroom renovations based upon square footage.

Prepared by SixTen and Associates: L. Hendee 10-20-00

## PART D

**SCIENCE CLASSROOM RENNOVATIONS**  
 Schedule of Payments made for Specific Activities  
 Prepared by SixTen and Associates: L. Hendee 10-20-00

PART	TYPE OF EXPENDITURE	TOTAL EXPENSE
D-A8	Professional Services (Architect)	858,515
	General Renovation Activity:	
D-A3	Pre-Renovation Planning	209,677
D-A4	Pre-Renovation Buildings	8,373
D-A5	Pre-Renovation Land	20,891
D-A6	Tests	5,621
D-A1	Loan Interest	424,781
	Renovations:	
D-A7	General Site Renovations	46,453
D-A2	General Building Renovations	3,300,000
		<u>4,874,311</u>

Prepared by SixTen and Associates: L. Hendee 10-20-00

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SEL ORGANIZATION KEY: 73590150  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title	Director					
OBJECT	OBJECT Description	Budget	This Month	To - Date	Before Commitments	Open Commitments	Balance	
73590150		SFP - CNTR FOR ADV RES TECH						
580092	INTEREST	424,781	424,781	424,781	0	0	0	
610000	SITE/IMP OF SITE	3300,000	3300,000	3300,000	0	0	0	
610001	SITE, APPRAISAL	18,575	18,575	18,575	0	0	0	
610003	SITE, SURVEY	25,821	25,821	25,821	0	0	0	
610004	SITE, SUPPORT	19,466	19,466	19,466	0	0	0	
610007	SITE, TESTING	1,166	1,166	1,166	0	0	0	
620002	PLAN, ARCH/CONSULT	858,515	858,515	858,515	0	0	0	
620003	PLAN, DSA	55,315	55,315	55,315	0	0	0	
620004	PLAN/CDE	49	49	49	0	0	0	
620005	PLAN/OTHER	154,313	154,313	154,313	0	0	0	
620006	CONSTRUCTION	8,373	8,373	8,373	0	0	0	
620007	TESTS	5,621	5,621	5,621	0	0	0	
620008	INSPECTORS	0	0	0	0	0	0	
620011	PLAN/PRETEST	2,316	2,316	2,316	0	0	0	
** TOTAL EXPENSE ACCOUNTS **		4874,311	4874,311	4874,311	0	0	0	

## CLOVIS UNIFIED SCHOOL DISTRICT

## Increased Graduation Requirements

## Schedule of Increased Science Classroom Materials and Supplies

1998-99

FORMULA FOR % CALCULATION

# Science Teachers 98/99 - # Science Teachers 85/86

42 - 17 = 25 (Increase in Science Teachers)

# Increased Science Teachers/# Science Teachers 85/86

25/17 = 1.47% (IGRC - Increased Graduation Requirement Cost)

IGRC % - % Increase in Secondary Enrollment\*

1.47% - .895% = .575% (Adjusted IGRC %)

% Increase in Secondary Enrollment

98/99 - 85/86 / 85/86 = Enrollment Increase %

9454 - 4989 = 4465/4989 = .895% Increase

Supply Costs

Various	\$ 36,646.71
Carolina Biological	\$ 40,386.36
Flinn Scientific	\$ 23,037.06
Science Kit & Boreal	\$ 15,527.86
Ward's	\$ 6,924.58

\$ 122,522.57 / .575% (Adjusted IGRC %) = \$70,450.48

Total Supplies Claimed \$70,450.48

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**Increased Graduation Requirements**  
**Schedule of Increased Science Classroom Teachers**  
**1998-99**

**FORMULA FOR % CALCULATION**

**# Science Teachers 98/99 - # Science Teachers 85/86**  
**42 - 17 = 25 (Increase in Science Teachers)**

**# Increased Science Teachers/# Science Teachers 85/86**  
**25/17 = 1.47% (IGRC - Increased Graduation Requirement Cost)**

**IGRC % - % Increase in Secondary Enrollment\***  
**1.47% - .895% = .575% (Adjusted IGRC %)**

**% Increase in Secondary Enrollment**  
**98/99 - 85/86 / 85/86 = Enrollment Increase %**  
**9454 - 4989 = 4465/4989 = .895% Increase**

**Staffing Costs**

**Adjusted IGRC % x # Science Teachers 85/86 = Increased # of Science Teachers to be Claimed \* Average Science Teacher Salary**  
**.575% \* 17 = 9.775 \* \$56,682.95 = \$554,075.84**

**Total Staffing Cost Claimed \$554,075.84**



**CLAIM FOR PAYMENT**  
 Pursuant to Government Code Section 17561  
**GRADUATION REQUIREMENTS**

For State Controller Use Only

(19) Program Number 00026  
 (20) Date File \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 (21) LRS Input \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

(01) Claimant Identification Number

S10065

CLOVIS U.S.D.  
 FRESNO CO  
 1450 HERNDON AVE  
 CLOVIS CA 93611

Reimbursement Claim Data

(22) GR -1, (03)	15
(23) GR -1, (04)(1)(e)	-
(24) GR -1, (04)(2)(e)	698,206
(25) GR -1, (04)(3)(e)	1,647,594
(26) GR -1, (08)	6.45

L  
A  
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R  
E

Type of Claim	Estimated Claim	Reimbursement Claim	(27)
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(28)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)
Fiscal Year of Cost	(06) 20 <u>00</u> 20 <u>01</u>	(12) 19 <u>99</u> 20 <u>00</u>	(31)
Total Claimed Amount	(07) 2,697,277 /	(13) 2,452,070 /	(32)
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(33)
Less: Estimated Claim Payment Received	(15) 202,717	(34)	(35)
Net Claimed Amount	(16) 2,249,353	(36)	(37)
Due from State	(08) 2,697,277	(17) 2,249,353	(18)
Due to State			

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Representative

*Terry Bradley*  
 TERRY BRADLEY

Date

12/29/00

Type or Print Name

Title ADMINISTRATIVE SERVICES

(39) Name of Contact Person for Claim

KIM NAKAMURA

Telephone Number ( 559 ) 327 9055 Ext. \_\_\_\_\_

E-mail Address knakamura@clovisusd.k12.ca.us

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
CLAIM SUMMARY**

**FORM  
GR-1**

(01) Claimant:  
CLOVIS UNIFIED SCHOOL DISTRICT

(02) Type of Claim:  
Reimbursement   
Estimated

Fiscal Year:  
19 99 / 00

**Claim Statistics**

(03) Number of new/remodeled science classrooms 15

Direct Costs	Cost Elements				
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Capital Outlays	(e) Total
(04) Reimbursable Components:					
1. Acquisition of additional space and equipment	-	-	-	-	-
2. Remodeling existing space	-	-	698,206	-	698,206
3. Staffing and supplies.	1,482,352	165,242	-	-	1,647,594
(05) Total Direct Costs	1,482,352	165,242	698,206	-	2,345,800

(06) Total Contracted Services and Capital Outlays costs [ line (05)(c) + line (05)(d) ] 698,206

(07) Total Direct Costs less Contracted Services and Capital Outlays [line (05)(e) - line(06)] 1,647,594

**Indirect Costs**

(08) Indirect Cost Rate J380 or J580 rate, as applicable 6.45 %

(09) Total Indirect Costs [ Line (07) x line (08) ] 106,270

(10) Total Direct and Indirect Costs [ Line (05)(e) + line (09) ] 2,452,070

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable

(12) Less: Other Reimbursements, if applicable

(13) Total Claimed Amount {Line (10) - [Line (11) + line (12)]} 2,452,070

<b>MANDATED COSTS GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM GR-2</b>
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(01) Claimant CLOVIS UNIFIED SCHOOL DISTRICT	(02) Fiscal Year Costs Were Incurred 1999/00
---	---

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

Acquisition Cost
  Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Capital Outlays
No costs incurred						

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: <u>1</u> of <u>1</u>	-	-	-	-
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**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant

Clovis Unifed School District

(02) Fiscal Year Costs Were Incurred

1999-2000

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

**Remodeling existing space**

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expense	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Contractor Contracts</b>							
Renovations, C.A.R.T. 50% of Cost See Attachment I							\$671,715.00
Renovations, Clovis East High 50% of Cost See Attachment I							\$26,356.00
Renovations, Clovis High 50% of Cost See Attachment I							\$135.00
<b>(05) Total</b> <input checked="" type="checkbox"/>	<b>Subtotal</b> <input type="checkbox"/>	Page: 1 of 1	\$0.00	\$0.00	0.00	\$0.00	\$698,206.00

<b>MANDATED COSTS</b> <b>GRADUATION REQUIREMENTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>GR-2</b>
--	----------------------------

(01) Claimant CLOVIS UNIFIED SCHOOL DISTRICT	(02) Fiscal Year Costs Were Incurred 1999/00
---	---

(03) Reimbursable Component: Check only one box per form to identify the component being claimed.

Acquisition Cost
  Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g).			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Capital Outlays
Increased staff for mandated sciences classes			1,482,352			
Supplies for mandated science classes				165,242		

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: <u>1</u> of <u>1</u>	1,482,352	165,242	-	-
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## 99/00 INCREASE GRADUATION REQUIREMENT BACK-UP INFORMATION

### FORMULA FOR % CALCULATION

# Science Teachers 99/00 - # Science Teachers 85/86

59 - 17 = 42 (Increase in Science Teachers)

# Increased Science Teachers/# Science Teachers 85/86

42/17 = 2.471% (IGRC - Increased Graduation Requirement Cost)

IGRC % - % Increase in Secondary Enrollment\*

2.471% - .954% = 1.517% (Adjusted IGRC %)

% Increase in Secondary Enrollment

99/00 - 85/86 / 85/86 = Enrollment Increase %

9747 - 4989 = 4758/4989 = .954% Increase

### Staffing Costs

Adjusted IGRC % x # Science Teachers 85/86 = Increased # of Science Teachers to be Claimed \* Average Science Teacher Salary

1.517% \* 17 = 25.789 \* \$57,480 = \$1,482,351.72

**Total Staffing Cost Claimed \$1,482,351.72**

### Supply Costs

Various	\$ 87,587.35
Carolina Biological	\$ 76,921.70
Flinn Scientific	\$ 12,195.89
Science Kit & Boreal	\$ 62,340.40
Ward's	\$ 11,635.11
	<u>\$ 250,680.45</u> / 1.517% (Adjusted IGRC %) = \$165,241.56

**Total Supplies Claimed \$ 165,241.56**

**99/00 INCREASE GRADUATION REQUIREMENT  
BACK-UP INFORMATION**

**SCIENCE TEACHERS (BASE YEAR 1985/86)**

Bass, Bobbie
Biggs, Bill
Bitlers, Conrad
Chortanian, Charles
Cochran, Bill
Constantino, Larry
Crowell, Thomas
Dunncliff, George
Garabedian, Wayne
Hayes, Laurie
Henricksen, Larry
Howell, Ann
Hurado, Ray
Jarl, David
Ray, Randy
Weber, Mark
Williams, Norman

TOTAL = 17

**SCIENCE TEACHERS (1999/00)**

Adams, Marc
Aston, Joyca
Avants, Rebecca
Bass, Bobbie
Bishop, Michael
Bitlers, Conrad
Boyd, Constance
Chortanian, Charles
Collier, Venetia
Collins, Sharon
Constantino, Larry
Crowell, Thomas
Dunncliff, George
Finch, John
Friesen, Greg
Gaede, Alison
Garabedian, Wayne
Gregory, Dean
Hansen, Barbara
Hansen, Michael
Hodges, Jeffrey
Horton, Anita
Howell, Ann
Hunter, Brian
Hurado, Ray
Jarl, David
Johns, Kevin
Karsevar, Mathew
Kaeler, Kristin
Kennedy, Todd
Kinney, Richard
Knittle, Michael
Lake, Paul
Lane, Candice
Lefore, Anthony
Lopitalo, Karen
Matteucci, Mark
McCoy, Donald
McDowell, Maral
Miller, Darryl
Mirigian, Michael
Moffit, Jeffrey
Morris, Joyce
Olancheck, Michael
Olson, Joshua
Pasquink, Kristine
Piercy, David
Ray, Randy
Read, Brenda
Reis, Trevor
Sasaki, Barbara
Shaffer, Gordon
Sumpter, Joni
Teraoka, Irene
Thompson, Paula
Vanness, Donald
Verhalen, Matt
Whelan, Keith
Willhoite, Karen
Wilson, Megan

TOTAL = 59

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 Increased Graduation Requirements  
 Summary of Costs Incurred  
 1999-00

TYPE OF EXPENDITURE	CLOVIS HIGH EXHIBIT A	CLOVIS EAST HIGH EXHIBIT B	C.A.R.T. EXHIBIT C	TOTAL
Professional Services (Architect)	26	23,468	27,908	51,402
General Rennovation Activity:				
Bonds and Insurance			16,259	16,259
General Conditions	244	3,789	-	4,033
Material Procurement			245,454	245,454
Building - South			1,039,247	1,039,247
Flooring		4,677		4,677
Science Classroom Equipment		20,491		20,491
Inspectors			6,432	6,432
Tests			4,420	4,420
Miscellaneous State plans		287	2,643	2,931
Local Fees and Assessments			1,067	1,067
<b>TOTALS</b>	<u>270</u>	<u>52,711</u>	<u>1,343,430</u>	<u>1,396,411</u>
<b>TOTALS TO GR-2</b>	<u>135</u>	<u>26,356</u>	<u>671,715</u>	<u>698,206</u>

Prepared by SixTen and Associates: L. Hendee 11-24-00

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1999-00

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
	General Renovation Activity			
A - PS	Professional Services (Architect)		26	26
A - SP	State Plans		332	332
A - C	Construction		(89)	(89)
	TOTAL TO DISTRICT SUMMARY	-	270	270

\* District Architect stipulated on September 29, 2000 that 10% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

Prepared by SixTen and Associates: L. Hendee 10-20-00



SCIENCE CLASSROOM RENNOVATION SUMMARY  
 CLOVIS EAST HIGH SCHOOL  
 Increased Graduation Requirements  
 Schedule of Payments made for Specific Activities  
 1999-00

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
B	Professional Services (Architect)		23,468	23,468
	General Renovation Activity:			
B	General Conditions		3,789	3,789
B	Flooring		4,677	4,677
B	Miscellaneous State Plans		287	287
B	Science Classroom Equipment	20,491		20,491
	TOTALS TO DISTRICT SUMMARY	<u>20,491</u>	<u>32,220</u>	<u>52,711</u>

\* District Architect stipulated on September 29, 2000 that 8% of costs were attributable to the Science Classroom renovations in the Science Building (Building C).

Prepared by SixTen and Associates: L. Hendee 11-24-00

SCIENCE CLASSROOM RENNOVATIONS  
 Schedule of Payments made for Specific Activities  
 Prepared by SixTen and Associates: L. Hendee 11-24-00

SCHEDULE	TYPE OF EXPENDITURE	DIRECT EXPENSE
B9 - PS	Professional Services (Architect) @ 8%	23,468.02
B10 - GC	General Conditions @ 8%	3,788.59
B10 - F	Flooring @ 8%	4,676.51
B9 - SP	Miscellaneous State Plans @ 8%	287.30
	Science Classroom Equipment	
B1 - S		763.89
B2 - S		5,675.98
B3 - S		4,469.67
B4 - S		2,483.52
B5 - S		1,561.25
B6 - S		2,699.19
B7 - S		1,444.34
B8 - S		1,393.14
		20,490.98

SCHEDULE B

CLOVIS UNIFIED SCH DIST                      09/29/00                      Account Directors' Summary                      07/01/99-06/30/00  
 FRI, SEP 29, 2000, 7:53 AM --req: PATRICK---leg: GL ----loc: FINANCE---job: 568724 #J3130---prog: GL519 <1.70>--report id: GLHD1901

SOK. ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

①

ORG KEY		ORG KEY Title				Director					
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
EN	SER3083	OIL FILTER WRENCH	06/07/00	59297			1,791.69				
EN	4150187		06/07/00	59489			8,428.28				
EN	4510442		06/07/00	59490			1,330.07				
EN	4150220		06/07/00	59491			247.03				
EN	4510280		06/07/00	59492			470.34				
EN	9TH GRADE UNIFORM & HS GY		06/08/00	49346			-63,720.69				
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	1,443.89					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	322.27					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	455.25					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	49346	00240754	647.81					
OH	GUNTHER'S ATHLE 9TH GRADE		06/08/00	53240	00240754	60.91					
OH	GUNTHER'S ATHLE 4051070		06/08/00	BM00125	00240754	75.51					
OH	GUNTHER'S ATHLE FREIGHT		06/08/00	BM00125	00240754	10.58					
C	SCO WEST INC 3641104		06/08/00	BM00253	00240755	17.65					
C	SCHOOL SPECIALT 3640197		06/08/00	BM00250	00240756	73.99					
OH	SCHOOL SPECIALT 3641013		06/08/00	BM00250	00240756	17.48			000.....		
OH	SCHOOL SPECIALT 3641045		06/08/00	BM00250	00240756	62.84			0*		
OH	SCHOOL SPECIALT 3641067		06/08/00	BM00250	00240756	13.57			S		
OH	SCHOOL SPECIALT 3641112		06/08/00	BM00250	00240756	52.36			132.20	+	
OH	SCHOOL SPECIALT 3641300		06/08/00	BM00250	00240756	378.53			631.69	+	
OH	SCHOOL SPECIALT 3641340		06/08/00	BM00250	00240756	58.52			002.....		
OH	SCHOOL SPECIALT 3641371		06/08/00	BM00250	00240756	78.41			763.89	*	
OH	SCHOOL SPECIALT 4642234		06/08/00	BM00250	00240756	529.54					
OH	SCHOOL SPECIALT 4644057		06/08/00	BM00250	00240756	477.81					
OH	SCHOOL SPECIALT 3641329		06/08/00	BM00250	00240756	95.94					
OH	FRESNO OXYGEN & ACCT 1627		06/09/00	988336	00240753	14.26					
EN	4760097		06/12/00	013164AM			3,020.36				
EN	4760095		06/12/00	013164AN			1,072.10				
EN	4770093		06/12/00	013164AO			792.84				
EN	CONFERENCE TABLE, 36" X 7		06/13/00	59335			8,676.39				
EN	4358006		06/13/00	59336			3,110.57				
EN	4358390		06/13/00	59347			450.92				
EN	3590025		06/14/00	59348			1,736.79				
EN	ENLARGING TRAY		06/14/00	BM00283			2,267.33				
EN	64 OZ CHEMICAL GRADUATE		06/15/00	59801			393.70				
EN	4035095		06/15/00	BM00125			-31,555.09				
OH	COMPUWAVE*** 4231092		06/15/00	58370	00241244	1,896.10					
OH	COMPUWAVE*** 4233523		06/15/00	58370	00241244	255.34					
S	CAROLINA BIOLOG SAFETEY P		06/15/00	58972	00241242	132.20					
S	CAROLINA BIOLOG THERMOMET		06/15/00	58972	00241242	631.69					

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SL ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

2

ORG KEY	ORG KEY Title	Director	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
75991050	ADV - CLOVIS EAST HIGH SCHOOL							
S OH CAROLINA BIOLOG GLASS STI	06/15/00 58972	00241242	24.19					
OH STATE BOARD OF SAFETEY PI	06/15/00 58972	00242840	0.37			24.19	+	
OH STATE BOARD OF THERMOMETE	06/15/00 58972	00242840	1.75			0.37	+	
OH STATE BOARD OF GLASS STIR	06/15/00 58972	00242840	0.07			1.75	+	
S OH CAROLINA BIOLOG 3641039	06/15/00 58983	00241243	261.35			0.07	+	
S OH CAROLINA BIOLOG 4641039	06/15/00 58983	00241243	230.58			261.35	+	
S OH CAROLINA BIOLOG 4641019	06/15/00 58983	00241243	758.36			230.58	+	
S OH CAROLINA BIOLOG 3641333	06/15/00 58983	00241243	78.40			758.36	+	
S OH CAROLINA BIOLOG 3641334	06/15/00 58983	00241243	411.97			78.40	+	
S OH CAROLINA BIOLOG 3641341	06/15/00 58983	00241243	14.29			411.97	+	
S OH CAROLINA BIOLOG 3641345	06/15/00 58983	00241243	85.98			14.29	+	
S OH CAROLINA BIOLOG 3641348	06/15/00 58983	00241243	737.87			85.98	+	
S OH CAROLINA BIOLOG 3641358	06/15/00 58983	00241243	17.37			737.87	+	
S OH STATE BOARD OF 4641039	06/15/00 58983	00242840	0.64			17.37	+	
S OH STATE BOARD OF 4641019	06/15/00 58983	00242840	2.11			0.64	+	
S OH STATE BOARD OF 3641333	06/15/00 58983	00242840	0.22			2.11	+	
S OH STATE BOARD OF 3641334	06/15/00 58983	00242840	1.14			0.22	+	
S OH STATE BOARD OF 3641341	06/15/00 58983	00242840	0.04			1.14	+	
S OH STATE BOARD OF 3641345	06/15/00 58983	00242840	0.24			0.04	+	
S OH STATE BOARD OF 3641348	06/15/00 58983	00242840	2.05			0.24	+	
S OH STATE BOARD OF 3641358	06/15/00 58983	00242840	0.05			2.05	+	
OH GUNTHER'S ATHLE 4051070	06/15/00 BM00125	00241246	226.54			0.05	+	
OH STATE BOARD OF 4051070	06/15/00 BM00125	00242840	0.63			226.54	+	
S OH FISHER SCIENTIF 3640405	06/15/00 BM00251	00241245	389.64			0.63	+	
S OH FISHER SCIENTIF 4644164	06/15/00 BM00251	00241245	1,500.60			389.64	+	
S OH FISHER SCIENTIF 3640145	06/15/00 BM00251	00241245	7.59			1,500.60	+	
S OH FISHER SCIENTIF 3640165	06/15/00 BM00251	00241245	20.25			7.59	+	
S OH FISHER SCIENTIF 3640193	06/15/00 BM00251	00241245	555.93			20.25	+	
S OH FISHER SCIENTIF 3640194	06/15/00 BM00251	00241245	51.49			555.93	+	
S OH FISHER SCIENTIF 3640409	06/15/00 BM00251	00241245	24.75			51.49	+	
S OH FISHER SCIENTIF 3641043	06/15/00 BM00251	00241245	12.33			24.75	+	
S OH FISHER SCIENTIF 3641049	06/15/00 BM00251	00241245	34.78			12.33	+	
S OH FISHER SCIENTIF 3641059	06/15/00 BM00251	00241245	179.22			34.78	+	
S OH FISHER SCIENTIF 3641061	06/15/00 BM00251	00241245	30.56			179.22	+	
S OH FISHER SCIENTIF 3641331	06/15/00 BM00251	00241245	19.05			30.56	+	
S OH FISHER SCIENTIF 3641335	06/15/00 BM00251	00241245	45.76			19.05	+	
S OH FISHER SCIENTIF 3641337	06/15/00 BM00251	00241245	19.05			45.76	+	
S OH FISHER SCIENTIF 3641338	06/15/00 BM00251	00241245	19.05			19.05	+	
S OH FISHER SCIENTIF 3641339	06/15/00 BM00251	00241245	64.00			19.05	+	
S OH FISHER SCIENTIF 3641342	06/15/00 BM00251	00241245	72.89			64.00	+	
						72.89	+	

038.....

5,675.98 \*

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SL ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

3

ORG KEY		ORG KEY Title				Director					
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
S	OH FISHER SCIENTIF	3641343	06/15/00	BM00251	00241245	73.02					
S	OH FISHER SCIENTIF	3641350	06/15/00	BM00251	00241245	7.14					
S	OH FISHER SCIENTIF	3641352	06/15/00	BM00251	00241245	82.80					
S	OH FISHER SCIENTIF	3641355	06/15/00	BM00251	00241245	228.37					
S	OH FISHER SCIENTIF	3641356	06/15/00	BM00251	00241245	76.22					
S	OH FISHER SCIENTIF	3641357	06/15/00	BM00251	00241245	10.30					
S	OH FISHER SCIENTIF	3641359	06/15/00	BM00251	00241245	9.74			73.02		+
S	OH FISHER SCIENTIF	3641360	06/15/00	BM00251	00241245	348.93			7.14		+
S	OH FISHER SCIENTIF	4640007	06/15/00	BM00251	00241245	2,704.39			82.80		+
S	OH FISHER SCIENTIF	4640134	06/15/00	BM00251	00241245	102.98			228.37		+
S	OH FISHER SCIENTIF	4641004	06/15/00	BM00251	00241245	7.97			76.22		+
S	OH FISHER SCIENTIF	4641035	06/15/00	BM00251	00241245	223.31			10.30		+
S	OH FISHER SCIENTIF	4641047	06/15/00	BM00251	00241245	594.50			9.74		+
	OH SCHOOL SPECIALT	4644170	06/15/00	BM00250	00241249	723.43			348.93		+
	OH NASCO WEST INC	3641181	06/15/00	BM00253	00241248	212.63		S	2,704.39		+
EN	3641319		06/19/00	BM00254					102.98		+
	AP ON TOOLS**	A118 SOCK	06/19/00	58977	00241446	14.68			7.97		+
	SNAP ON TOOLS**	A137 SOCK	06/19/00	58977	00241446	8.99			223.31		+
	SNAP ON TOOLS**	A138 SOCK	06/19/00	58977	00241446	8.99			594.50		+
	SNAP ON TOOLS**	A139 SOC	06/19/00	58977	00241446	9.83					
	SNAP ON TOOLS**	ACT1290A	06/19/00	58977	00241446	4.94		013.....			
	SNAP ON TOOLS**	GA296 AIR	06/19/00	58977	00241446	6.67			4,469.67		*
	SNAP ON TOOLS**	HCP6 SM	06/19/00	58977	00241446	10.68					
	SNAP ON TOOLS**	CJ13C4 SH	06/19/00	58977	00241446	25.67					
	OH STATE BOARD OF	A137 SOCKE	06/19/00	58977	00242840	0.02					
	OH STATE BOARD OF	A138 SOCKE	06/19/00	58977	00242840	0.03					
	OH STATE BOARD OF	A139 SOCK	06/19/00	58977	00242840	0.03					
	OH STATE BOARD OF	ACT1290A	06/19/00	58977	00242840	0.01					
	OH STATE BOARD OF	GA296 AIR	06/19/00	58977	00242840	0.02					
	OH STATE BOARD OF	HCP6 SM H	06/19/00	58977	00242840	0.03					
	OH STATE BOARD OF	CJ13C4 SHA	06/19/00	58977	00242840	0.07					
	OH PALMER SNYDER	4359961	06/19/00	BM00247	00241444	6,972.00					
	OH PALMER SNYDER	4359965	06/19/00	BM00247	00241444	3,585.00					
	OH PALMER SNYDER	4359966	06/19/00	BM00247	00241444	480.00					
	OH PALMER SNYDER	4359967	06/19/00	BM00247	00241444	2,040.00					
	OH PALMER SNYDER	4359968	06/19/00	BM00247	00241444	460.00					
	OH STATE BOARD OF	4359961	06/19/00	BM00247	00242840	569.96					
	OH STATE BOARD OF	4359965	06/19/00	BM00247	00242840	293.07					
	OH STATE BOARD OF	4359966	06/19/00	BM00247	00242840	39.24					
	OH STATE BOARD OF	4359967	06/19/00	BM00247	00242840	166.77					

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SE. ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

4

ORG KEY	ORG KEY Title	Director									
75991050	ADV - CLOVIS EAST HIGH SCHOOL										
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
		OH STATE BOARD OF 4359968	06/19/00	BM00247	00242840	37.61					
S		OH SCIENCE KIT & B 3641321	06/19/00	BM00254	00241445	73.40					
S		OH SCIENCE KIT & B 4644047	06/19/00	BM00254	00241445	964.41		73.40	+		
S		OH SCIENCE KIT & B 3640101	06/19/00	BM00254	00241445	155.86		964.41	+		
S		OH SCIENCE KIT & B 3640129	06/19/00	BM00254	00241445	42.22		155.86	+		
S		OH SCIENCE KIT & B 3641023	06/19/00	BM00254	00241445	155.33		42.22	+		
S		OH SCIENCE KIT & B 3641065	06/19/00	BM00254	00241445	18.34		155.33	+		
S		OH SCIENCE KIT & B 3641106	06/19/00	BM00254	00241445	85.09		18.34	+		
S		OH SCIENCE KIT & B 3641315	06/19/00	BM00254	00241445	86.99		85.09	+		
S		OH SCIENCE KIT & B 3641318	06/19/00	BM00254	00241445	77.08		86.99	+		
S		OH SCIENCE KIT & B 3641319	06/19/00	BM00254	00241445	30.43		77.08	+		
S		OH SCIENCE KIT & B 3641323	06/19/00	BM00254	00241445	95.72		30.43	+		
S		OH SCIENCE KIT & B 3641326	06/19/00	BM00254	00241445	67.65		95.72	+		
S		OH SCIENCE KIT & B 3641327	06/19/00	BM00254	00241445	82.13		67.65	+		
S		OH SCIENCE KIT & B 3641346	06/19/00	BM00254	00241445	45.31		82.13	+		
S		OH SCIENCE KIT & B 4641043	06/19/00	BM00254	00241445	283.16		45.31	+		
S		OH STATE BOARD OF 4644047	06/19/00	BM00254	00242840	2.68		283.16	+		
S		OH STATE BOARD OF 3640129	06/19/00	BM00254	00242840	0.12		2.68	+		
S		OH STATE BOARD OF 3641023	06/19/00	BM00254	00242840	0.43		0.12	+		
S		OH STATE BOARD OF 3641065	06/19/00	BM00254	00242840	0.05		0.43	+		
S		OH STATE BOARD OF 3641106	06/19/00	BM00254	00242840	0.24		0.05	+		
S		OH STATE BOARD OF 3641315	06/19/00	BM00254	00242840	0.24		0.24	+		
S		OH STATE BOARD OF 3641318	06/19/00	BM00254	00242840	0.21		0.24	+		
S		OH STATE BOARD OF 3641319	06/19/00	BM00254	00242840	0.09		0.21	+		
S		OH STATE BOARD OF 3641323	06/19/00	BM00254	00242840	0.26		0.09	+		
S		OH STATE BOARD OF 3641326	06/19/00	BM00254	00242840	0.19		0.26	+		
S		OH STATE BOARD OF 3641327	06/19/00	BM00254	00242840	0.23		0.19	+		
S		OH STATE BOARD OF 3641346	06/19/00	BM00254	00242840	0.13		0.23	+		
S		OH STATE BOARD OF 4641043	06/19/00	BM00254	00242840	0.78		0.13	+		
		OH SNAP ON TOOLS** 4761011	06/19/00	BM00263	00241446	603.13		0.78	+		
		EN 4511033	06/20/00	59747				603.13	+		
S		OH CAROLINA BIOLOG SOLAR SYS	06/20/00	58972	00241569	85.78		0.13	+		
S		OH CAROLINA BIOLOG 3641345	06/20/00	58983	00241570	128.97		0.78	+		
		OH NEVCO SCOREBOAR 4742044	06/20/00	59224	00241572	7,831.73		85.78	+		
		OH NEVCO SCOREBOAR 4742031	06/20/00	59224	00241572	4,649.41		128.97	+		
		OH NEVCO SCOREBOAR 4742032	06/20/00	59224	00241572	3,775.63		030.....			
		OH NEVCO SCOREBOAR 800' OF C	06/20/00	59224	00241572	215.75		2,483.52	*		
		OH NEVCO SCOREBOAR SHIPPING	06/20/00	59224	00241572	815.62					
		OH STATE BOARD OF 4742044	06/20/00	59224	00242840	21.78					
		OH STATE BOARD OF 4742031	06/20/00	59224	00242840	12.93					



SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SE. ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

6

ORG KEY	ORG KEY Title	Director									
75991050	ADV - CLOVIS EAST HIGH SCHOOL										
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrancés	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
S	OH	CAROLINA BIOLOG	3641363	06/30/00	58983	00242688	110.68				
S	OH	CAROLINA BIOLOG	3641364	06/30/00	58983	00242688	200.04				
S	OH	CAROLINA BIOLOG ASCARIS L	06/30/00	58983	00242688	106.58			110.68	+	
S	OH	CAROLINA BIOLOG	3641110	06/30/00	58983	00242688	139.37		200.04	+	
S	OH	CAROLINA BIOLOG	3641368	06/30/00	58983	00242688	159.87		106.58	+	
S	OH	CAROLINA BIOLOG	3641369	06/30/00	58983	00242688	68.05		139.37	+	
S	OH	CAROLINA BIOLOG	3641370	06/30/00	58983	00242688	118.06		159.87	+	
S	OH	STATE BOARD OF	3641305	06/30/00	58983	00242840	0.39		68.05	+	
S	OH	STATE BOARD OF	3641309	06/30/00	58983	00242840	0.24		118.06	+	
S	OH	STATE BOARD OF	3641310	06/30/00	58983	00242840	0.24		0.39	+	
S	OH	STATE BOARD OF	3641312	06/30/00	58983	00242840	0.22		0.24	+	
S	OH	STATE BOARD OF	3641314	06/30/00	58983	00242840	0.41		0.24	+	
S	OH	STATE BOARD OF	3641316	06/30/00	58983	00242840	0.27		0.24	+	
S	OH	STATE BOARD OF	3641322	06/30/00	58983	00242840	0.13		0.22	+	
S	OH	STATE BOARD OF	3641328	06/30/00	58983	00242840	0.14		0.41	+	
S	OH	STATE BOARD OF	3641330	06/30/00	58983	00242840	0.22		0.27	+	
S	OH	STATE BOARD OF	3641362	06/30/00	58983	00242840	0.39		0.13	+	
S	OH	STATE BOARD OF	3641363	06/30/00	58983	00242840	0.31		0.14	+	
S	OH	STATE BOARD OF	3641364	06/30/00	58983	00242840	0.56		0.22	+	
S	OH	STATE BOARD OF ASCARIS LU	06/30/00	58983	00242840	0.29			0.39	+	
S	OH	STATE BOARD OF	3641110	06/30/00	58983	00242840	0.39		0.31	+	
S	OH	STATE BOARD OF	3641368	06/30/00	58983	00242840	0.45		0.56	+	
S	OH	STATE BOARD OF	3641369	06/30/00	58983	00242840	0.18		0.29	+	
S	OH	STATE BOARD OF	3641370	06/30/00	58983	00242840	0.33		0.29	+	
S	OH	CAROLINA BIOLOG	3641011	06/30/00	58983	00242688	1,570.01		0.39	+	
S	OH	STATE BOARD OF	3641011	06/30/00	58983	00242840	4.37		0.45	+	
S	OH	RESILITE SPORTS	4034692	06/30/00	59230	00242695	16,723.86		0.18	+	
S	OH	FISHER SCIENTIF	3641353	06/30/00	59278	00243241	217.00		0.33	+	
S	OH	AUTOMATED OFFIC START UP	06/30/00	59493	00243235	140.63			1,570.01	+	
S	OH	AUTOMATED OFFIC START UP	06/30/00	59493	00243235	140.63			4.37	+	
S	OH	AUTOMATED OFFIC	4242917	06/30/00	59493	00243235	3,459.44		217.00	+	
S	OH	CLOVIS APPLIANC	4190221	06/30/00	59746	00242689	3,549.70		027.....	+	
S	OH	CLOVIS APPLIANC REFRIGERA	06/30/00	59746	00242689	1,277.24			2,699.19	*	
S	OH	CLOVIS APPLIANC	4190281	06/30/00	59746	00242689	841.43				
S	OH	CLOVIS APPLIANC MOUNTING	06/30/00	59746	00242689	135.22					
S	OH	STATE BOARD OF REFRIGERAT	06/30/00	59746	00242840	3.55					
S	OH	STATE BOARD OF	4190281	06/30/00	59746	00242840	2.34				
S	OH	SADLER OFFICE S	4511038	06/30/00	59802	00242696	99.52				
S	OH	SADLER OFFICE S	4242923	06/30/00	59991	00243244	1,025.50				
S	OH	ECONOMY RESTAUR	4191337	06/30/00	BM00203	00243239	29,758.40				

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

7

SE ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director				
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
OH STATE BOARD OF	4356005		06/30/00	BM00245		0.45					
OH STATE BOARD OF	4356005		06/30/00	BM00245		3.99					
OH STATE BOARD OF	4356005		06/30/00	BM00245		0.89					
OH STATE BOARD OF	4356005		06/30/00	BM00245		0.89					
OH STATE BOARD OF	4356005		06/30/00	BM00245		0.44					
OH STATE BOARD OF	4356005		06/30/00	BM00245		5.33					
OH STATE BOARD OF	4356005		06/30/00	BM00245		1.33					
OH STATE BOARD OF	4356005		06/30/00	BM00245		0.45					
OH STATE BOARD OF	4356005		06/30/00	BM00245		0.44					
OH STATE BOARD OF	4359011		06/30/00	BM00245		1.71					
OH STATE BOARD OF	4355225		06/30/00	BM00245		10.26					
OH STATE BOARD OF	4355401		06/30/00	BM00245		3.81					
OH STATE BOARD OF	4355403		06/30/00	BM00245		1.32					
OH SCHOOL SPECIALT	3641301		06/30/00	BM00250	00242698	72.04					
OH SCHOOL SPECIALT	3641304		06/30/00	BM00250	00242698	82.95					
OH FISHER SCIENTIF	3640100		06/30/00	BM00251	00243241	1,321.29					
OH FISHER SCIENTIF	3640413		06/30/00	BM00251	00243241	122.71					
OH STATE BOARD OF	3640413		06/30/00	BM00251		0.34					
OH JACK C ARBUCKLE	4081057		06/30/00	BM00256	00243242	80.26					
OH STATE BOARD OF	4081057		06/30/00	BM00256		0.22					
OH BOOTS CAMERA*	3590020		06/30/00	BM00282	00243236	72.38					
OH BOOTS CAMERA*	3590030		06/30/00	BM00282	00243236	482.74					
OH BOOTS CAMERA*	3590050		06/30/00	BM00282	00243236	129.26					
OH BOOTS CAMERA*	3590065		06/30/00	BM00282	00243236	199.31					
OH BOOTS CAMERA*	3590075		06/30/00	BM00282	00243236	111.97					
OH BOOTS CAMERA*	3590501		06/30/00	BM00282	00243236	359.21					
OH BOOTS CAMERA*	4590135		06/30/00	BM00282	00243236	2,998.79					
OH BOOTS CAMERA*	4590212		06/30/00	BM00282	00243236	4,088.27					
OH BOOTS CAMERA*	4590221		06/30/00	BM00282	00243236	2,696.64					
OH BOOTS CAMERA*	4590222		06/30/00	BM00282	00243236	215.72					
OH BOOTS CAMERA*	4590265		06/30/00	BM00282	00243236	97.07					
OH BOOTS CAMERA*	4590270		06/30/00	BM00282	00243236	85.22					
OH BOOTS CAMERA*	4592515		06/30/00	BM00282	00243236	776.60					
OH STATE BOARD OF	3590030		06/30/00	BM00282		1.34					
OH STATE BOARD OF	3590050		06/30/00	BM00282		0.36					
OH STATE BOARD OF	3590065		06/30/00	BM00282		0.56					
OH STATE BOARD OF	3590075		06/30/00	BM00282		0.31					
OH STATE BOARD OF	3590501		06/30/00	BM00282		1.00					
OH STATE BOARD OF	4590135		06/30/00	BM00282		8.34					
OH STATE BOARD OF	4590212		06/30/00	BM00282		11.37					

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 122.71 +  
 0.34 +  
 003.....  
 1,444.34 \*

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

8

SE ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director				
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
OH STATE BOARD OF	4590221		06/30/00	BM00282		7.50					
OH STATE BOARD OF	4590222		06/30/00	BM00282		0.60					
OH STATE BOARD OF	4590265		06/30/00	BM00282		0.27					
OH STATE BOARD OF	4590270		06/30/00	BM00282		0.23					
OH STATE BOARD OF	4592515		06/30/00	BM00282		2.16					
JE LINENBACH			06/30/00	JEYE0002		296.40					
JE MIDTOWN SPORTS			06/30/00	JEYE0001		287.08					
JE RESILITE SPORTS			06/30/00	JEYE0001		3,752.32					
JE SEARS INDUSTRIAL			06/30/00	JEYE0001		308.09					
JE SNAP ON TOOLS			06/30/00	JEYE0001		5,071.16					
JE SADLER			06/30/00	JEYE0001		337.51					
JE SCHOOL SPECIALTY			06/30/00	JEYE0001		53,732.58					
JE SARGENT WELCH			06/30/00	JEYE0001		7,534.22					
JE JONES CAMPBELL			06/30/00	JEYE0005		1,487.32					
S JE FISHER SCIENTIFIC			06/30/00	JEYE0005		<u>1,393.14</u>					
JE FRESNO PIANO			06/30/00	JEYE0005		8,144.18					
* Total for OBJECT *						*TTL*	1,406,857.82	1,304,973.08*	2,711,830.90*	1,406,857.82*	-1,304,973.08* OVER

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 1,393.14 \*

640092 TEXTBOOKS/LIBRARY BOOK	07/01/99	Prior				0.00	0.00	0.00	49,832.80	49,832.80	
OH AGS -15191 DISCOVER DECIS	08/20/99	L25732				7,994.89					
OH AGS S&H	08/20/99	L25732				702.03					
OH ACADEMIC BOOK S TEXTBOOKS	08/20/99	L25817				3,145.05					
OH ACADEMIC BOOK S 087779169	08/20/99	L25817				1,440.95					
OH STATE BOARD OF TEXTBOOKS/	08/20/99	L25817				247.67					
OH STATE BOARD OF 0877791694	08/20/99	L25817				113.47					
OH GOODHEART WILCO 156637525	09/03/99	L25773	00223345			1,346.28					
OH GOODHEART WILCO S&H	09/03/99	L25773	00223345			65.87					
OH ACADEMIC BOOK S TEXTBOOKS	09/17/99	L25817	00224044			117.45					
OH ACADEMIC BOOK S 087779169	09/17/99	L25817	00224044			80.55					
OH STATE BOARD OF TEXTBOOKS/	09/17/99	L25817	00226128			9.25					
OH STATE BOARD OF 0877791694	09/17/99	L25817	00226128			6.34					
OH FOLLETT PLEASE RUSH- CONF	09/17/99	L26131	00224045			2,968.58					
OH PRENTICE HALL** 013421595	09/23/99	L25813	00224518			14,823.91					
OH PRENTICE HALL** 013414285	09/23/99	L25813	00224518			870.55					
OH PRENTICE HALL** S&H	09/23/99	L25813	00224518			1,572.04					
OH OFFICE DEPOT/EA 492900 AD	10/08/99	54150	00225364			8,197.64					
OH OFFICE DEPOT/EA 2703998	10/22/99	54150	00226443			4,632.58					
OH LITERACY CONNEC S&H-	10/22/99	L26223	00226440			13.41					
OH FOLLETT PLEASE RUSH- CONF	11/02/99	L26131	00227082			1,484.29					
* Total for OBJECT *						*TTL*	49,832.80	0.00*	49,832.80*	49,832.80*	0.00*

SORT ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

9

ORG KEY	ORG KEY Title	Director									
75991050	ADV - CLOVIS EAST HIGH SCHOOL										
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
OH LOZANO SMITH SM DOG CREEK			04/21/00	52382	00237271	2,763.97					
OH LOZANO SMITH SM DOG CREEK			05/17/00	43166	00239097	3,301.00					
OH LOZANO SMITH SM SITE,PLAN			05/17/00	53158	00239097	162.00					
OH BLAIR CHURCH & PROJ 99-01			05/17/00	9732	00239080	4,627.10					
OH LOZANO SMITH SM DOG CREEK			06/13/00	53971	00241247	2,421.00					
OH LOZANO SMITH SM 2ND ED			06/30/00	54810	00243381	18.00					
OH LOZANO SMITH SM DOG CREEK			06/30/00	54817	00243381	418.00					
* Total for OBJECT *						68,774.32	0.00*	68,774.32*	68,774.32*	0.00*	
620002	PLAN,ARCH/CONSULT		07/01/99	Prior		0.00	0.00	0.00	293,350.22	293,350.22	
OH Auto ID: AP0823BS Job: 3			08/25/99	TTLOH		93,918.55					
OH EDWIN S. DARDEN REAGAN-ED			09/28/99	16264	9-16 00224567	11,471.97					
OH EDWIN S. DARDEN JOB 9112			10/14/99	16387	00225803	11,472.97					
OH EDWIN S. DARDEN JOB 9112			11/17/99	16470	00228145	8,604.73					
OH EDWIN S. DARDEN JOB 9112			11/22/99	16472	00228173	11,896.50					
OH EDWIN S. DARDEN JOB 9112			12/07/99	16518	00229101	13,086.01					
OH EDWIN S. DARDEN JOB 9112			12/07/99	16519	00229101	7,152.80					
OH EDWIN S. DARDEN JOB 9112			12/07/99	16520	00229101	3,965.50					
OH EDWIN S. DARDEN PLAN,ARCH			03/16/00	16696	00234717	3,492.65					
OH EDWIN S. DARDEN JOB 9112			03/23/00	16721	00235080	1,472.00					
OH EDWIN S. DARDEN JOB 9112			04/21/00	16784	00237270	28,803.73					
OH EDWIN S. DARDEN JOB 9112			05/06/00	16831	00238186	61,021.00					
OH EDWIN S. DARDEN JOB 9112			05/17/00	16856	00239090	3,891.81					
OH EDWIN S. DARDEN PLAN,ARCH			06/01/00	16898	00240002	33,100.00					
* Total for OBJECT *						293,350.22	0.00*	293,350.22*	293,350.22*	0.00*	
620003	PLAN,DSA		07/01/99	Prior		0.00	0.00	0.00	0.00	0.00	
* Total for OBJECT *						0.00	0.00*	0.00*	0.00*	0.00*	
620004	PLAN/CDE		07/01/99	Prior		0.00	0.00	0.00	3,591.24	3,591.24	
POH DEPT OF EDUCATI 22/62117			02/17/00	C-04014	AD 00233076	3,591.24					
* Total for OBJECT *						3,591.24	0.00*	3,591.24*	3,591.24*	0.00*	
620005	PLAN/OTHER		07/01/99	Prior		0.00	0.00	0.00	95,169.09	95,169.09	
OH EDWIN S. DARDEN JOB 9112			07/23/99	16190	00221324	2,222.71					
OH EDWIN S. DARDEN RAGAN ED			08/20/99	16251		59.99					
OH BLAIR CHURCH & PROJ 99-01			08/20/99	9101		3,846.71					
OH Auto ID: AP0823BS Job: 3			08/25/99	TTLOH		2,501.52					
OH CLOVIS INDEPEND BID 1462			08/28/99	19321	00223018	166.32					
OH EDWIN S. DARDEN 2ND ED CE			09/21/99	16323	00224126	2,254.42					
* Total for OBJECT *									3,591.24		
									0.00		
									287.30		

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 23,468.02 \*

SP

SO. ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 75991050  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

10

ORG KEY		ORG KEY Title		Director							
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
75991050		ADV - CLOVIS EAST HIGH SCHOOL									
EN		PROVIDE & INSTALL TWO 6'X	01/27/00	56564			3,385.00				
EN		PROVIDE 20 EA PORTER 8" O	01/27/00	56566			2,500.00				
OH		LEWIS C NELSON REAGAN PHA	02/04/00	REAGAN PAY	00232178	140,989.06					
OH		CUSD/LEWIS NELS REAGAN PH	02/04/00	REAGAN PAY	00232084	4,126.30					
CR		IMAGE IN SIGNS CONSTRUCTI	02/16/00	CRO11261		-133.65					
OH		SOUTHWEST INTER JOB CEHS-	02/17/00	53229	00233083	2,500.00					
OH		QUANTUM PLUMBIN PROVIDE L	02/17/00	56567	00233082	2,242.00					
OH		FLOYD JOHNSTON CEHS OFF S	02/17/00	CEHS PAY 1	00233078	105,524.25		000.....			
OH		FLOYD JOHNSTON CLOVIS EAS	03/03/00	CEHS PAY 2	00233963	65,192.04			0-00	*	
OH		SIGNMAX CONSTRUCTION	03/10/00	5645	00234323	221.79					
OH		KERR RUG CLOVIS EAST CARP	03/16/00	BID 1467 P	00234719	192,028.58			45,236.00	+	
OH		LEWIS C NELSON REAGAN PHA	03/16/00	REAGAN ED	00234720	45,236.00			2,301.40	+	
OH		CUSD/LEWIS NELS REAGAN PH	03/16/00	REAGAN PAY	00234715	2,301.40		002.....			
OH		FENCE MASTER CLOVIS EAST	03/23/00	56599	00235081	1,921.92			47,537.40	*	
OH		SOUTHWEST INTER CEHS LOCK	03/23/00	BID 1407 P	00235084	265,479.30					
OH		ALERT O LITE IN CONSTRUCT	03/30/00	169796	00235687	221.79			47,537.40	x	
OH		CITY OF CLOVIS CONSTRUCTI	03/30/00	18569	00235688	838.00			0-08	=	
OH		LEWIS C NELSON CLOVIS EAS	04/06/00	58025	00236129	1,581.00			3,802.99	*	
OH		FLOYD JOHNSTON CLOVIS EAS	04/06/00	CEHS PAY 3	00236128	23,218.20					
OH		KERR RUG CEHS CARPET	04/27/00	BID 1467 P	00237794	22,500.00					
OH		REX MOORE ELECT CLOVIS EA	05/04/00	58023	00238199	1,993.00					
OH		ALPHA INSTALLAT CLOVIS EA	05/06/00	58029	00238181	8,400.00					
OH		SOUTHWEST INTER REAGAN BL	05/06/00	BID 1360 P	00238201	36,789.30					
OH		SOUTHWEST INTER REAGAN BL	05/06/00	BID 1360 P	00238202	42,727.50					
OH		FLOYD JOHNSTON CEHS OFF S	05/06/00	CEHS PAY 4	00238187	159,888.40					
EN		CLOVIS EAST HIGH SCHOOL:	05/09/00	59128			2,500.00				
OH		WILCO SUPPLY SITE: CLOVIS	05/12/00	57199	00238621	605.83					
OH		GARCIA PAVING CEHS OFF SI	05/12/00	CEHS PH 3	00238616	65,743.20					
OH		PACIFIC BELL EN ASSOC PRO	05/25/00	59199	00239603	6,394.10			31,157.92	+	
OH		SOUTHWEST INTER CEHS LOCK	05/25/00	BID 1407B	00239606	37,913.70			27,298.50	+	
OH		SAN JOAQUIN VAL CLOVIS EA	06/01/00	59123	00240016	600.00		002.....			
OH		KERR RUG CEHS CARPET	06/01/00	BID 1467 P	00240009	31,157.92			58,456.42	*	
OH		KERR RUG CEHS CARPET	06/01/00	BID 1467 P	00240010	27,298.50					
OH		GARCIA PAVING CEHS OFF SI	06/01/00	CEHS PH 3	00240003	188,829.99					
TR		ALERT O LITE IN CONSTRUCT	06/08/00	169796		-221.79			58,456.42	x	
EN		SJC INC TO MONITOR FILTER	06/19/00	59806			4,731.02		0-08	=	
OH		ALPHA INSTALLAT PO 58029	06/19/00	1592	00241439	1,475.00			4,676.51	*	
OH		DAVIS, DOUG CEHS	06/19/00	5-16 TO 6-	00241442	6,755.00					
OH		HARRIS CONSTRUC CLOVIS EA	06/19/00	59120	00241443	800.00					
OH		REX MOORE ELECT CLOVIS EA	06/22/00	59400	00241792	2,100.00					

SCIENCE CLASSROOM RENNOVATION SUMMARY  
 C.A.R.T.  
 Increased Graduation Requirements  
 Summary of Payments made for Specific Activities  
 1999-00

PART	TYPE OF EXPENDITURE	DIRECT EXPENSE	ALLOCATED EXPENSE*	TOTAL EXPENSE
CB	Professional Services (Architect)		27,908	27,908
	General Rennovation Activity:			-
CA	Sitework - Parking Lot B			-
CA	Sitework - Parking Lot A			-
CA	Bonds and Insurance		16,259	16,259
CA	Sitework - Loading Dock			-
CA	Sitework - Bus Lane			-
CA	Sitework - Central Plant			-
CA	Contract Modifications			-
CA	Mobilization			-
CA	General Conditions			-
CA	Material Procurement		245,454	245,454
CA	Building - South	1,039,247		1,039,247
CA	Building - Center			-
CA	Building - Basement			-
CB	Inspectors		6,432	6,432
CB	Tests		4,420	4,420
CB	Miscellaneous Sitework			-
CB	Miscellaneous State plans		2,643	2,643
CC	Local Fees and Assessments		1,067	1,067
	TOTALS TO DISTRICT SUMMARY	<u>1,039,247</u>	<u>304,183</u>	<u>1,343,430</u>

\* District Administration stipulated on or about September 29, 2000 that 10.3 of the costs were attributable to the Science Classroom rennovations based upon square footage.

Prepared by SixTen and Associates: L. Hendee 11-18-00

**SCIENCE CLASSROOM RENNOVATIONS**  
 Schedule of Payments made for Specific Activities  
 Prepared by SixTen and Associates: L. Hendee 10-20-00

PART	TYPE OF EXPENDITURE	CURRENT EXPENSE	PREVIOUSLY REIMBURSED	TOTAL EXPENSE
CB - A	Professional Services (Architect)	270,949		270,949
	General Renovation Activity:			
CA1 - 3	Sitework - Parking Lot B	155,574	155,574	-
CA1 - 4	Sitework - Parking Lot A	420,860	420,860	-
Sch. CA In2	Bonds and Insurance	157,850		157,850
CA1 - 6	Sitework - Loading Dock	54,267	54,267	-
CA1 - 5	Sitework - Bus Lane	343,295	343,295	-
CA2 - 1	Sitework - Central Plant	300,256	300,256	-
CA2 - 5	Contract Modifications	53,355	53,355	-
Sch. CA In3	Mobilization	75,000	75,000	-
CA1 - 1	General Conditions	401,882	401,882	-
CA1 - 2	Material Procurement	2,383,050	394,252	1,988,798
CA2 - 2	Building - South	2,234,940		2,234,940
CA2 - 3	Building - Center	1,526,529	1,526,529	-
CA2 - 4	Building - Basement	289,858	289,858	-
CB - I	Inspectors	62,451		62,451
CB - T	Tests	42,913		42,913
	Miscellaneous Sitework	668	668	-
CB - SP	Miscellaneous State plans	25,663		25,663
CC - LA	Local Fees and Assessments	10,356		10,356
		<u>8,809,717</u>	<u>4,015,797</u>	<u>4,793,921</u>





**Owner Billing****K. H. Construction****CUSD & FUSD - Center for Advanced Research and Technology (C.A.R.T.)**

KHC Job #9958

**Application For Payment #11, Billing Cut-Off Date 5/31/00**

Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
1		<b>General Conditions</b>							
2	01-0010	Bonds/Insurance	157,850	157,850.00	0.00	157,850.00	100%	0%	100%
3	01-0100	Mobilization	75,000	75,000.00	0.00	75,000.00	100%	0%	100%
4	01-0115	General Req. - June 1999	33,491	33,491.00	0.00	33,491.00	100%	0%	100%
5	01-0120	General Req. - July 1999	33,491	33,491.00	0.00	33,491.00	100%	0%	100%
6	01-0125	General Req. - Aug 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
7	01-0130	General Req. - Sept 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
8	01-0135	General Req. - Oct 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
9	01-0140	General Req. - Nov 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
10	01-0145	General Req. - Dec 1999	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
11	01-0150	General Req. - Jan 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
12	01-0155	General Req. - Feb 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
13	01-0160	General Req. - Mar 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
14	01-0165	General Req. - April 2000	33,490	33,490.00	0.00	33,490.00	100%	0%	100%
15	01-0170	General Req. - May 2000	33,490	0.00	33,490.00	33,490.00	0%	100%	100%
16		<b>Material Procurement</b>							
17	02-0025	Submittals	50,000	50,000.00	0.00	50,000.00	100%	0%	100%
18	02-080B	Struct Steel - Shop Drawings	89,334	89,334.00	0.00	89,334.00	100%	0%	100%
19	02-080C	Struct Steel (Fab) South Portion	78,361	78,361.00	0.00	78,361.00	100%	0%	100%
20	02-080D	Structural Steel	254,874	254,874.00	0.80	254,874.00	100%	0%	100%
21	02-081C	Struct Steel (Fab) North Portion	78,361	78,361.00	0.00	78,361.00	100%	0%	100%
22	02-082C	Struct Steel (Fab) Center Portion	94,496	94,496.00	0.00	94,496.00	100%	0%	100%
23	02-083C	Struct Steel (Fab) Central Plant	2,690	2,690.00	0.00	2,690.00	100%	0%	100%
24	02-090C	Misc. Iron (FOB)	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
25	02-095B	Stair Tread Nosing	1,471	1,471.00	0.00	1,471.00	100%	0%	100%
26	02-105B	Expansion Control	12,391	12,391.00	0.00	12,391.00	100%	0%	100%
27	02-140C	Metal Siding	165,000	156,750.00	8,250.00	165,000.00	95%	5%	100%
28	02-160C	Hollow Metal Doors & Frames	40,024	40,024.00	0.00	40,024.00	100%	0%	100%
29	02-165C	Wood Doors	39,196	19,598.00	19,598.00	39,196.00	50%	50%	100%
30	02-170C	Access Doors	2,124	2,124.00	0.00	2,124.00	100%	0%	100%
31	02-185C	Sound Retardant Doors	7,245	7,245.00	0.00	7,245.00	100%	0%	100%
32	02-190C	Finish Hardware	91,500	91,500.00	0.00	91,500.00	100%	0%	100%
33	02-265C	Flagpoles	1,773	1,773.00	0.00	1,773.00	100%	0%	100%
34	02-270C	Signage	16,500	0.00	0.00	0.00	0%	0%	0%
35	02-275C	Fire Extinguishers	2,430	2,430.00	0.00	2,430.00	100%	0%	100%
36	02-295C	Metal Storage Cabinets	7,814	0.00	7,814.00	7,814.00	0%	100%	100%
37	02-305C	Project Screens	1,620	1,620.00	0.00	1,620.00	100%	0%	100%
38	02-310C	Residential Appliances	233	233.00	0.00	233.00	100%	0%	100%
39	02-315A	Shop Draw (Fume Hoods)	2,720	2,720.00	0.00	2,720.00	100%	0%	100%
40	02-315C	Fume Hood/Top/Bench	70,243	70,243.00	0.00	70,243.00	100%	0%	100%
41	02-316C	Umbilical @ Lab Islands	6,000	0.00	6,000.00	6,000.00	0%	100%	100%
42	02-345C	HVAC Equipment	222,000	222,000.00	0.00	222,000.00	100%	0%	100%
43	02-360C	Electrical Lighting (Fix & Dim)	662,131	662,131.00	0.00	662,131.00	100%	0%	100%
44	02-365C	Electrical Switchgear	132,970	132,970.00	0.00	132,970.00	100%	0%	100%
45	02-370C	Electrical Trenchduct	91,151	91,151.00	0.00	91,151.00	100%	0%	100%
46	02-375C	Electrical Cable Tray/Rack	14,275	10,706.25	3,568.75	14,275.00	75%	25%	100%
47	02-380C	Electrical Conduit & Wire	138,100	138,100.00	0.00	138,100.00	100%	0%	100%
48	02-385C	Masonry Rebar	2,523	2,523.00	0.00	2,523.00	100%	0%	100%
49	02-390C	Slab Dowels	5,000	5,000.00	0.00	5,000.00	100%	0%	100%

Application For Payment #11, Billing Cut-Off Date 5/31/00									
Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
<b>Sitework - Parking Lot B</b>									
51	03-1010	Demolition	13,087	13,087.00	0.00	13,087.00	100%	0%	100%
52	03-1020	Demolition (Continued)	2,310	2,310.00	0.00	2,310.00	100%	0%	100%
53	03-1030	Surveying	3,200	3,200.00	0.00	3,200.00	100%	0%	100%
54	03-1040	Rough Grade	10,250	10,250.00	0.00	10,250.00	100%	0%	100%
55	03-1050	Site Electrical	8,000	6,000.00	0.00	6,000.00	75%	0%	75%
56	03-1060	Storm Drain System	14,132	14,132.00	0.00	14,132.00	100%	0%	100%
57	03-1070	Sanitary Sewer	7,300	7,300.00	0.00	7,300.00	100%	0%	100%
58	03-1080	Irrigation System	13,333	12,666.35	0.00	12,666.35	95%	0%	95%
59	03-1090	Domestic Water	9,610	9,610.00	0.00	9,610.00	100%	0%	100%
60	03-1100	Fire Water/Hydrants	7,512	7,512.00	0.00	7,512.00	100%	0%	100%
61	03-1110	Curbs/Gutters	30,000	27,000.00	0.00	27,000.00	90%	0%	90%
62	03-1120	Base Rock	22,530	22,530.00	0.00	22,530.00	100%	0%	100%
63	03-1130	AC Paving	24,435	18,326.25	0.00	18,326.25	75%	0%	75%
64	03-1140	Signs & Striping	1,650	1,650.00	0.00	1,650.00	100%	0%	100%
<b>Sitework - Parking Lot A</b>									
66	04-2010	Demolition	39,264	39,264.00	0.00	39,264.00	100%	0%	100%
67	04-2020	Demolition (Continued)	6,928	6,928.00	0.00	6,928.00	100%	0%	100%
68	04-2030	Surveying	2,025	2,025.00	0.00	2,025.00	100%	0%	100%
69	04-2040	Rough Grade	55,831	55,831.00	0.00	55,831.00	100%	0%	100%
70	04-2050	Site Electrical	8,000	6,000.00	0.00	6,000.00	75%	0%	75%
71	04-2060	Storm Drain System	50,529	48,002.55	2,526.45	50,529.00	95%	5%	100%
72	04-2070	Irrigation System	10,332	9,815.40	0.00	9,815.40	95%	0%	95%
73	04-2080	Fire Water/Hydrants	11,271	11,271.00	0.00	11,271.00	100%	0%	100%
74	04-2090	Curbs/Gutters	60,000	60,000.00	0.00	60,000.00	100%	0%	100%
75	04-2100	Base Rock	64,403	64,403.00	0.00	64,403.00	100%	0%	100%
76	04-2110	Base Rock (Cont.)	24,467	24,467.00	0.00	24,467.00	100%	0%	100%
77	04-2120	AC Paving	87,245	82,882.75	4,362.25	87,245.00	95%	5%	100%
78	04-2130	Signs & Striping	3,082	0.00	3,082.00	3,082.00	0%	100%	100%
<b>Sitework - Loading Dock</b>									
80	05-3005	Surveying	2,700	2,700.00	0.00	2,700.00	100%	0%	100%
81	05-3010	Concrete	27,000	27,000.00	0.00	27,000.00	100%	0%	100%
82	05-3020	Rebar	8,567	8,567.00	0.00	8,567.00	100%	0%	100%
83	05-3030	Concrete (Cont.)	13,000	13,000.00	0.00	13,000.00	100%	0%	100%
84	05-3060	Perforated Pipe	3,000	3,000.00	0.00	3,000.00	100%	0%	100%
<b>Sitework - Bus Lane &amp; Misc. Sitework</b>									
86	06-4010	UG Electrical	1,900	1,710.00	190.00	1,900.00	90%	10%	100%
87	06-4020	Storm Drain System	66,910	66,910.00	0.00	66,910.00	100%	0%	100%
88	06-4030	Sanitary Sewer	14,050	2,810.00	11,240.00	14,050.00	20%	80%	100%
89	06-4040	Irrigation Sleeves	3,888	3,888.00	0.00	3,888.00	100%	0%	100%
90	06-4050	Domestic Water	8,861	8,861.00	0.00	8,861.00	100%	0%	100%
91	06-4060	Fire Water/Hydrants	27,049	27,049.00	0.00	27,049.00	100%	0%	100%
92	06-4080	Curbs/Gutters	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
93	06-4090	Base Rock	17,974	0.00	17,974.00	17,974.00	0%	100%	100%
94	06-4100	AC Paving	18,733	0.00	18,733.00	18,733.00	0%	100%	100%
95	06-4110	Signs & Striping	400	0.00	400.00	400.00	0%	100%	100%
96	06-4120	Natural Gas	7,500	7,500.00	0.00	7,500.00	100%	0%	100%
97	06-4135	Surveying	2,700	2,700.00	0.00	2,700.00	100%	0%	100%
98	06-4140	Finish Grading	5,000	0.00	4,500.00	4,500.00	0%	90%	90%
99	06-4150	Irrigation System	35,000	17,500.00	0.00	17,500.00	50%	0%	50%
100	06-4160	Chain Link Fences & Gates	18,832	11,299.20	1,883.20	13,182.40	60%	10%	70%
101	06-4170	Iron Gates	2,400	0.00	2,400.00	2,400.00	0%	100%	100%
102	06-4180	Concrete Flatwork	85,500	4,275.00	81,225.00	85,500.00	5%	95%	100%

Application For Payment #11, Billing Cut-Off Date 5/31/00									
Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
93	06-4190	R/I & Fin Electrical	8,950	3,580.00	0.00	3,580.00	40%	0%	40%
94	06-4200	Gate Operators	11,000	0.00	0.00	0.00	0%	0%	0%
105	06-4210	Misc. Concrete/Mow Strips	5,280	3,168.00	0.00	3,168.00	60%	0%	60%
106	06-4220	Misc. Site Painting	9,875	0.00	0.00	0.00	0%	0%	0%
107	06-4230	Landscaping	30,000	0.00	0.00	0.00	0%	0%	0%
108	06-4240	Concrete Flatwork (Continued)	28,500	0.00	28,500.00	28,500.00	0%	100%	100%
109	06-4250	Landscaping (Cont.)	10,000	0.00	0.00	0.00	0%	0%	0%
110	<b>Sitework - Central Plant</b>								
111	07-5000	Foundations	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
112	07-5010	Rebar	3,571	3,571.00	0.00	3,571.00	100%	0%	100%
113	07-5020	1st Course Masonry	4,340	4,340.00	0.00	4,340.00	100%	0%	100%
114	07-5030	UG Electrical	15,400	15,400.00	0.00	15,400.00	100%	0%	100%
115	07-5040	UG Plumbing	9,000	9,000.00	0.00	9,000.00	100%	0%	100%
116	07-5050	UG Wet-Side HVAC	10,960	10,960.00	0.00	10,960.00	100%	0%	100%
117	07-5060	SOG	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
118	07-5080	Install Frames	200	200.00	0.00	200.00	100%	0%	100%
119	07-5090	CMU Masonry	34,352	34,352.00	0.00	34,352.00	100%	0%	100%
120	07-5100	Install Misc. Iron	12,738	12,738.00	0.00	12,738.00	100%	0%	100%
121	07-5110	Grout Masonry	8,360	8,360.00	0.00	8,360.00	100%	0%	100%
122	07-5130	Struct Steel (Install)	2,308	2,308.00	0.00	2,308.00	100%	0%	100%
123	07-5140	Drypack/Grout	2,815	2,815.00	0.00	2,815.00	100%	0%	100%
124	07-5150	Metal Decking	2,800	2,800.00	0.00	2,800.00	100%	0%	100%
125	07-5160	R/I Electrical	6,397	5,117.60	1,279.40	6,397.00	80%	20%	100%
126	07-5170	R/I Plumbing	7,000	7,000.00	0.00	7,000.00	100%	0%	100%
127	07-5180	R/I HVAC	500	500.00	0.00	500.00	100%	0%	100%
128	07-5190	Rough Carpentry	3,839	3,839.00	0.00	3,839.00	100%	0%	100%
129	07-5200	EMS System	27,500	18,975.00	3,025.00	22,000.00	69%	11%	80%
130	07-5210	R/I & Fin Wet-Side HVAC	99,075	99,075.00	0.00	99,075.00	100%	0%	100%
131	07-5220	Roofing	6,000	6,000.00	0.00	6,000.00	100%	0%	100%
132	07-5230	Equipment Pad Rebar	2,010	2,010.00	0.00	2,010.00	100%	0%	100%
133	07-5240	Equipment Pads	2,000	2,000.00	0.00	2,000.00	100%	0%	100%
134	07-5260	Sheet Metal & Louvers	594	564.30	29.70	594.00	95%	5%	100%
135	07-5270	Hang Drywall	1,200	1,200.00	0.00	1,200.00	100%	0%	100%
136	07-5290	Finish Drywall	400	400.00	0.00	400.00	100%	0%	100%
137	07-5300	R/I & Fin Wet-Side HVAC (Cont.)	33,025	9,907.50	0.00	9,907.50	30%	0%	30%
138	07-5310	Install Drs/Hrdwr	1,260	1,134.00	126.00	1,260.00	90%	10%	100%
139	07-5320	Colling Doors	2,904	2,904.00	0.00	2,904.00	100%	0%	100%
140	07-5330	Caulking	1,000	0.00	0.00	0.00	0%	0%	0%
141	07-5340	Painting	9,000	0.00	6,750.00	6,750.00	0%	75%	75%
142	07-5350	Finish Electrical	2,100	0.00	1,575.00	1,575.00	0%	75%	75%
143	07-5360	Finish Plumbing	2,000	0.00	0.00	0.00	0%	0%	0%
144	07-5370	Metal Shelving	3,528	0.00	0.00	0.00	0%	0%	0%
145	07-5390	Test & Balance	3,400	0.00	0.00	0.00	0%	0%	0%
146	<b>Building - South Portion (Gridline 24 to 34)</b>								
147	08-6000	Building Demolition	56,500	56,500.00	0.00	56,500.00	100%	0%	100%
148	08-6010	Foundations	105,000	105,000.00	0.00	105,000.00	100%	0%	100%
149	08-6020	Foundation Rebar	25,162	25,162.00	0.00	25,162.00	100%	0%	100%
150	08-6030	UG Electrical	49,030	49,030.00	0.00	49,030.00	100%	0%	100%
151	08-6040	UG Plumbing	135,000	135,000.00	0.00	135,000.00	100%	0%	100%
152	08-6050	UG Electrical (Cont.)	12,970	12,970.00	0.00	12,970.00	100%	0%	100%
153	08-6060	SOG	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
154	08-6070	SOG Rebar	4,753	4,753.00	0.00	4,753.00	100%	0%	100%
155	08-6080	Existing Slab Prep	10,000	5,000.00	5,000.00	10,000.00	50%	50%	100%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
56	08-6090	Struct Steel (Install)	71,543	71,543.00	0.00	71,543.00	100%	0%	100%
57	08-6100	Metal Decking	41,200	41,200.00	0.00	41,200.00	100%	0%	100%
158	08-6110	Exterior Metal Studs	64,900	64,900.00	0.00	64,900.00	100%	0%	100%
159	08-6120	Install Frames	5,193	5,193.00	0.00	5,193.00	100%	0%	100%
160	08-6130	Drypack/Grout	4,615	4,615.00	0.00	4,615.00	100%	0%	100%
161	08-6140	Roof Deck Rebar	1,015	1,015.00	0.00	1,015.00	100%	0%	100%
162	08-6150	R/I Electrical	39,150	39,150.00	0.00	39,150.00	100%	0%	100%
163	08-6160	R/I Plumbing	137,000	137,000.00	0.00	137,000.00	100%	0%	100%
164	08-6170	R/I HVAC	132,928	132,928.00	0.00	132,928.00	100%	0%	100%
165	08-6180	R/I & Fin Wet-Side HVAC	44,412	44,412.00	0.00	44,412.00	100%	0%	100%
166	08-6190	R/I Fire Sprinklers	42,386	42,386.00	0.00	42,386.00	100%	0%	100%
167	08-6200	Concrete Roof Decks	5,000	5,000.00	0.00	5,000.00	100%	0%	100%
168	08-6210	Interior Metal Studs	182,138	182,138.00	0.00	182,138.00	100%	0%	100%
169	08-6220	Metal Siding	21,688	21,688.00	0.00	21,688.00	100%	0%	100%
170	08-6230	R/I Electrical (Cont.)	39,150	39,150.00	0.00	39,150.00	100%	0%	100%
171	08-6240	R/I HVAC (Cont.)	78,000	78,000.00	0.00	78,000.00	100%	0%	100%
172	08-6250	Rough Carpentry/Misc. Iron	10,289	10,289.00	0.00	10,289.00	100%	0%	100%
173	08-6260	Metal Siding (Cont.)	21,687	21,687.00	0.00	21,687.00	100%	0%	100%
174	08-6270	R/I Electrical (Cont.)	22,200	22,200.00	0.00	22,200.00	100%	0%	100%
175	08-6280	R/I HVAC (Cont.)	6,000	6,000.00	0.00	6,000.00	100%	0%	100%
176	08-6290	Roofing	85,115	85,115.00	0.00	85,115.00	100%	0%	100%
177	08-6300	R/I HVAC (Cont.)	4,000	4,000.00	0.00	4,000.00	100%	0%	100%
178	08-6310	Skylight	22,975	22,975.00	0.00	22,975.00	100%	0%	100%
179	08-6320	Sheet Metal	24,234	24,234.00	0.00	24,234.00	100%	0%	100%
180	08-6330	CMU Masonry (S. Node)	2,250	2,250.00	0.00	2,250.00	100%	0%	100%
181	08-6340	Waterproofing	600	600.00	0.00	600.00	100%	0%	100%
182	08-6350	Bldg. Insulation	17,000	17,000.00	0.00	17,000.00	100%	0%	100%
183	08-6360	Hang Drywall	98,640	98,640.00	0.00	98,640.00	100%	0%	100%
184	08-6370	Finish Drywall	33,360	33,360.00	0.00	33,360.00	100%	0%	100%
185	08-6380	Caulking	8,000	4,000.00	0.00	4,000.00	50%	0%	50%
186	08-6390	Louver	8,255	8,255.00	0.00	8,255.00	100%	0%	100%
187	08-6400	Install Drs/Hrdwr	14,500	10,875.00	2,900.00	13,775.00	75%	20%	95%
188	08-6410	Painting	16,750	15,912.50	0.00	15,912.50	95%	0%	95%
189	08-6420	Glass & Glazing	43,990	43,990.00	0.00	43,990.00	100%	0%	100%
190	08-6430	Colling Doors	21,182	21,182.00	0.00	21,182.00	100%	0%	100%
191	08-6440	Install Access Panels	835	835.00	0.00	835.00	100%	0%	100%
192	08-6450	T-Bar Ceiling	41,890	37,701.00	4,189.00	41,890.00	90%	10%	100%
193	08-6460	Accordion Partition	8,239	411.95	0.00	411.95	5%	0%	5%
194	08-6470	Casework	145,523	145,523.00	0.00	145,523.00	100%	0%	100%
195	08-6480	Visual Display Board	10,377	0.00	0.00	0.00	0%	0%	0%
196	08-6490	Install Misc. Specialties	5,245	2,622.50	2,622.50	5,245.00	50%	50%	100%
197	08-6500	Install Signs	2,800	0.00	0.00	0.00	0%	0%	0%
198	08-6510	Metal Shelving	7,639	0.00	0.00	0.00	0%	0%	0%
199	08-6520	Data/Comm/Fire Alarm	51,147	35,802.90	0.00	35,802.90	70%	0%	70%
200	08-6530	Install Fire Ext./Cabinets	302	302.00	0.00	302.00	100%	0%	100%
201	08-6540	Finish HVAC	1,200	1,200.00	0.00	1,200.00	100%	0%	100%
202	08-6550	Finish Electrical	33,800	21,970.00	10,140.00	32,110.00	65%	30%	95%
203	08-6560	Ceiling Tile	40,890	0.00	0.00	0.00	0%	0%	0%
204	08-6570	Tackable Vinyl Wall Panels	20,570	20,570.00	0.00	20,570.00	100%	0%	100%
205	08-6580	Finish Sprinklers	5,239	785.85	4,191.20	4,977.05	15%	80%	95%
206	08-6590	Casework (Cont.)	77,613	62,090.40	11,641.95	73,732.35	80%	15%	95%
207	08-6600	Data/Comm/Fire Alarm (Cont.)	51,147	0.00	0.00	0.00	0%	0%	0%
208	08-6610	EMS System	23,000	19,550.00	2,300.00	21,850.00	85%	10%	95%

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Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
09	08-6620	Finish Plumbing	33,000	6,600.00	26,400.00	33,000.00	20%	80%	100%
10	08-6630	Install Fume Hood/Top/Bench	7,037	5,629.60	0.00	5,629.60	80%	0%	80%
211	08-6640	Floor Covering	12,664	0.00	12,664.00	12,664.00	0%	100%	100%
212	08-6650	Test & Balance	5,000	0.00	0.00	0.00	0%	0%	0%
213	<b>Building - Center Portion (Gridline 18 to 24)</b>								
214	09-7000	Elect Demo - Safe Off Bldg.	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
215	09-7010	Asbestos Abate	9,200	9,200.00	0.00	9,200.00	100%	0%	100%
216	09-7020	Building Demolition	66,500	66,500.00	0.00	66,500.00	100%	0%	100%
217	09-7030	Foundations	105,000	105,000.00	0.00	105,000.00	100%	0%	100%
218	09-7040	Foundation Rebar	18,054	18,054.00	0.00	18,054.00	100%	0%	100%
219	09-7050	UG Electrical	32,803	32,803.00	0.00	32,803.00	100%	0%	100%
220	09-7060	UG Plumbing	18,000	18,000.00	0.00	18,000.00	100%	0%	100%
221	09-7070	SOG	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
222	09-7080	SOG Rebar	3,088	3,088.00	0.00	3,088.00	100%	0%	100%
223	09-7090	Existing Slab Prep	5,000	0.00	0.00	0.00	0%	0%	0%
224	09-7100	Struct Steel (Install)	76,851	76,851.00	0.00	76,851.00	100%	0%	100%
225	09-7110	Waterproofing	600	600.00	0.00	600.00	100%	0%	100%
226	09-7120	Struct Steel (Install) -Continued	8,539	8,539.00	0.00	8,539.00	100%	0%	100%
227	09-7130	Metal Decking	48,000	48,000.00	0.00	48,000.00	100%	0%	100%
228	09-7140	Exterior Metal Studs	38,370	38,370.00	0.00	38,370.00	100%	0%	100%
229	09-7150	Install Frames	4,843	4,843.00	0.00	4,843.00	100%	0%	100%
230	09-7160	Drypack/Grout.	3,955	3,955.00	0.00	3,955.00	100%	0%	100%
231	09-7170	Metal Siding	19,000	18,050.00	570.00	18,620.00	95%	3%	98%
232	09-7180	2nd Floor Rebar	6,891	6,891.00	0.00	6,891.00	100%	0%	100%
233	09-7190	Roof Deck Rebar	1,015	1,015.00	0.00	1,015.00	100%	0%	100%
234	09-7200	2nd Floor Deck	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
235	09-7210	Concrete Roof Decks	5,000	5,000.00	0.00	5,000.00	100%	0%	100%
236	09-7220	Rough Carpentry/Misc. Iron	4,542	4,542.00	0.00	4,542.00	100%	0%	100%
237	09-7230	Fireproofing	39,430	39,430.00	0.00	39,430.00	100%	0%	100%
238	09-7240	Expansion Joints	1,008	504.00	252.00	756.00	50%	25%	75%
239	09-7250	Interior Metal Studs	122,550	122,550.00	0.00	122,550.00	100%	0%	100%
240	09-7260	Roofing	66,295	66,295.00	0.00	66,295.00	100%	0%	100%
241	09-7270	R/I Electrical	39,585	39,585.00	0.00	39,585.00	100%	0%	100%
242	09-7280	R/I Plumbing	32,000	32,000.00	0.00	32,000.00	100%	0%	100%
243	09-7290	R/I HVAC	55,800	55,800.00	0.00	55,800.00	100%	0%	100%
244	09-7300	R/I Fire Sprinklers	28,258	28,258.00	0.00	28,258.00	100%	0%	100%
245	09-7310	R/I & Fin Wet-Side HVAC	29,608	29,608.00	0.00	29,608.00	100%	0%	100%
246	09-7320	Sheet Metal	21,053	21,053.00	0.00	21,053.00	100%	0%	100%
247	09-7330	Storefront & Curtain Wall	34,794	34,794.00	0.00	34,794.00	100%	0%	100%
248	09-7340	R/I HVAC (cont.)	30,351	30,351.00	0.00	30,351.00	100%	0%	100%
249	09-7350	R/I Electrical (Cont.)	21,315	21,315.00	0.00	21,315.00	100%	0%	100%
250	09-7360	Bldg. Insulation	20,500	20,500.00	0.00	20,500.00	100%	0%	100%
251	09-7370	R/I HVAC (cont.)	7,000	7,000.00	0.00	7,000.00	100%	0%	100%
252	09-7380	Hang Drywall	61,650	61,650.00	0.00	61,650.00	100%	0%	100%
253	09-7390	Finish Drywall	20,850	20,850.00	0.00	20,850.00	100%	0%	100%
254	09-7400	Caulking	4,000	400.00	0.00	400.00	10%	0%	10%
255	09-7410	Glass Masonry	500	0.00	0.00	0.00	0%	0%	0%
256	09-7420	Louwer	2,375	2,375.00	0.00	2,375.00	100%	0%	100%
257	09-7430	Install Drs/Hrdwr	7,877	1,181.55	4,726.20	5,907.75	15%	60%	75%
258	09-7440	Painting	16,750	1,675.00	14,237.50	15,912.50	10%	85%	95%
259	09-7450	Men's RR Tile	33,286	31,621.70	1,664.30	33,286.00	95%	5%	100%
260	09-7460	Install Access Panels	830	830.00	0.00	830.00	100%	0%	100%
261	09-7470	Women's RR Tile	33,286	31,621.70	1,664.30	33,286.00	95%	5%	100%

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262	09-7480	T-Bar Ceiling	15,147	757.35	12,117.60	12,874.95	5%	80%	85%
263	09-7490	Wheel Chair Lift	5,800	5,800.00	0.00	5,800.00	100%	0%	100%
264	09-7500	Lecture Room Seating	63,850	31,925.00	0.00	31,925.00	50%	0%	50%
265	09-7510	Folding Partitions	29,200	5,840.00	0.00	5,840.00	20%	0%	20%
266	09-7520	Accordion Fire Drs	36,590	32,931.00	0.00	32,931.00	90%	0%	90%
267	09-7530	Glass & Glazing	13,452	13,452.00	0.00	13,452.00	100%	0%	100%
268	09-7540	Casework	13,609	0.00	3,402.25	3,402.25	0%	25%	25%
269	09-7550	Visual Display Board	1,562	0.00	0.00	0.00	0%	0%	0%
270	09-7560	Install Misc. Specialties	5,245	0.00	2,622.50	2,622.50	0%	50%	50%
271	09-7570	Install Signs	2,400	0.00	0.00	0.00	0%	0%	0%
272	09-7580	FRP Panels	1,520	0.00	1,520.00	1,520.00	0%	100%	100%
273	09-7590	Fire Ext./Cabinets	302	0.00	302.00	302.00	0%	100%	100%
274	09-7600	Finish HVAC	5,300	0.00	2,650.00	2,650.00	0%	50%	50%
275	09-7610	Finish Electrical	27,305	0.00	0.00	0.00	0%	0%	0%
276	09-7620	Finish Sprinklers	3,492	0.00	0.00	0.00	0%	0%	0%
277	09-7630	EMS System	31,500	26,460.00	3,465.00	29,925.00	84%	11%	95%
278	09-7640	Acoustical Wall Panels	10,300	0.00	10,300.00	10,300.00	0%	100%	100%
279	09-7650	Tackable Vinyl Wall Panels	4,867	0.00	4,867.00	4,867.00	0%	100%	100%
280	09-7660	Finish Plumbing	40,000	36,000.00	0.00	36,000.00	90%	0%	90%
281	09-7670	Ceiling Tile	15,147	0.00	0.00	0.00	0%	0%	0%
282	09-7680	Data/Comm/Fire Alarm	58,453	19,289.49	0.00	19,289.49	33%	0%	33%
283	09-7690	Toilet Partitions	18,603	18,603.00	0.00	18,603.00	100%	0%	100%
284	09-7700	Resinous Flooring	8,260	0.00	8,260.00	8,260.00	0%	100%	100%
285	09-7720	Toilet Accessories	7,302	0.00	7,302.00	7,302.00	0%	100%	100%
286	09-7730	Floor Covering	6,472	0.00	0.00	0.00	0%	0%	0%
287	09-7750	Test & Balance	3,000	0.00	0.00	0.00	0%	0%	0%
288		<b>Building - Basement</b>							
289	10-8000	Demolition	15,000	15,000.00	0.00	15,000.00	100%	0%	100%
290	10-8010	Foundations	70,000	70,000.00	0.00	70,000.00	100%	0%	100%
291	10-8020	UG Plumbing	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
292	10-8030	Foundation Rebar	1,771	1,771.00	0.00	1,771.00	100%	0%	100%
293	10-8040	SOG	30,000	30,000.00	0.00	30,000.00	100%	0%	100%
294	10-8050	SOG Rebar	3,225	3,225.00	0.00	3,225.00	100%	0%	100%
295	10-8060	Cast In Place Walls	40,000	40,000.00	0.00	40,000.00	100%	0%	100%
296	10-8070	Cast-In-Place Wall Rebar	7,860	7,860.00	0.00	7,860.00	100%	0%	100%
297	10-8080	Concrete Ceiling	10,000	10,000.00	0.00	10,000.00	100%	0%	100%
298	10-8090	Ceiling Rebar	3,969	3,969.00	0.00	3,969.00	100%	0%	100%
299	10-8100	R/I Plumbing	20,000	20,000.00	0.00	20,000.00	100%	0%	100%
300	10-8110	R/I Electrical	3,700	3,700.00	0.00	3,700.00	100%	0%	100%
301	10-8120	R/I HVAC	4,000	4,000.00	0.00	4,000.00	100%	0%	100%
302	10-8160	Waterproofing	3,300	3,300.00	0.00	3,300.00	100%	0%	100%
303	10-8180	Metal Studs	300	300.00	0.00	300.00	100%	0%	100%
304	10-8190	Install Frames	200	200.00	0.00	200.00	100%	0%	100%
305	10-8200	Hang Drywall	100	100.00	0.00	100.00	100%	0%	100%
306	10-8210	Finish Drywall	100	0.00	0.00	0.00	0%	0%	0%
307	10-8220	Painting	9,875	0.00	0.00	0.00	0%	0%	0%
308	10-8230	Install Drs/Hrdwr	1,260	0.00	0.00	0.00	0%	0%	0%
309	10-8240	Finish HVAC	1,345	470.75	874.25	1,345.00	35%	65%	100%
310	10-8250	Finish Plumbing	2,000	1,600.00	0.00	1,600.00	80%	0%	80%
311	10-8260	Finish Electrical	3,000	0.00	0.00	0.00	0%	0%	0%
312	10-8270	Metal Shelving	403	0.00	0.00	0.00	0%	0%	0%
313	10-8280	EMS System	2,500	0.00	2,375.00	2,375.00	0%	95%	95%
314	10-8290	Data/Comm/Fire Alarm	23,383	18,238.74	0.00	18,238.74	78%	0%	78%

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315	10-8300	Elevator	45,131	42,874.45	0.00	42,874.45	95%	0%	95%
316	10-8310	Test & Balance	1,500	0.00	0.00	0.00	0%	0%	0%
317	<b>Building - North Portion (Gridline 9 to 18)</b>								
318	11-9005	Bldg. Coordinates	3,375	3,375.00	0.00	3,375.00	100%	0%	100%
319	11-9000	Building Demolition	56,500	56,500.00	0.00	56,500.00	100%	0%	100%
320	11-9010	Foundations	105,000	105,000.00	0.00	105,000.00	100%	0%	100%
321	11-9020	Foundation Rebar	24,271	24,271.00	0.00	24,271.00	100%	0%	100%
322	11-9030	UG Electrical	42,500	42,500.00	0.00	42,500.00	100%	0%	100%
323	11-9040	UG Plumbing	18,000	18,000.00	0.00	18,000.00	100%	0%	100%
324	11-9050	SOG	35,000	35,000.00	0.00	35,000.00	100%	0%	100%
325	11-9060	SOG Rebar	4,700	4,700.00	0.00	4,700.00	100%	0%	100%
326	11-9070	Existing Slab Prep	10,000	0.00	0.00	0.00	0%	0%	0%
327	11-9080	Struct Steel (Install)	71,543	71,543.00	0.00	71,543.00	100%	0%	100%
328	11-9090	Metal Decking	40,000	40,000.00	0.00	40,000.00	100%	0%	100%
329	11-9100	Exterior Metal Studs	58,800	58,800.00	0.00	58,800.00	100%	0%	100%
330	11-9110	Install Frames	5,167	5,167.00	0.00	5,167.00	100%	0%	100%
331	11-9120	Drypack/Grout	4,615	4,615.00	0.00	4,615.00	100%	0%	100%
332	11-9130	R/I Electrical	41,151	41,151.00	0.00	41,151.00	100%	0%	100%
333	11-9140	R/I Plumbing	36,000	36,000.00	0.00	36,000.00	100%	0%	100%
334	11-9150	R/I HVAC	79,000	79,000.00	0.00	79,000.00	100%	0%	100%
335	11-9160	R/I Fire Sprinklers	42,386	42,386.00	0.00	42,386.00	100%	0%	100%
336	11-9170	R/I & Fin Wet-Side HVAC	55,515	55,515.00	0.00	55,515.00	100%	0%	100%
337	11-9180	Roof Deck Rebar	1,015	1,015.00	0.00	1,015.00	100%	0%	100%
338	11-9190	Concrete Roof Decks	5,000	5,000.00	0.00	5,000.00	100%	0%	100%
339	11-9200	Interior Metal Studs	161,142	161,142.00	0.00	161,142.00	100%	0%	100%
340	11-9210	Metal Siding	20,688	20,688.00	0.00	20,688.00	100%	0%	100%
341	11-9220	R/I Electrical (Cont.)	41,151	41,151.00	0.00	41,151.00	100%	0%	100%
342	11-9230	R/I HVAC (Cont.)	44,776	44,776.00	0.00	44,776.00	100%	0%	100%
343	11-9240	R/I & Fin Wet-Side HVAC (Cont.)	18,505	18,505.00	0.00	18,505.00	100%	0%	100%
344	11-9250	Rough Carpentry/Misc. Iron	10,592	10,592.00	0.00	10,592.00	100%	0%	100%
345	11-9260	Metal Siding (Cont.)	20,687	20,687.00	0.00	20,687.00	100%	0%	100%
346	11-9270	Storefront & Curtain Wall	2,526	2,526.00	0.00	2,526.00	100%	0%	100%
347	11-9280	R/I Electrical (Cont.)	18,798	18,798.00	0.00	18,798.00	100%	0%	100%
348	11-9290	R/I HVAC (Cont.)	6,000	6,000.00	0.00	6,000.00	100%	0%	100%
349	11-9300	Roofing	89,290	89,290.00	0.00	89,290.00	100%	0%	100%
350	11-9310	R/I HVAC (Cont.)	2,000	2,000.00	0.00	2,000.00	100%	0%	100%
351	11-9320	Skylight	22,975	22,975.00	0.00	22,975.00	100%	0%	100%
352	11-9330	Sheet Metal	21,054	21,054.00	0.00	21,054.00	100%	0%	100%
353	11-9340	CMU Masonry (N. Node)	2,250	2,250.00	0.00	2,250.00	100%	0%	100%
354	11-9350	Bldg. Insulation	17,000	17,000.00	0.00	17,000.00	100%	0%	100%
355	11-9360	Waterproofing	600	600.00	0.00	600.00	100%	0%	100%
356	11-9370	Hang Drywall	86,310	86,310.00	0.00	86,310.00	100%	0%	100%
357	11-9380	Finish Drywall	29,190	29,190.00	0.00	29,190.00	100%	0%	100%
358	11-9390	Caulking	8,000	4,000.00	0.00	4,000.00	50%	0%	50%
359	11-9400	Louwer	2,250	2,250.00	0.00	2,250.00	100%	0%	100%
360	11-9410	Install Drs/Hrdwr	14,500	10,875.00	0.00	10,875.00	75%	0%	75%
361	11-9420	Painting	16,750	15,075.00	837.50	15,912.50	90%	5%	95%
362	11-9430	Glass & Glazing	47,140	23,570.00	23,570.00	47,140.00	50%	50%	100%
363	11-9440	Colling Doors	7,861	7,861.00	0.00	7,861.00	100%	0%	100%
364	11-9450	Install Access Panels	830	830.00	0.00	830.00	100%	0%	100%
365	11-9460	T-Bar Ceiling	27,739	22,191.20	2,773.90	24,965.10	80%	10%	90%
366	11-9470	Accordion Partition	11,000	550.00	0.00	550.00	5%	0%	5%
367	11-9480	Casework	55,535	0.00	55,535.00	55,535.00	0%	100%	100%

Application For Payment #11, Billing Cut-Off Date 5/31/00									
Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
368	11-9490	Visual Display Board	15,001	0.00	0.00	0.00	0%	0%	0%
369	11-9500	Install Misc. Specialties	4,501	0.00	2,250.50	2,250.50	0%	50%	50%
370	11-9510	Install Signs	2,800	0.00	0.00	0.00	0%	0%	0%
371	11-9520	Metal Shelving	5,730	0.00	0.00	0.00	0%	0%	0%
372	11-9530	Data/Comm/Fire Alarm	70,289	52,716.75	0.00	52,716.75	75%	0%	75%
373	11-9540	Fire Ext./Cabinets	302	302.00	0.00	302.00	100%	0%	100%
374	11-9550	Finish HVAC	9,000	7,200.00	1,800.00	9,000.00	80%	20%	100%
375	11-9560	Finish Electrical	37,300	0.00	35,435.00	35,435.00	0%	95%	95%
376	11-9570	Finish Sprinklers	5,239	261.95	4,715.10	4,977.05	5%	90%	95%
377	11-9580	Ceiling Tile	27,738	0.00	0.00	0.00	0%	0%	0%
378	11-9590	Tackable Vinyl Wall Panels	31,488	31,488.00	0.00	31,488.00	100%	0%	100%
379	11-9600	EMS System	29,000	24,360.00	3,190.00	27,550.00	84%	11%	95%
380	11-9610	Casework (Cont.)	14,810	0.00	14,810.00	14,810.00	0%	100%	100%
381	11-9620	Data/Comm/Fire Alarm (Cont.)	37,848	0.00	0.00	0.00	0%	0%	0%
382	11-9630	Finish Plumbing	4,000	0.00	0.00	0.00	0%	0%	0%
383	11-9640	Floor Covering	9,005	0.00	0.00	0.00	0%	0%	0%
384	11-9650	Test & Balance	4,400	0.00	0.00	0.00	0%	0%	0%
385		<b>Total Base Bid</b>	<b>10,735,000</b>	<b>9,458,222.48</b>	<b>578,659.30</b>	<b>10,036,881.78</b>	<b>88%</b>	<b>5%</b>	<b>93%</b>

CONTRACT MODIFICATIONS									
386	<b>Change Order #1</b>								
387									
388	PCO#1A-Rmv/ Dspse 40 Asbestos Windows	1,584	1,584.00	0.00	1,584.00	100%	0%	100%	
389	PCO#2-Rmv/Dspse Misc. Debrls	3,581	3,581.00	0.00	3,581.00	100%	0%	100%	
390	PCO#4-Relocate Existing Communications	5,312	5,312.00	0.00	5,312.00	100%	0%	100%	
391	<b>Total Change Order #1</b>	<b>10,477</b>	<b>10,477.00</b>	<b>0.00</b>	<b>10,477.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
392	<b>Change Order #2</b>								
393	PCO#6C-Rmv/Rplc Lobby Concrete Slab	6,248	6,248.00	0.00	6,248.00	100%	0%	100%	
394	PCO#9-Chng Concrete Mezzanine to 3500 PSI	585	585.00	0.00	585.00	100%	0%	100%	
395	PCO#11-Substitution Metal Stud Top Track	(2,500)	(2,500.00)	0.00	(2,500.00)	100%	0%	100%	
396	PCO#12-Add Concrete Wall in Basement	2,125	2,125.00	0.00	2,125.00	100%	0%	100%	
397	<b>Total Change Order #2</b>	<b>6,458</b>	<b>6,458.00</b>	<b>0.00</b>	<b>6,458.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
398	<b>Change Order #3</b>								
399	PCO#8-Install Addnl Fire Line to Existing Bldg.	9,616	9,616.00	0.00	9,616.00	100%	0%	100%	
400	PCO#14A-Install Addnl 3" Conduit Pac Bell	2,787	2,787.00	0.00	2,787.00	100%	0%	100%	
401	PCO#18-Prvde Trench/ Cover Utility Trench	2,273	2,273.00	0.00	2,273.00	100%	0%	100%	
402	PCO#19-Provide Electrical Power to Elevator	3,760	3,760.00	0.00	3,760.00	100%	0%	100%	
403	PCO#22-Revise Layout of Room 042 Elect. Cab	(220)	(220.00)	0.00	(220.00)	100%	0%	100%	
404	PCO#24-Install Add. Framing Furr Walls Plmbng	423	423.00	0.00	423.00	100%	0%	100%	
405	<b>Total Change Order #3</b>	<b>18,639</b>	<b>18,639.00</b>	<b>0.00</b>	<b>18,639.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
406	<b>Change Order #4</b>								
407	PCO#5-Relocate Exlst Elect. Systems (RFI 11)	4,934	4,934.00	0.00	4,934.00	100%	0%	100%	
408	PCO#7A-Relocate PG&E Street Lght Circuit	4,747	4,747.00	0.00	4,747.00	100%	0%	100%	
409	PCO#32-Omit Windows @ Rm 201 & 206	(147)	(147.00)	0.00	(147.00)	100%	0%	100%	
410	PCO#33-Add Ductwork and Fire Dampars	4,041	4,041.00	0.00	4,041.00	100%	0%	100%	
411	PCO#36-Eliminate Wheel Chair Lift & Infill	(5,992)	(5,992.00)	0.00	(5,992.00)	100%	0%	100%	
412	PCO#45-Chge Rolling Gates@N & S to Chain	1,617	1,617.00	0.00	1,617.00	100%	0%	100%	
413	PCO#48-Add Steel Angle Support Fire Doors	1,563	1,563.00	0.00	1,563.00	100%	0%	100%	
414	PCO#49-Reim. City Water Main Fees	1,321	1,321.00	0.00	1,321.00	100%	0%	100%	
415	<b>Total Change Order #4</b>	<b>12,084</b>	<b>12,084.00</b>	<b>0.00</b>	<b>12,084.00</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	
416	<b>Change Order #5</b>								
417	PCO#31-Change Specified Door Pulls	(1,188)	0.00	(1,188.00)	(1,188.00)	0%	100%	100%	
418	PCO#34-Additlional Wiring to Emergite Lighting	447	0.00	447.00	447.00	0%	100%	100%	
419	PCO#42-Add Drywall @ Ext for Sliding Joints	3,349	0.00	3,349.00	3,349.00	0%	100%	100%	
420	PCO#50A-Change wall Layout @ Rm 027	(247)	0.00	(247.00)	(247.00)	0%	100%	100%	
421	PCO#51A-Rplc Control/Check Valve Ext Riser	3,336	0.00	3,336.00	3,336.00	0%	100%	100%	

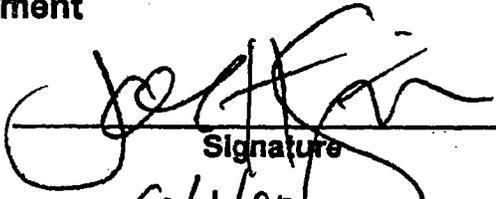
Application For Payment #11, Billing Cut-Off Date 5/31/00									
Line No.	Act ID #	Description	Scheduled Value	Prev Appr.	This Request	Total Complete	Prev % Comp	Curr % Comp	Total % Comp
422		Total Change Order #5	5,697	0.00	5,697.00	5,697.00	0%	100%	100%
423		TOTAL CHANGE ORDERS	53,355	47,658.00	5,697.00	53,355.00	89%	11%	100%
<b>TOTAL PROJECT SUMMARY (Including Contract Modifications)</b>									
424		Total Project	10,788,355	9,505,880.48	584,356.30	10,090,236.78	88%	5%	94%

Original Contract Sum	10,735,000.00	Previous Retainage	950,588.05
Net Change by Change Order	53,355.00	Current Billing	58,435.63
Contract Sum To Date	10,788,355.00	Total Retainage	1,009,023.68
Total Complete/Stored To Date	10,090,236.78		
Total Retainage	1,009,023.68	(To Be Deposited In Escrow Account)	
Total Earned Less Retainage	9,081,213.10		
Less Previous Applications	8,555,292.43		
Current Payment Due	525,920.67		
Balance to Finish	1,707,141.90		

**Approval For Payment**

Inspector: \_\_\_\_\_ Architect: \_\_\_\_\_

  
 \_\_\_\_\_  
 Signature

  
 \_\_\_\_\_  
 Signature

6-1-00  
 \_\_\_\_\_  
 Date

6/1/00  
 \_\_\_\_\_  
 Date

CLOVIS UNIFIED SCH DIST 09/29/00 Account Directors' Summary in Whole Dollars 07/01/99-06/30/00 Page 1  
 FRI, SEP 29, 2000. 7:50 AM --req: PATRICK---leg: GL ----loc: FINANCE---job: 568721 #J3127---prog: GL519 <1.70>--report id: GLENSM03

SC ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 73590150

BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY	ORG KEY Title	Director					
OBJECT	OBJECT Description	Budget	This Month	To - Date	Before Commitments	Open Commitments	Balance
73590150	SFP - CNTR FOR ADV RES TECH						
610004	SITE,SUPPORT	58	58	58	0	0	0
610005	SITE,PLAN/OTH	610	610	610	0	0	0
A 620002	PLAN,ARCH/CONSULT	270,949	270,949	270,949	0	0	0
620003	PLAN,DSA	0	0	0	0	0	0
P 620004	PLAN/CDE	7,515	7,515	7,515	0	0	0
P 620005	PLAN/OTHER	18,148	18,148	18,148	0	0	0
620006	CONSTRUCTION	10100,593	10100,593	10100,593	0	129,829	-129,829
r 620007	TESTS	42,913	42,913	42,913	0	0	0
I 620008	INSPECTORS	62,451	62,451	62,451	0	0	0
** TOTAL EXPENSE ACCOUNTS **		10503,236	10503,236	10503,236	0	129,829	-129,829

SOP ORDER: OBJECT within ORG KEY within ORG KEY Director's Name

SELECT ORGANIZATION KEY: 73590150  
 BUDGET: WORKING BUDGET; OBJECT AND BUDGETS SHOWN

ORG KEY		ORG KEY Title					Director				
73590150		SFP - CNTR FOR ADV RES TECH									
OBJECT	OBJ	Trans. Desc.	Date	Prim Ref	Check	Income Expense	Encumbrances	Account To Date	WORKING Budget	Budget Minus Acct-To-Date	Note
620006		CONSTRUCTION	07/01/99	Prior		0.00	0.00	0.00	10100,593.23	10100,593.23	
OH		NEVOCAL ENTERPR CART	08/28/99	CART PAY 1	00223012	733,479.97					
OH		CUSD/NEVOCAL EN CART	08/28/99	CART PAY 1	00223008	81,497.78					
OH		NEVOCAL ENTERPR CONSTRUCT	09/09/99	CART PAY 2	00223691	836,727.48					
OH		CUSD/NEVOCAL EN CONSTRUCT	09/09/99	CART PAY 2	00223685	92,969.72					
A OH		P G & E PROVIDE LABOR EQU	09/16/99	53226	00224043	2,215.02					
A OH		CUSD REVOLVING PACIFIC GA	10/01/99	8790	00224850	4,920.02					
JE		Ck#224853 Nevocal pymt #3	10/04/99	JEPK00063		627,720.93					
OH		CUSD/NEVOCAL EN CART	11/17/99	CART PAY 3	00228122	177,906.29		000.....			
OH		NEVOCAL ENTERPR CART	11/17/99	CART PAY 4	00228131	973,435.68			0*00	*	
OH		NEVOCAL ENTERPR CONSTRUCT	12/22/99	CART PAY 5	00229891	1266,438.25					
OH		CUSD/NEVOCAL EN CONSTRUCT	01/07/00	CART PAY 5	00230626	140,715.36			2,215*02	+	
OH		CUSD/NEVOCAL EN CART	01/13/00	CART	00231040	106,317.40			4,920*02	+	
OH		NEVOCAL ENTERPR CART	01/13/00	CART PAY 6	00231045	956,856.59			210*00	+	
OH		NEVOCAL ENTERPR CART	02/04/00	CART PAY 7	00232211	883,803.11			1,538*00	+	
OH		CUSD/NEVOCAL EN CART	02/04/00	CART PAY 7	00232086	98,200.34			1,473*41	+	
A OH		CRS JOB 601400	02/17/00	1187701	00233058	210.00			005.....		
OH		CUSD/NEVOCAL EN CART	03/10/00	CART PAY 8	00234302	50,397.27			10,356*45	*	
OH		NEVOCAL ENTERPR CART	03/10/00	CAT PAY 8	00234314	453,575.40					
OH		NEVOCAL ENTERPR CART	04/06/00	CART PAY 9	00236122	529,983.34					
OH		CUSD/NEVOCAL EN CART	04/06/00	CART PAY 9	00236111	58,887.04					
A OH		DI BUDUO & DE F CLIENT 03	05/06/00	151196	00238185	1,538.00					
OH		NEVOCAL ENTERPR CART	05/06/00	CART PAY 1	00238196	1293,271.68					
OH		CUSD/NEVOCAL EN CART	05/06/00	CART PAY 1	00238183	143,696.85					
A OH		DEPT OF GENERAL ACCT Q623	05/17/00	334374	00239087	1,473.41					
OH		NEVOCAL ENTERPR CONSTRUCT	06/09/00	CART PAY 1	00240746	525,920.67					
OH		CUSD/NEVOCAL EN CONSTRUCT	06/09/00	CART PAY 1	00240739	58,435.63					
EN		BOND FEE	06/22/00	58415			129,828.99				
* Total for OBJECT *						*TTL*	10100,593.23	129,828.99*	10230,422.22*	10100,593.23*	-129,828.99* OVER



**CLAIM FOR REIMBURSEMENT**  
 Pursuant to Government Code Section 17561  
 Graduation Requirements

(19) Program Number 00026  
 (20) Date Filed  
 (21) LRS Input

026

**Claim File Copy**

(01) Claimant Identification Number S10065			<b>Reimbursement Claim Data</b>	
(02) Mailing Address			(22) GR-1, (03)	0
Claimant Name Clovis Unified School District			(23) GR-1, (04)(1)(f)	\$0.00
County of Location Fresno County			(24) GR-1, (04)(2)(f)	\$0.00
Street Address or PO Box 1450 Herndon Avenue			(25) GR-1, (04)(3)(f)	\$1,043,062.00
City Clovis			(26) GR-1, (06)	7
State CA			(27)	
Zip Code 93611			(28)	
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(29)	
	(03) Estimated	(09) Reimbursement		
<b>Fiscal Year of Cost</b>	(06) 2001-02	(12) 2000-01	(30)	
<b>Total Claim Amount</b>	(07) \$1,225,000	(13) \$1,114,303	(31)	
<b>Less: 10% Late Penalty, not to exceed \$1,000</b>		(14) \$0	(32)	
<b>Less: Estimated Claim Payment Received</b>		(15) \$1,554,800	(33)	
<b>Net Claim Amount</b>		(16) -\$440,497	(34)	
<b>Due from State</b>	(08) \$1,225,000	(17) \$0	(35)	
<b>Due to State</b>		(18) -\$440,497	(36)	
			(37)	

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983, and certify under penalty of perjury that I have not violated any of the provisions of Government Code § 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual Costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Officer

*[Handwritten Signature]*

**Claim File Copy**

Date

*1/2/2002*

McGuire

Name or Print Name

Assoc. Supt. - Business

Title

(39) Name of Contact Person for Claim  
**SixTen and Associates**

Telephone Number (858) 514-8605

E-Mail Address kbpsixten@aol.com

**Mandated Costs  
Graduation Requirements  
Claim Summary**

**Form  
GR-1**

(01) Claimant Clovis Unified School District	(02) Type of Claim Estimated	Fiscal Year 2001-02
---	---------------------------------	------------------------

**Claim Statistics**

(03) Number of new/remodeled science classrooms	0

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
2. Remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
3. Staffing and supplies	1,050,682.00	\$96,000.00	0.00	\$0.00	\$0.00	1,146,682.00
(05) Total Direct Costs	1,050,682.00	\$96,000.00	0.00	\$0.00	\$0.00	1,146,682.00

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.83%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$78,318.38
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	1,225,000.38

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable		\$0.00
(10) Less: Other Reimbursements, if applicable		\$0.00
(11) Total Claimed Amount:	<b>660</b>	[Line (08) - {Line (09) + Line (10)}] 1,225,000.38

**Mandated Costs  
Graduation Requirements  
Claim Summary**

**Form  
GR-1**

(01) Claimant Clovis Unified School District	(02) Type of Claim Reimbursement	Fiscal Year 2000-01
---	-------------------------------------	------------------------

**Claim Statistics**

(03) Number of new/remodeled science classrooms	0

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
2. Remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
3. Staffing and supplies	\$955,872.00	\$87,190.00	0.00	\$0.00	\$0.00	\$1,043,062.00
(05) Total Direct Costs	\$955,872.00	\$87,190.00	0.00	\$0.00	\$0.00	\$1,043,062.00

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.83%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$71,241.13
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	1,114,303.13

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable		\$0.00
(10) Less: Other Reimbursements, if applicable		\$0.00
(11) Total Claimed Amount:	<b>661</b>	[Line (08) - {Line (09) + Line (10)}] 1,114,303.13

<b>MANDATED COSTS GRADUATION REQUIREMENTS COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM GR-2</b>
--	----------------------

(01) Claimant <p style="text-align: center;">Clovis Unified School District</p>	(02) Fiscal Year Costs Were Incurred <p style="text-align: center;">2000-01</p>
--	--

(03) Reimbursable Component: Check only one box per form to identify the component being claimed  
**Staffing and supplies**

(04) Description of Expenses: Complete columns (a) through (f).				Object Accounts			
(a) Employees Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Increased Science Instructor Staffing</b> Science Classroom, Teachers See ATTACHMENT 2	955,872.00	1.00	\$955,872.00				
<b>Increased Science Materials and Supplies</b> Textbooks, Supplies, Materials and Eqpt. See ATTACHMENT 1	\$0.00	0.00		\$87,190.00			

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$955,872.00	\$87,190.00	0.00	\$0.00	\$0.00
--	-----------------------------------	--------------	--------------	-------------	------	--------	--------

**Clovis Unifed School District  
Graduation Requirements  
by Name**

Salaried Employee	\$0.00
-------------------	--------

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/00	0.00	\$0.00	\$0.00	\$0.00	Acquisition of additional sp Budget Analysis
7/1/00	0.00	\$0.00	\$0.00	\$0.00	Remodeling existing space Contractor Contracts
	<u>0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Science Classroom, Teachers - See ATTACHMENT 2	
Salaried Employee	\$955,872.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/00	1.00	\$955,872.00	\$0.00	\$0.00	Staffing and supplies Increased Science Instructor
	Cost of additional science classroom teachers required to be hired in order to comply with the mandate.				
	<u>1.00</u>	<u>955,872.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Textbooks, Supplies, Materials and Eqpt. - See ATTACHMENT 1	
Salaried Employee	\$0.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
7/1/00	0.00	\$0.00	\$87,190.00	\$0.00	Staffing and supplies Increased Science Materials a
	50% of total costs (174,380.96) for Textbooks, Supplies and Equipment required to comply with the mandate.				
	<u>0.00</u>	<u>\$0.00</u>	<u>\$87,190.00</u>	<u>\$0.00</u>	

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**INCREASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Textbooks, Supplies, Materials and Equipment  
 2000-01

FOR DETAILS OF COSTS FOR TEXTBOOKS, SUPPLIES, MATERIALS AND EQUIPMENT SEE ATTACHED:

REFERENCE		AMOUNT
Page	Item(s)	
1	ALL	16,433.64
2	ALL	5,090.70
3	ALL	26,295.04
4	ALL	521.44
5	ALL	352.10
6	ALL	149.98
7	ALL	419.99
8	ALL	4,701.25
9	ALL	3,492.28
10	ALL	200.41
11	ALL	1,573.30
12	ALL	6,866.21
13	ALL	9,813.74
14-14a	ALL	779.24
15-15b	ALL	2,383.81
16-16b	ALL	55,860.19
17a	B	95.00
17a	C	408.00
17a	D	315.00
17a	E	450.00
17a	F	95.00
17b	H	95.00
17c	O	276.00
18	ALL	33,238.46
19	ALL	660.00
20	A	85.00
20	B	20.36
21	D	9.25
22	A	229.00
22	C	335.00
22	D	235.00
22	E	309.00
23	B	47.47
23	C	86.97
23	D	51.47
23	E	83.47
24	A	399.95
24	B	299.95
24	H	299.95
25	B	143.64
26	A-J	1,119.85
26a	K-M	59.85
<b>TOTAL TEXTBOOKS, SUPPLIES, MATERIALS AND EQUIPMENT</b>		<b><u>174,380.96</u></b>
 <b>50% TO GR-2</b>		 <b><u>87,190</u></b>

PURCHASE ORDER

No. 129788

ORDER DATE: 12/13/00

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVENUE, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

00/01

COMPLETE

DATE 12/15/00

10  
3NED

ISSUE TO

34896  
PARSON EDUCATION\*\*\*  
HIGHER ED./ORDER DEPT.  
200 OLD TAPPAN ROAD  
OLD TAPPAN, NJ 07679

SHIP PREPAID TO

SEE BELOW FOR DELIVERY ADDRESS.

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW-UP COMMENT
0001	245	EA	0321035402 CONCEPTUAL PHYSICAL SCIENCE, STUDENT EDITION	57.00		13,965.00	1 lot
0002	5	EA	0321035364 INSTRUCTOR'S MANUAL	0.00			
0003	5	EA	0321035356 TEST BANK	0.00			
0004	5	EA	032103533X TEST GENERATOR, WINDOWS VERSION	0.00			
0005	3	EA	0321035121 TRANSPARENCY PR	0.00			
0006	1	LOT	3&B 3 DAY GROUND DELIVERY 12720/00 CLOVIS WEST HIGH SCHOOL ATTN: SHELLEY ZIEGLER 1070 R. TEAGUE FRESNO, CA 93720	1,327.00		1,327.00	
				Tax		1,141.64	
				PO Total		16,473.64	

order placed on 12/13/00  
Sue (cls) D

REQUISITION	APPROVED BY	CLASSIFICATION	AMOUNT
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PURCHASE ORDER

PURCHASE FOLLOW-UP

129788

**PURCHASE ORDER**  
 No. 129779

ORDER DATE: 12/11/00

**PURCHASE ORDER**  
**CLOVIS UNIFIED SCHOOL DISTRICT**  
 1450 HERNDON AVE, CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

00/01

**PURCHASE COMPL.**  
 DATE: 12/15/00  
 SIGNER: [Signature]

**ISSUE TO**  
 02659  
 PRENTICE HALL  
 4350 ROUTE DRIVE  
 PO BOX 2649  
 COLUMBUS, OH 43216 2649

**SHIP PREPAID TO**  
 SEE BELOW FOR DELIVERY ADDRESS

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW-UP COMMENT
001	70	EA	0138281874 CHEMISTRY CONNECTIONS TO OUR CHANGING	51.97		3,638.90	1 lot
002	4	EA	0138316913 TEACHER LAB BOOKS	40.97		163.88	
003	2	EA	0138281793 TEACHER'S EDITION (N/C)	0.00			
004	2	PKG	0138373035 TEACHER'S RESOURCE PACKS (N/C)	0.00			
005	2	PKG	0138371450 TRANSPARENCY PACKS (N/C)	0.00			
006	1	LOT	S&D 2ND DAY GROUND, DELIVERY 12/18  CLOVIS WEST HIGH SCHOOL ATTN: SHELLY ZIEGLER 1070 N. TRAGOR FRESNO, CA 93720	826.68		826.68	
				Tax		122.24	
				PO Total		5,099.70	

order placed in 12/13/00  
 confirm # 1001252533  
 Shalshine [Signature]

183.97  
 1,014.64

REQUISITION # [blacked out]  
 CLASSIFICATION # [blacked out]  
 AMOUNT [blacked out]

**PURCHASE ORDER**  
 PURCHASE FOLLOW-UP

PURCHASE ORDER  
128893

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

00/01

3

ORDER DATE: 10/24/00

No. 228893

PURCHASE ORDER  
COMPLETE

ISSUE TO

46450  
BOLT RINEHART & WINSTON\*\*\*  
ORDER FULFILLMENT DEPT.  
6277 SEA HARBOR DRIVE  
ORLANDO, FL 32821

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID B COOK WAY  
CLOVIS, CA 93611-0567

10/24/00  
DATE  
SIGNED

DCM DM ON  
SIGNED FOLLOW UP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	450	EA	*REFER TO ATTACHMENT "A" FOR SHIPPING REQUIREMENTS BEFORE PROCESSING*	49.95		22,477.50
			H543495 SCIENCE SPECTRUM; A PHYSICAL APPROACH			
002	0	EA	0030555787 ANNOTATED T.E. (N/C)	0.00		
003	0	PKG	0030555973 TEACHER'S RESOURCE FILE (N/C)	0.00		
004	0	EA	0030556096 ONE-STOP PLANNER W/CD-ROM (N/C)	0.00		
005	0	PKG	0030555884 GUIDED READING AUDIO CD PROGRAM (N/C)	0.00		
006	0	PKG	0030556074 TEACHING TRANSPARENCY AND TRANSPARENCY MASTERS (N/C)	0.00		
007	0	EA	0030556120 TUTOR CD-ROM FOR MAC/WIN (N/C)	0.00		
008	1	LOT	S&H	1,980.00		1,980.00
			Tax			1,897.54
			PO Total			26,295.04

8-  
450 (NO PL)  
(Rec'd 10/24)  
8  
8  
8

PURCHASE ORDER

128893

PURCHASE FOLLOW-UP

PURCHASE ORDER

L27049

No.

PURCHASE ORDER

99-00

4

ORDER DATE: 11-14-00

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

PURCHASE ORDER COMPLETE

ISSUE TO

97550  
JOHN WILEY & SONS\*\*\*  
605 THIRD AVE  
NEW YORK, NY 10158-0012

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

DATE: 12/6/00  
SIGNED: [Signature]

822-1080  
800-225-5945

DCM

BUYER FOLLOWUP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOWUP COMMENT
301	1	SET	0471-23949-6 CORBINI ENCYCLOPEDIA OF PSYCHOLOGY AND BEHAVIORAL SCIENCE 4 VOLUMES	450.00		450.00	12/5 1
302	1	LOT	568	36.00		36.00	
<p>7/17/00 A Debi (C/S) shipped on 6/30/00 delivery 8-10 days JD</p> <p>A 9/12 (C/S) shows nothing shipped out on this P.O. on B/O JD</p>							
						Tax	35.44
						PO Total	521.44

PURCHASE ORDER

L27049

PURCHASE FOLLOW-UP

**PURCHASE ORDER**

**CLOVIS UNITED SCHOOL DISTRICT**  
 1450 HERNDON AVE. CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

5

**PURCHASE ORDER**  
 L29367  
**No. L29367**

10/23/00

DATE:

**ISSUE TO**

14555  
 CHELSEA HOUSE\*\*\*  
 P.O. BOX 914  
 1974 SPROUL RD., #400  
 BROOMALL, PA 19008-0914

**SHIP PREPAID TO**

CURRICULUM DEVELOPMENT  
 LIBRARY SERVICES  
 1690 DAVID B COOK WAY  
 CLOVIS, CA 93611 0567

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW-UP COMMENT
008	1	EA	HC 0-7910-3002-4 - LOUIS PASTEUR AND GERMS (SCIENCE DISCOVERIES)	15.95	15	13.56	
009	1	EA	HC 0-7910-3013-X - THE WRIGHT BROTHERS AND AVIATION (SCIENCE DISCOVERIES)	15.95	15	13.56	
010	1	SET	0-7910-6221-X - THE ENCYCLOPEDIA OF HEALTH (SET OF 12 BOOKS) 1-COMPULSIVE BEHAVIOR 2-DELINQUENCY & CRIMINAL BEHAVIOR 3-THE IMMUNE SYSTEM 4-KIDNEY DISORDERS 5-MONONUCLEOSIS & OTHER INFECTIOUS DISEASES 6-THE MUSCULOSKELETAL SYSTEM 7-THE NERVOUS SYSTEM 8-NUCLEAR MEDICINE 9-NUTRITION 10-POISONS & TOXINS 11-SLEEP 12-STROKE & HEART DISEASE	237.40	15	201.49	1 set
011	1	LOT	S&H FREE WITH PURCHASE OF 20 OR MORE 15% DISCOUNT	0.00			
				<b>NO Total</b>		<b>348.11</b>	

REQUISITION	REQUISITIONED BY	CLASSIFICATION	AMOUNT
42	017832	4200415242	669

**PURCHASE ORDER**

PURCHASE FOLLOW-UP

L29367

**PURCHASE ORDER**

No. L30837

ORDER DATE: 05/21/01

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

00/01

6

**ISSUE TO**

59388  
PCI SPECIAL ED  
12029 WARFIELD  
SAN ANTONIO, TX 78216-3231

**SHIP PREPAID TO**

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

PURCHASE ORDER  
COMPLETE

6/12/01  
DATE

SO  
SIGNED

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER'S FOLLOW-UP COMMENTS
001	1	EA	EVM717SP 1 set (12-book set) Easy Physical Science	69.95		69.95	l
002	1	EA	PRE1014SP 1 set Hands on General Science	27.95		27.95	l
003	1	EA	PEK115SP Animal Life	29.95		29.95	l
004	1	LOT	S&H	12.00		12.00	
				Tax		10.13	
				PO Total		149.98	

**PURCHASE ORDER**

L30837

PURCHASE FOLLOW-UP

ORDER DATE: 04/11/01

**PURCHASE ORDER**  
L30595  
No.

**PURCHASE ORDER**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVENUE, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

06/01  
PURCHASE ORDER COMPLETE  
4/16/01  
7

**ISSUE TO**  
40914  
PEARSON EDUCATION\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216

**SHIP PREPAID TO**  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

5/24/01  
DATE  
SIGNED

**ORDER FOLLOW UP COMMENTS**

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	10	EA	ISBN #0-8224-6888-3 Fearon's General Science Second Edition c.1994	35.95		359.50
002	1	LOT	S&H	32.00		32.00
				Tax		28.49
				PO Total		419.99

5/22  
10

REQUISITION NUMBER: 42074000  
REQUISITION DATE: 04/11/01  
AMOUNT: 874

**PURCHASE ORDER**  
L30595  
PURCHASE FOLLOW-UP

COVE  
acc  
court  
DEL  
Dist  
PAI  
Inv  
CF  
et  
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T

**PURCHASE ORDER**

**CLOVIS UNION SCHOOL DISTRICT**  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

04/1 8

ORDER DATE: 03/27/01

No. 39462

**ISSUE TO**

39462  
GALE GROUP\*\*\*  
PO BOX 9187  
FARMINGTON HILLS, MI 48333-9187

**SHIP PREPAID TO**

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

DAH

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
014	1	SET	ENCYCLOPEDIA OF DRUGS, ALCOHOL, AND ADDICTIVE BEHAVIOR, SECOND EDITION 4 VOLUMES 0-02-86543-X MACMILLAN SCIENCE LIBRARY: PLANT SCIENCE 4 VOLUMES	325.00	20	260.00/
015	1	EA	0-684-80646-0 SCRIBNER SCIENCE REFERENCE SERIES: VOLUME 1 - THE RENAISSANCE & THE SCIENTIFIC REVOLUTION	80.00	20	64.00/
016	1	EA	0-684-80647-9 SRIBNER SCIENCE REFERENCE SERIES: VOLUME 2 - LIFE SCIENCES OF THE 20TH CENTURY	80.00	20	64.00/
017	1	SET	0-02-865525-7 BAJER'S BIOGRAPHICAL DICITONARY, CENTENNIAL EDITION 5 VOLUMES	595.00	20	476.00/
018	1	LOT	FREE SHIPPING	0.00		
				Tax		345.25
				PO Total		4,701.25

**PURCHASE ORDER**

L30443

PURCHASE FOLLOW-UP

PURCHASE ORDER

NO. 128899

ISSUE TO

CLOVIS UNIF. DISTRICT  
150 HENDON WAY  
CLOVIS, CA 95311-0508  
PHONE (530) 297-4000

SHIP PREPAID TO

ISSUE TO

PURCHASE ORDER COMPLETE

DATE PURCHASE ORDER SIGNED  
1/8/00

PURCHASE ORDER COMPLETE

DATE SIGNED

0001

CUSTOMER SERVICE  
TELEPHONE SERVICE  
CLOVIS UNIFORM DISTRICT

QUANTITY	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	TOTAL PRICE
1	BIOLOGY THE SCIENCE OF LIFE	910.00	910.00
1	BIOLOGY THE SCIENCE OF LIFE	145.50	145.50
1	BIOLOGY THE SCIENCE OF LIFE	187.00	187.00
1	BIOLOGY THE SCIENCE OF LIFE	249.78	249.78
1	BIOLOGY THE SCIENCE OF LIFE	492.20	492.20

PURCHASE ORDER

L28899

PURCHASE FOLLOW-UP

PURCHASE ORDER

10

00/01

PURCHASE ORDER COMPLETE

10/11/00 DATE

SIGNED

PURCHASE ORDER 1.29149

No.

CLOVIS UNIFIE HOOD DISTRICT  
1450 HERNDON AVE, CLOVIS, CA 95311-0599  
PHONE (559) 287-4006

SHIP PREPAID TO

COURTNEY CULUM DEVELOPMENT  
LABORATORY SERVICES  
1650 DAVID A COOK WAY  
CLINE, CA 95301-4487

ISSUE TO

ITEMS

LINE ITEM	QTY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
101	1	FROM CARBON TO KYRYTON	95.00	95.00
102	1	FROM CARBON TO KYRYTON	79.00	79.00
103	1	FROM CARBON TO KYRYTON	12.18	12.18
				TAX
				PO TOTAL
				14.23
				200.41

PURCHASE ORDER

1.29149

PURCHASE FOLLOW-UP

674

PURCHASE ORDER  
L30250

NO. 11

PURCHASE ORDER  
COM  
SIGNED

ISSUE TO

SHIP PREPAID TO

00/11

CLOVIS UNIFIED SCHOOL DISTRICT  
150 BERWICK  
CLOVIS, CA 95311-4599  
PHONE (408) 297-4000

COURT JURY DEVELOPMENT  
LIBRARY SERVICES  
1550 AVENUE C MORRIS  
CLOVIS, CA 95611-0567

LINE ITEM	DESCRIPTION	UNIT PRICE	QUANTITY	TOTAL PRICE
101	EXPOSITION AMERICAN	319.00	1	319.00
102	AMERICAN FAMILIES	219.00	1	219.00
103	THE LINDBERG LIBRARY OF SCIENCE BIOGRAPHIES	329.00	1	329.00
104	PLANTS AND PLANT LIFE	279.00	1	279.00
105	UNDER THE MICROSCOPE	225.00	1	225.00
106	THE HUMAN BODY	82.85	1	82.85
TOTAL				1,094.44
TAX				1,573.90

PURCHASE ORDER L30250

PURCHASE FOLLOW-UP

LITE CM COD OFF IPS NOR NPC

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

**PURCHASE ORDER**  
L30870  
**No.**

ORDER DATE: 05/25/01

00/01

**PURCHASE ORDER**  
**COMPLETE**

**ISSUE TO**

10993  
BLANCHE PUB MCGRAW HILL CO\*\*\*  
PO BOX 543  
BLACKLICK, OH 43004-0543  
800-334-7344

**SHIP PREPAID TO**

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

8/22/01  
DATE  
10  
SIGNED

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW-UP COMMENT
001	75	EA	0-07-241923-7 BIOLOGY 5TH EDITION WITH INTERACTIVE CD	80.75	92.25	6,056.25	75
002	1	EA	0-697-35354-0 INSTRUCTOR'S MANUAL N/C	0.00			Cancelled 8/21 (NYP)
003	1	EA	0-697-35357-5 STUDENT STUDY GUIDE N/C	0.00			1
004	1	EA	0-697-35361-3 TEST BAND (WIN) N/C	0.00			1
005	1	EA	0-07-290194-2 VISUAL RESEARCH LIBRARY N/C	0.00			1
006	1	EA	0-697-35359-1 OVERHEAD TRANSPARENCIES N/C	0.00			1
007	1	EA	0-07-290652-9 LIFE SCIENCE ANIMATIONS VIDEO N/C	0.00			1
008	1	LOT	SHIPPING/HANDLING	330.00		330.00	
<p>8/1 - Kelly (C/S) order was on hold for pricing quote. Will ship A.S.A.P. (7-10 days arrival) 10. 8/1 - not shipped will be on hold 8/2 - Price increase OK per Ed Collins (left message w/ Susie) 8/7 - Jenny (C/S) released &amp; ordered P.O. She couldn't find release OK from Susie (C/S) X 5828</p>							
						Tax	479.96
						PO Total	6,866.21

**PURCHASE ORDER**

L30870

PURCHASE FOLLOW-UP

ORDER DATE: 08/07/01

**PURCHASE ORDER**  
No. L31062

**PURCHASE ORDER**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

01/02

13

ISSUE TO

14032  
MCGRAW HILL\*\*\*  
220 E DANIELDALE RD  
DESOTO, TX 75315-2490

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

**PURCHASE ORDER COMPLETE**  
8/22/01 DATE  
SIGNED: *[Signature]*

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW UP COMMENTS
001	90	EA	*REVISED ORIGINAL P.O. TO INCLUDE PRICE INCREASE ON LINES 1 & 2*	86.90		7,821.00	88 <sup>(no)</sup> (pts) 2
			0072508191 BIOLOGY 7TH EDITION, MADER				
002	40	EA	RACE & ETHNIC RELATIONS ISBN# 0-07-243338-8	15.75		630.00	34 <sup>(no)</sup> (pts) 6
003	1	EA	0070136629 BIOLOGY SUPPORT MATERIAL TEACHER EDITION N/C	0.00			1
004	1	EA	0070136602 TEST GENERATOR N/C	0.00			1
005	1	LOT	S&H	693.00		693.00	
				Tax		669.74	
				PO Total		9,813.74	

REGISTRATION... AMOUNT

**PURCHASE ORDER** L31062

PURCHASE FOLLOW-UP

PURCHASE ORDER  
L28916  
**No.**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON E. CLOVIS, CA 93611-0599  
Phone (559) 297-4000

ORDER DATE: 07/31/00

14

ISSUE TO

40914  
PEARSON EDUCATION\*\*\*  
4355 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

BUYER FOR CLOVIS COMM

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
014	1	LOT	S&H	50.00		50.00
				Tax		34.29
				PO Total		779.24

102500

FROM: [REDACTED] TO: [REDACTED] AMOUNT: [REDACTED]

**PURCHASE ORDER**

PURCHASE FOLLOW-UP

ORDER DATE: 3/31/00

**PURCHASE ORDER**  
L28916  
**No.**  
L28916

**PURCHASE ORDER**  
**CLOVIS UN SCHOOL DISTRICT**  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

00/01

14a

**ISSUE TO**  
40914  
PEARSON EDUCATION\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216

**SHIP PREPAID TO**  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

**PURCHASE ORDER COMPLETE**  
DATE 8/25/00  
SIGNED 10

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW-UP COMMENT
001	1	EA	0-835-91176-4 Globe Life Science	15.95		15.95	
002	1	EA	0-835-91178-0 Teachers Resource Manual	9.50		9.50	
003	1	EA	0-835-91174-8 Globe Earth Science	15.95		15.95	
004	1	EA	0-835-91175-6 Teachers Resource Manual	9.50		9.50	
005	1	EA	0-835-91180-2 Globe Physical Science	15.95		15.95	
006	1	EA	0-835-91181-0 Teachers Resource Manual	9.50		9.50	
007	1	EA	0-835-90458-X Impacts of Technology	13.95		13.95	
008	1	EA	0-835-90459-8 Teachers Resource Manual	18.95		18.95	
009	1	EA	0-835-90553-5 Ecosystems	10.50		10.50	
010	1	EA	0-835-90750-3 Teachers Resource Manual	10.50		10.50	
011	1	EA	0-870-65964-2 Physical Science	16.95		16.95	
012	1	EA	0-870-65965-3 Teachers Annotated Edition	23.50		23.50	
013	15	EA	0-822-46880-3 General Science 2nd Edition Student Text	32.95		494.25	15

\*\*\*CONTINUED\*\*\*

QUANTITY	DESCRIPTION	AMOUNT
15	General Science 2nd Edition Student Text	494.25

**PURCHASE ORDER**

PURCHASE FOLLOW-UP

**PURCHASE ORDER**

15

PURCHASE ORDER  
NO. L30744

GLIOVISUNIA SCHOOL DISTRICT  
1450 HENDON AVE. GLOVIS, CA 95611-6509  
PHONE (530) 231-1001

SHIP PREPAID TO

ISSUE TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E. COOK WAY  
GLOVIS, CA 95611-6507

47712  
SEAN LUIS VIDEO PUBLISHING  
P.O. BOX 6715  
LOS ANGELES, CA 90041-2671

LINE ITEM	QUANTITY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	TOTAL PRICE
018	1	EA	THE LANDSCAPE (VHS)	89.95	89.95
019	1	EA	NATURAL ENEMIES (VHS)	129.95	129.95
020	1	EA	ARTHROPODS (VHS)	95.00	95.00
6821	1	EA	INSECT ANATOMY (VHS)	95.00	95.00
6822	1	EA	INSECT PUPIL TESTS AND IDENTIFICATION (VHS)	95.00	95.00
023	1	LOT	FREE S&H	0.00	0.00
				Sub Total	175.00
				Tax Total	29.89
				<b>Total</b>	<b>204.89</b>

**PURCHASE ORDER**

L3074

PURCHASE FOLLOW-UP

15a

PURCHASE ORDER

CLOVIS UNIFIED SCHOOL DISTRICT  
1400 HENDON AVE CLOVIS CA 95311 95589  
PHONE (530) 291-1000

SHIP PREPAID TO

CURRENT CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
11650 DAVID B. BROOK WAY  
CLOVIS CA 95311 95587

PURCHASE ORDER  
#30744

No.

ISSUE TO

SAN JUAN VIDEO RENTAL  
PO BOX 6715  
LOS ANGELES CA 90047 6715

LINE	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	TOTAL PRICE
009	EA	1	VHS (K-1969) MORNING AG & POPULATION SERVING A PURPOSE FOR SURVIVAL (VIDEO)	95.00	95.00
010	EA	1	VHS (K-1984) INTRODUCTION TO SOIL SCIENCE & SOIL FORMING FACTORS (VIDEO)	95.00	95.00
011	EA	1	VHS (K-2061) INTEGRATED PEST MANAGEMENT IN THE LANDSCAPE (VIDEO)	95.00	95.00
012	EA	1	VHS (K-2010) PLANTS TO ACT FOR FAMILY FARMS (VIDEO)	95.00	95.00
013	EA	1	VHS (K-210X) SUSTAINABLE AGRICULTURE (VIDEO)	95.00	95.00
014	EA	1	VHS (K-1971) THE FARM-ESTUARY CONNECTION (VIDEO)	89.95	89.95
015	EA	1	VHS (K-1811) INSECTS (VIDEO)	129.00	129.00
016	EA	1	VHS (K-2011) LIFE OF THE HONEY BEE (VIDEO)	49.95	49.95
017	EA	1	VHS (K-2009) INSECTS & SPIDERS & MITES OH MY! RECOGNIZING BENEFICIALS IN		

PURCHASE ORDER

PURCHASE FOLLOW-UP

PURCHASE ORDER  
130744

No. 130744

ISSUE TO

SAN LUIS VINEYARD PUBLISHING  
3700 BOX 571A  
LOS OSOS CA 94041-571A

CLOVIS SUN SCHOOL DISTRICT  
1501 SHERIDAN  
CLOVIS CA 93611-1509  
PHONE (559) 297-1001

SHIP PREPAID TO

CURRENTLY IN DEVELOPMENT  
LIBRARY SERVICES  
1150 AVENUE C QUONK MAY  
PUEBLO CO. 81001

156  
PURCHASE COMPLETE  
DATE 6/12/01  
SIGNED [Signature]

UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	QUANTITY	TOTAL PRICE
EA	PLANT 101 - PLANT 101 - LEARNING LAB IN BRACKETS TO ROSE	139.95	1	139.95
EA	UNDERSTANDING GENETICS (VIDEO)	155.00	1	155.00
EA	GENETICS HEREDITY (VIDEO)	95.00	1	95.00
EA	ENTROPY TO SURVIVAL: THE SCIENCE OF SOILS FOR THE FUTURE (VIDEO)	95.00	1	95.00
EA	ON THE EDGE: A VIBE UP (VIDEO)	95.00	1	95.00
EA	FOOD FOR TOMORROW: AGRICULTURE ISSUES IN GLOBAL AGRICULTURE (VIDEO)	95.00	1	95.00
EA	TO INHERIT THE EARTH: A QUESTION OF SURVIVAL (VIDEO)	95.00	1	95.00
EA	FOOD POLICY IN THE DYNAMICS OF GLOBAL AGRICULTURE (VIDEO)	95.00	1	95.00

Cancelled  
refer to link item 1  
duplicate p. 1 SM

CONTINUED

PURCHASE ORDER

PURCHASE FOLLOW-UP

GOVERNMENT

01/01

PURCHASE ORDER  
L30878  
No.

**PURCHASE ORDER**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

16

ISSUE TO

02659  
PRENTICE HALL\*\*\*\*  
4350 EQUITY DRIVE  
PO BOX 2649  
COLUMBUS, OH 43216-2649

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

BUYER FOLLOW UP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
017	1	SET	0134365607 PHYSICAL SCIENCE VIDEODISCS N/C	0.00		
018	1	LOT	S&H	2,700.00		2,700.00
				Tax		3,903.59
				PU Total		55,860.19

7/11  
1 set

AMOUNT

**PURCHASE ORDER** L3087

PURCHASE FOLLOW-UP

GOVERNMENT

07/01/01

**PURCHASE ORDER**  
L30878  
**No.**

**PURCHASE ORDER**  
**CLOVIS UNIFIED SCHOOL DISTRICT**  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

16a

**ISSUE TO**

02659  
**PRENTICE HALL\*\*\*\***  
**4350 EQUITY DRIVE**  
**PO BOX 2649**  
**COLUMBUS, OH 43216-2649**

**SHIP PREPAID TO**

**CURRICULUM DEVELOPMENT**  
**LIBRARY SERVICES**  
**1690 DAVID E. COOK WAY**  
**CLOVIS, CA 93611-0567**

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC.	TOTAL PRICE	BUYER FOLLOW UP COMMENT
			WITH SECTION SUMMARIES (N/C)				
010	7	SET	0130507458 CA FOCUS ON PHYSICAL SCIENCE VIDEOTAPES (ENGLISH) 5 VIDEOS N/C	0.00			7
011	7	SET	0130513865 CA FOCUS ON PHYSICAL SCIENCE VIDEOTAPES (SPANISH) 5 VIDEOS N/C	0.00			7
012	970	EA	0130513563 CA GRADE 8 INTERACTIVE STUDENT TUTORIAL (N/C)	0.00			970
013	7	PKG	0130507695 GRADE 8 CALIFORNIA ASSESSMENT RESOURCES KIT (N/C)	0.00			
014	7	EA	0130628093 FOCUS ON PHYSICAL SCIENCE S.E. ON AUDIO CD (ENGLISH) N/C	0.00			
015	7	EA	0130587052 FOCUS ON PHYSICAL SCIENCE S.E. ON AUDIO CD (SPANISH) N/C	0.00			
016	1	SET	0130539465 PHYSICAL LAB ACTIVITY VIDEOTAPES (N/C)	0.00			1 set

\*\*\*CONTINUED\*\*\*

AMOUNT

**PURCHASE ORDER**

PURCHASE FOLLOW-UP

**PURCHASE ORDER**  
**No. L30878**

**PURCHASE ORDER**  
**CLOVIS UN SCHOOL DISTRICT**  
 1450 HERNDON AVE, CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

01/02

166

ORDER DATE: 07/01/01

**ISSUE TO**  
 02659  
 PRENTICE HALL\*\*\*\*  
 4350 EQUITY DRIVE  
 PO BOX 2649  
 COLUMBUS, OH 43216-2649

**SHIP PREPAID TO**  
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 LIBRARY SERVICES  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611-0567

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	REMARKS
001	1		*CA CONTRACT PRICE- SHIP ON PALLETS*	0.00			
			PHYSICAL SCIENCE				
002	970	EA	013044345X SCIENCE EXPLORER GRADE 8 S.E. (FOCUS ON PHYSICAL SCIENCE)	50.78		49,256.60	970
003	7	EA	0130527297 GUIDED READING & STUDY WORKBOOK S.E. (ENGLISH) N/C	0.00			7
004	7	EA	0130584991 GUIDED READING & STUDY WORKBOOK S.E. (SPANISH) N/C	0.00			7
005	7	PKG	0130527327 GUIDED READING & STUDY WORKBOOK T.E. (ENGLISH) N/C	0.00			7
006	7	PKG	0130585025 GUIDED READING & STUDY WORKBOOK T.E. (SPANISH) N/C	0.00			7
007	7	EA	0130443514 SCIENCE EXPLORER GRADE 8 T.E (N/C)	0.00			7
008	7	PKG	0130512273 GRADE 8 STUDENT PERFORMANCE PKG (N/C)	0.00			7
009	7	PKG	0130513822 SPANISH AUDIOTAPES GRADE 8	0.00			7
				***CONTINUED***			

**PURCHASE ORDER**

PURCHASE FOLLOW-UP

PURCHASE FOLLOW-UP



## PURCHASE ORDER

L30417

No.

ORDER DATE: 03/28/01

CLOVIS UNIV SCHOOL DISTRICT

1450 HERNDON CLOVIS, CA 93611-0599

PHONE (559) 297-4000

ISSUE TO

47002  
SALEM PRESS INC\*\*\*  
2 UNIVERSITY PLAZA DR. #STE 121  
HACKENSACK, NJ 07601-6202

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LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	A 1	SET	*PREPROCESSED ORDER* USA IN SPACE, SECOND EDITION 3 VOLUMES, 1,500 PAGES EST. SPECIAL PRE-PUB PRICE THROUGH 7/2001 ISBN #0093560200	204.00		204.00
002	B 1	EA	ISBN: 0-89356-975-5 MAGILL'S SCIENCE ANNUAL, 2001. 1 VOLUME, 488 PAGES EST. AVAILABLE MAY 2001	95.00		95.00
003	C 1	SET	ISBN: 0-89356-024-3 WORLD GEOGRAPHY 8 VOLUMES, 2,048 PAGES EST. SPECIAL PRE-PUB PRICE THROUGH 7/2001	408.00		408.00
004	D 1	SET	ISBN: 0-89356-071-5 NATURAL DISASTERS 3 VOLUMES, 1,056 PAGES	315.00		315.00
005	E 1	SET	ISBN: 0-89356-000-6 EARTH SCIENCE 5 VOLUMES, 3,040 PAGES	450.00		450.00
006	F 1	SET	ISBN: 0-894356-066-9 PSYCHOLOGY AND MENTAL HEALTH 2 VOLUMES, 768 PAGES	95.00		95.00

\*\*\*CONTINUED\*\*\*

PURCHASE ORDER

PURCHASE FOLLOW-UP

00/01

17a

DM KD  
S/17 11/9 8/17

1 set

Delivered to location in accordance with governing contract  
 07/28/01  
 DUE TO

**PURCHASE ORDER**  
**No. L30417**

**PURCHASE ORDER**  
**CLOVIS UNI SCHOOL DISTRICT**  
 1450 HERNDON AVE. CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

00/2 176

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**SALEM PRESS INC\*\*\***  
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**CLOVIS, CA 93611-0567**

BUYER FOLLOW UP - SOMME

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
007	G 1	SET	ISBN: 0-89356-135-3 LANDMARKS IN MODERN AMERICAN BUSINESS 3 VOLUMES, 960 PAGES	175.00		175.00
008	H 1	SET	ISBN: 0-89356-205-X SOCIOLOGY BASICS 2 VOLUMES, 640 PAGES	95.00		95.00
009	I 1	SET	ISBN: 0-89356-042-1 HEALTH ISSUES 2 VOLUMES, 768 PAGES AVAILABLE APRIL 2001	95.00		95.00
010	J 1	SET	ISBN: 0-58765-000-2 WEAPONS AND WARFARE 2 VOLUMES, 700 PAGES SPECIAL PRE-PUB. PRICE AVAILABLE AUGUST 2001	157.00		157.00
011	K 1	SET	ISBN: 0-58765-003-7 MAGILL'S MEDICAL GUIDE, 2001 3 VOLUMES, 2000 PAGES SPECIAL PRE-PUB. PRICE AVAILABLE SEPTEMBER 2001	276.00		276.00
012	L 1	EA	ISBN: 0-89356-070-7 AMERICAN FIRST LADIES	115.00		115.00

5/14 5/1

1 set

\*\*\*CONTINUED\*\*\*

**PURCHASE ORD.**

PURCHASE FOLLOW-UP

GOVERNING BOARD  
 In accordance with  
 court order  
 District  
 3

**PURCHASE ORDER**  
**L30417**  
**No.**

**PURCHASE ORDER**  
**CLOVIS UNIFIED SCHOOL DISTRICT**  
 1450 HERNDON AVE. CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

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**SALEM PRESS INC\*\*\***  
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 LIBRARY SERVICES**  
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 CLOVIS, CA 93611-0567

DM

REVISIONS AND COMMENTS

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
013	M 1	SET	1 VOLUME, 512 PAGES <del>SPECIAL PRE-PUB. PRICES</del> <u>AVAILABLE OCTOBER 2001</u> ISBN: 0-58765-0160-9 INVENTIONS AND INVENTORS 2 VOLUMES, 640 PAGES <u>AVAILABLE NOVEMBER 2001</u>	95.00		95.00
014	N 1	SET	ISBN: 0-58765-038-3 ENCYCLOPEDIA OF THE ANCIENT WORLD 3 VOLUMES, 1,000 PAGES <del>SPECIAL PRE-PUB. PRICE</del> <u>AVAILABLE NOVEMBER 2001</u>	276.00		276.00
015	O 1	SET	ISBN: <del>1-58765-019-3</del> <del>LIFE SCIENCE, THE ANIMAL WORLD</del> <del>3 VOLUMES, 1,200 PAGES</del> <del>SPECIAL PRE-PUB. PRICE</del> <del>AVAILABLE DECEMBER 2001</del> <i>Migil's ENCY. Science, Animal            Life (4 vol.)            W/other (same book per c/s)</i>	276.00	370	276.00
016	P 1	LOT	SHIPPING & HANDLING \$2.50 PER VOLUME X 43	107.50	113.50	107.50
017	Q 1	LOT	PREPROCESSING SECURITY STRIPS 43 X \$.65 SPINE LABELS W/ PROTECTORS 43 X \$.35	81.65		81.65

5114

\*\*\*CONTINUED\*\*\*

**PURCHASE ORDER**   
 PURCHASE FOLLOW-UP

**PURCHASE ORDER**

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE. CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

PURCHASE ORDER  
 L30877

No.

07/02/01

**ISSUE TO**

71456  
 PRENTICE HALL\*\*\*\*  
 ORDER PROCESSING DEPT.  
 PO BOX 11071  
 DES MOINES, IA 50381

**SHIP PREPAID TO**

CURRICULUM DEVELOPMENT  
 LIBRARY SERVICES  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611-0567

18

DCM

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOWUP COMMENT
016	1	PKG	0134365613 LIFE SCIENCE VIDEO DISCS N/C	0.00			7-5 1
017	1	LOT	S&H	2,000.00		2,000.00	
				Tax		2,293.86	
				PO Total		33,238.46	

**PURCHASE ORDER**

L3087

PURCHASE FOLLOW-UP

ORDER DATE: 07/01/01

**PURCHASE ORDER**  
**No. L30877**

**PURCHASE ORDER**  
**CLOVIS UNIF SCHOOL DISTRICT**  
 1450 HERNDON AVE, CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

18a

**ISSUE TO**

71456  
 PRENTICE HALL\*\*\*\*  
 ORDER PROCESSING DEPT.  
 PO BOX 11071  
 DES MOINES, IA 50381

**SHIP PREPAID TO**

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 LIBRARY SERVICES  
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 CLOVIS, CA 93611-0567

DCM DM DB

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	TIME	FOLLOW UP	COMMENT
008	5	PKG	0130513814 SPANISH AUDIOTAPES GRADE 7 W/SECTION SUMMARIES (N/C)	0.00			1-5		
009	5	SET	013050744X CA FOCUS ON LIFE SCIENCE VIDEOTAPES (ENGLISH) SET OF 4 VIDEOS N/C	0.00			5		B/o 5 set
010	5	SET	0130513857 CA FOCUS ON LIFE SCIENCE (SPANISH) SET OF 4 VIDEOS N/C	0.00			B/o		5 set
011	570	EA	0130513555 CA INTERACTIVE STUDENT TUTORIAL GRADE 7 CD-ROM N/C	0.00			570		B/o 5
012	5	KIT	0130507687 GRADE 7 CALIFORNIA ASSESSMENT RESOURCES KIT N/C	0.00			B/o		
013	5	EA	0130628077 FOCUS ON LIFE SCIENCE S.E. AUDIO CD (ENGLISH) N/C	0.00			B/o		
014	3	EA	0130587044 FOCUS ON LIFE SCIENCE S.E. AUDIO CD (SPANISH) N/C	0.00			B/o		
015	1	PKG	0130539473 LIFE LAB ACTIVITY VIDEOTAPES N/C	0.00			1		

\*\*\*CONTINUED\*\*\*

**PURCHASE ORDER**   
 PURCHASE FOLLOW-UP

ORDER DATE: 07/01/01

PURCHASE ORDER  
L30877  
No.

PURCHASE ORDER  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

01/02

186

ISSUE TO

71456  
PRENTICE HALL\*\*\*\*  
ORDER PROCESSING DEPT.  
PO BOX 11071  
DES MOINES, IA 50381

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

DCM DM

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW UP COMMENT
001	570	EA	CA CONTRACT PRICING- SHIP ON PALLETS ONLY FOCUS ON LIFE SCIENCE SCIENCE EXPLORER, SE GRADE 7	50.78		28,944.60	570
002	5	PKG	0130527289 GUIDED READING & STUDY WORKBOOK S.E. GRADE 7 (ENGLISH) N/C	0.00			B/o
003	5	PKG	0130584983 GUIDED READING & STUDY WORKBOOK S.E. GRADE 7 (SPANISH) N/C	0.00			5
004	5	PKG	0130527319 GUIDED READING & STUDY WORKBOOK T.E. GRADE 7 (ENGLISH) N/C	0.00			B/o 5pk
005	5	PKG	0130585017 GUIDED READING & STUDY WORKBOOK T.E. GRADE 7 (SPANISH) N/C	0.00			5
006	5	EA	0130443506 SCIENCE EXPLORER GRADE 7 T.E (N/C)	0.00			5
007	5	PKG	0130512265 STUDENT PERFORMANCE PKG. GRADE & (N/C)	0.00			5

\*\*\*CONTINUED\*\*\*

PURCHASE ORDER

PURCHASE FOLLOW-UP

GOVERNMENT  
 117  
 0000  
 127700

PURCHASE ORDER  
 L28833  
 No. L28833

**PURCHASE ORDER**  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE. CLOVIS, CA 93611-0599  
 PHONE (559) 297-4000

19

ISSUE TO

02964  
 AGC EDUCATIONAL MEDIA  
 1560 SHERMAN AVE., #100  
 EVANSTON, IL 60201

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
 LIBRARY SERVICES  
 1690 DAVID H COOK WAY  
 CLOVIS, CA 93611-0567

DCM

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC.	TOTAL PRICE	REMARKS
			GENERATIONS				
015	1	EA	INTRODUCTION TO CLASSICAL GENETICS AND MONOHYBRID CROSSES	55.00		55.00	
016	1	EA	DIIHYBRID CROSSES	55.00		55.00	
017	1	EA	ALTERNATE PATTERNS OF INHERITANCE	55.00		55.00	
018	1	EA	CHROMOSOMAL BASIS OF INHERITANCE	55.00		55.00	
019	1	EA	SEX-LINKED INHERITANCE **CUSD WAREHOUSE; BRING TO ED COLLINS**	55.00		55.00	
020	1	EA	CHROMOSOMAL ALTERATION	55.00		55.00	
021	1	EA	DEVELOPMENT OF MOLECULAR GENETICS	55.00		55.00	
022	1	EA	DNA REPLICATION	55.00		55.00	
023	1	EA	TRANSCRIPTION OF DNA TO MESSENGER RNA	55.00		55.00	
024	1	EA	TRANSLATION AND PROTEIN SYNTHESIS	55.00		55.00	
025	1	EA	GENES, MUTATIONS AND VIRUSES	55.00		55.00	
026	1	EA	MANIPULATING DNA	55.00		55.00	
							815
							\$660 LLH
							***CONTINUED***

**PURCHASE ORDER**   
 PURCHASE FOLLOW-UP

03/15/01

PURCHASE ORDER  
No. L30322

**PURCHASE ORDER**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

20

ISSUE TO

11224  
FOLLETT LIBRARY RESOURCES\*\*\*  
1340 RIDGEVIEW DR  
MCHEMRY, IL 60050-7047

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

DM  
EDUCATION FOLLOWUP COMMENT  
4/12/01

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
012	A 1	EA	28321L3 SCIENCE & ITS TIMES, VOL. 2	85.00		85.00
013	B 1	EA	15443KX SCIENCE PROJECTS ABOUT PHYSICS OF TOYS AND GAMES	20.36		20.36
014	C 1	EA	27435K0 TRUTH & LIES: ANTHOLOGY OF POEMS	15.30		15.30
015	D 1	EA	05929L2 TWELFTH NIGHT: LITERARY COMPANION	24.80		24.80
016	E 1	EA	20924L0 UNDERSTANDING OTHELLO	39.95		39.95
017	F 1	EA	24437K1 WHEN I WAS OLDER	12.75		12.75
018	G 1	EA	1196212 JESSE VENTURA	21.56		21.56
019	1	LOT	PRE-PROCESSING	6.80		6.80
020	1	LOT	S&H NO CHARGE	0.00		
				Tax		71.72
				PO Total		983.47

REGISTRATION REGISTRATION REGISTRATION REGISTRATION

**PURCHASE ORDER** L30322

PURCHASE FOLLOW-UP

PURCHASE ORDER  
L30890  
No.

PURCHASE ORDER  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

01/02

PURCHASE ORDER COMPLETE  
7-9-01  
DATE  
EC  
SIGNED

ORDER DATE: 07/01/01

ISSUE TO  
97426  
CDE PRESS\*\*\*  
P.O. BOX 271  
SACRAMENTO, CA 95812-0271

SHIP PREPAID TO  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

DCM

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	BUYER FOLLOW UP COMMENT
01	A 1	EA	1389 ENGLISH / LANGUAGE ARTS CONTENT STANDARDS FOR CALIFORNIA PUBLIC SCHOOLS K THROUGH 12	9.25		9.25	1
02	B 1	EA	1488 HISTORY-SOCIAL STUDIES CONTENT STANDARDS FOR CALIFORNIA PUBLIC SCHOOLS K THROUGH 12	9.00		9.00	1
03	C 1	EA	1457 MATHEMATICS CONTENT STANDARDS FOR CALIFORNIA PUBLIC SCHOOLS K THROUGH 12	8.50		8.50	1
04	D 1	EA	1496 SCIENCE CONTENT STANDARDS FOR CALIFORNIA PUBLIC SCHOOLS K THROUGH 12	9.25		9.25	1
05	1	LOT	SHIPPING AND HANDLING	9.95		9.95	
				Tax		2.84	
				PU Total		48.79	

ACQUISITION REQUISITIONER BY CLASSIFICATION AMOUNT  
025317 025317 200102025 695

PURCHASE ORDER 13089

PURCHASE FOLLOW-UP

ORDER DATE: 04/20/00

**PURCHASE ORDER**  
L28027  
No.

**PURCHASE ORDER**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

99-00

22

PURCHASE ORDER COMPLETE

ISSUE TO

42639  
GROLIER\*\*\*  
C/O KAREN LEE (REFER. MTL)  
7409 VERDEGO WAY  
SACRAMENTO, CA 95842

SHIP PREPAID TO

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

8-30-00  
DATE  
SIGNER

EC  
BCM

BUYER FOLLOW UP COMMENT

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE
001	A 1	SET	0-7172-7499-3 EARTH SCIENCE 8 VOLUMES PREPUB SPECIAL TIL 6-30-2000	229.00		229.00
002	B 1	SET	0-7172-7662-7 MAPS OF THE WORLD 10 VOLUMES	335.00		335.00
003	C 1	SET	0-7172-9283-5 AMERICAN IMMIGRATION 10 VOLUMES	335.00		335.00
004	D 1	SET	0-7172-9265-7 UNDER THE MICROSCOPE THE HUMAN BODY 8 VOLUMES	235.00		235.00
005	E 1	SET	0-7172-9146-4 CHEMLAB 12 VOLUMES	309.00		309.00
006	F 1	SET	0-7172-7498-5 FIRSTAI 1 & 2 COMBO 8429.00 32 VOLUMES	429.00		429.00
007	G 1	SET	0-7172-9236-3 PEOPLE OF THE WORLD-- CUSTOMS AND CULTURAL 10 VOLUMES, A-Z	305.00		305.00
008	H 1	LOT	SHIPPING AND HANDLING	177.36		177.36
				PG Total		2,525.79

5-22

1-30

VOL #4

**PURCHASE ORDER**

L28027

PURCHASE FOLLOW-UP

PURCHASE ORDER

PURCHASE ORDER

9310

No

CLOVIS UNION SCHOOL DISTRICT  
1450 HERNDON AVE. CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

00/01

SHIP PREPAID TO

PURCHASE ORDER  
COMPLETE

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E. COOK WAY  
CLOVIS, CA 93611-0567

11/6/00  
DATE

10  
SIGNED

ISSUE TO

BRUNNICK HALL  
150 HOUNDY DRIVE  
PO BOX 2044  
COLUMBUS OH 43216-0204

LINE ITEM	QTY	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC.	TOTAL PRICE	
001	A	1	Passage Curriculum Economics Second Edition ISBN 0130505957	0.95		0.95	
002	B	1	Life Science ISBN 0130506214	47.47		47.47	
003	C	1	Life Science Teachers Edition ISBN 0130434437	86.97		86.97	
004	D	1	Biology Living Science ISBN 0130155037	51.47		51.47	
005	E	1	Biology Living Science Teachers Edition ISBN 0130466425	83.47		83.47	
006		1	SHIPPING Person's Express, Inc. Second Edition ISBN 083443005	27.03		27.03	
						Tax	22.10
						PO Total	319.46

3/30 for Dave will get tracking #  
1288845E0310030003

60584

PURCHASE ORDER

62971

PURCHASE FOLLOW-UP

PURCHASE ORDER

1000 UNIT DISTRICT

SHIP PREPAID TO

NO

ISSUE TO

UNIT PRICE TOTAL PRICE DISCOUNT

LINE NO.	QTY	UNIT PRICE	TOTAL PRICE	DISCOUNT	DESCRIPTION
A 1	1	399.95	399.95		ENCYCLOPEDIA FOR DAUGHTERS, 1999
B 1	1	299.95	299.95		EXPLORING LEFT BRICKS
C 1	1	419.95	419.95		HISTORY OF THE MODERN NORTH AMERICANS
D 1	1	439.95	439.95		ENCYCLOPEDIA OF THE AMERICANS
E 1	1	299.95	299.95		ENCYCLOPEDIA OF THE AMERICANS
F 1	1	399.95	399.95		ENCYCLOPEDIA OF THE AMERICANS
G 1	1	119.95	119.95		ENCYCLOPEDIA OF THE AMERICANS
H 1	1	299.95	299.95		ENCYCLOPEDIA OF THE AMERICANS
I 1	1	10.00	10.00		CONTINUED

PURCHASE ORDER

PURCHASE FOLLOW-UP

00/01

PURCHASE ORDER  
L30524  
No.

PURCHASE ORDER  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE, CLOVIS, CA 93611-0599  
PHONE (559) 297-4000

ORDER DATE: 04/09/01

ISSUE TO  
75392  
ROSEN PUBLISHING GROUP\*\*\*  
29 E. 21ST STREET  
NEW YORK, NY 10010

SHIP PREPAID TO  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611-0567

800-237-9932

DM DM

LINE ITEM	QTY. ORD.	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	% DISC.	TOTAL PRICE	ENTER FOLLOW-UP COMMENTS
001	A 1	SET	*PREPROCESSED ORDER* 0823992020 EPIDEMICS; DISEASES THROUGH- OUT HISTORY (8 VOLS.) AIDS SMALLPOX THE PLAGUE CHOLERA TUBERCULOSIS INFLUENZA MALARIA POLIO	150.60	10	135.54	5/30 6/10 1 set
002	B 1	SET	0-8239-9322-I FOCUS ON SCIENCE AND SCIENTIFICALLY ENGINEERED FOOD SOCIETY, 8 VOLUMES ORGAN TRANSPLANT ANIMAL TESTING NEW MEDICATIONS FERTILITY TECHNOLOGY EUTHANASIA GENETIC ENGINEERING BIOLOGICAL AND CHEMICAL WEAPONS	159.60	10	143.64	5/30 1 set
003	C 1	SET	0-8239-9203-9 INDIVIDUAL RIGHTS AND THE RIGHTS OF THE ACCUSED CIVIC RESPONSIBILITY, 8 VOLUMES WOMEN'S RIGHTS	159.60	10	143.64	5/30 title of set 5/30

\*\*\*CONTINUED\*\*\*

PURCHASE ORDER

PURCHASE FOLLOW-UP

60

PURCHASE ORDER  
DATE 12/18/00  
PURCHASE ORDER COMPLETE

00/01

DATE 12/18/00  
SIGNED

DCM DEM

PURCHASE ORDER  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 BERNDON AVE. CLOVIS, CA 95317-0890  
PHONE (559) 297-7400

SHIP PREPAID TO

COURTESY LIBRARY SERVICES  
COURTESY LIBRARY SERVICES  
COURTESY LIBRARY SERVICES

PURCHASE ORDER  
NO. 129143

FACTS ON FILE  
11 HENR PLAZA  
NEW YORK NY 10001

ISSUE TO

ITEM NO.	DESCRIPTION OF ARTICLES/SERVICES	UNIT PRICE	DISC	TOTAL PRICE
001	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
002	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
003	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
004	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
005	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
006	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
007	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
008	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
009	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00
010	FACTS ON FILE: HUMAN ANATOMY ON FILE	165.00	0.00	165.00

PURCHASE ORDER

PURCHASE ORDER

760

PURCHASE ORDER

NO.

ISSUE TO

10184  
FACILE ON FILE  
111 HAN BLAZA  
NEW YORK, NY 10001-2806

CLOVIS UNIV SCHOOL DISTRICT  
1450 HERNDON CLOVIS, CA 95117-0599  
PHONE (559) 297-4000

SHIP PREPAID TO

CURTIS CULUM DEVELOPMENT  
LIBRARY SERVICES  
1698 DAVID H COOK WAY  
CLOVIS, CA 95117-0507

AM 10/12/76

10/12/76  
pp shows (1) B/O  
10/12/76  
pp shows (1) B/O  
10/12/76  
pp shows (1) B/O

LINE	UNIT	DESCRIPTION OF ARTICLES OR SERVICES	UNIT PRICE	DISC	TOTAL PRICE
011	1	0-8160-2744-1 THE HISTORY OF BELTANCE	19.95		19.95
012	1	0-8160-2744-2 THE HISTORY OF CENTURY	19.95		19.95
013	1	0-8160-2744-3 THE HISTORY OF BELTANCE FROM 1946 TO THE 1990S	19.95		19.95
014	1	0-8160-2744-4 ANIMALS AND NATURE (CARRER IDBAS FOR KIDS SERIES)	16.00		16.00
015	1	0-8160-2744-5 (CARRER IDBAS FOR KIDS SERIES)	16.00		16.00
016	1	0-8160-2744-6 (CARRER IDBAS FOR KIDS SERIES)	16.00		16.00
017	1	0-8160-2744-7 (CARRER IDBAS FOR KIDS SERIES)	16.00		16.00
018	1	0-8160-2744-8 (CARRER IDBAS FOR KIDS SERIES)	16.00		16.00
019	1	0-8160-2744-9 (CARRER IDBAS FOR KIDS SERIES)	16.00		16.00

PURCHASE ORDER

PURCHASE FOLLOW-UP

CONTINUED

CLOVIS UNIFIED SCHOOL DISTRICT  
INCREASED SCIENCE GRADUATION REQUIREMENTS  
HIGH SCHOOL (9-12) STAFFING CALCULATIONS

	2000-01
1 Number of Grade 9-12 pupils	9,957
2 New Pupil Load: Item 1/4	2,489
3 Average Science Class Size	27.0
4 Additional Science Classes: Item 2/Item 3	92
5 Number of classes per teacher	5
6 Increased Science Teachers	18
7 Average Teacher Salary and Benefits	51,840
8 Total Increased Cost	955,872

Prepared 12-13-01 by SixTen and Associates: L. Hendee



**CLAIM FOR PAYMENT**  
Pursuant to Government Code Section 17561  
Graduation Requirements

(19) Program Number	00026
(20) Date Filed	____/____/____
(21) LRS Input	____/____/____

(01) Claimant Identification Number  
**S10065**

(02) Mailing Address  
**Claim File Copy**

Claimant Name  
**Clovis Unified School District**

County of Location  
**Fresno County**

Street Address or PO Box  
**1450 Herndon Avenue**

City State Zip Code  
**Clovis CA 93611**

**Reimbursement Claim Data**

(22) GR-1, (03)	0
(23) GR-1, (04)(1)(f)	\$0.00
(24) GR-1, (04)(2)(f)	\$0.00
(25) GR-1, (04)(3)(f)	\$1,069,690.00
(26) GR-1, (06)	7
(27)	

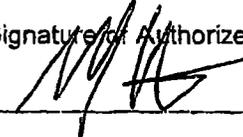
Type of Claim	Estimated Claim	Reimbursement Claim	(28)
	(03) Estimated	(03) Estimated	(29)
Fiscal Year of Cost	(06) 2002-2003	(12) 2001-2002	(30)
Total Claim Amount	(07) \$1,143,000	(13) \$1,142,001	(31)
Less: 10% Late Penalty, not to exceed \$1,000		(14) \$0	(32)
Less: Estimated Claim Payment Received		(15) \$1,125,383	(33)
Net Claim Amount		(16) \$16,618	(34)
Due from State	(08) \$1,143,000	(17) \$16,618	(35)
Due to State		(18) \$0	(36)
			(37)

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 498, Statutes of 1983, and certify under penalty of perjury that I have not violated any of the provisions of Government Code § 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 498, Statutes of 1983.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual Costs for the mandated program of Chapter 498, Statutes of 1983, set forth on the attached statements.

Signature of Authorized Officer  


---

Michael Johnston  
or Print Name

Date  
12-27-02

---

Assist. Supt. - Business Services  
Title

(39) Name of Contact Person for Claim  
**SixTen and Associates**

Telephone Number **(858) 514-8605**  
E-Mail Address **kbpstixten@aol.com**

**Mandated Costs  
Graduation Requirements  
Claim Summary**

**Form  
GR-1**

(0) Claimant Covis Unified School District	(02) Type of Claim Reimbursement	Fiscal Year 2001-2002
---	-------------------------------------	--------------------------

**Claim Statistics**

(03) Number of new/remodeled science classrooms	0

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components:	(a) Salaries & Benefits	(b) Materials & Supplies	(c) Travel & Training	(d) Capital Outlay	(e) Contracted Services	(f) Total
1. Acquisition of additional space and equipment	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
remodeling existing space	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
3. Staffing and supplies	1,022,501.00	\$47,189.00	0.00	\$0.00	\$0.00	1,069,690.00
(05) Total Direct Costs	1,022,501.00	\$47,189.00	0.00	\$0.00	\$0.00	1,069,690.00

**Indirect Costs**

(06) Indirect Cost Rate	From J-380 or J-580, as applicable	6.76%
(07) Total Indirect Costs	[Line (06) x {line (05)(f) - line (05)(e)}]	\$72,311.04
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	1,142,001.04

**Cost Reduction**

(9) Less: Offsetting Savings, if applicable	\$0.00
(10) Less: Other Reimbursements, if applicable	\$0.00
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}] 1,142,001.04

**MANDATED COSTS  
GRADUATION REQUIREMENTS  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
GR-2**

(01) Claimant Clovis Unified School District	(02) Fiscal Year Costs Were Incurred 2001-2002
---	---

(03) Reimbursable Component: Check only one box per form to identify the component being claimed  
**Staffing and supplies**

(04) Description of Expenses: Complete columns (a) through (f). Object Accounts

(a) Employees Names, Job Classifications, Functions Performed and Description of Expen	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel & Training	(g) Capital Outlay	(h) Contracted Services
<b>Increased Science Instructor Staffing</b> Science Classroom, Teachers SEE ATTACHMENT 2	,022,501.00	1.00	1,022,501.00				
<b>Increased Science Materials and Supplies</b> Textbooks, Materials, Supplies and Eqpt.	\$0.00	0.00		\$47,189.00			
<b>(05) Total</b> <input checked="" type="checkbox"/>			\$1,022,501.00	\$47,189.00	0.00	\$0.00	\$0.00
<b>Subtotal</b> <input type="checkbox"/>							

**Clovis Unified School District  
Graduation Requirements  
by Name**

Salaried Employee	\$0.00
-------------------	--------

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
1/1/02	0.00	\$0.00	\$0.00	\$0.00	Acquisition of additional sp Budget Analysis
1/1/02	0.00	\$0.00	\$0.00	\$0.00	Remodeling existing space Contractor Contracts
	<u>0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Science Classroom, Teachers - SEE ATTACHMENT 2	
Salaried Employee	\$1,022,501.00

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
1/1/02	1.00	1,022,501.00	\$0.00	\$0.00	Staffing and supplies Increased Science Instructor
	Cost of additional science classroom teachers required to be hired in order to comply with the mandate.				
	<u>1.00</u>	<u>,022,501.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Salaried Employee	\$0.00
-------------------	--------

<u>Date</u>	<u>Hours</u>	<u>Salary</u>	<u>Materials</u>	<u>Contracted Component</u>	<u>Activity</u>
1/1/02	0.00	\$0.00	\$47,189.00	\$0.00	Staffing and supplies Increased Science Materials a
	50% of total costs (\$94,377.26) for Textbooks, Supplies and Equipment required to comply with the mandate.				
	<u>0.00</u>	<u>\$0.00</u>	<u>\$47,189.00</u>	<u>\$0.00</u>	

CLOVIS UNIFIED SCHOOL DISTRICT  
INCREASED COSTS SCIENCE CLASSROOM/LAB TEXTBOOKS, MATERIALS, SUPPLIES AND  
EQUIPMENT  
2001-02

TOTAL TEXTBOOKS AND REFERENCE BOOKS	59,068.94
TOTAL MATERIALS AND SUPPLIES	35,308.32
TOTAL EQUIPMENT	5,442.44
TOTAL COST FOR SCIENCE CLASSROOM/LAB TEXTBOOKS, MATERIALS, SUPPLIES	<u>94,377.26</u>
50% of TOTAL COSTS to GR-2	<u>47,188.63</u>

Prepared by SixTen and Associates: L. Hendee 12-26-02

<b>CLOVIS UNIFIED SCHOOL DISTRICT</b> <b>INCREASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Textbooks, and Reference Books 2001-02
--

SCHEDULE 1 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
		<b>Balance from previous page</b>				57,812.16
36	2	Scholastic				72.23
37	1	CA Department of Education				9.50
	20	CA Department of Education				9.00
	21	CA Department of Education				9.00
38		Flynn Scientific				112.86
39	6	Follett Library Resources	32.95	0.68	2.61	36.24
	13	Follett Library Resources	53.95	0.68	4.28	58.91
	15	Follett Library Resources	34.96	0.68	2.77	38.41
	22	Follett Library Resources	34.96	0.68	2.77	38.41
	25	Follett Library Resources	62.96	0.68	4.99	68.63
	26	Follett Library Resources	102.60	0.68	8.13	111.41
40	7	Follett Library Resources	16.95	0.68	1.34	18.97
	8	Follett Library Resources	34.96	0.68	2.77	38.41
	27	Follett Library Resources	16.95	0.68	1.34	18.97
	29	Follett Library Resources	53.95	0.68	4.28	58.91
	32	Follett Library Resources	32.95	0.68	2.61	36.24
41	20	Follett Library Resources	21.96	0.68	1.74	24.38
42	27	Follett Library Resources	21.96	0.68	1.74	24.38
43	14	Follett Library Resources	21.96	0.68	1.74	24.38
44	26	Follett Library Resources	17.96	0.68	1.42	20.06
	30	Follett Library Resources	71.50	0.68	5.67	77.85
45	5	Follett Library Resources	21.95	0.68	1.74	24.37
	6	Follett Library Resources	85.67	0.68	6.79	93.14
	7	Follett Library Resources	77.96	0.68	6.18	84.82
	25	Follett Library Resources	16.99	0.68	1.35	19.02
	29	Follett Library Resources	13.56	0.68	1.07	15.31
46	16	Follett Library Resources	29.71	0.68	2.36	32.75
	25	Follett Library Resources	18.95	0.68	1.50	21.13
47	12	Follett Library Resources	18.95	0.68	1.50	21.13
48	3	Follett Library Resources	16.95	0.68	1.34	18.97
	6	Follett Library Resources	16.95	0.68	1.34	18.97
Total all Pages for Science Textbooks and Reference Books						<u>59,068.94</u>

<b>CLOVIS UNIFIED SCHOOL DISTRICT</b> <b>INCREASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Textbooks, and Reference Books 2001-02
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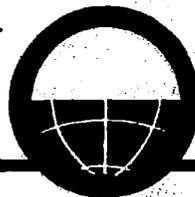
SCHEDULE 1 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
1	2	Social Studies School Service	18.85	1.48	1.49	21.82
	9	Social Studies School Service	17.95	1.48	1.42	20.85
	10	Social Studies School Service	18.85	1.48	1.49	21.82
	11	Social Studies School Service	18.85	1.48	1.49	21.82
2		Salem Press				416.71
3	1	Salem Press				90.94
4		Follett Educational				435.63
5		Follett Educational				35.03
6		Follett Educational				5,171.57
7		ABC-CLIO				58.85
8		Franchise Tax Board for ABC-CLIO				4.36
9		Educational Productions				1,667.11
#REF!		Franchise Tax Board for McGraw Hill				669.74
#REF!		Harcourt				6,055.72
13A		Pearson Education				2,222.85
14		McGraw Hill				3,964.13
15		Franchise Tax Board for McGraw Hill				296.74
16		Thomson Learning				6,765.19
17		Harcourt				628.20
18		Annenberg/CPB				43.95
19		Franchise Tax Board / Annenberg				3.27
#REF!		Franchise Tax Board / McGraw Hill				548.31
22A		Pearson Education				961.68
23		Pearson Education				1,919.86
24		McGraw Hill				3,881.20
25		McGraw Hill				19.37
26A		Houghton Mifflin				9,014.47
27		Houghton Mifflin				82.72
28		McGraw Hill				7,148.44
29		McGraw Hill				159.61
30		Franchise Tax Board / McGraw Hill				550.19
31		Pearson Education				2,465.12
32		Franchise Tax Board / Pearson				180.62
33	3	Follett Library Resources	89.96	0.68	7.13	97.77
34		Disney Educational Productions				1,667.11
35	1	Follett Educational	47.20		3.74	50.94
	2	Follett Educational	415.50		32.94	448.44
Sub-Total This Page for Science Textbooks and Reference Books						57,812.16

INVOICE NO. 4794-67	INVOICE DATE 10/29/01	PURCHASER ORDER NO. L31309	AMOUNT REC'D.	DATE SHIPPED	CTN.	CONTROL NO. 42062-0
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1-1

SHIP TO: CURR DEV/LIBRARY SERVS  
CLOVIS UNIF SCHOOL DIST  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

1 415U



# SOCIAL STUDIES SCHOOL SERVICE

ZENGER MEDIA \* THE WRITING COMPANY  
FAMILY/CONSUMER SCHOOL SERVICE \* HEALTH EDUCATION SERVICES  
PLEASE MAKE CHECKS PAYABLE TO SOCIAL STUDIES SCHOOL SERVICE

SOLD TO: ACCOUNTING DEPT  
CLOVIS UNIF SCHOOL DIST  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

TERMS: NET 30 DAYS  
PLEASE PAY FROM  
THIS INVOICE  
FEDERAL ID NO.  
95-2512825

10200 JEFFERSON BOULEVARD  
P.O. BOX 802  
CULVER CITY, CALIFORNIA 90232-0802  
Telephone: (800) 421-4246  
(310) 839-2436  
Fax: (800) 944-5432  
(310) 839-2249

e-mail: access@socialstudies.com  
web: www.socialstudies.com

LINE	CATALOG NO	DESCRIPTION	QUANTITY		UNIT PRICE	EXTENSION
			SHIPPED	B/O		
1	ENS280	CRIME OF GENOCIDE: TERROR *HB*	1		18.85	18.85
2	ENS195	ENVIRONMENTAL TIME BOMB *HB*	1		18.85	18.85
3	ENS197	LAND MINES: 100 MILLION KILLERS *HB	1		18.85	18.85
4		TEEN SMOKING & TOBACCO USE	1	B/	17.95	17.95
5		CULT AWARENESS	1	B/	17.95	17.95
6		CYBER DANGER & INTERNET SAFETY	1		17.95	17.95
7		SEXUALLY TRANSMITTED DISEASES <i>see d'scrip</i>	1	BACK	17.95	17.95
8		THE DEATH PENALTY FOR TEENS	1	BACK	17.95	17.95
9		ANIMAL EXPERIMENTATION & TESTING	1		17.95	17.95
10		ANIMAL EXPERIMENTATION	1		18.85	18.85
11		NUCLEAR WEAPONS	1	ERED	18.85	18.85
12		ADVERTISING	1	ERED	18.85	18.85
13		AIDS	1		18.85	18.85
14		AIR SAFETY	1		18.85	18.85
*SUB-TOTAL					240.55	258.50
SALES TAX-7.00%					16.84	48.10
SHIPPING/HANDLING					15	20.68
**INVOICE TOTAL**			14	FOU	**	297.28
						278.07

A CANCELLED - NO LONGER AVAILABLE  
C CANCELLED - BY CUSTOMER REQUEST  
E CANCELLED - TEMPORARILY OUT OF STOCK, PLEASE REORDER  
G CANCELLED - OTHER

B/O = BACK ORDERED SHIPMENT TO FOLLOW

278.07  
ORIGINAL

# SALEM PRESS, INC.

Fed. I.D. 95-2418313

12

ORDER NUMBER: 0221030

PLEASE REMIT TO

**ACCOUNTING OFFICE**  
 P.O. Box 50062  
 Pasadena, CA 91115-0062  
 (626) 584-0106  
 Toll Free (866) 550-8122

**CUSTOMER SERVICE**  
 (800)-221-1592  
 In New Jersey  
 (201)-968-9899

INVOICE NO. 0314527-IN

DATE 12/20/01

INVOICE TO:

SHIP TO: (Same as "INVOICE TO" unless otherwise indicated)

CLOVIS UNIFIED SCHOOL DISTRICT  
 ACCOUNTING DEPARTMENT  
 1450 HERNDON AVENUE

CURRICULUM DEVELOPMENT  
 LIBRARY SERVICES  
 1690 DAVID E COOK WAY

CLOVIS CA 93611-0599

CLOVIS CA 93611-0567

V# 47002

CUSTOMER ACCOUNT NO. HCA337	SALESMAN S55P	CUSTOMER ORDER NO. L30417	TERMS: NET 30 DAYS
QUANTITY	DESCRIPTION	UNIT COST	EXTENSION

1	LIFE SCIENCE: THE ANIMAL WORLD	370.00	370.00
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15

420000 4056296242

NET INVOICE: 370.00  
 LESS DISCOUNT: .00  
 FREIGHT: 18.50  
 SALES TAX: 28.21

YOUR LIBRARY DISCOUNT HAS BEEN APPLIED.

INVOICE TOTAL: 416.71

—PLEASE RETURN GREEN COPY WITH PAYMENT—

THIS IS TO CERTIFY THAT THE MATERIALS AND SERVICES CHARGED AND INCLUDED IN THE ABOVE CLAIM HAVE BEEN FURNISHED AND DELIVERED, THAT THE CHARGES ARE TRUE AND JUST, AND THAT NO PART OF THE SAME HAS BEEN PAID.

# SALEM PRESS, INC.

Fed. I.D. 95-2418313

1-3

ORDER NUMBER: 0221030

PLEASE REMIT TO

<b>ACCOUNTING OFFICE</b>
P.O. Box 50062
Pasadena, CA 91115-0062
(626) 584-0106

<b>CUSTOMER SERVICE</b>
1-(800)-221-1592
In New Jersey
1-(201)-968-9899

INVOICE NO  
0309154-IN.

DATE  
07/13/01

INVOICE TO:

SHIP TO: (Same as "INVOICE TO" unless otherwise indicated)

CLOVIS UNIFIED SCHOOL DISTRICT  
ACCOUNTING DEPARTMENT  
1450 HERNDON AVENUE

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY

CLOVIS CA 93611-0599

CLOVIS CA 93611-0567

CUSTOMER ACCOUNT NO. <b>HCA337</b>	SALESMAN <b>S55P</b>	CUSTOMER ORDER NO. <b>L30417</b>	TERMS: <b>NET 30 DAYS</b>
QUANTITY	DESCRIPTION	UNIT COST	EXTENSION

1	MAGILL'S SCIENCE ANNUAL 2001	80.75	80.75
0	WEAPONS AND WARFARE	157.00	.00
0	MAGILL'S MEDICAL GUIDE 2001	276.00	.00
0	AMERICAN FIRST LADIES	114.75	.00
0	MC: INVENTORS AND INVENTIONS	80.75	.00
0	ENCYC OF THE ANCIENT WORLD	276.00	.00
0	LIFE SCIENCE: THE ANIMAL WORLD	370.00	.00

ITEMS ON BACK-ORDER WILL BE BILLED AND SHIPPED UPON AVAILABILITY

NET INVOICE:	80.75
LESS DISCOUNT:	.00
FREIGHT:	4.04
SALES TAX:	6.15

YOUR LIBRARY DISCOUNT HAS BEEN APPLIED.

INVOICE TOTAL: 90.94

—PLEASE RETURN GREEN COPY WITH PAYMENT—

THIS IS TO CERTIFY THAT THE MATERIALS AND SERVICES CHARGED AND INCLUDED IN THE ABOVE CLAIM HAVE BEEN FURNISHED AND DELIVERED, THAT THE CHARGES ARE TRUE AND JUST, AND THAT NO PART OF THE SAME HAS BEEN PAID.

Elementary and High School Textbooks and Workbooks  
1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

843557C  
PLEASE REFER TO THIS NUMBER WHEN MAKING AN INQUIRY

04-09880 302068 PAGE 1

SOLD TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS, CA 93611

SHIPPED TO: CLOVIS UNIFIED SCHOOL DISTRICT  
ATTN: ED COLLINS  
WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

PO# L31558

DATE	QUANTITY	TYPE OF ORDER	CARRIER	TERMS/DAYS/NET
11/27/01	R.P.S. ON 11/27/01		SANDRAG SLG	11/27/01

QUANTITY	BOOK	UNIT PRICE	TOTAL
21	SHIPPED 3 CARTON(S) ON 11/27/01 F.O.B. SHIPPING POINT GLEN 97 GLENCOE PHYSICAL SCIENCE ISBN# 0-02-827879-8	32.55	683.55
21	TOTAL		683.55
	TAX		52.08

\*\*\*\*\*  
\* PLEASE PAY THIS AMOUNT: **735.63** \*  
\*\*\*\*\*

\*\*\*\*\*  
\* EFFECTIVE IMMEDIATELY PLEASE REMIT ALL \*  
\* PAYMENTS TO THE FOLLOWING ADDRESS: \*  
\* FOLLETT EDUCATIONAL SERVICES \*  
\* POST OFFICE BOX 98581 \*  
\* CHICAGO, IL 60693-8581 \*  
\*\*\*\*\*

THANK YOU FOR YOUR ORDER  
YOUR TOTAL SAVINGS FROM PUBLISHER NET 391.86

\*\*\*\*\*  
\* NO CREDIT WILL BE ISSUED FOR RETURNED BOOKS WITHOUT \*  
\* AN AUTHORIZATION NUMBER. PLEASE CALL OUR RETURNS DESK \*  
\* AT 1-800-621-4272 EXT 4120 FOR FURTHER INFORMATION. \*  
\* 60 DAY RETURN POLICY \*  
\*\*\*\*\*

PLEASE NOTE - Our inventory is updated daily. If book is out of stock, call again to check availability.



# INVOICE

Elementary and High School Textbooks and Workbooks  
1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

843557B  
PLEASE REFER TO THIS NUMBER WHEN  
MAKING AN INQUIRY

04-09880 302065 PAGE 1

TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS, CA 93611

SHIPPED TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
ATTN: ED COLLINS  
WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

PO# L31558

11/20/01 R.P.S. ON 11/20/01

SANDRAG SLG

11/20/01

SHIPPED 1 CARTON(S) ON 11/20/01 F.O.B. SHIPPING POINT  
1 GLEN 97 GLENCOE PHYSICAL SCIENCE  
ISBN# 0-02-827879-8

32.55 32.55

1 TOTAL

32.55

GLEN 97 GLENCOE PHYSICAL SCIENCE

IN TRANSIT 21

TAX : 2.48

\*\*\*\*\*  
\* PLEASE PAY THIS AMOUNT: 35.03 \*  
\*\*\*\*\*

\*\*\*\*\*  
\* EFFECTIVE IMMEDIATELY PLEASE REMIT ALL \*  
\* PAYMENTS TO THE FOLLOWING ADDRESS: \*  
\* FOLLETT EDUCATIONAL SERVICES \*  
\* POST OFFICE BOX 98581 \*  
\* CHICAGO, IL 60693-8581 \*  
\*\*\*\*\*

THANK YOU FOR YOUR ORDER  
YOUR TOTAL SAVINGS FROM PUBLISHER NET 18.66

\*\*\*\*\*  
\* NO CREDIT WILL BE ISSUED FOR RETURNED BOOKS WITHOUT \*  
\* AN AUTHORIZATION NUMBER. PLEASE CALL OUR RETURNS DESK \*  
\* AT 1-800-621-4272 EXT 4120 FOR FURTHER INFORMATION. \*  
\* 60 DAY RETURN POLICY \*  
\*\*\*\*\*



# INVOICE

Elementary and High School Textbooks and Workbooks  
1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

**843557A**  
PLEASE REFER TO THIS NUMBER WHEN  
MAKING AN INQUIRY

04-09880 302062 PAGE 1

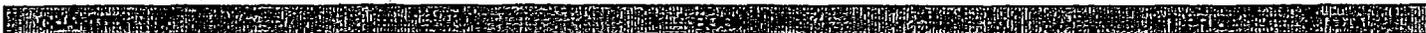
SOLD TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS, CA 93611

SHIPPED TO: CLOVIS UNIFIED SCHOOL DISTRICT  
ATTN: ED COLLINS  
WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

PO# L31558



11/15/01 YELLOW ON 11/15/01 SANDRAG SLG 11/15/01



SHIPPED 19 CARTON(S) ON 11/15/01 F.O.B. SHIPPING POINT

28	GLEN 97 GLENCOE PHYSICAL SCIENCE ISBN# 0-02-827879-8	32.55	911.40
50	GLEN 97 GLENCOE EARTH SCIENCE ISBN# 0-02-827808-9	32.45	1622.50
70	GLEN 97 GLENCOE LIFE SCIENCE ISBN# 0-02-827737-6	32.45	2271.50

148 TOTAL 4805.40

GLEN 97 GLENCOE PHYSICAL SCIENCE IN TRANSIT 21

TAX : 366.17

\*\*\*\*\*  
\* PLEASE PAY THIS AMOUNT: 5171.57 \*  
\*\*\*\*\*

\*\*\*\*\*  
\* EFFECTIVE IMMEDIATELY PLEASE REMIT ALL \*  
\* PAYMENTS TO THE FOLLOWING ADDRESS: \*  
\* FOLLETT EDUCATIONAL SERVICES \*  
\* POST OFFICE BOX 98581 \*  
\* CHICAGO, IL 60693-8581 \*  
\*\*\*\*\*

THANK YOU FOR YOUR ORDER  
YOUR TOTAL SAVINGS FROM PUBLISHER NET 2755.68

REMIT PAYMENT TO:  
ABC-CLIO, INC.

P.O. BOX 1911, Santa Barbara, CA 93116-1911 USA  
800-368-6868 • FAX 805-685-9685 • 805-968-1911  
SAN 301-5467 • G.S.T. REG. No. 126519826  
Email: sales@abc-clio.com • FEDERAL I.D. No. 952565912

SHERIDAN BOOKS, INC.  
DISTRIBUTION CENTER 100 N STAE  
ANN ARBOR MI 48103  
USA

ACCOUNT NO.	INVOICE NO.	PAGE	DATE	SHIP VIA	PURCHASE ORDER NO.	INVOICE NO.
89736	B018153	1	23 OCT 2001	UPS	L22702	B018153

S CLOVIS UNIFIED SCHOOL DISTRICT  
O L 1450 HERNDON AVE  
D CLOVIS CA 93611-0599  
T USA  
O

S CLOVIS UNIFIED SCHOOL DISTRICT  
H I CURRIC DEV LIB SERV  
P 1690 DAVID E COOK WAY  
T CLOVIS CA 93611-0567  
O USA

B	ORDER DATE	TERMS	SHIPPED VIA	PURCHASE ORDER NUMBER
89736	23 OCT 2001	NET 30 DAYS	UPS UPS GROUND	L22702 131641

QUANTITY ORDERED	ITEM DESCRIPTION	ISBN/ISSN	UNIT PRICE	DISC %	NET AMOUNT
1	THIS BACKORDER WAS RELEASED AGAINST INVOICE # EB5582. CMT*BO THE SCIENTIFIC REVOLUTION: AN ENCYC 0-87436-875-8 ORDER=EB5582 PO#-L22702 Shipping & Handling		55.00		55.00 3.85

\*STATUS: 1 = Active Title    4 = Out of Stock - Cancelled    7 = Not our Pub - Cancelled  
2 = NYP - Backordered    5 = NYP - Cancelled    8 = Permanently out of stock  
3 = Out of Print - Cancelled    6 = NYP - Prepublication    9 = Out of stock - Backordered

PLEASE PAY THIS AMOUNT 58.85

PAYABLE: US DOLLARS ONLY

www.abc-clio.com  
ORIGINAL INVOICE

ABC-105 (04/01)

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE  
01/08/02

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

90-78  
1211

DATE NUMBER

01/08/02 0275086

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*16,765.21

EXAMINED, APPROVED, AND ALLOWED BY

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
 560275086 121100782 097000038

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0275086

PO #	INVOICE NO.	INVOICE AMOUNT	DIBET AMOUNT	
L31251	93356	6.34		9380AM INGER'S PROMISE
L31251	93356	6.34		9375AM JOMO AND MATA
71795	94855	4.76		SP11-001 STANDARD PAPER
71223	950214	2.37		Day of the Dead Skull M
71223	950214	1.03		Mask Kit Catalog No. Z4
71223	950214	1.03		Marigold Flower Kit
72535	95697	2.22		BOOK:RE-FORMING GIFTED
72828	9903712	3.96		PERSONAL TIME TIMER (3"
71638	99199963	1.27		2 PACKAGES OF ITEM ANAL
71638	99199963	0.63		HANDLING
71638	99200605	0.63		ITEM ANALYSIS FORM
71682	99200605	7.87		ANSWER SHEET
71882	99200605	0.63		HANDLING
71971	99202263	5.90		SCANTRON FORM 22187
71971	99202263	10.46		SCANTRON FORM 810 (4-6)
71971	99202263	0.63		HANDLING
L31338	A30006630101	14.72		5U2070 HARRY POTTER SER
L31338	A30006630101	1.19		5D8190 JOAN OF ARC: VI
L31338	A30006630101	5.54		5D0086 ANIMATED ATLAS:
L31338	A30006630101	1.19		5D2489 BATTLE OF THE A
L31338	A30006630101	7.90		5D1290 BATTLES OF THE
L31338	A30006630101	3.16		5D0171 BATTLE OF NEW O
L31338	A30006630101	1.97		5D0984 THE BLUE AND TH
L31338	A30006630101	1.59		5D2004 CATHERINE THE G
L31338	A30006630102	4.74		5D1280 BATTLE OF GETTY
73112	A37557	40.30		MULTIPLE CHOICE QUESTIO
72825	A8257809	8.56		CT002 COVER UP TAPE 1"
72825	A8257809	6.97		AT003 OVERHEAD ALPHABET
L31641	B018153	4.36		74368758CB THE SCIENTI
L31170	B086453101	5.37		TEACHER'S RESOURCE BIND
71242	B324166301	167.95		0-07-821591-9. Earth Sc
71738	B438522301	3.48		0-80-961903-4 Book 1
71738	B438522301	3.48		Timed Readings Plus
71738	B438522301	2.53		Goodman's Five Star Act
71738	B438522301	2.53		Goodman's Five Star Act
71738	B438522301	2.53		Goodman's Five Star Act

\*\*\*\*\*16,765.21

STUB CONTINUED

60001



**Disney Educational Productions**  
 105 Terry Drive, Suite 120  
 Newtown, PA 18940-3425  
 1-800-295-5010

Order Number: DET284017  
 Invoice Date: 01/02/2002  
 PO Number: L31724  
 Shipped Via: UPS

**First Invoice**

Bill To  
 ACCOUNTS PAYABLE  
 CLOVIS USD  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

Ship To  
 ROBERTA ROHDE  
 CLOVIS USD-CURRIC DEV LIB SVS  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

Date	Prod. ID	Product	Qty	Price	Tax	S&H	Total
12/17/2001	88P95VL00	Bill Nye Complete 2000 Series - stacked	1	\$1,549.00	\$118.11	\$ 0.00	\$ 1,667.11
Amount Due							\$ 1,667.11

*Two invoice copies are included for your convenience; please detach and return this section of your invoice with payment.*



**Disney Educational Productions**  
 105 Terry Drive, Suite 120  
 Newtown, PA 18940-3425  
 1-800-295-5010

Bill To  
 ACCOUNTS PAYABLE  
 CLOVIS USD  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

Invoice #: DET284017  
 Invoice Date: 01/02/2002  
 PO#: L31724

**Balance Due: \$ 1,667.11**

\*\*024\*\*

CUSTOMER ORDER ORIGINAL INVOICE

1710

The McGraw-Hill Companies

FEI: 131026995

SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

K189818H01 INVOICE NO.	08/08/01 DATE
---------------------------	------------------

PHONE 800-338-3987  
FAX 614-755-5645

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1680 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

*McGraw*

SHIP VIA UPS GROUND		PURCHASE ORDER NO L31062		TERMS. 30 DAYS NET		
SHIP TERMS PRE-PAID		0101/EL	PAGE 2F	CONTROL NO. 3566753-01-7		
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE	
0-07-250819-1 PEMAT	AUTHOR MADER EDITION 07 MP BIOLOGY/ESP/OLC PASSCARD	90	86.90	NET CG	7,821.00	
0-07-243338-8 PEMAT	AUTHOR KROMKOWSKI EDITION 11 AE: RACE ETHNIC RELATNS 01/02	40	15.75	NET CG	630.00	
0-07-013662-9 BOOK	AUTHOR MADER EDITION 07 IM BIOLOGY RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00	
0-07-013660-2 BOOK	AUTHOR MADER EDITION 07 MT WIN BIOLOGY RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00	
			SUBTOTAL	---	8,451.00	
			SHIPPING/HANDLING	---	448.03	
			INVOICE TOTAL	---	8,899.03	
PRICE INC APP PER ED COLLINS 08/07/01 VRA						
I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.						
<i>Marilyn Duncan</i> AUTHORIZED SIGNATURE						
***** * EFFECTIVE MARCH 26, 2001, PLEASE DIRECT * * RETURNS FOR MAYFIELD PRODUCTS TO * * THE MCGRAW-HILL COMPANIES AT THE ADDRESS*						
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE						

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K189818H01
INVOICE AMOUNT:	PAGE 01 OF 02

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE

10/06/01

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

90-78  
1211

PAY THIS ACCOUNT

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
 "560269845" "121100782" "097000038"

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0269845

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L31175	J859534101	0.79		IF2652-H2 HIGH INTEREST
L31175	J859534101	0.79		IF2653-H2 HIGH INTEREST
L31175	J859534101	0.87		IF8713-H2 HIGH INTEREST
L31037	J891378G01	63.00		ITEM #1577684621
L30870	K189800H01	548.31		*REVISED ORIGINAL P.O.
L31062	K189818H01	619.81		*REVISED ORIGINAL P.O.T
L31062	K189818H01	49.93	669.74	RACE & ETHNIC RELATIONS
L31114	K638334H01	307.59	LLH	7418435
L31134	K654373H01	148.99	12-26-02	MUSIC AN APPRECIATION
L29995	M37186500001	2.37		CDVQ COLONIAL DAYS
L29995	M37186500001	2.38		JTRE JOHNNY TREMAIN
L29995	M37186500001	2.37		MOCE MAGIC OF CELLS
L29995	M37186500001	2.37		TIAC INSIDE A CELL
L29995	M37186500001	2.38		SSOI SCIENCE OF SOIL
L29995	M37186500001	2.37		PSYN PHOTOSYNTHESIS
L29995	M37186500001	2.37		PLAS PLANETS
L29995	M37186500001	2.38		BOVW WORK (BUY 4 GET
L30030	M37186510001	2.37		HPAI AMERICA IN PORTRAI
L30030	M37186510001	2.38		CAOU CREATING AN OUTLIN
L30030	M37186510001	2.37		EARS EARTH AID VHS NR
L30030	M37186510001	2.37		GHEF GREENHOUSE EFFECT
L30030	M37186510001	2.38		HRLI HOW TO DO REASEARC
L30030	M37186510001	2.37		HISL LIGHT HISTORY OF E
L30030	M37186510001	2.37		RATW PILLARS OF FAITH R
L30892	M37591540001	2.37		#SBOS 101 SPORTS BLOOPE
L30892	M37591540001	2.38		#BLGA BLAME GAME
L30892	M37591540001	2.37		#MBAP BLOOPERS AND AMAZ
L30892	M37591540001	2.37		#BAWA BUILD A WINNING A
L30892	M37591540001	2.38		#DWAD DEALING ADDICTION
L30892	M37591540001	2.37		#EMOT EMOTIONS
L30892	M37591540001	2.37		#FAFI FAT OR FIT
L30892	M37591540001	2.38		#TGKS FIVE KEYS TO HITT
L30892	M37591540001	2.37		#HTHE HEART TO HEART
L30892	M37591540001	2.38		#HOEM HOME EMERGENCY
L30892	M37591540001	2.37		#HTLL HOW TO LIVE LONGE
L30892	M37591540001	2.37		#HYHE HOW'S YOUR HEART?

\*\*\*\*\*27,729.65

60001

STUB CONTINUED



Harcourt, Inc.  
6277 Sea Harbor Drive  
Orlando, FL 32887

INVOICE NUMBER	INVOICE DATE	ACCOUNT NUMBER
43787041	07-27-01	02 - 00279375-0001
PAYMENT DUE BY		AMOUNT DUE
08-26-01		6055.72

HARCOURT HEALTH SCIENCES  
INVOICE

RETURN THIS PORTION WITH YOUR REMITTANCE TO.

BILL TO

CLOVIS U S D  
1450 HERNDON AVE  
CLOVIS CA 93611-0567

P.O. BOX 96448  
CHICAGO IL 60693

010727 43787041 80 020027937500012 00006055726

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

FEIN # 13-1935377



Harcourt, Inc.  
6277 Sea Harbor Drive  
Orlando, FL 32887

INVOICE NO	INVOICE DATE	ACCOUNT NUMBER	ORDER NUMBER	SHIP TO
43787041	07-27-01	02 - 00279375-0001	01207124207	00012
PURCHASE ORDER			PAYMENT DUE BY	PAGE
L31109			08-26-01	1

SHIP TO

LIBRARY SERVICES  
CURRICULUM DEVELOPMENT  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

HARCOURT HEALTH SCIENCES  
INVOICE

SEND ORDERS TO:

HARCOURT HEALTH SCIENCES  
11830 WESTLINE INDUSTRIAL DR.  
ST. LOUIS MO 63146

FOR INQUIRIES CONTACT:

ACCOUNT BALANCE/PAYMENT INFO.  
(800) 521-3185  
CUSTOMER SERVICE  
(800) 545-2522

RETURNS ADDRESS:

HARCOURT, INC. (MO)  
465 SOUTH LINCOLN DRIVE  
TROY MO 63379

PRODUCT CODE	QUANTITY	TITLE/AUTHOR	UNIT PRICE	% DISC	AMOUNT	
0-323-00204-8	90	ANTHONY'S TXT A&P 16 THIBODEAU	65.00	10.00	5265.00	
WHSE: MO010 DATE SHPD: 07-27-2001 SHPG TERMS: SHIPPING POINT CTN QTY: 18 SHIP VIA: ROADWAY EXPRESS QTY SHPD: 90 SHPG WGT: 512 SUE VAN DREN/RB WHEN TERMS OF SALE ARE FOB SHIPPING POINT (PREPAID AND ADD), THE SHIPPING AND HANDLING CHARGES ON THE INVOICE ARE BASED ON THE APPLICABLE CARRIER TARIFF OR CONTRACT RATE AND MAY NOT REFLECT THE ACTUAL FREIGHT CHARGES PREPAID TO THE CARRIER AND/OR DUE TO DISCOUNTS OR INCENTIVES EARNED BY THE SELLER BASED ON THE AGGREGATE VOLUME OF FREIGHT TENDERED TO THE CARRIER.						
Z		MERCHANDISE TOTAL	STATE & LOCAL SALES TAX	SHIPPING & HANDLING	AMOUNT PREPAID	PAY THIS AMOUNT
		5265.00	417.26	373.46	0.00	6055.72



PEARSON EDUCATI

ADDISON WESLEY \* LONGMAN \* GLOBE FEARN \* SCOTT FORESMAN \* PEARSON LEARNING .  
PRENTICE HALL \* ELECTRONIC EDUCATION

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

INVOICE # 4005059369

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**  
PO#L31124  
ATTN: ED COLLINS  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31124  
Document Control #: 1001721870  
# of Cartons: 4  
FOB: Indianapolis  
Ship Via: IND-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/30/2001  
Payment Due: 09/29/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
---------	-------------------	-----------	-----------------	-----	------------	----------	----------------

"BILLED AT CURRENT PRICES"

INSTRUCTIONS THIS ORDER:

ALL RETURNS MUST BE AUTHORIZED IN ADVANCE BY  
CUSTOMER SERVICE. SEE REVERSE SIDE FOR INSTRUCTIONS.

INTERNAL USE ONLY: 7004737624  
**THANK YOU FOR YOUR ORDER**

**REMITTANCE ADDRESS**  
P.O. BOX 70935  
CHICAGO,IL 60673-0935

PLEASE MAKE PAYMENT IN U.S. DOLLARS

PRODUCT CHARGE	1,884.05
SHIPPING/HANDLING	175.57
TAX	163.23
TOTAL	2,222.85
<b>AMOUNT DUE \$</b>	<b>2,222.85</b>

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT.

**ORIGINAL INVOICE**

THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

10-157



PEARSON EDUCA

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTT FORESMAN \* PEARSON LEARNING  
PRENTICE HALL \* ELECTRONIC EDUCATION

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

INVOICE # 4005059369

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**  
PO#L31124  
ATTN: ED COLLINS  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31124  
Document Control #: 1001721870  
# of Cartons: 4  
FOB: Indianapolis  
Ship Via: IND-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/30/2001  
Payment Due: 09/29/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
GFC	GLOBE C/C EARTH SCIENCE REV 3RD ED 98C.	1998	0-8359-2241-3	11	49.95	NET	549.45
GFC	GB C/C EARTH SCI ATE LAB PROG 3RD ED 98C	1998	0-8359-2252-9	1	25.95	NET	25.95
GFC	GLOBE C/C PHYSICAL SCI TXT 3RD ED 98C.	1998	0-8359-2242-1	24	49.95	NET	1,198.80
GFC	GLOBE C/C PHYSICAL SCI ATE 3RD ED 98C.	1998	0-8359-2247-2	1	66.95	NET	66.95
GFC	GLOBE C/C PHYS SCI LAB PROG 3RD ED 98C.	1998	0-8359-2250-2	1	16.95	NET	16.95
GFC	GB C/C PHYSICL SCI ATE LAB PR 3RD ED 98C	1998	0-8359-2253-7	1	25.95	NET	25.95

According to our records, your order is now complete. If your records do not agree, please call customer service at the number on the back of this invoice.

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. ORIGINAL INVOICE  
THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

1-738

\*\*024\*\*



CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FEI: 131026995

SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

B541304H01 INVOICE NO. 08/28/01 DATE

PHONE 800-334-7344  
FAX 614-755-5682

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

GLENCOE/MCGRAW-HILL  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

*Glencoe*

PURCHASE ORDER NO. L31137		TERMS. 30 DAYS NET			
SHIP VIA UPS GROUND		SHIP TERMS PRE-PAID	0101/EL	PAGE 1 OF 1	CONTROL NO. 3615801-01-6
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-02-825473-2 PHY	AUTHOR ZITZEWIT99 EDITION 07 PRI PROB 99 SE	70	53.49	NET GS	3,744.30
0-02-825475-9 PHY	AUTHOR ZITZEWIT99 EDITION 07 P&P TCR 99	1	0.00	NET GS	0.00
0-02-825474-0	AUTHOR ZITZEWIT99 EDITION 07 PHYSICS PRIN A PROB 99 TWE	1	0.00	NET GS	0.00
			SUBTOTAL	---	3,744.30
			SHIPPING/HANDLING	---	219.83
			INVOICE TOTAL	---	3,964.13
<p>I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.</p> <p><i>Mahlyne Duncan</i> AUTHORIZED SIGNATURE</p> <p>***** * THE EXTENDED PRICE REFLECTS ALL APPROPRIATE * * DISCOUNTS. PLEASE CALL CUSTOMER SERVICE IF * * YOU HAVE ANY QUESTIONS. * *****</p>					
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE					

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	B541304H01
INVOICE AMOUNT:	3,964.13

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

Clovis Unified School District

Fresno County Superintendent of Schools

56-0269845

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE  
10/06/01

Bank of the West  
2300 Tulare Street  
Fresno, Ca. 93721

90-78  
1211

PAY THIS AMOUNT

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:  
STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
# 560269845 # 121100782 # 097000038 #

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0269845

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L30836	B388612F01	0.65		0-02-826959-4 Study Gui
L30836	B388612F01	2.19		0-02-826975-6 Ch. & Uni
L30836	B388612F01	0.77		0-02-826997-7 Laborator
67687	B389250H01	9.99		0886E TEACHERS RESOURCE
68397	B415688F01	60.70		EARTH SCIENCE 1997 GR 9
68397	B415688F01	60.87		PHYSICAL SCIENCE 1997 G
68398	B495405G01	243.79		LIFE SCIENCE
L31136	B513526H01	569.81		WORLD MYTHOLOGY - HARDB
L31136	B513526H01	2.61		WORLD MYTHOLOGY INSTRUC
L31136	B513526H01	400.22		DECADES OF SCIENCE FICT
L31136	B513526H01	6.77		DECADES OF SCIENCE FICT
68723	B517090G01	195.05		ISBN#0-8442-5307-3 THEA
L31137	B541304H01	296.74		PHYSICS PRINCIPLES & PR
L31138	B541307H01	198.05		ALGEBRA 1: INTEGRATION
L31138	B541307H01	412.02		ALGEBRA II FORESTER 98
68786	B557657G01	28.46		Writers Choice Grammer
68786	B557657G01	28.46		Writers Choice Grammar
68786	B557657G01	28.46		writers Choice grammar
69059	B557987G01	8.72		Jamestown Signature Rea
69059	B557987G01	7.88		Jamestown Signature Rea
69059	B557987G01	8.72		Jamestown Signature Rea
68790	B558230G01	106.92		Architecture - Drafting
68790	B558230G01	35.59		student workbook
70064	B637545H01	95.60		3 MIDDLE/HIGH SC TRAIN
L31170	B637995H01	124.74		ARCHITECTURE: DRAFTING
L31170	B637995H01	41.52		STUDENT WORKBOOK
L30863	B661413H01	1.35		0375755896 CRACKING MCA
L30963	B683553G01	147.41		ACCION STUDENT TEXTBOOK
L30963	B683553G01	69.61		ACCION STUDENT WORKBOOK
L30963	B683553G01	3.88		ACCION TEACHER EDITION
L30954	B683748G01	606.20		ISBN# 0-02-821876-0
70228	B739742101	4.20		ISBN #0-844200418-8 THE
69180	B744653G01	3.72		TEACHER'S ANNOTATED 0-0
69184	B744655G01	3.72		TEACHERS ANNOTATED EDIT
69184	B744655G01	1.73		ACTIVITY GUIDE FOR WORK
69184	B744655G01	1.73		ACTIVITY GUIDE TAE II

\*\*\*\*\*27,729.65

STUB CONTINUED

60001

DIRECT ALL CORRESPONDENCE TO  
 THOMSON LEARNING  
 P.O. BOX 6904  
 FLORENCE, KY 41022-6904

ORIGINAL INVOICE

NO. 41332997SO

DATE 08/28/01

PAGE 1 OF 1

PHONE: 1-800-354-9706

FAX: 1-800-487-8488

SHIPPING ACCOUNT NUMBER AND INVOICE NUMBER

Federal I.D. No. 59-2124491

SAN 2002213

ACCOUNT NO. 04201432  
 SAN

ACCOUNT NO. 08807585  
 SAN

BILL TO CLOVIS USD  
 1450 HERNDON AVE  
 CLOVIS CA 93611

SHIP TO CLOVIS UNIFIED SCH DIST  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 ATTN: LIBRARY SERVICES  
 CLOVIS CA 93611

ITP Order #: 30353413

QUANTITY		PURCHASE ORDER NUMBER	PAYMENT DUE	TERMS	FOB Shipping Point			
SHIPPED	UNSHIPPED	L31168	08/27/01	Net 30 Days	UPS			
		ISBN	TITLE	AUTHOR	EDITION	PRICE	DISCOUNT	NET AMOUNT
40		0-7668-1554-4	MNG NTRL RESRCS 4E CAMP/DAUGHERTY		04	45.50	NET	1,820.00
40		0-7668-0653-7	ECOL PRINC AGRICULTURE POWERS/MCSORLEY		01	44.25	NET	1,770.00
40		0-8273-6854-2	AGRI MECHANICS 3E COOPER		03	57.00	NET	2,280.00
1		0-7668-1555-2	IML MNG NTRL RES 4E CAMP/DAUGHERTY		04	11.25	100.0	.00
1		0-7668-0654-5	IML ECOL PRINC AGRICULTURE POWERS		01	12.50	100.0	.00
1		0-8273-6855-0	IML AGR MECHAN 3E COOPER		03	15.25	100.0	.00
123		BOOKS				SUBTOTAL		5,870.00
		RETURNS POLICY				SALES TAX 7.92		481.49
		RETURNS POLICY AVAILABLE ON REQUEST.				TRANSPORTATION		413.70
						PAY THIS AMOUNT		6,765.19

DETACH. THIS PORTION MUST BE RETURNED WITH YOUR PAYMENT

PURCHASE ORDER NUMBER	INVOICE DATE	INVOICE NUMBER	CUSTOMER ACCOUNT NUMBER	PAYMENT DUE	AMOUNT DUE
L31168	08/28/01	41332997SO	04201432	09/27/01	6,765.19

RETURN THIS STUB WITH PAYMENT TO

THOMSON LEARNING  
 P.O. BOX 95999  
 CHICAGO, IL 60694-5999

RETURN BOOKS TO:  
 THOMSON LEARNING  
 DISTRIBUTION CENTER  
 7625 EMPIRE DRIVE  
 FLORENCE, KY 41042

006370420143201413329970006765193

ALL CLAIMS AND SHIPPING ERRORS MUST BE REPORTED WITHIN 30 DAYS AFTER DATE OF INVOICE



# INVOICE

CLOVIS USD  
 WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

DATE 3/26/02	INVOICE NO. 00276731
ORDER DATE 3/22/02	ORDER NO. ANNEN1-F47YJ/00
CUSTOMER NO. 0000120043	PO REFERENCE NO. 75655
TOTAL AMOUNT DUE 43.95	AMOUNT ENCLOSED

CLOVIS USD  
 ACCOUNTS PAYABLE  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

ANNENBERG/CPB  
 19 GREGORY DRIVE  
 SOUTH BURLINGTON, VT 05403

PLEASE DETACH AND INCLUDE WITH PAYMENT

1	ANDPHEV09	DISCOVERING PSYCH 9/10 VHS	39.9500	39.95
PO NUMBER 75655			SUBTOTAL:	39.95
			S&H:	4.00
			AMT DUE:	43.95

CLIENT ANNENBERG/CPB	ORDER NO. ANNEN1-F47YJ/00	PO REF NO. 75655	TERMS NET 30 DAYS
-------------------------	------------------------------	---------------------	----------------------

1-19

Clovis Unified School District

Fresno County Superintendent of Schools

56-0286724

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE 07/11/02

Bank of the West 2300 Tulare Street Fresno, Ca 93721

90-78 1211

PAY THIS ACCOUNT

DATE NUMBER

07/11/02 0286724

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL PO BOX 942754 SACRAMENTO, CA 94291

\*\*\*\*\*44,854.01

EXAMINED, APPROVED, AND ALLOWED BY

NON-NEGOTIABLE

AUTHORIZED AGENT OR TRUSTEE

COPY

COPY

COPY

COPY

COPY

560286724 121100782 097000038

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0286724

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
76536	00000552	85.02		TOOL TIME WORKBOOKS
71742	0000111553	0.59		TOLD-P:3 RECORD FORMS #
72656	0000782	5.89		PLANTEACHREFLECT.APPLY
71858	00009969	95.13		Keen L74DE96W Wrestling
	00009969	-95.13		ERROR-BILLED BY MIDTOWN
76870	00010994	47.68		RAWLINGS FINAL FOUR BAS
	00010994	-47.68		ERROR-BILLED BY MIDTOWN
	00013581	10.76		VANDALISM
75230	00073077	167.58		4760134
5589	001 1237559	2.58		SPED/PDB/ERIN LYNCH
5589	001 1237559	2.59		CAT# 7125 2ND PLACE RIB
75589	001 1237559	2.58		CAT# 7126 3RD PLACE RIB
75589	001 1237559	2.58		CAT# 7114 GREAT JOB
75589	001 1237559	2.59		CAT# 7113 YOU ARE A STA
75589	001 1237559	0.49		CAT# 7602 SUPER STAR ST
75589	001 1237559	0.49		CAT# 7603 GREAT JOB STI
75733	0013153 - IN	6.54		AA1783 BUILD A POEM KIT
75733	0013153 - IN	4.25		SEASON TILES
75733	0013153 - IN	1.08		SHIPPING
76023	0014213	1.22		AA1408
76023	0014213	1.96		AA1250
76023	0014213	1.05		AA1803 FIRST GRADE HOM
76023	0014213	1.15		AA1832 FIRST GRADE MONE
76137	0014235	6.53		RAINBOW MATH STORAGE BO
76137	0014235	5.72		MAGNETIC 100 BOARDS
75658	0016228 - IN	10.22		BT-GOLD BEYOND TEACHING
75655	00276731	3.27		ANDPUHV09 DISCOVERING P
L32166	00277133	21.99		WMSVE EXPLORING THE WO
L32166	00277133	18.39		WASVE WORKS IN PROGRES
L32166	00277133	31.81		OPTION 1 WISVE ENGLISH
L32166	00277133	7.21		SHIPPING AND HANDLING
L31870	00302695	5.15		* SETS CONTAIN 10 BOOKS
L31870	00302695	5.89		G2148 THE GOLDEN GOBLET
L31870	00302695	5.15		G1855 THE HOUSE OF DIES
L31870	00302695	5.80		G2738 THE MIDWIFES APPR
L31870	00302695	4.99		G4015 NOTHING BUT THE T

\*\*\*\*\*44,854.01

STUB CONTINUED

60001

\*\*024\*\*

1-20

CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FEI: 131026995

SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

K189800H01  
INVOICE NO.

08/09/01  
DATE

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

PHONE 800-338-3887  
FAX 614-755-5645

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
TONI DEPRIMA  
1890 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

*Glencoe*

SHIP VIA UPS GROUND		PURCHASE ORDER NO. L30870		TERMS. 30 DAYS NET	
SHIP TERMS PRE-PAID		0101/EL	PAGE 01	CONTROL NO 3498652-01-7	
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-07-249937-0 PEMAT	AUTHOR RAVEN EDITION 06 MP BIOLOGY/OLC PASSWORD CARD	75	92.25	NET CG	6,918.75
0-07-303129-1 BOOK	AUTHOR RAVEN EDITION 06 TIF T/A BIOLOGY CANCELED, NOT YET PUBLISHED	1			
0-697-35357-5 BOOK	AUTHOR RAVEN EDITION 05 SSG BIOLOGY	1	0.00	NET SG	0.00
0-697-35361-3 BOOK	AUTHOR RAVEN EDITION 05 MT WIN BIOLOGY	1	0.00	0.0 FL	0.00
0-07-290194-2 BOOK	AUTHOR RAVEN EDITION 05 VRL 700 IMAGE BIOLOGY RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
0-697-35359-1 BOOK	AUTHOR RAVEN EDITION 05 TRANS (300) BIOLOGY	1	0.00	0.0 FL	0.00
0-07-290652-9 BOOK	AUTHOR WCB EDITION 01 LIFE SCI 3D ANIMTN VIDEOTAPE	1	0.00	0.0 FL	0.00
				SUBTOTAL	6,918.75
				SHIPPING/HANDLING	429.21
				INVOICE TOTAL	7,347.96

PRICE INC APP PER TONI DEPRIMA 08/07/01 VRA

I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE,  
AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K189800H01
INVOICE AMOUNT:	PAGE 01 OF 02

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

RETURN THIS PORTION WITH PAYMENT

**Clovis Unified School District**

**Fresno County Superintendent of Schools**

**56-0269845**

VOID SIX MONTHS AFTER ISSUE DATE

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

ISSUE DATE

10/06/01

90-78  
1211

PAY THIS AMOUNT

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
 #560269845# #121100782# 097000038#

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0269845

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT
L31175	J859534101	0.79	IF2652-H2 HIGH INTEREST
L31175	J859534101	0.79	IF2653-H2 HIGH INTEREST
L31175	J859534101	0.87	IF8713-H2 HIGH INTEREST
L31037	J891378G01	63.00	ITEM #1577684621
L30870	K189800H01	548.31	*REVISED ORIGINAL P.O.
L31062	K189818H01	619.81	*REVISED ORIGINAL P.O.T
L31062	K189818H01	49.93	RACE & ETHNIC RELATIONS
L31114	K638334H01	307.59	7418435
L31134	K654373H01	148.99	MUSIC AN APPRECIATION
L29995	M37186500001	2.37	CDVQ COLONIAL DAYS
L29995	M37186500001	2.38	JTRE JOHNNY TREMAIN
L29995	M37186500001	2.37	MOCE MAGIC OF CELLS
L29995	M37186500001	2.37	TIAC INSIDE A CELL
L29995	M37186500001	2.38	SSOI SCIENCE OF SOIL
L29995	M37186500001	2.37	PSYN PHOTOSYNTHESIS
L29995	M37186500001	2.37	PLAS PLANETS
L29995	M37186500001	2.38	BOVW WORK (BUY 4 GET
L30030	M37186510001	2.37	HPAI AMERICA IN PORTRAI
L30030	M37186510001	2.38	CAOU CREATING AN OUTLIN
L30030	M37186510001	2.37	EARS EARTH AID VHS NR
L30030	M37186510001	2.37	GHEF GREENHOUSE EFFECT
L30030	M37186510001	2.38	HRLI HOW TO DO REASEARC
L30030	M37186510001	2.37	HISL LIGHT HISTORY OF E
L30030	M37186510001	2.37	RATW PILLARS OF FAITH R
L30892	M37591540001	2.37	#SBOS 101 SPORTS BLOOPE
L30892	M37591540001	2.38	#BLGA BLAME GAME
L30892	M37591540001	2.37	#MBAP BLOOPERS AND AMAZ
L30892	M37591540001	2.37	#BAWA BUILD A WINNING A
L30892	M37591540001	2.38	#DWAD DEALING ADDICTION
L30892	M37591540001	2.37	#EMOT EMOTIONS
L30892	M37591540001	2.37	#FAFI FAT OR FIT
L30892	M37591540001	2.38	#TGKS FIVE KEYS TO HITT
L30892	M37591540001	2.37	#HTHE HEART TO HEART
L30892	M37591540001	2.38	#HOEM HOME EMERGENCY
L30892	M37591540001	2.37	#HTLL HOW TO LIVE LONGE
L30892	M37591540001	2.37	#HYHE HOW'S YOUR HEART?
			*****27,729.65
			60001
			STUB CONTINUED



**PEARSON EDUCATION**

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTT FORESMAN \* PEARSON LEARNING  
**PRENTICE HALL** ELECTRONIC EDUCATION

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**INVOICE #** 4004967928

**BILL - TO**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31113  
Document Control #: 1001689405  
# of Cartons: 3  
FOB: Lebanon  
Ship Via: LEB-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/22/2001  
Payment Due: 09/21/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
---------	-------------------	-----------	-----------------	-----	------------	----------	----------------

**INSTRUCTIONS THIS ORDER:**

ALL RETURNS MUST BE AUTHORIZED IN ADVANCE BY  
CUSTOMER SERVICE. SEE REVERSE SIDE FOR INSTRUCTIONS.

INTERNAL USE ONLY: 7004660718  
**THANK YOU FOR YOUR ORDER**

**REMITTANCE ADDRESS**  
P.O. BOX 70935  
CHICAGO, IL 60673-0935

*PLEASE MAKE PAYMENT IN U.S. DOLLARS*

PRODUCT CHARGE	842.85
SHIPPING/HANDLING	49.21
TAX	70.62
TOTAL	961.68
<b>AMOUNT DUE \$</b>	<b>961.68</b>

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. **ORIGINAL INVOICE**  
THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

1000



PEARSON EDUCATION

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTT FORESMAN \* PEARSON LEARNING  
PRENTICE HALL \* ELECTRONIC EDUCATION

Hours of Operation 8:00 AM to 6:00 PM ET

INVOICE # 4004967928

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**BILL - TO**

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**

CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31113  
Document Control #: 1001689405  
# of Cartons: 3  
FOB: Lebanon  
Ship Via: LEB-UPS Ground-PPD  
Tax Certificate:

Invoice Date: 08/22/2001  
Payment Due: 09/21/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
PHS	CONC PHYSICS TRP	1999	0-201-33383-X	1	140.97	NET	140.97 ✓
PHS	CON PHY OVHD TRANS PKG	1997	0-201-46899-6	1	178.97	NET	178.97 ✓
PHS	CONC PHYSICS TESTWKS PKG	1999	0-201-33385-6	1	236.97	NET	236.97 ✓
PHS	INTERACT PHY SIM WIN PKG	1996	0-201-84167-3	1	39.97	NET	39.97 ✓
PHS	CONCEP PHY ALIVE V/DISC PKG	1997	0-201-88739-8	1	245.97	NET	245.97 ✓

We regret that the following items are not available for the reasons listed below. If backordered, an estimated in stock date is shown if available. Thank you for your patience.

PHS	SE CONCEPTUAL PHYSICS	1999	0-201-33287-6	30	BACKORDERED: Due 09/07/01
-----	-----------------------	------	---------------	----	---------------------------

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. ORIGINAL INVOICE

THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

10000



*Prattice*

4100004107160100  
# 02659

**PEARSON EDUCATION**

ADDISON WESLEY \* LONGMAN \* GLOBE FEARON \* SCOTT FORESMAN \* PEARSON LEARNING  
PRENTICE HALL \* ELECTRONIC EDUCATION

Hours of Operation 8:00 AM to 6:00 PM ET

To obtain the toll-free number for Customer Service, please refer to the back of this invoice.

**INVOICE #** 4005069808

**BILL - TO**  
CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP - TO**  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

Purchase Order #: L31113  
Document Control #: 1001689405  
# of Cartons: 3  
FOB: Lebanon  
Ship Via: LEB-UPS Ground-PPD  
Tax Certificate:  
Invoice Date: 09/05/2001  
Payment Due: 10/05/2001  
Invoice Routing: 1C

Acct.# 2353384

Acct.# 2353394

Company	Title/Description	Copyright	ISBN/Material #	Qty	Unit Price	Discount	Extended Price
PHS	SE CONCEPTUAL PHYSICS	1999	0-201-33287-6	30	53.97	NET	1,619.10

According to our records, your order is now complete. If your records do not agree, please call customer service at the number on the back of this invoice.

4100004107160100

*1747.91*  
*172.45* ✓

**INSTRUCTIONS THIS ORDER:**

ALL RETURNS MUST BE AUTHORIZED IN ADVANCE BY CUSTOMER SERVICE. SEE REVERSE SIDE FOR INSTRUCTIONS.

INTERNAL USE ONLY: 7004777805

**THANK YOU FOR YOUR ORDER**

**REMITTANCE ADDRESS**  
P.O. BOX 70935  
CHICAGO, IL 60673-0935

PLEASE MAKE PAYMENT IN U.S. DOLLARS

PRODUCT CHARGE	1,619.10
SHIPPING/HANDLING	159.78
TAX	140.98
TOTAL	1,919.86
<b>AMOUNT DUE \$</b>	<b>1,919.86</b> ✓

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 45 DAYS OF RECEIPT OF THE SHIPMENT. **ORIGINAL INVOICE**

THE TERMS AND CONDITIONS AND SERVICE INFORMATION ON THE REVERSE SIDE APPLY TO AND ARE INCORPORATED IN THIS INVOICE.

\*\*024\*\*

The McGraw-Hill Companies

FEI: 121026995

SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

\*\*024

CUSTOMER ORDER  
ORIGINAL INVOICE

K638334H01 08/31/01  
INVOICE NO. DATE

PHONE 800-338-3987  
FAX 614-755-5645

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

		PURCHASE ORDER NO. L31114		TERMS. 30 DAYS NET	
SHIP VIA AIRFRIGHT NEXT DAY		SHIP TERMS OUR EXPENSE		0101/EL	PAGE 1 OF 1 CONTROL NO 0965062-01-5
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-07-251003-X	AUTHOR SEELEY EDITION 05 MP A & P/ESP 2.0/CLC	40	97.03	NET CG	3,881.20
			SUBTOTAL	---	3,881.20
			INVOICE TOTAL	---	3,881.20
<p>I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.</p> <p><i>Mollyne Duncan</i> _____ AUTHORIZED SIGNATURE</p> <p>***** * EFFECTIVE MARCH 26, 2001, PLEASE DIRECT * * RETURNS FOR MAYFIELD PRODUCTS TO * * THE MCGRAW-HILL COMPANIES AT THE ADDRESS * * SHOWN ON THIS INVOICE. AS OF 4/2 DIRECT * * ORDERS/INQUIRIES TO MCGRAW-HILL. * * MCGRAW-HILL HIGHER EDUCATION IS A NET * * PRICE PUBLISHER. * *****</p>					
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE					

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K638334H01
INVOICE AMOUNT:	3,881.20

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

TURN THIS PORTION WITH PAYMENT

1-25

\*\*024\*\*



CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FE:131026995  
SEND RETURNS TO

K442691HQ1 INVOICE NO. 08/22/01 DATE

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

PHONE 800-338-3987  
FAX 614-755-5645

MCGRAW-HILL HIGHER EDUCATION  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

SHIP VIA UPS GROUND		PURCHASE ORDER NO. L31114		TERMS. 30 DAYS NET	
SHIP TERMS PRE-PAID		0101/EL		PAGE 1 OF 1 CONTROL NO 3611017-02-7	
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
=====					
= YOUR ORDER IS BEING SHIPPED ON 2 SEPARATE INVOICES, =					
= NUMBERED 442690 THRU 442691. PLEASE ALLOW SUFFICIENT =					
= TIME TO RECEIVE ALL SHIPMENTS. =					
=====					
0-07-289921-2	AUTHOR SEELEY EDITION 05 IM/TIF A & P RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
0-07-289918-2	AUTHOR SEELEY EDITION 05 SSG ANATOMY & PHYSIOLOGY	1	0.00	NET CG	0.00
0-07-289919-0	AUTHOR SEELEY EDITION 05 MT WIN A & P RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
0-07-290753-3	AUTHOR SEELEY EDITION 05 A & P LAB MAN-STANDALONE	1	0.00	NET CG	0.00
0-07-290754-1	AUTHOR SEELEY EDITION 05 IM FOR LM A&P RESTRICTED PRODUCT	1	0.00	0.0 FL	0.00
0-07-228408-0	AUTHOR SEELEY EDITION 05 VRL CD A&P	1	0.00	0.0 FL	0.00
				SUBTOTAL	0.00
				SHIPPING/HANDLING	19.37
				INVOICE TOTAL	19.37

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	K442691H01
INVOICE AMOUNT:	PAGE 01 OF 02

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

410000 4107160100

RETURN THIS PORTION WITH PAYMENT

*24*

ORIGINAL INVOICE

AN EQUAL OPPORTUNITY EMPLOYER

PLEASE REFER TO THIS NUMBER ON ALL  
 CUSTOMER SERVICE CORRESPONDENCE

RETURN INFORMATION ON BACK

SOLD TO CLOVIS UNIFIED SCHOOL DISTRICT

INVOICE TOTAL

SHIP TO

Terms Net 30 Days - except when shown below. We assume no responsibility for safe delivery of shipments by mail unless insured. All claims for allowance for shortage, etc., must be made immediately upon receipt of goods and invoice.

FOR INTERNAL USE ONLY

PLEASE REFER TO THIS ACCOUNT NUMBER,  
 INVOICE NUMBER AND DATE  
 ON ALL REMITTANCES

PLEASE RETURN SECOND COPY OF THIS INVOICE TO INSURE  
 PROPER APPLICATION TO YOUR ACCOUNT. THANK YOU!

ACCOUNT NO.	INVOICE NO.	INVOICE DATE	PURCHASE ORDER NO.
11934-0	1236447M	08/24/01	L31126

TITLE NO.	ISBN	QUANTITY	DESCRIPTION	UNIT	LIST PRICE	DISC.	UNIT NET	NET PRICE
3706140395985986		1	ZUMDAHL CHEMISTRY INST CDROM	5ED	33.56		25.17	25.17
3706170395985994		1	ZUMDAHL CHEMISTRY TRANS	5ED				
3706160618067922		1	ZUMDAHL CHEM: CLASS MGMT CDROM	5ED	6.76		5.07	5.07

AVAILABILITY DATE IS 09/22/01

ACCOUNT NO. 11934-0 INVOICE NO. 1236447M DATE 08/24/01

- O1 - OUT OF STOCK (INDEFINITELY) ORDER CANCELLED
- OP - OUT OF PRINT, ORDER CANCELLED
- SU - SUBSTITUTION
- CP - CONTRACT PRICE
- NO - NOT OUR PUBLICATION
- IP - IN PROCESS OF BEING SHIPPED
- NP - NOT YET PUBLISHED, BACKORDERED
- OS - OUT OF STOCK, BACKORDERED
- BB - BRANCH BACKORDER

HOUGHTON MIFFLIN COMPANY  
 SUBJECT TO TERMS AND CONDITIONS ON REVERSE

SUBTOTAL	7976.76
TAXES	607.83
SHIPPING & HANDLING	429.88
<b>TOTAL</b>	<b>9014.47</b>
LESS CASH RECEIVED	

1-267

# HOUGHTON MIFFLIN

College • Source Education Group • McDougal Littell  
 School • Sunburst Technology • Trade & Reference

1900 SU. BATAVIA AVE.

GENEVA, ILLINOIS 60134 FEDERAL ID. # 04-1456030

ORIGINAL INVOICE

AN EQUAL OPPORTUNITY EMPLOYER

PLEASE REFER TO THIS NUMBER ON ALL  
 CUSTOMER SERVICE CORRESPONDENCE

0700 123580040

RETURN INFORMATION ON BACK

SOLD TO CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611

REMIT TO  
 HOUGHTON MIFFLIN COMPANY  
 PO BOX 100050  
 PASADENA, CA 91189-0050

INVOICE TOTAL  
 9014.47

SHIP TO LIBRARY SERVICES/CURRICULUM DEVELOPMENT  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611

Terms Net 30 Days - except when shown below. We assume no responsibility for safe delivery of shipments by mail unless insured. All claims for allowance for shortage, etc., must be made immediately upon receipt of goods and invoice.

SHIP TO # J6869-0

FOR INTERNAL USE ONLY

A/R NO 10660108

PLEASE REFER TO THIS ACCOUNT NUMBER,  
 INVOICE NUMBER AND DATE  
 ON ALL REMITTANCES

PLEASE RETURN SECOND COPY OF THIS INVOICE TO INSURE  
 PROPER APPLICATION TO YOUR ACCOUNT. THANK YOU!

ACCOUNT NO.	INVOICE NO.	INVOICE DATE	PURCHASE ORDER NO.
11934-0	1236447M	08/24/01	L31126

TITLE NO.	ISBN	QUANTITY	DESCRIPTION	UNIT	LIST PRICE	DISC.	UNIT NET	NET PRICE
FREIGHT TERMS ARE F. O. B. SHIPPING POINT, UNLESS OTHERWISE INDICATED BELOW.								
WE HEREBY CERTIFY THAT HOUGHTON MIFFLIN COMPANY HAS COMPLIED WITH THE OBLIGATIONS SET FORTH IN SECTIONS 60060, 60061 AND 60062 OF THE CALIFORNIA EDUCATIONAL CODE.								
3706200618035931		60	ZUMDAHL CHEM IAE W/STUD CDROM	5ED	116.76		87.57	5254.20
3706080395985927		1	ZUMDAHL CHEMISTRY IG	5ED				N/C I
3706030395985862		1	ZUMDAHL CHEMISTRY SG	5ED	36.76		27.57	27.57
3706040395985889		1	ZUMDAHL CHEM STUD SOLS GD	5ED	35.56		26.67	26.67
3706050395985897		1	ZUMDAHL CHEM CMP SOLS GD	5ED	33.16		24.87	24.87
0418000669418005		60	ZUMDAHL CHEM EXPER LAB MAN 4/5ED		57.56		43.17	2590.20
0418010669418013		1	ZUMDAHL CHEM LAB MAN IRM	4/5ED	11.96		8.97	8.97
3706090395985935		1	ZUMDAHL CHEMISTRY TB	5ED	11.96		8.97	8.97
3706110395985951		1	ZUMDAHL CHEM BRST CTB WIN/MAC	5ED				N/C I
0418400669418404		1	ZUMDAHL CHEM LECT DEMO GD	4/5EDSU	6.76		5.07	5.07

ACCOUNT NO.	INVOICE NO.	DATE	SUBTOTAL
REMIT TO: HOUGHTON MIFFLIN COMPANY			TAXES
SUBJECT TO TERMS AND CONDITIONS ON REVERSE			SHIPPING & HANDLING
PAGE 1			TOTAL
			LESS CASH RECEIVED

1-600

# HOUGHTON MIFFLIN

College - Cource Education Group - McDougal Littell  
 School - Harcourt Technology - Trade & Reference

1900 SO. BATAVIA AVE.

GENEVA, ILLINOIS 60134 FEDERAL ID. # 04-1456030

ORIGINAL INVOICE

AN EQUAL OPPORTUNITY EMPLOYER

PLEASE REFER TO THIS NUMBER ON ALL  
 CUSTOMER SERVICE CORRESPONDENCE

0700 1235B0040

RETURN INFORMATION ON BACK

SOLD TO CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611

REMIT TO  
 HOUGHTON MIFFLIN COMPANY  
 PO BOX 100050  
 PASADENA, CA 91189-0050

INVOICE TOTAL  
 82.72

SHIP TO LIBRARY SERVICES/CURRICULUM DEVELOPMENT  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611

Terms Net 30 Days - except when shown below. We assume no responsibility for safe delivery of shipments by mail unless insured. All claims for allowance for shortage, etc., must be made immediately upon receipt of goods and invoice.

SHIP TO # J6869-0

FOR INTERNAL USE ONLY

A/R NO 10660108

PLEASE REFER TO THIS ACCOUNT NUMBER.  
 INVOICE NUMBER AND DATE  
 ON ALL REMITTANCES

PLEASE RETURN SECOND COPY OF THIS INVOICE TO INSURE  
 PROPER APPLICATION TO YOUR ACCOUNT. THANK YOU!

ACCOUNT NO.	INVOICE NO.	INVOICE DATE	PURCHASE ORDER NO.
11934-0	1268366M	09/25/01	L31126

TITLE NO.	ISSN	QUANTITY	DESCRIPTION	UNIT	LIST PRICE	DISC.	UNIT NET	NET PRICE
FREIGHT TERMS ARE F. O. B. SHIPPING POINT, UNLESS OTHERWISE INDICATED BELOW. WE HEREBY CERTIFY THAT HOUGHTON MIFFLIN COMPANY HAS COMPLIED WITH THE OBLIGATIONS SET FORTH IN SECTIONS 60060, 60061 AND 60062 OF THE CALIFORNIA EDUCATIONAL CODE.								
3706170395985994		1	ZUMDAHL CHEMISTRY TRANS	5ED	93.56		70.17	70.17

ACCOUNT NO. 11934-0 INVOICE NO. 1268366M DATE 09/25/01

UNITERM  
 O1 - OUT OF STOCK (INDEFINITELY) ORDER CANCELLED  
 OP - OUT OF PRINT, ORDER CANCELLED  
 SU - SUBSTITUTION  
 CP - CONTRACT PRICE  
 NO - NOT OUR PUBLICATION  
 IP - IN PROCESS OF BEING SHIPPED  
 NY - NOT YET PUBLISHED BACKORDERED  
 OS - OUT OF STOCK, BACKORDERED  
 BB - BRANCH BACKORDER

HOUGHTON MIFFLIN COMPANY  
 SUBJECT TO TERMS AND CONDITIONS ON REVERSE

SUBTOTAL	70.17
TAXES	5.34
SHIPPING & HANDLING	7.21
<b>TOTAL</b>	<b>82.72</b>
LESS CASH RECEIVED	

151

\*\*024\*\*

CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FE: 13 102695 SEND RETURNS TO

COLUMBUS WAREHOUSE 860 TAYLOR STATION ROAD LACKLICK OH 43004

\*\*024

B756607G01 INVOICE NO.	07/23/01 DATE
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PHONE 800-334-7344 FAX 614-755-5682

Send Inquiries and Orders to: The McGraw-Hill Companies Customer Service

GLENCOE/MCGRAW-HILL 860 TAYLOR STATION ROAD BLACKLICK OH 43004

SHIP TO ACCT. 0581838005 SAN CURRICULUM DEVELOPMENT LIBRARY SERVICES 1690 DAVID E COOK WAY CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN CLOVIS UNIF SCHOOL DIST ACCOUNTING DEPT 1450 HERNDON AVE CLOVIS CA 93611

*Glencoe*

SHIP VIA UPS GROUND		PURCHASE ORDER NO. L31061		TERMS. 30 DAYS NET		
SHIP TERMS PRE-PAID		0101/EL	PAGE 0F 1	CONTROL NO 3561829-01-5		
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE	
0-02-825473-2	AUTHOR ZITZEWIT'99 EDITION 07 PHY PRI PROB 99 SE	120	53.49	NET GS	6,418.80	
0-02-825474-0	AUTHOR ZITZEWIT99 EDITION 07 PHYSICS PRIN A PROB 99 TWE	1	73.98	NET GS	73.98	
0-02-825475-9	AUTHOR ZITZEWIT99 EDITION 07 PHY P&P TCR 99	1	293.97	NET GS	293.97	
0-02-825503-8	AUTHOR ZITZEWIT99 EDITION 04 PHY P&P MINJGR VIDEOO 99/02 ***** BACKORDERED, EXPECT SHIPMENT ON 10/05/01 BACKORDERED, OUT OF STOCK	1				
			SUBTOTAL	---	6,786.75	
			SHIPPING/HANDLING	---	361.69	
			INVOICE TOTAL	---	7,148.44	

I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.

*Mallory D...*  
AUTHORIZED SIGNATURE

\*\*\*\*\*  
\* THE EXTENDED PRICE REFLECTS ALL APPROPRIATE \*  
\* DISCOUNTS. PLEASE CALL CUSTOMER SERVICE IF \*  
\* YOU HAVE ANY QUESTIONS. \*  
\*\*\*\*\*

ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE

REMITTANCE COPY

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	B756607G01
INVOICE AMOUNT:	7,148.44

BILL TO. CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

TURN THIS PORTION WITH PAYMENT

\*\*024\*\*

1-67

CUSTOMER ORDER ORIGINAL INVOICE

The McGraw-Hill Companies

FE: 13 1026995  
SEND RETURNS TO

COLUMBUS WAREHOUSE  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

BB32982K01 INVOICE NO.	11/26/01 DATE
---------------------------	------------------

PHONE 800-334-7344  
FAX 614-755-5682

Send Inquiries and Orders to:  
The McGraw-Hill Companies Customer Service

GLENCDE/MCGRAW-HILL  
860 TAYLOR STATION ROAD  
BLACKLICK OH 43004

SHIP TO ACCT. 0581839005 SAN  
CURRICULUM DEVELOPMENT  
LIBRARY SERVICES  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

BILL TO ACCT. + 0509805108 SAN  
CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

PURCHASE ORDER NO. L31061		TERMS. 30 DAYS NET			
SHIP VIA FEDEX GROUND PREPAID	SHIP TERMS PRE-PAID	0101/EL	PAGE 01	CONTROL NO 4642928-01-4	
ISBN	TITLE	QUANTITY	UNIT PRICE	DISC %	EXTENDED PRICE
0-02-825503-8	AUTHOR ZITZEWITZ9 EDITION 04 PHY P&P MINJGR VIDEO 99/02 ORIGINAL INVOICE# B756607 PO# L31061	1	155.76	NET GS	155.76
			SUBTOTAL	---	155.76
			SHIPPING/HANDLING	---	3.85
			INVOICE TOTAL	---	159.61
I HEREBY CERTIFY THAT THIS IS AN ORIGINAL INVOICE, AND THAT THE ABOVE BILL IS CORRECT AND JUST, AND PAYMENT THEREFORE HAS NOT BEEN RECEIVED.					
<i>Mahlyne Duncan</i> _____ AUTHORIZED SIGNATURE					
***** * THE EXTENDED PRICE REFLECTS ALL APPROPRIATE * * DISCOUNTS. PLEASE CALL CUSTOMER SERVICE IF * * YOU HAVE ANY QUESTIONS. * *****					
ALL CLAIMS FOR ADJUSTMENTS MUST BE MADE WITHIN 60 DAYS OF INVOICE DATE					

REMITTANCE COPY

14032

ACCOUNT NUMBER:	0509805108
INVOICE NUMBER:	B932982K01
INVOICE AMOUNT:	159.61

THE MCGRAW-HILL COMPANIES  
PO BOX 4190  
LOS ANGELES CA 90096-4190

CLOVIS UNIF SCHOOL DIST  
ACCOUNTING DEPT  
1450 HERNDON AVE  
CLOVIS CA 93611

URN THIS PORTION WITH PAYMENT

1-30

Clovis Unified School District

Fresno County Superintendent of Schools

56-0280301

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE

04/10/02

80-78  
1211

PAY THIS AMOUNT

DATE NUMBER

04/10/02 0280301

PAY TO THE ORDER OF

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*27.654.04

EXAMINED, APPROVED, AND ALLOWED BY

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AUTHORIZED AGENT OR TRUSTEE

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COPY

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⑈560280301⑈ ⑆2100782⑆ 097000038⑈

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0280301

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
L31317	B268823L01	8.32		ISBN#0078276063 LANGUAG
73306	B312818L01	26.95		SIGNATURE READING
73306	B312818L01	5.31		SIGNATURE READING
L31349	B456844J01	12.67		JAMESTOWN SIGNATURE REA
L31349	B456844J01	1.03		TEACHER EDITION LEVEL
L31317	B502929A02	30.04		ISBN#0078276047 LANGUAG
L31061	B756607G01	508.69		PHYSICS PRINCIPLES AND
L31061	B756607G01	5.86		0028254740 TEACHER WRA
L31061	B756607G01	23.30		0028254759 TEACHER CLA
L31061	B932982K01	12.34	550.19	0028255038 MINDJOGGER
L31570	B933909K01	97.72	LLH	INTRO TO BUSINESS 0-02-
L31570	B933909K01	1.21	12-26-02	INTERACT RESOURCES GUID
L31988	B951113B02	12.75		ISBN#0-02-640053-7 PRAC
L31988	B951113B02	18.72		ISBN#0-02-640044-8: TRA
L31605	B952591K01	209.93		#26515628 HEALTH - A GU
71538	B967531K01	1.58		95210E EARLY CIVILIZATI
74655	BK 7711782	7.10		READING STORIES FOR COM
74655	BK 7711782	7.10		READING STORIES FOR COM
74850	BK 7752582	354.14		ISBN #0321020200 PRINCI
L31625	C00194020101	1.98		DD0829 AMERICAN REVOLU
L31625	C00194020101	3.16		DD6722 JANE ADDAMS (1
L31625	C00194020101	3.17		DD6706 FERDINAND & IS
L31625	C00194020101	3.96		DD2713 HISTORY OF MEX
L31625	C00194020101	7.52		DD1956 RENAISSANCE. A
L31625	C00194020101	7.53		DD1962 IMPERIALISM AND
L31625	C00194020101	1.18		DD0026 HEARST CASTLE
L31625	C00194020101	4.75		DD0235 THE VICTORIANS
L31625	C00194020101	1.19		DD0929 4 LITTLE GIRLS
L31625	C00194020101	3.16		DD6617 W.E.B. DU BOI
L31625	C00194020102	7.52		DD1953 PHILOSOPHY AND G
L31616	C00194030101	0.79		video #9K0112
L31616	C00194030101	0.79		video# 9K0114
L31616	C00194030101	0.79		video# 9K0119
L31616	C00194030101	0.78		video #9K0126
L31616	C00194030101	0.79		video #9K0127
L31616	C00194030101	0.79		video #9K0128

\*\*\*\*\*27.654.04

60001

STUB CONTINUED



PEARSON PEO ID: 22-1603884  
DUNS: 5910848  
SAN: 200-2175

ORDERS: ORDER DEPT/200 OLD TAPPAN RD/OLD TAPPAN NJ 07675/FAX 800-445-6991  
PHONE ORDERS & INQUIRIES: 800-922-0579(8:45 AM - 5:00 PM ET)  
INQUIRIES: HIGHER ED CUSTOMER SERVICE/200 OLD TAPPAN RD/OLD TAPPAN NJ 07675  
PROMPT+PLUS 800-742-5599 (24 HRS)

**PLEASE REFER TO BACK OF INVOICE FOR IMPORTANT SERVICE INFORMATION**

**BILL TO:**  
CLOVIS UNIFIED SCHL DIST  
1450 HERNDON AVE  
CLOVIS CA 93611

**SHIP TO:**  
M/F: CURR DEV/LIBRARY SVCS  
CLOVIS U S D  
1690 DAVID E COOK WAY  
CLOVIS CA 93611

ORDER NO.	2171123	ORDER DATE	08/24/01
QUANTITY	30	PRICE	75.97
DISCOUNT	0%	AMOUNT	2279.10
CONTROL NO.	005-13190-007	PAYMENT DUE	09/23/01
ORIGIN FREIGHT PREPAID			
DESTINATION		SHIPPING POINT	
N NYACK, NY			
SHIP IN BOX/ORIG TO BILL-TO			

**BILL-TO NO.** 005-13190-000  
**BILL-TO SAN**

**SHIP-TO NO.** 005-13190-007  
**SHIP-TO SAN**

PO NUMBERS IF MULTIPLE ORDERS	AUTHOR	TITLE	ISBN	QUANTITY	PRICE	DISCOUNT	AMOUNT
	BROWN & LE	CHEMISTRY REVISED NASTA	08K 0-13-061142-5	30	75.97	0%	2279.10
* THE FOLLOWING TITLES ARE BEING ASSEMBLED, BACKORDERED, CANCELLED OR WILL BE FULFILLED BY DIVISION INDICATED							
B/D NYR							
NONE							

30  
**SEND BOOK RETURNS PREPAID TO:**  
 RETURNS DEPARTMENT  
 FULFILLMENT CENTER/BLDG 2  
 200 OLD TAPPAN ROAD  
 OLD TAPPAN N.J. 07675-7095  
 5920 5359

**SEND PAYMENT TO:**  
 PEARSON EDUCATION  
 P. O. BOX 70432  
 CHICAGO IL 60673

SUB TOTAL	2279.10
HDLG/ SHIPPING	186.02
TAX	.00
<b>INVOICE TOTAL</b>	<b>2465.12</b>

**THANK YOU FOR YOUR ORDER**

DUPLICATE INVOICE

1031

**Clovis Unified School District**

**Fresno County Superintendent of Schools**

**56-0269845**

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE

10/06/01

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

80-78  
1211

PAY THIS AMOUNT

DATE	NUMBER
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10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

**NON-NEGOTIABLE**

AUTHORIZED AGENT OR TRUSTEE

COPY COPY COPY COPY COPY  
 "560269845" "121100782" "097000038"

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

56-0269845

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT
69184	B744655G01	0.75	MATH REVIEW
69184	B744655G01	3.23	TEACHING TRANSPARENCIES
69184	B744655G01	1.46	OBJECTIVE/PERFORMANCE T
69184	B744655G01	0.76	SOLUTIONS TO TESTS
69309	B805605G01	190.76	0-07-823896-X TEXTBOOK-
68398	B818458G01	243.79	CA STUDENT EDITION PACK
70575	B820166I01	7.92	ISBN 0-8442-5308-1
69062	BK1017970	620.99	Govt. In America 10th E
L31131	BK2129206	245.56	0130939285 CULTURAL LA
31131	BK2129206	245.55	0130939285 CULTURAL LA
31123	BK2171123	180.62	*CHEMISTRY & MEDIA COMP
L30930	BK5830483	178.31	0130715859 GOVERNMENT
L31157	CG231682	11.45	CULTUREGRAMS 2002 ALL-I
L30882	E312830F01	50.43	0026875446 ORANGE SPEC
68663	E502603G01	94.25	GRADE 2 READING LAB 1b
68663	E502603G01	31.42	GRADE 3 READING LAB 1c
68663	E502603G01	31.41	GRADE 1 READING LAB 1a
68663	E502603G01	53.82	GRADE 5 READING LAB 2b
68768	E519746H010	101.21	SRA KITS 3-G
L30938	E685729G01	47.39	3019200 GRADE 5 READIN
L30955	E685730G01	48.49	ISBN 0-02-686010-4SRA P
L30936	E685731G01	14.41	RED BOOK LEVEL 3
L30936	E685731G01	14.41	ORANGE BOOK LEVEL 4
68771	E749657G01	25.63	0-2-687269-2
68771	E749657G01	25.63	0-02687270-6
68771	E749657G01	45.29	3-009510
68771	E749657G01	100.14	SRA (ANSWERS 2000 CATAL
L31046	E829077G01	34.24	SRA READING LAB LEVEL 1
L31107	F022193H01	53.95	*SPOTLIGHT ON LITERACY
L31107	F022193H01	196.97	VOCABULARY/COMPREHENSIO
L31107	F022193H01	210.30	VOCABULARY/COMPREHENSIO
L31107	F022193H01	124.54	COMPREHENSION BOOKS GRA
L31107	F022193H01	210.30	VOCABULARY BOOKS GRADE
L31105	F022355H01	60.98	*ADVENTURES IN TIME & P
L30992	F143991H01	49.45	0021490171 PEOPLE TOGE
L30992	F143991H01	111.55	0021481229 A NEW NATIO

\*\*\*\*\*27,729.65

STUB CONTINUED



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(FOLLETT CORPORATION COMPANY)

1340 RIDGEVIEW DRIVE MCHENRY, ILLINOIS 60050-7048  
 888 511 5114 or 815 759.1700 FAX 800 852.5458 or 815.759 9831  
 CUSTOMER SERVICE 800 435.6170 E-MAIL CUSTSERV@FLR.FOLLETT.COM

Remittance Address: P.O. Box 99002, Chicago, IL 60693-9002  
 If remitting in Canadian dollars, please see the last page of this invoice for remittance address.

BILL TO  
 ACCNTS PAYABLE  
 CLOVIS UNIFIED SCH DIST  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

SHIP TO  
 CLOVIS WEST HIGH SCHOOL  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 040302 02:00:26 BILLTO ADR# 000 SHIPTO# 04-14952-006  
 CUST 75101 DO NOT EXCEED 2,272.24 DATE ORDER 03/12/02 INVOICE  
 PO AMOUNT RECEIVED DATE

QTY BACK ORDER	QTY SHIP	AUTHOR	TITLE	KITS	PRICE	AMOUNT
2 CARTON(S) SHIPPED ON 04/03/02						
1	1	***	AFRICAN AMERICAN CULTURE @4V@ MACMILLAN 01	4	374.96	374.96 ✓
1	1	***	BIOMES AND HABITATS (LU) MACMILLAN 02	1	89.96	89.96 ✓
1	1	WHITFIELD	EVOLUTION (LU) MACMILLAN 00	1	89.96	89.96 ✓
1	1	***	HUMAN DISEASES AND CON SUPP I SCRIBNER 01	1	84.96	84.96 ✓
1	1	***	HUMAN DISEASES AND CONDI @3V@ SCRIBNER 00	3	249.96	249.96 ✓
1	1	***	SCHIRMERS ENCY OF ART @4V@ SCHIRMER 02	4	344.96	344.96 ✓
1	1	***	SHAKESPEARES WORLD AND @3V@ SCRIBNER 01	3	249.96	249.96 ✓
1	1	***	WORLD POETS @3V@ SCRIBNER 00	3	239.96	239.96 ✓
<p>The following titles are not available at this time due to:          (OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet          Published; (DSB) Dropped per your request for specific bindings;          (DNE) Dropped because the \$2,272.24 Do Not Exceed amount has been met.</p>						
		***	ANCIENT NEAR EAST ENCY @4V@ SCRIBNER		(DNE)	#20536K1
SUBTOTAL						1,724.68
AUTOMATED PROCESSING 20 AT .68						13.60
Data diskette mailed separately						
CA SALES TAX #SS OHA 30-609846 AT 8.17%						142.10
<p>Please contact your personal Customer Care Consultant (*)          with any inquiries regarding this shipment and any future          orders you place with Follett Library Resources.</p>						

QTY B/O	QTY SHIP	THANK YOU	
---------	----------	-----------	--

INVF V2

ORIGINAL INVOICE



**Disney Educational Productions**  
105 Terry Drive, Suite 120  
Newtown, PA 18940-3425  
1-800-295-5010

### First Invoice

Order Number: **DET283941**  
Invoice Date: **01/02/2002**  
PO Number: **L31741**  
Shipped Via: **UPS**

Bill To  
ACCOUNTS PAYABLE  
CLOVIS USD  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

Ship To  
RHONDA BRAMER  
CURRIC DEVP LIBRARY SVS  
1690 DAVID E COOK WAY  
CLOVIS CA 93611 0567

Date	Prod. ID	Product	Qty	Price	Tax	S&H	Total
12/17/2001	68P95VL00	Bill Nye Complete 2000 Series - stacked	1	\$1,549.00	\$118.11	\$ 0.00	\$ 1,667.11
Amount Due							\$ 1,667.11

*Two invoice copies are included for your convenience; please detach and return this section of your invoice with payment.*



**Disney Educational Productions**  
105 Terry Drive, Suite 120  
Newtown, PA 18940-3425  
1-800-295-5010

Bill To  
ACCOUNTS PAYABLE  
CLOVIS USD  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

Invoice #: **DET283941**  
Invoice Date: **01/02/2002**  
PO#: **L31741**

**Balance Due: \$ 1,667.11**



# INVOICE

1-33

Elementary and High School Textbooks and Workbooks  
1433 Internationale Parkway Woodridge, Illinois 60517-4199 1-800-554-5754

INVOICE NUMBER  
**854818A**  
PLEASE REFER TO THIS NUMBER WHEN MAKING AN INQUIRY

04-09880 302093 PAGE 1

SOLD TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS, CA 93611

SHIPPED TO: CLOVIS UNIFIED SCHOOL DISTRICT  
ATTN: ED COLLINS  
WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

PO# L31823

DATE VIA TYPE OF ORDER ORDER NUMBER PUBLISHER'S NET

01/08/02 R.P.S. ON 01/08/02 SANDRAG 01/08/02

QUANTITY BOOK UNIT PRICE TOTAL

QUANTITY	BOOK	UNIT PRICE	TOTAL
SHIPPED 5 CARTON(S) ON 01/08/02 F.O.B. DESTINATION			
1	1 HOLT 99 MODERN BIOLOGY (TEACHERS) ISBN# 0-03-051757-5	47.20	47.20
2	10 HOLT 99 MODERN BIOLOGY ISBN# 0-03-017744-8	41.55	415.50
3	2 PREN 00 MAGRUDERS AMERICAN GOVERNMENT (TEACHERS) ISBN# 0-13-050017-8	61.75	N/C
4	25 PREN 00 MAGRUDERS AMERICAN GOVERNMENT ISBN# 0-13-050016-X	42.05	1051.25

38 TOTAL 1513.95

TAX : 115.36

\*\*\*\*\*  
\* PLEASE PAY THIS AMOUNT: 1629.31 \*  
\*\*\*\*\*

\*\*\*\*\*  
\* EFFECTIVE IMMEDIATELY PLEASE REMIT ALL \*  
\* PAYMENTS TO THE FOLLOWING ADDRESS: \*  
\* FOLLETT EDUCATIONAL SERVICES \*  
\* POST OFFICE BOX 98581 \*  
\* CHICAGO, IL 60693-8581 \*  
\*\*\*\*\*

**P A S T D U E**  
**PLEASE REMIT**

THANK YOU FOR YOUR ORDER  
YOUR TOTAL SAVINGS FROM PUBLISHER NET 537.90

PLEASE NOTE - Our inventory is updated daily. If book is out of stock, call again to check availability. END

**Scholastic Inc.**

P.O. BOX 3725  
SPRINGFIELD CITY, MO. 65102-3725

PLEASE MAKE CHECKS OR MONEY ORDERS PAYABLE TO  
**SCHOLASTIC MAGAZINES**

ACCOUNT NO. : 93611705	ORDERED: 10/22/01	INVOICE DATE: 11/07/01	PAGE: 1
SEE ORDER NO. : L31417			COPIES 1

B  
I  
L  
L  
T  
O  
  
CLOVIS UNIF SCH DIST  
1450 HERNDON AVE  
CLOVIS, CA 93611-0599

SCHOOL YEAR 2001-02  
  
BALANCE DUE REFLECTS PAYMENTS  
PROCESSED THROUGH 11/07/01

SHIP TO / PRODUCTS ORDERED	QUANTITY		PRICE	SHIP. & HAND.	AMOUNT	BALANCE
	CURRENT	REVISE TO				
TEWAY HI SCH						
STEPHANIE TEEVENS						
1 STORYWORKS	10		6.75	4.73	72.23	72.23
2 SUPERSCIENCE	10		6.75	4.73	72.23	72.23
					TOTAL	144.46

PLEASE PAY THIS AMOUNT

144.46

CONGRATULATIONS ON CHOOSING SCHOLASTIC MAGAZINES IN YOUR SCHOOLS THIS YEAR. WE ARE CONFIDENT THAT YOU AND YOUR STUDENTS WILL BE VERY PLEASED WITH THE QUALITY OF OUR MAGAZINES.

AT SCHOLASTIC, WE TAKE PRIDE IN OFFERING SUPERIOR CUSTOMER SERVICE. IF YOU HAVE A QUESTION ABOUT YOUR BILL, DELIVERY OF YOUR MAGAZINES, NEED FUNDING ASSISTANCE OR WANT TO FIND OUT MORE INFORMATION ON THE VARIETY OF MAGAZINES AND SKILLS BOOKS WE HAVE TO OFFER, PLEASE WRITE OR CALL 1-800-724-6527.



If you have a credit balance, please be sure to use it within 1 year. Annually, we will deduct a yearly maintenance fee of \$5 from your credit balance.

15719

CA DEPARTMENT OF EDUCATION << I N V O I C E >>  
 CDE PRESS/THE SCHOOL BAG  
 ACCOUNTING OFFICE  
 P O BOX 1925  
 SACRAMENTO, CA 95812-1925  
 FED ID NO.: 68-0258051

NO. : PS 2106239  
 INVOICE DATE : 10/16/01  
 TERMS : NET 30  
 SHIP DATE : 10/09/01  
 SHIP VIA : UPS GROUND

PLEASE BILL TO:  
 6211-00  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 ACCOUNTING OFFICE  
 1450 HERNDON AVE  
 CLOVIS, CA 93611

PLEASE SHIP TO :  
 YOUR ORDER NO. : L31307  
 CLOVIS UNIF SCH DIST  
 1690 DAVID E COOK WY  
 CLOVIS, CA 93611-0567

STOCK NO.	DESCRIPTION	QUANTITY	BASE PRICE	YOUR PRICE	EXTENDED PRICE
1 0870N	SCIENCE FRAMEWORK	1 1	9.50	9.50	<del>9.50</del>
2 1462N	READING/LANGUAGE ARTS FRAMEWORK	1 1	17.50	17.50	<del>17.50</del>
3 1508N	MATHEMATICS FRAMEWORK REVISED 200	1 1	17.50	17.50	<del>17.50</del>
4 1531N	HISTORY-SOCIAL SCIENCE FRMWK 2001	1 1	13.50	13.50	<del>13.50</del>
5 READ	CA READING INITIATIVE & SPECIAL EDU	1 1	0.00	0.00	0.00
6 7040N	ORIGINS OF THE COLD WAR	1 1	11.50	11.50	<del>11.50</del>
7 7060N	GREAT DEPRESSION AND THE ARTS	1 1	13.50	13.50	<del>13.50</del>
8 7061N	COPING WITH CATASTROPHE:BLACK DEA	1 1	12.00	12.00	<del>12.00</del>
9 7068N	HARLEM RENAISSANCE	1 1	11.50	11.50	<del>11.50</del>
10 7072N	CRUSADES FROM MUSLIM/CHRISTIAN PEI	1 1	12.00	12.00	<del>12.00</del>
11 088N	THE GREAT EXPERIMENT-GW & AMER. RE	1 1	13.50	13.50	<del>13.50</del>
12 7040N	SECOND TO NONE	1 1	9.50	9.50	<del>9.50</del>
13 1107N	LITERATURE FOR HIST-SOC SCI,K-8	1 1	9.00	9.00	<del>9.00</del>
14 1373N	CHALL.STAND.-HEALTH ED	1 1	10.00	10.00	<del>10.00</del>
15 1389N	ENGLISH-LANG ARTS CONTENT STDS, K-1	1 1	9.25	9.25	<del>9.25</del>
16 1457N	MATHEMATICS CONTENT STANDARDS,K-1	1 1	8.50	8.50	<del>8.50</del>
17 1457N	MATHEMATICS CONTENT STANDARDS,K-1	1 1	8.50	8.50	<del>8.50</del>
18 1488N	HISTORY-SOCIAL SCIENCE CONTENT STA	1 1	9.00	9.00	<del>9.00</del>
19 1488N	HISTORY-SOCIAL SCIENCE CONTENT STA	1 1	9.00	9.00	<del>9.00</del>
20 1496N	SCIENCE CONTENT STANDARDS, K-12	1 1	9.00	9.00	<del>9.00</del>
21 1496N	SCIENCE CONTENT STANDARDS, K-12	1 1	9.00	9.00	<del>9.00</del>
PL	PLEASE REORDER, ITEM NOT BACKORDE	0 0	0.00	0.00	0.00

Request for adjustments on damaged or short shipments must be made within 10 days of receiving order.

All sales are final.

PAGE : 1

\*\* Continued Next Page \*\*

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 652472

Flinn Order No.: 01-72807

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CURRICULUM DEVELOPMENT  
1690 DAVID E COOK WAY  
ATTN SCIENCE  
CLOVIS, CA 93611

Customer Order No. L31751		Date Shipped 12/28/2001	Shipped Via UPS/RPS	Invoice Date 12/28/2001	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
1	AP8825	SAFETY VIDED, PRACTICAL SOLUTIONS TO LABORATORY SAFETY PROBLEMS		\$16.68	\$16.68
1	AP4500	LAB SAFETY: THE ACCIDENT AT JEFFERSON HIGH, VIDEO		\$88.18	\$88.18
<p>*** COMMENTS *** THANK YOU FOR YOUR ORDER. QUOTE #22582 HAS BEEN APPLIED.</p> <p>SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535</p>					
					\$8.00

### Thank You For Your Valued Order!

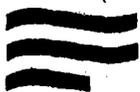
Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$0.00
<b>TOTAL</b>	<b>\$112.86</b>

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE



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A FOLLETT CORPORATION COMPANY

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888.311.3114 or 815.759.1700 FAX: 800.452.3458 or 815.759.9831  
CUSTOMER SERVICE: 800.435.6170 E-MAIL: CUSTSRV@FLR.FOLLETT.COM

Remittance Address: P.O. Box 99002, Chicago, IL 60693-9002  
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1450 HERNDON AVE  
CLOVIS CA 93611-0599

SHIP TO

CLOVIS WEST HIGH SCHOOL  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

SLM HK 050302 03:23:49  
CUST L32093  
PO

DO NOT EXCEED  
AMOUNT

3,510.00

BILL TO ADR# 000

DATE ORDER RECEIVED 02/25/02

SHIPTO# 04-14952-006

INVOICE DATE 05/03/02

QTY	B/O	QTY SHIP	DESCRIPTION	PRICE	AMOUNT
3 CARTON(S) SHIPPED ON 05/03/02					
1	1	1	WEPMAN ALEXANDER THE GREAT (WL-P&P) CHELSEA 86	21.95	21.95
2	1	1	BURG AMERICAN REVOLUTION (EH) FACTS 01	74.96	74.96
3	1	1	PRESSLER ANNE FRANK A HIDDEN LIFE FOLL-VP B 99	11.76	11.76
4	1	1	*** ARGUING IMMIGRATION FOLL-POCB 94	12.96	12.96
5	1	1	DARWIN AUTOBIOGRAPHY OF CHARLES D#P# PROMETHEU 00	13.50	13.50
6	1	1	MCGAVIN BUGS OF THE WORLD FACTS 93	32.95	32.95
7	1	1	PRESTON M BUTTERFLIES OF THE WORLD FACTS 88	32.95	32.95
8	1	1	KRONENWETT CAPITAL PUNISHMENT (CWI)+2/E+ ABC-CLIO 01	44.96	44.96
9	1	1	BERGREEN CAPONE THE MAN AND THE ERA#P# SIMON & S 96	16.15	16.15
10	1	1	BIEL CHARLEMAGNE (IO) LUCENT 97	21.96	21.96
11	1	1	ANDERSON CHARLES DARWIN NATURAL (GMOS) ENSLOW 94	20.36	20.36
12	1	1	WEST CHAUCER 1340-1400 THE LIFE AN CARROLL & 00	23.80	23.80
13	1	1	NEWTON CHEMISTRY (OFOS) ORYX 99	53.95	53.95
14	1	1	ZIMMERMAN CHRONOLOGICAL ENCY OF DISCOVE ORYX 00	91.80	91.80
15	1	1	ALLABY CHRONOLOGY OF WEATHER (DW) FACTS 98	34.96	34.96
16	1	1	BROOKS CLEOPATRA GODDESS OF EGYPT EN HARPERCOL 95	16.89	16.89
17	1	1	WALLIS COCO CHANEL (CL) HEINEMANN 02	18.55	18.55
18	1	1	AUGUSTINE CONFESSIONS OF ST AUGUSTI (SC) FOLL-PENB 01	9.86	9.86
19	1	1	WETTERAU CQS DESK REF ON THE STATES CONGRESSI 99	49.95	49.95
20	1	1	ALDERTON CROCODILES & ALLIGATORS FACTS 91	32.95	32.95
21	1	1	MILLER DOSTOYEVSKY (BGGL) #P# TRAFALGAR 01	10.16	10.16
22	1	1	ALLABY DROUGHTS (DW) FACTS 98	34.96	34.96
23	1	1	SIGERMAN ELIZABETH CADY STANTON (OP) OXFORD 01	25.92	25.92
24	1	1	GUY ELIZABETH I & THE ARMA (BM) #P# TICKTOCK 97	5.55	5.55
25	1	1	RITCHIE ENCY OF EARTHQUAKES AND VOLCA FACTS 01	62.96	62.96
26	1	1	HONGILLO ENCY OF ENVIRONMENTAL SCIENCE ORYX PR 00	102.60	102.60
27	1	1	*** ENCY OF PLAGUE AND PES +REV+ FACTS 01	76.96	76.96
28	1	1	*** ENCYCLOPEDIA OF MAMMALS @3V@ FACTS 01	299.96	299.96
29	1	1	*** EUTHANASIA (CIC) GREENHAVE 02	24.96	24.96
30	1	1	BROWNSTONE FACTS ABOUT AMERICAN IMMIGRAT WILSON 01	94.96	94.96
31	1	1	RICHARDS FEROCIOUS FIRES (ND) CHELSEA 02	16.95	16.95
QTY B/O	QTY SHIP				

INV.F.02

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 CUSTOMER SERVICE: 800.435.6170 E-MAIL: CUSTSERV@FLR.FOLLETT.COM

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BILL TO

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SHIP TO

CLOVIS WEST HIGH SCHOOL  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 050302 03:23:49 BILLTO ADR# 000 SHIPTO# 04-14952-006  
 CUST L32093 DO NOT EXCEED 3,510.00 DATE ORDER 02/25/02 INVOICE 05/03/02  
 PO AMOUNT RECEIVED DATE

LINE	QTY	DESCRIPTION	TITLE	EDITION	PRICE	AMOUNT
1	1	WARE	FREDERICK DOUGLASS FRE (TLHM)	TIME LIFE 98	14.40	14.40
2	1	HATHAWAY	FRIENDLY GUIDE TO MYTHOLOGY	VIKING 01	24.60	24.60
3	1	RICHARDS	FURIOUS FLOODS (ND)	CHELSEA 02	16.95	16.95
4	1	WELLMAN	GEORGE WASHINGTON CARVER (HOTP)	CHELSEA 99	21.95	21.95
5	1	CHAI	GIRL FROM PURPLE MOUNTAIN LOV	THOMAS DU 01	24.95	24.95
6	1	***	HISTORICAL MAPS ON F+REV+@2V@	FACTS 02	299.95	299.95
7	1	RICHARDS	HOWLING HURRICANES (ND)	CHELSEA 02	16.95	16.95
8	1	ALLABY	HURRICANES (DW)	FACTS 97	34.96	34.96
9	1	WEPMAN	IMMIGRATION FROM THE FOUN(EH)	FACTS 02	74.96	74.96
10	1	***	IMMIGRATION LOOKING (IPC) #P#	INFO PLUS 00	21.96	21.96
11	1	WIEGAND	IRREPRESSIBLE REFORMER A #P#	ALA 96	37.96	37.96
12	1	MAJOR	JACKIE CHAN	METROBOOK 99	8.48	8.48
13	1	GREENE	JAMES EWELL BROWN STUA(FPCWE)	CHELSEA 02	20.85	20.85
14	1	KENNEDY	KLAN UNMASKED #P#	UNIV FLOR 90	17.96	17.96
15	1	OSBORNE	LIFE AND CRIMES OF AGATHA CHR	MINOTAUR 99	25.95	25.95
16	1	FREEDMAN	LOUIS BRANDEIS THE PEO(JOTSC)	ENSLLOW 96	20.36	20.36
17	1	COURTNEY-C	MAYA ANGELOU THE POETRY OF LI	CLARKSON 99	19.12	19.12
18	1	ALI	MORE THAN A HERO LIFE LESSONS	POCKET 00	13.56	13.56
19	1	HOROWITZ	MYTHS AND LEGENDS (SL) #P#	KINGFISHE 94	5.90	5.90
20	1	***	MYTHS AND LEGENDS OF THE @4V@	MACMILLAN 00	324.96	324.96
21	1	***	NATL GEOG STUDENT ATLAS WORLD	NATL GEOG 01	16.10	16.10
22	1	***	NATL GEOGRAPHIC US ATLAS FOR	NATL GEOG 99	21.20	21.20
23	1	FREEMAN	OTIS THE OTIS REDDING STORY	ST MARTIN 01	23.95	23.95
24	1	BUFFETT	PIRATE LOOKS AT FIFTY A JOURN	RANDOM HS 98	21.20	21.20
25	1	REEVES	PRESIDENT NIXON	SIMON & S 01	29.75	29.75
26	1	PRESTONMAF	PRIMATES OF THE WORLD	FACTS 92	32.95	32.95
27	1	RICHARDS	QUIVERING QUAKES (ND)	CHELSEA 02	16.95	16.95
28	1	GAY	RECENT ADVANCES COMPUTER (OFOS)	ORYX 00	53.95	53.95
29	1	NEWTON	RECENT ADVANCES PHYSICS (OFOS)	ORYX 00	53.95	53.95
30	1	GREEN	REMEMBERING WALT	HYPERION 99	25.46	25.46
31	1	STREISSGUT	ROARING TWENTIES (EH)	FACTS 01	74.96	74.96
32	1	ALDERTON	RODENTS OF THE WORLD	FACTS 96	32.95	32.95
33	1	DAVIS	SAMMY AN AUTOBIOGRAPHY	FARRAR 00	13.60	13.60
34	1	HILL	SANDRA BULLOCK (PITN)	LUCENT 01	21.96	21.96
35	1	MIRRIAM-GO	SANDRA CISNEROS LATINA WRI (HB)	ENSLLOW 98	20.36	20.36

THANK YOU

ORIGINAL INVOICE

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SHIP TO

LIB SERV  
 CLOVIS WEST HIGH SCHOOL  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 031802 02:14:56 BILL TO ADR# 000 SHIPTO# 04-14952-006  
 CUST PO L32090 DO NOT EXCEED 5,976.21 DATE ORDER 02/19/02 INVOICE DATE 03/18/02  
 PO AMOUNT RECEIVED

QTY	B/O	QTY SHIP	DESCRIPTION	TITLE	PUB	PRICE	AMOUNT	
1			NARDO	QUESTS AND JOURNEYS (DM)	LUCENT 02	21.96	21.96	
2			VENEZIA	RAPHAEL (GTKWGA)	CHILDRENS 01	17.25	17.25	
3			ASHABRANNE	REMEMBERING KOREA THE KO(GAM)	21ST CENT 01	18.68	18.68	
4			SILVERSTEI	SEEING (SAS)	21ST CENT 01	19.42	19.42	
5			RAWLINS	SEINE RIVER (WL-WOW)	WATTS 01	17.96	17.96	
6			***	SHAKESPEARE FOR STUD BK3	GALE 00	79.95	79.95	
7			***	SHAKESPEARE FOR STUD BK2	GALE 97	79.95	79.95	
8			***	SHAKESPEARES WORLD AND @3V@	SCRIBNER 01	249.96	249.96	
9			KALLEN	SHINTO (ROTW)	LUCENT 01	21.96	21.96	
10			HARRIS	SICKLE CELL DISEASE (21STCML)	21ST CENT 01	18.68	18.68	
11			WALSH SHEP	SOUTH DAKOTA (ATB2)	CHILDRENS 01	25.50	25.50	
12			***	SPANISH PORTU LIT V5 (WLAIT)	GALE 02	109.96	109.96	
13			KENT	TENNESSEE (ATB2)	CHILDRENS 01	25.50	25.50	
14			ZEINERT	THOSE EXTRAORDINARY WOMEN OF	MILLBROOK 01	20.55	20.55	
15			DOHERTY	TO CONQUER IS TO LIVE THE LIF	21ST CENT 01	17.92	17.92	
16			RHODES	TONI MORRISON GREAT AMER(BRB)	WATTS 01	14.20	14.20	
17			MCNAIR	US TERRITORIES (ATB2)	CHILDRENS 01	25.50	25.50	
18			HEINRICHS	VERMONT (ATB2)	CHILDRENS 01	25.50	25.50	
19			***	VIDEOHOUNDS GOLDEN MOV 02 #P#	GALE 02	24.95	24.95	
20			LASSIEUR	VOLCANOES (ND)	LUCENT 02	21.96	21.96	
21			BLASHFIELD	WASHINGTON (ATB2)	CHILDRENS 01	25.50	25.50	
22			PENDERGAST	WESTWARD EXPANSION REF @4V@	UXL 00	129.96	129.96	
23			FRAZIER	WILLIAM RANDOLPH HEARS (GOAI)	BLACKBIRC 01	21.95	21.95	
24			***	WILLIAM SHAKESPEARE @3V@	SCRIBNER 85	314.95	314.95	
25			***	WOMENS RIGHTS (GSIH)	GREENHAVE 02	24.96	24.96	
26			DRAMER	YELLOW RIVER (WL-WOW)	WATTS 01	17.96	17.96	
			The following titles are not available at this time due to: (OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet Published; (DSB) Dropped per your request for specific bindings.					
			WYLY	DEATH AND THE UNDERWORLD (DM)	LUCENT	(NYP)	#07170M2	
			FRIDELL	DNA FINGERPRINTING THE ULTIMA	WATTS	(POS)	#07807L9	
			***	HISTORIC WORLD LEADERS @5V@	GALE	(POS)	#09885G3	
QTY B/O	QTY SHIP			THANK YOU				

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**SHIP TO**  
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1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

SLM HK 031802 02:14:56 BILL TO ADR# 000 SHIPTO# 04-14952-006  
CUST L32090 DO NOT EXCEED 5,976.21 DATE ORDER 02/19/02 INVOICE 03/18/02  
PO AMOUNT RECEIVED DATE

QTY	B/O	QTY SHIP	DESCRIPTION	UNIT	PRICE	AMOUNT
8 CARTON(S) SHIPPED ON 03/18/02						
1		1	WEISS ADOPTIONS TODAY QUESTIONS AND 21ST CENT	01	18.68	18.68
2		1	ERVIN AFRICAN AMER LIT CRIT 1773 20 TWAYNE	99	39.96	39.96
3		1	BILLITERI ALTERNATIVE MEDICI (21STCML) 21ST CENT	01	18.68	18.68
4		1	ALTMAN ALZHEIMERS DISEASE (D&D) LUCENT	01	21.96	21.96
5		1	*** AMERICAN SLAVERY (CHO) GREENHAVE	01	98.96	98.96
6		1	*** ANCIENT GREECE (CHO) GREENHAVE	01	98.96	98.96
7		1	COTTER ANOREXIA AND BULIMIA (D&D) LUCENT	02	21.96	21.96
8		1	MCNAIR ARKANSAS (ATB2) CHILDRENS	01	25.50	25.50
9		1	EDWARDS AUTISM (D&D) LUCENT	01	21.96	21.96
10		1	AASENG AVALANCHES (ND) LUCENT	02	21.96	21.96
11		1	*** BEACHAMS GDE TO INT ENDA V3 GALE	01	94.96	94.96
12		1	*** BLACKBIRCH TREASURY OF AMERIC BLACKBIRC	01	34.95	34.95
13		1	NARDO BREAST CANCER (D&D) LUCENT	02	21.96	21.96
14		1	*** BRITISH AND IRISH L V4 (WLAIT) GALE	01	114.96	114.96
15		1	MOSS BRITISH AND IRISH L V3 (WLAIT) GALE	01	109.96	109.96
16		1	NETZLEY BUDDHISM (ROTW) LUCENT	02	21.96	21.96
17		1	HOWES CHARACTERS IN 19TH CENT LIT GALE	93	69.95	69.95
18		1	HARRIS CHARACTERS 20TH CENT LIT BK 1 GALE	90	69.95	69.95
19		1	HOWES CHARACTERS 20TH CENTURY L BK2 GALE	95	69.95	69.95
20		1	MATUZ COMPLETE AMER PRES SOURCE@5V@ UXL	01	198.96	198.96
21		1	SLAVICEK CONFUCIANISM (ROTW) LUCENT	02	21.96	21.96
22		1	*** COUNTRIES & THEIR CULTURE@4V@ MACMILLAN	01	424.96	424.96
23		1	SHERROW CUBA 21ST CENT	01	17.92	17.92
24		1	*** DEATH PENALTY (CHO) GREENHAVE	01	98.96	98.96
25		1	*** DOWN SYNDROME (D&D) LUCENT	01	21.96	21.96
26		1	BROWN DUKE ELLINGTON JAZZ (GAAC) BLACKBIRC	01	21.95	21.95
27		1	LASSIEUR EARTHQUAKES (ND) LUCENT	02	21.96	21.96
28		1	GOTTFRIED EARVIN MAGIC JOHNSON CHA (BRB) WATTS	01	14.20	14.20
29		1	SHUKER ELIZABETH ARDEN BEAUTY (GOAI) BLACKBIRC	01	21.95	21.95
30		1	*** EPICS FOR STUDENTS V2 GALE	01	79.95	79.95
31		1	GOODFELLOW EPILEPSY (D&D) LUCENT	01	21.96	21.96
QTY B/O		QTY SHIP	THANK YOU			

INV.F2

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 CLOVIS CA 93611-0599

**SHIP TO**  
 LIB SERV  
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SLM HK 031802 02:14:56 BILLTO ADR# 000 SHIPTO# 04-14952-006  
 CUST L32090 DO NOT EXCEED 5,976.21 DATE ORDER 02/19/02 INVOICE 03/18/02  
 PO AMOUNT RECEIVED DATE

LINE	QTY	DESCRIPTION	TITLE	ISSUER	ISSUE	PRICE	AMOUNT
1	1	***	FOUNDING OF AMERICA (GSIH)	GREENHAVE	02	1	24.96
2	1	***	GALE ENCY OF CANCER @2V@	GALE	02	2	274.95
3	1	MASS	GODS AND GODDESSES (DM)	LUCENT	02	1	21.96
4	1	***	GREAT DEPRESSION (GSIH)	GREENHAVE	02	1	24.96
5	1	HOWES	HARLEM RENAISSANCE	UXL	01	1	48.96
6	1	RAU	HARRY HOUDINI MASTER MAG (BRB)	WATTS	01	1	14.20
7	1	SILVERSTEI	HEARING (SAS)	21ST CENT	01	1	19.42
8	1	NARDO	HEROES (DM)	LUCENT	02	1	21.96
9	1	***	HISPANIC AMER REF LIB @6V@	UXL	95	6	198.96
10	1	KANELLOS	HISPANIC FIRSTS	GALE	97	1	64.95
11	1	***	HOLOCAUST (CHO)	GREENHAVE	01	1	98.96
12	1	***	HOLOCAUST MEMORIES (ITQV)	WATTS	01	1	16.88
13	1	***	HUMAN RIGHTS (GSIH)	GREENHAVE	02	1	24.96
14	1	HIRSCHMANN	HURRICANES (ND)	LUCENT	02	1	21.96
15	1	CLARK	ISLAM (ROTW)	LUCENT	02	1	21.96
16	1	GLASSMAN	J PAUL GETTY BILLIONA (GOAI)	BLACKBIRC	01	1	21.95
17	1	HARIK	JESUS OF NAZARETH TEACHE (BRB)	WATTS	01	1	14.20
18	1	COFFEY	JOHN D ROCKEFELLER RIC (GOAI)	BLACKBIRC	01	1	21.95
19	1	TESSITORE	JOHN STEINBECK A WRITERS LIFE	WATTS	01	1	18.75
20	1	***	LATIN AMERICAN WRITERS SUP1	SCRIBNER	01	1	129.96
21	1	GIROD	LEARNING DISABILITIES (D&D)	LUCENT	01	1	21.96
22	1	***	LITERATURE OF DEVELOPING @2V@	GALE	00	2	159.96
23	1	PETTIT	MARTIN LUTHER KING JR A (BRB)	WATTS	01	1	14.20
24	1	SHUKER	MAYA ANGELOU AMERICAS (GAAC)	BLACKBIRC	01	1	21.95
25	1	DRAMER	MEKONG RIVER (WL-WOW)	WATTS	01	1	17.96
26	1	GLASSMAN	MIKHAIL BARYSHNIKOV (GAAC)	BLACKBIRC	01	1	21.95
27	1	NARDO	MONSTERS (DM)	LUCENT	02	1	21.96
28	1	MARSTON	MUHAMMAD OF MECCA PROPHE (BRB)	WATTS	01	1	14.20
29	1	***	MUSLIM ALMANAC	GALE	96	1	114.96
30	1	WHITCRAFT	NIAGARA RIVER (WL-WOW)	WATTS	01	1	17.96
31	1	***	NOTABLE HISPANIC AMER WOMEN	GALE	93	1	89.96
32	1	MACNEE	OUTLAWS MOBSTERS CROOKS @3V@	UXL	98	3	104.96
33	1	MACDONALD	PABLO PICASSO GREATEST (GAAC)	BLACKBIRC	01	1	21.95
34	1	STEWART	PHOBIAS (D&D)	LUCENT	01	1	21.96
35	1	HIRSCHMANN	PLAGUES (ND)	LUCENT	02	1	21.96

QTY B/O	QTY SHIP	THANK YOU		AMOUNT TO PAY
				5,976.21

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 CLOVIS CA 93611-0567

SLM HK 021902 02:09:04 BILLTO ADR# 000 SHIPTO# 04-90810-002  
 CUST L31914 DO NOT EXCEED 2,290.00 DATE ORDER 01/22/02 INVOICE 02/19/02  
 PO AMOUNT RECEIVED DATE

QTY	QTY	AUTHOR	TITLE	ED	PRICE	AMOUNT
3 CARTON(S) SHIPPED ON 02/19/02						
1	1	GREENFELD	AFTER THE HOLOCAUST	GREENWILL 01	18.89	18.89
2	1	SHEEHAN	AFTER THE HOLOCAUST (H)	RAINTREE 01	19.98	19.98
3	1	KING	AL CAPONE AND THE ROARI (NAATT	BLACKBIRC 99	19.95	19.95
4	1	***	ANCIENT GREECE (CHO)	GREENHAVE 01	105.19	105.19
5	1	RENNISON	ANGUS THONGS AND FULL FRONTAL	FOLL-HC B 99	10.56	10.56
6	1	ALAGNA	ANNE FRANK YOUNG VOICE O (HB2)	ROSEN 01	19.95	19.95
7	1	STRATHERN	ARISTOTLE IN 90 MINUTES #P#	IVAN DEE 96	5.96	5.96
8	1	LANDAU	ASSYRIANS (COC)	MILLBROOK 97	17.18	17.18
9	1	TANAKA	ATTACK ON PEARL HARBOR	HYPERION 01	16.57	16.57
10	1	FRANKLIN	AUTOBIOGRAPHY OF BENJAMIN FRA	MODERN LI 01	18.66	18.66
11	1	CURTIS	BACKPACKERS FIELD MANUAL #P#	THREE RIV 98	12.71	12.71
12	1	***	BEGINNERS GDE TO HOME+REV (RD)	READERS D 01	25.46	25.46
13	1	NADEN	BELLE STARR AND THE OL (NAATT)	BLACKBIRC 00	19.95	19.95
14	1	KING	BENEDICT ARNOLD AND THE (NAATT	BLACKBIRC 99	19.95	19.95
15	1	CLINTON	BLACK SOLDIER	HOUGHTON 00	14.45	14.45
16	1	PLUM-UCCI	BODY OF CHRISTOPHER CREED	FOLL-LITB 00	9.26	9.26
17	1	CADNUM	BOOK OF THE LION	VIKING 00	13.59	13.59
18	1	OTPINOSKI	BUGSY SIEGEL AND THE P (NAATT)	BLACKBIRC 00	19.95	19.95
19	1	TAYLOR	CHRONOLOGY OF FLIGHT 1940 (WGA)	CHELSEA 00	24.15	24.15
20	1	TAYLOR	CHRONOLOGY OF FLIGHT C 8 (WGA)	CHELSEA 00	24.15	24.15
21	1	CHANT	CIVIL AIRCRAFT (WGA)	CHELSEA 00	24.15	24.15
22	1	RAINIS	CRIME SOLVING SCIENCE PR (SFS)	ENSLOW 00	20.36	20.36
23	1	SOUMERAI	DAILY LIFE DURING THE HOLOCAU	GREENWOOD 98	53.95	53.95
24	1	***	DAYS OF DESTINY CROSSROADS IN	DORLING K 01	29.71	29.71
25	1	BOOKBINDER	DICT OF THE GLOBAL ECONO (WR)	WATTS 01	28.50	28.50
26	1	VOGT	DISASTERS IN SPACE EXPLORATIO	MILLBROOK 01	17.96	17.96
27	1	JUSSIM	DOUBLE TAKE THE STORY OF TWIN	VIKING 01	15.29	15.29
28	1	CHANT	EARLY FIGHTERS (WGA)	CHELSEA 00	24.15	24.15
29	1	***	ENCY OF CLASSICAL PHILOSOPHY	GREENWOOD 97	118.80	118.80
30	1	WYNBRANDT	ENCY OF GENETIC DISORDE +2/E+	FACTS 00	71.50	71.50
31	1	KENDALL	FAILURE IS IMPOSSIBLE (PH)	LENER 01	18.95	18.95
QTY B/O	QTY SHIP	THANK YOU		AMOUNT TO PAY		NET 30 DAYS

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SLM HK 021902 02:09:04 BILL TO ADR# 000 SHIPTO# 04-90810-002  
 CUST L31914 DO NOT EXCEED 2,290.00 DATE ORDER 01/22/02 INVOICE 02/19/02  
 PO AMOUNT RECEIVED DATE

LINE	QTY	AUTHOR	TITLE	ED	PRC	PRICE	AMOUNT
1	1	BOHANNON	FAILURE IS IMPOSSIBLE (FV)	M REYNOLD 02	1	22.63	22.63
2	1	GOTTLIEB	FAMILY IN THE WESTERN WOR #P#	OXFORD 93	1	18.31	18.31
3	1	CHANT	FIGHTERS AND BOMBERS (WGA)	CHELSEA 00	1	24.15	24.15
4	1	KOLATA	FLU THE STORY OF THE GREAT IN	FARRAR 99	1	21.25	21.25
5	1	CAMPBELL	FORENSIC SCIENCE (CJAP)	CHELSEA 00	1	21.95	21.95
6	1	DEFOREST	FORENSIC SCIENCE AN INTRO	MCGRAW 83	1	85.67	85.67
7	1	***	GENETIC DISORDERS SOURC +2/E+	OMNIGRAPH 00	1	77.96	77.96
8	1	AMBROSE	GOOD FIGHT HOW WORLD WAR II	ATHENEUM 01	1	16.96	16.96
9	1	MYERS	GREATEST MUHAMMAD ALI	FOLL-SCHB 01	1	8.46	8.46
10	1	FREEMAN	GREEK ACHIEVEMENT	VIKING 99	1	33.96	33.96
11	1	ADKINS	HANDBOOK TO LIFE IN ANC GREEC	FACTS 97	1	49.96	49.96
12	1	OWEN	HIDDEN EVIDENCE 40 TRUE CRIME	FIREFLY 00	1	29.75	29.75
13	1	BERGER	HIKING & BACKPACKING COMPL#P#	NORTON 95	1	16.11	16.11
14	1	FARRINGTON	HISTORICAL ATLAS OF EXPEDITIO	CHECKMARK 00	1	34.96	34.96
15	1	RUSSELL	HISTORY OF WESTERN PHIL #P#	SIMON 72	1	20.40	20.40
16	1	LEWIS	HORSE AND HIS BOY (BK3)	FOLL-HC B 54	1	10.56	10.56
17	1	***	HUTCHINSON ENCY OF RENAISSANC	WESTVIEW 99	1	74.96	74.96
18	1	GRIBBIN	HYPERSPACE OUR FINAL FRONTIER	DORLING K 01	1	25.46	25.46
19	1	***	ILLUSTRATED ENCY OF THE UNIVE	WATSON 01	1	40.50	40.50
20	1	MENHARD	INTERNET ISSUES PIRATES (IIP)	ENSLow 01	1	20.36	20.36
21	1	OTFINOSKI	JOHN WILKES BOOTH AND T(NAATT	BLACKBIRC 99	1	19.95	19.95
22	1	SHERROW	JOSEPH MCCARTHY AND THE(NAATT	BLACKBIRC 99	1	19.95	19.95
23	1	LEWIS	LAST BATTLE (BK7)	FOLL-HC B 56	1	10.56	10.56
24	1	LEWIS	MAGICIANS NEPHEW (BK1)	FOLL-HC B 83	1	10.56	10.56
25	1	HAMPTON	MELTDOWN A RACE AGAINST NUCLE	CANDLEWIC 01	1	16.99	16.99
26	1	CHANT	MILITARY AIRCRAFT (WGA)	CHELSEA 00	1	24.15	24.15
27	1	BLACKLOCK	OLYMPIA WARRIOR ATHLETES OF	WALKER 00	1	20.36	20.36
28	1	HASKINS	ONE NATION UNDER A GROOVE RAP	JUMP AT T 00	1	13.59	13.59
29	1	CAMENSON	OPPORT FORENSIC SCIENCE CAREE	VGM CAREE 01	1	13.56	13.56
30	1	***	OXFORD HIST OF ANCIENT EGYPT	OXFORD 00	1	44.96	44.96
31	1	LEWIS	PRINCE CASPIAN (BK4)	FOLL-HC B 51	1	10.56	10.56
32	1	SPANGENBUR	SAVVY SURFING ON THE INT(IIP)	ENSLow 01	1	20.36	20.36
33	1	FRIDELL	SOLVING CRIMES PIONEERS (LIS)	WATTS 00	1	14.21	14.21
34	1	CHANT	SPECIALIZED AIRCRAFT (WGA)	CHELSEA 00	1	24.15	24.15
35	1	DURANT	STORY OF PHILOSOPHY	FOLL-POCB 61	1	9.46	9.46

QTY B/O	QTY SHIP	TOTAL	THANK YOU	AMOUNT TO PAY
		2,290.00		NET 30 DAYS

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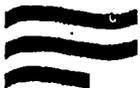
**SHIP TO**  
 CLOVIS HIGH SCHOOL  
 CURR DEV/LIB SVCS  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

SLM HK 031202 02:08:43 BILL TO ADR# 000 SHIPTO# 04-09875-001  
 CUST L32023 DO NOT EXCEED 1,315.00 DATE ORDER 02/11/02 INVOICE 03/12/02  
 PO AMOUNT RECEIVED DATE

QTY	B/O	QTY SHIP	AMOUNT	DATE
1 CARTON(S) SHIPPED ON 03/12/02				
1	1	1	18.68	18.68
2	1	1	17.95	17.95
3	1	1	17.95	17.95
4	1	1	109.96	109.96
5	1	1	109.96	109.96
6	1	1	24.96	24.96
7	1	1	17.95	17.95
8	1	1	24.95	24.95
9	1	1	33.96	33.96
10	1	1	21.25	21.25
11	1	1	17.95	17.95
12	1	1	24.95	24.95
13	1	1	17.25	17.25
14	1	1	17.95	17.95
15	1	1	17.25	17.25
16	1	1	29.71	29.71
17	1	1	17.95	17.95
18	1	1	17.95	17.95
19	1	1	17.95	17.95
20	1	1	44.96	44.96
21	1	1	44.96	44.96
22	1	1	24.95	24.95
23	1	1	17.95	17.95
24	1	1	17.95	17.95
25	1	1	18.95	18.95
26	1	1	20.36	20.36
27	1	1	17.95	17.95
28	1	1	13.60	13.60
29	1	1	15.26	15.26
30	1	1	17.95	17.95
31	1	1	25.46	25.46

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SLM HK 031202 02:08:43 BILLTO ADR# 000 SHIPTO# 04-09875-001  
 CUST L32023 DO NOT EXCEED 1,315.00 DATE ORDER 02/11/02 INVOICE DATE 03/12/02  
 PO AMOUNT RECEIVED

LINE	QTY	DESCRIPTION	TITLE	PUB	ISS	PRICE	AMOUNT
1	1	BOURSIN	ORIGAMI PAPER AIRPLANES	FIREFLY	00	16.96	16.96
2	1	***	PORNOGRAPHY (OV-CI)	GREENHAVE	02	24.96	24.96
3	1	HULL	RELIGION & THE GODS (WOAG)	WATTS	99	17.25	17.25
4	1	KITTREDGE	RESPIRATORY SYSTEM (21CH&W)	CHELSEA	00	24.95	24.95
5	1	SPANGENBUR	SAVVY SURFING ON THE INT(IIF)	ENSLOW	01	20.36	20.36
6	1	BURGAN	SEPARATION (CW)	RAINTREE	01	24.98	24.98
7	1	LITTLE	SEXUALLY TRANSMITTED DIS(21CH	CHELSEA	00	24.95	24.95
8	1	KERR	SLAP YOUR SIDES	HARPERCOL	01	15.89	15.89
9	1	HAMILTON	SPECIAL EFFECTS IN FILM AND T	DORLING K	98	15.26	15.26
10	1	BURGAN	THREATS (CW)	RAINTREE	01	24.98	24.98
11	1	HULL	TRADE AND WARFARE (WOAG)	WATTS	99	17.25	17.25
12	1	FLEISHER	WAVES PRINCIPLES OF LIG(SOTU)	LERNER	02	18.95	18.95
13	1	EARLE	WILD OCEAN AMERICAS PARKS	NATL GEOG	99	33.96	33.96
14	2	***	WORLD ALMANAC & FACTS 02 #P#	ST MARTIN	01	11.95	23.90
15	1	NATHAN	YANKEE DOODLE GALS WOMEN PILO	NATL GEOG	01	17.96	17.96
The following titles are not available at this time due to: (OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet Published; (DSB) Dropped per your request for specific bindings.							
		JUDSON	GENETIC ENGINEERING DEBA(IIF)	ENSLOW		(OS)	#25818L0
SUBTOTAL							1,179.34
AUTOMATED PROCESSING 47 AT .68							31.96
Data diskette mailed separately							
CA SALES TAX #SS OHA 30-609846 AT 8.17%							99.02
Please contact your personal Customer Care Consultant (*)							
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SHIP TO  
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CENTRAL WAREHOUSE  
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CLOVIS CA 93611-0567

SLM HK 050302 03:23:49 BILL TO ADR# 000 SHIPTO# 04-14952-006  
CUST L32093 DO NOT EXCEED 3,510.00 DATE ORDER 02/25/02 INVOICE 05/03/02  
PO AMOUNT RECEIVED DATE

QTY	BOOK	TITLE	PUB	ISSUE	PRICE	AMOUNT
1	BONNER	SEALS AND SEA LIONS OF THE	FACTS	94	1	32.95
1	FEINSTEIN	TED HUGHES THE LIFE OF A POET	NORTON	01	1	25.46
1	RICHARDS	TERRIFYING TORNADOES (ND)	CHELSEA	02	1	16.95
1	FRANKL	TERRY BRADSHAW (FL)	CHELSEA	95	1	18.65
1	ELIOT	UNIVERSAL MYTHS HEROES	#P# NEW AMERI	90	1	11.86
1	RICHARDS	VIBRATING VOLCANOES (ND)	CHELSEA	02	1	16.95
1	GUY	VICTORIA (BM)	#P# TICKTOCK	98	1	5.55
1	CHURCH	VOICE OF AN ANGEL MY STORY	WARNER	01	1	19.50
1	ELLIS	WALKING THE TRAIL	#P# UNIV-NEBR	01	1	14.96
1	WARD	WILD BEARS OF THE WORLD	FACTS	95	1	32.95
1	STEBBINS	WORK AND FAMILY IN AMERI (CWI)	ABC-CLIO	01	1	44.96
1	GILBERT	WORLD POPULATION (CWI)	ABC-CLIO	01	1	44.96

The following titles are not available at this time due to:  
(OS) Out of Stock; (POS) Publisher Out of Stock; (NYP) Not Yet Published;  
(DSB) Dropped per your request for specific bindings;  
(DNE) Dropped because the \$3,510.00 Do Not Exceed amount has been met.

OTOOLE	BEES OF THE WORLD	FACTS	(DNE)	#09114G3
ALLABY	BLIZZARDS (DW)	FACTS	(DNE)	#27096E5
MEYERS	BOGART A LIFE IN HOLLYWOOD	HOUGHTON	(POS)	#23158C5
HOVEY	CQS STATE FACT FINDER 02	#P# C Q PRESS	(OS)	#16082M7
***	DESK REFERENCE ATLAS +4/E+	OXFORD	(DNE)	#27233M1
ALLABY	FLOODS (DW)	FACTS	(DNE)	#30334A8
BRACKETT	JEFF BEZOS (LITL)	CHELSEA	(DNE)	#10610L5
JACKSON	KU KLUX KLAN IN THE CITY	#P# IVAN DEE	(OS)	#06066L1
CRISP	MILES DAVIS (IB)	WATTS	(DNE)	#26534C9
DANIELS	NOT LIKE US IMMIGRANTS AND	IVAN DEE	(DNE)	#22150E9
STEWART	RACHEL CARSON (CB)	FERGUSON	(DNE)	#19121L2
***	SEARS LIST OF SUBJ HDG +17/E+	WILSON	(DNE)	#12268L2
CORDRY	TOBACCO (CWI)	ABC-CLIO	(OS)	#08457M1
ALLABY	TORNADOES (DW)	FACTS	(DNE)	#28498E6
AUDUBON	WRITINGS AND DRAWINGS	LIB OF AM	(DNE)	#27846L4

QTY B/O QTY SHIP **THANK YOU** AMOUNT TO PAY NET 30 DAYS

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**ORIGINAL INVOICE**

<b>CLOVIS UNIFIED SCHOOL DISTRICT</b> <b>CREASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Materials and Supplies 2001-02
--

SCHEDULE 2 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
1		BioCam Communications				292.60
2		Franchise Tax Board / BioCam				20.03
3		Carolina Biological Supply				845.37
4		Carolina Biological Supply				75.77
5		Carolina Biological Supply				240.88
6		Carolina Biological Supply				53.19
7		Carolina Biological Supply				378.89
8		Carolina Biological Supply				412.68
9		Carolina Biological Supply				94.19
10		Carolina Biological Supply				61.53
11		Carolina Biological Supply				60.85
12		Carolina Biological Supply				1,146.51
13		Carolina Biological Supply				894.73
14		Carolina Biological Supply				132.15
15		Carolina Biological Supply				14.87
16		Carolina Biological Supply				376.65
17		Carolina Biological Supply				29.52
18		Fisher Scientific				145.39
19		Frey Scientific				64.12
20A-E		Flinn Scientific				3,934.28
21		Fisher Scientific				111.38
22		Flinn Scientific				135.21
23		Flinn Scientific				598.90
24		Flinn Scientific				1,028.70
25		Frey Scientific				108.12
26		School Specialty				468.65
27		Flinn Scientific				3,334.94
28		Nasco				144.73
29		Nasco				124.33
30		Nasco				23.17
31		Nasco				282.66
32		Nasco				12.58
33		Nasco				70.52
34		Science Kit and Boreal Laboratories				161.25
35		Sargent-Weich				832.13
36		Sargent-Weich				207.38
37		Sargent-Weich				116.20
2-38A		Sargent-Weich				419.77
40		Sargent-Weich				542.22
Sub-Total This Page for Science Materials and Supplies						<u>17,997.04</u>

<b>CLOVIS UNIFIED SCHOOL DISTRICT</b> <b>CREASED GRADUATION REQUIREMENTS</b> Schedule of Increased Costs for Science Classroom/Lab Materials and Supplies <b>2001-02</b>
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SCHEDULE 2 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
		Balance from previous page				17,997.04
41A		Sargent-Welch				470.71
43		Sargent-Welch				43.71
44A		Sargent-Welch				121.95
46		Sargent-Welch				372.32
47		Sargent-Welch				328.18
48		Science Kit and Boreal Laboratories				174.01
49A		Science Kit and Boreal Laboratories				268.72
50		Science Kit and Boreal Laboratories				42.91
51		Science Kit and Boreal Laboratories				122.96
52		Science Kit and Boreal Laboratories				762.28
53		Science Kit and Boreal Laboratories				1,013.63
54		Science Kit and Boreal Laboratories				247.58
55		Science Kit and Boreal Laboratories				666.17
56A		Science Kit and Boreal Laboratories				637.48
57		Science Kit and Boreal Laboratories				438.93
58		Science Kit and Boreal Laboratories				60.21
59		Science Kit and Boreal Laboratories				519.21
60		Science Kit and Boreal Laboratories				234.07
61		Science Kit and Boreal Laboratories				746.50
62		Science Kit and Boreal Laboratories				31.52
63		Science Kit and Boreal Laboratories				81.14
64		Science Kit and Boreal Laboratories				31.52
65		Science Kit and Boreal Laboratories				124.04
66		Science Kit and Boreal Laboratories				559.20
67A		Science Kit and Boreal Laboratories				563.16
68		Science Kit and Boreal Laboratories				401.59
69A		Science Kit and Boreal Laboratories				489.38
70		Science Kit and Boreal Laboratories				220.76
71		Science Kit and Boreal Laboratories				74.97
72		Science Kit and Boreal Laboratories				23.38
73		Ward's Natural Science				138.40
74		Ward's Natural Science				11.01
75		Ward's Natural Science				180.44
76		Ward's Natural Science				15.00
77		Ward's Natural Science				354.89
78		Ward's Natural Science				35.39
79A-C		Ward's Natural Science				4,624.95
80		Ward's Natural Science				19.66
81A-C		Ward's Natural Science				715.88
Sub-Total This Page for Science Materials and Supplies						<u>33,964.85</u>

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**INCREASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Classroom/Lab Materials and Supplies  
**2001-02**

SCHEDULE 2 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
		<b>Balance from previous page</b>				33,964.85
82		Ward's Natural Science				30.22
83A-C		Ward's Natural Science				1,097.86
84A-B		Ward's Natural Science				11.61
85		Ward's Natural Science				75.98
86		Ward's Natural Science				127.80
Total all Pages for Science Classroom/Lab Materials and Supplies						<u>35,308.32</u>

2-1

Invoice No. B15741

23-Jul-01

# INVOICE

**BioCam Communications Inc.**

PMB 12, 250 H St., Blaine WA 98230

Tel: (800) 667-3316 Fax: (800) 668-2279 FEIN 91-1415528

Page 1 of 2

**Sold To:**

Clovis Unified School District  
Att: Accounts Payable  
1450 Hemdon Ave.  
Clovis, CA 93611-0599

**Ship To:**

Clovis Unified School District  
1690 David E. Cook Way  
Clovis, CA 93611-0567

Your PO # 68864

Att: Central Warehouse

Quantity	Catalog #	Description	Unit Price	Extended
1	cc124	The Concise Crayfish	4.50	4.50
1	cc127	The Concise Grasshopper	4.50	4.50
1	cc128	The Concise Perch	4.50	4.50
1	wc4	Bacteria Wall Chart	14.95	14.95
1	wc5	Blood Cells Wall Chart	14.95	14.95
1	wc7	Cells Wall Chart	14.95	14.95
1	wc8	Mitosis Wall Chart	14.95	14.95
1	wc10	Epithelial Tissue Wall Chart	14.95	14.95
1	wc11	Connective Tissue Wall Chart	14.95	14.95
1	wc12	Bone Tissue Wall Chart	14.95	14.95
1	wc13	Muscle Tissue Wall Chart	14.95	14.95
1	wc14	Nervous Tissue Wall Chart	14.95	14.95
1	wc15	Female Reproduction Wall Chart	14.95	14.95
1	wc16	Male Reproduction Wall Chart	14.95	14.95
1	wc17	Digestive System Wall Chart	14.95	14.95
1	wc18	Urinary System Wall Chart	14.95	14.95
1	wc19	Integumentary System Wall Chart	14.95	14.95
1	wc20	Respiratory System Wall Chart	14.95	14.95
1	wc32	Pond 1 Wall Chart	14.95	14.95
1	wc33	Pond 2 Wall Chart	14.95	14.95
1	wc36	Cnidaria Wall Chart	14.95	14.95

Subtotal	282.60
Shipping	10.00
<b>Total</b>	<b>US\$ 292.60</b>

terms net 30 days 1-1/2 % /month charged on overdue accounts

Original

Clovis Unified School District

Fresno County Superintendent of Schools

56-0269845

VOID SIX MONTHS AFTER ISSUE DATE

ISSUE DATE

10/06/01

Bank of the West  
2300 Tulare Street  
Fresno, Ca 93721

90-78  
1211

PAY THIS AMOUNT

DATE	NUMBER
------	--------

10/06/01 0269845

PAY TO THE ORDER OF:

STATE BOARD OF EQUAL  
PO BOX 942754  
SACRAMENTO, CA 94291.

\*\*\*\*\*27,729.65

EXAMINED, APPROVED, AND ALLOWED BY

NON-NEGOTIABLE

AUTHORIZED AGENT OR TRUSTEE

COPY

COPY

COPY

COPY

COPY

560269845 121100782 097000038

PLEASE DETACH THIS PORTION BEFORE DEPOSITING

Fresno County Superintendent of Schools

P.O. #	INVOICE NO.	INVOICE AMOUNT	CHECK AMOUNT	
68864	B15741	1.18		Pond II
68864	B15741	1.19		Mitosis
68864	B15741	1.18		Cnidaria
68864	B15741	1.19		Epthelial
68864	B15741	1.18		Connective Tissue
68864	B15741	1.19		Bone Tissue
68864	B15741	1.18		Muscle Tissue
68864	B15741	1.19		Nervous tissue
68864	B15741	1.18		Digestive Tissue
68864	B15741	1.19		Male reproduction
68864	B15741	1.18		Urinary System
68864	B15741	1.19		Integumentary
68864	B15741	1.18		Respiratory system
68864	B15741	1.19		Female reproduction
68864	B15741	1.18		Cells
68864	B15741	1.19		Blood cells
68864	B15741	0.35		Grasshopper
68864	B15741	0.36		Crayfish
68864	B15741	0.36	20.03	Perch
69059	B199158H01	7.89	LH	Jamestown Signature REA
L30825	B275921H01	8.68	12-23-02	04304E. Jamestown's Sig
L30832	B296603F01	0.85		95180E. Crime and Punis
L30832	B296603F01	0.85		95121E. Total Panic
L30832	B296603F01	15.77		04347E. Jamestown Signa
L30832	B296603F01	1.00		03065E. Annotated Teach
L30832	B296603F01	0.87		1106E. Apparitions
L30832	B296603F01	0.87		1076E. Monsters
69059	B296660H01	15.06		Reading Impr Vocab. Dri
69059	B307782H01	15.06		Reading Impro vocab Dri
70021	B323979H01	65.38		ELEMENTARY SCHOOL TEACH
70020	B325525H01	65.38		TRAINING KITS FOR ELEME
70132	B332347H01	55.48		ISBN-1570352895
L30876	B341575F01	1.251:52		ISBN #0-02-653128-3 TEE
70133	B352027H01	27.74		ISBN-1570352895. Middle
L30836	B388612F01	1.64		*REVISED ORIGINAL P.O.
L30836	B388612F01	1.27		0-02-826961-6 Study Gui

\*\*\*\*\*27,729.65

60001

STUB CONTINUED

Please Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**  
 PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
 OE 2120845

Account Charged: 7086529  
 ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

Ship To: 12  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE			
07/10/01	1847349	FOB DESTINATION		NET 30 DAYS	69005	07/23/01			
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION	
				INV	E/O				
1	224010	P21-GRANTIA VIAL/12	EACH	2		7.88000		15.76	
2	224200	P122C-COMMON JELLYFISH	EACH	10		1.31000		13.10	
3	224232	P161C-SEA ANEMONE	EACH	20		2.12000		42.40	
4	224846	P499C-FRESHWATER MUSSEL	EACH	24		0.72000		17.28	
5	224952	P530D-SQUID UP TO 8 IN	EACH	24		1.62000		38.88	
6	225575	P726C-ROMALEA BUCKET/100	EACH	1		23.63000		23.63	
7	226030	P335C-STARFISH 3 1/2-5 IN	EACH	24		0.68000		16.32	
8	226632	P1266D-LAMPREY 18-22 IN	EACH	20		4.05000		81.00	
9	226810	P1307C-DOGFISH 22-27 IN	EACH	20		7.60000		152.00	
10	226952	P1411D-PERCH 5-7 IN	EACH	50		0.81000		40.50	
11	227460	P1496C-X-JUMBO (R) FROG 4-4 1/2	EACH	20		3.33000		66.60	
12	227900	P1700C-PIGEON, PLAIN	EACH	20		5.67000		113.40	
13	228480	P1904BC-PIG EMBRYO 8-9 IN	EACH	20		8.12000		162.40	
							Shipping & Hdlg		
							Sub Total		783.27
							Discount		
							Total		783.27
							Sales/Use Tax		62.10
							Down Payment		
							Balance Due		845.37

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

Please Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**  
 PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5).

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
**OE 2114787**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846546	FOB DESTINATION		NET 30 DAYS	69007	07/16/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	629200	WEAREVER ALUM DISSECT PAN	EACH	4		17.55000		70.20
						Shipping & Hdlg		
						Sub Total		70.20
						Discount		
						Total		70.20
						Sales/Use Tax		5.57
						Down Payment		
						Balance Due		75.77

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

F Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2116491**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846559	FOB DESTINATION		NET 30 DAYS	69008	07/17/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	759930	-SOLAR HYDROGEN SCIENCE KIT	EACH	1		223.20000		223.20
						Shipping & Hdlg		
						Sub Total		223.20
						Discount		
						Total		223.20
						Sales/Use Tax		17.68
						Down Payment		
						Balance Due		240.88

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2121534**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CHERYL LOYKO  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846905	FOB DESTINATION		NET 30 DAYS	69009	07/23/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
3	706121	BEAKER/JAR/CYLINDER BRUSH 2.9	EACH	1		12.56000		12.56
5	754210	-TUNING FORK, 2048 C	EACH	4		9.18000		36.72
							Shipping & Hdig	
							Sub Total	49.28
							Discount	
							Total	49.28
							Sales/Use Tax	3.91
							Down Payment	
							Balance Due	53.19

\*\*\* IMPORTANT \*\*\*

**IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

THANK YOU FOR YOUR ORDER

Please Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**  
 PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
 OE 2118339

Account Charged: 7086529  
 ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

Ship To: 12  
 CHERYL LOYKO  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846905	FOB DESTINATION		NET 30 DAYS	69009	07/19/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	228242	P1842-MINK DOUBLE	EACH	28		8.10000		226.80
2	227552	P1502D-MEDIUM FROG 2 1/2-3 IN	EACH	100		0.95000		95.00
4	842400	ALCONOX (R) DETERGENT 4LB	EACH	2		14.63000		29.26
							Shipping & Hdlg	
							Sub Total	351.06
							Discount	
							Total	351.06
							Sales/Use Tax	27.83
							Down Payment	
							Balance Due	378.89

\*\*\* IMPORTANT \*\*\*  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

Use Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2108492**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846607	FOB DESTINATION		NET 30 DAYS	69010	07/10/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	225020	P403C-EARTHWORM UNIT/100	EACH	1		33.50000		33.50
2	225342	P595D-GRAYFISH 2-3 PACK/12	EACH	11		3.60000		39.60
3	225565	P724C-ROMALEA MICRO-GT BKT/100	EACH	2		25.50000		51.00
4	228760	P2130C-SHEEP EYE	EACH	120		0.59000		70.80
5	227552	P15020-MEDIUM FROG 21/2-3 IN	EACH	120		0.95000		114.00
15	228770	P2140C-SHEEP HEART	EACH	20		2.21000		44.20
18	302462	B555P-FISH AND ONION MITOSIS ***** BACKORDER SUMMARY *****	EACH	2		14.63000		29.26
16	713210	-ALUMINUM FOIL			3			
							Shipping & Hdig	
							Sub Total	382.36
							Discount	
							Total	382.36
							Sales/Use Tax	30.32
							Down Payment	
							Balance Due	412.68

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

Use Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2113271**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846607	FOB DESTINATION		NET 30 DAYS	69010	07/13/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
7	840212	MOLECULAR MODEL SET	EACH	1		27.10000		27.10
8	861261	FL-ETHANOL 70% 500ML	EACH	1		7.00000		7.00
9	892532	STARCH POTATO PWD RG 500G	EACH	1		18.69000		18.69
10	888903	SOD CHL GRAN RG 2.5KG	EACH	1		8.56000		8.56
11	892501	STARCH CORN PWD RG 500g	EACH	1		9.45000		9.45
12	841323	ACETIC ACID 0.1M 1L***	EACH	1		8.18000		8.18
13	892860	SUCROSE LG 500G	EACH	1		8.30000		8.30
							Shipping & Hdlg	
							Sub Total	87.28
							Discount	
							Total	87.28
							Sales/Use Tax	6.91
							Down Payment	
							Balance Due	94.19

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

se Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2123084**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/09/01	1846607	FOB DESTINATION		NET 30 DAYS	69010	07/24/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
6	706238	PAIL OPENER	EACH	1		12.20000		12.20
14	629118	DISSECTING PINS, NICKEL	EACH	1		6.05000		6.05
16	713210	-ALUMINUM FOIL	EACH	3		1.80000		5.40
17	712600	BACTERIOL PLUGGING COTTON	EACH	1		8.15000		8.15
19	694608	HAND-HELD VISUAL ACUITY PK/3	EACH	1		8.55000		8.55
20	694611	SNELLEN EYE EXAMINATION PK/3	EACH	1		8.55000		8.55
21	694616	ASTIGMATISM TEST CHART PK/3	EACH	1		8.10000		8.10
							Shipping & Hdq	
							Sub Total	57.00
							Discount	
							Total	57.00
							Sales/Use Tax	4.53
							Down Payment	
							Balance Due	61.53

\*\*\* IMPORTANT \*\*\*

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 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

Use Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this  
 number on all payments

**INVOICE NUMBER**

**OE 2127115**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 DEL HOURS MON-THURS 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/13/01	1850609	FOB DESTINATION		NET 30 DAYS	69237	07/27/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	E/O			
4	191400	VENUS' FLYTRAP TISSUE CULT	EACH	1		56.39000		56.39
						Shipping & Hdlg		
						Sub Total		56.39
						Discount		
						Total		56.39
						Sales/Use Tax		4.46
						Down Payment		
						Balance Due		60.85

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

Case Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2138178**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 DEL HOURS MON-THURS 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE			
07/13/01	1850609	FOB DESTINATION		NET 30 DAYS	69237	08/06/01			
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION	
				INV	B/O				
1	190100	KIT 1: MICROORGANISM DETECTION	EACH	1		199.36000		199.36	
2	190110	KIT 2: PREPARING PLANT MATER.	EACH	1		178.88000		178.88	
3	190120	KIT 3: ALTERNATIVE GROWTH ENV.	EACH	1		304.62000		304.62	
5	217300	CAROLINA (R) BLU DNA STAIN	EACH	1		6.55000		6.55	
6	706345	DIS GLOVES SMALL BOX/100	EACH	1		7.55000		7.55	
7	706346	DIS GLOVES MED BOX/100 50 PAIR	EACH	1		7.55000		7.55	
8	706347	DIS GLOVES LARGE BOX/100	EACH	1		7.55000		7.55	
9	706293	LABORATORY COAT-SIZE 40	EACH	1		29.83000		29.83	
10	214068	PERSONAL MICROCENTRIFUGE 110V	EACH	1		282.20000		282.20	
11	654604	INSECT DISPLAY CASES 14X2	EACH	1		30.40000		30.40	
12	654303	INSECT PINS SIZE 1	EACH	1		7.84000		7.84	
							Shipping & Hdlg		
							Sub Total		1,062.33
							Discount		
							Total		1,062.33
							Sales/Use Tax		84.18
							Down Payment		
							Balance Due		1,146.51

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2225440**

**Account Charged: 7086529**

**Ship To: 12**

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS		CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE	
09/21/01	1915281	FOB DESTINATION		NET 30 DAYS		70849	10/05/01	
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	622230	-SURG SCISSORS ONE BLUNT P	EACH	36		4.27000		153.72
2	624084	-DISSECTING FORCEPS STR,SS	EACH	20		2.09000		41.80
3	624534	-THUMB DRESSING FR STR 6 IN	EACH	20		3.61000		72.20
4	626524	-ECONO SCALP HAND #4	EACH	20		2.75000		55.00
5	626642	-SCAL BLD #22 BOX/100	EACH	1		21.47000		21.47
6	629003	POLYETHYLENE DISSECT PANS	EACH	20		8.02750		160.55
7	634200	CAROLINA (R) PLASTIC BLUE BOX	EACH	25		1.61000		40.25
8	701012A	CORNING(R) HOT PLATE STIR 120V	EACH	1		284.05000		284.05
							Shipping & Hdl	
							Sub Total	829.04
							Discount	
							Total	829.04
							Sales/Use Tax	65.69
							Down Payment	
							Balance Due	894.73

**\*\*\* IMPORTANT \*\*\***

**IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

THANK YOU FOR YOUR ORDER

se Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2210605**

Account Charged: 7086529

Ship To: 12

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE	
09/21/01	1915506	FOB DESTINATION		NET 30 DAYS	70900	09/25/01	
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY	PRICE	DISCOUNT	EXTENSION
1	694506	HUMAN SENSES BIOKIT (R)	EACH	1	50.68250		50.68
2	173824	TYPES OF HMN CHROMOSOME A	EACH	1	39.71000		39.71
3	841141	SHAMPOO EVALUATION KIT	EACH	1	32.06250		32.06
Shipping & Hdlg							
Sub Total							122.45
Discount							
Total							122.45
Sales/Use Tax							9.70
Down Payment							
Balance Due							132.15

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

se Remit to:

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 338-584-0381 Fax: 338-584-3399  
 FEIN# 560364387 (FOR TEXAS 1-560364387-5)

PAGE: 1

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER**

**OE 2240995**

Account Charged: 7086529

Ship To: 17

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
10/16/01	1938201	FOB DESTINATION		NET 30 DAYS	71414	10/22/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	292112	BH1000-TYP ANIMAL & PLANT CELL ***** BACKORDER SUMMARY *****	EACH	1		13.77500		13.78
2	631960	-CAROSLIDE SET			2			
							Shipping & Hdlg	
							Sub Total	13.78
							Discount	
							Total	13.78
							Sales/Use Tax	1.09
							Down Payment	
							Balance Due	14.87

\*\*\* IMPORTANT \*\*\*

IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**

THANK YOU FOR YOUR ORDER

Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**  
 PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 580364367 (FOR TEXAS 1-580364367-5)

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
**OE 2247019**

Account Charged: 7086529

Ship To: 17

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
10/16/01	1938201	FOB DESTINATION		NET 30 DAYS	71414	10/26/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
3	451083	SCIENCEWISE BOOK 2	EACH	1		22.75250	✓	22.75
4	451085	SCIENCEWISE BOOK 3	EACH	1		22.75250	✓	22.75
5	451246	HANDS-ON GENERAL SCIENCE ACTIV	EACH	1		26.55250	✓	26.55
6	451021	BLACK SCIENTISTS	EACH	1		18.95250	✓	18.95
7	451032	WOMEN INVENTORS	EACH	1		18.95250	✓	18.95
8	451307	THINKING CONNECTIONS	EACH	1		22.75250	✓	22.75
9	453219	ENVIRONMENTAL SCIENCE ACT KIT	EACH	1		28.45250	✓	28.45
10	666517	FLUORESCENT STAND	EACH	1		76.23750	✓	76.24
11	227880	P1680-OWL PELLETS	EACH	45		2.61250	2.48	117.36
		***** BACKORDER SUMMARY *****						111.60
2	631960	-CAROSLIDE SET			2			348.99
							Shipping & Hdlg	
							Sub Total	354.95
							Discount	
							Total	354.95
							Sales/Use Tax	28.75
							Down Payment	27.00
							Balance Due	355.70

*June 11 - they  
 are charging  
 2.61 instead of  
 2.48  
 (2.48) 2.48  
 rca 2.48*

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER

Use Remit to:  
**CAROLINA BIOLOGICAL SUPPLY COMPANY**  
 PO BOX 6000  
 BURLINGTON, NC 27216-6000  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 580364367 (FOR TEXAS 1-560364367-5)

PAGE: 1  
**IMPORTANT**  
 Please refer to this  
 number on all payments  
**INVOICE NUMBER**  
 OE 2287011

Account Charged: 7086529

Ship To: 17

ACCOUNTING  
 CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0573

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
10/16/01	1938201	FOB DESTINATION		NET 30 DAYS	71414	12/17/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
2	631960	CAROSLIDE SET	EACH	INV	B/O	13.68000		27.36
							Shipping & Hdlg	
							Sub Total	27.36
							Discount	
							Total	27.36
							Sales/Use Tax	2.16
							Down Payment	
							Balance Due	29.52

**\*\*\* IMPORTANT \*\*\***  
 IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,  
 PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT  
 1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.

**INVOICE**  
 THANK YOU FOR YOUR ORDER



**Fisher  
Scientific**

REL  
ACCT# 153630-001  
DEPT. LA 21160  
PASADENA CA  
91185-1160

INQUIRE AT (800) 955 77  
4500 TURNBERRY DRIVE  
HANOVER PARK IL  
60103

D-U-N-S-00-432-1519  
FEIN 23-2942737  
ORIGINAL INVOICE

**PLEASE REFER TO THIS INVOICE  
NUMBER ON YOUR REMITTANCE**

CUSTOMER PURCHASE ORDER NUMBER - RELEASE NUMBER  
68625 *NR 7/11/01*

INV DATE  
07/03/2001 **2309565**

ORDER NO G11833259	ACCOUNT NO. 153630-001	CSO EMD	F.O.B SHIPPING POINT	ORDER ENTRY DATE 07/02/2001	PAGE 1	DUPLICATE
-----------------------	---------------------------	------------	-------------------------	--------------------------------	-----------	-----------

SOLD TO: CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93612

SHIP TO: CLOVIS UNIFIED SCHOOL DISTRICT  
CENTRAL WAREHOUSE  
1690 DAVID F COOK WAY  
CLOVIS CA 93611

INVOICE TYPE:  
NOR FOR CON

THIS IS A PARTIAL SHIPMENT

**DUE: 08/02/2001**  
TERMS: NET 30 DAYS FROM INVOICE DATE.  
PAYABLE IN U.S. CURRENCY.

Visit the Fisher Web Site: [WWW.FISHERSCL.COM](http://WWW.FISHERSCL.COM)

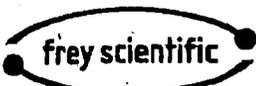
DESCRIPTION	CATALOG NUMBER	QUANTITY SHIPPED	UNIT PRICE	AMOUNT
CALLER-MAIL PHONE-559-327-9475				
SHIPMENT NBR: 001 FROM: EMW ON: 07/03/2001				
HUBOR PROBE	S17344	T 10 EA	1.48	14.80
PIN DISSECTING - 225G BOX	S17430	T 1 PK	7.68	7.68
DELUXE PAN W/FISHER FLEX-PAD	S17422	T 1 EA	11.04	11.04
DISSECTING SET INTERMED 7 PC	S17257	T 5 EA	10.00	50.00
EPITHELIUM SQUAMOUS	S12111	T 1 EA	5.76	5.76
MUSCLE, 3 TYPES	S12321	T 1 EA	5.08	5.08
BROMOTHYMOLO BLUE INDICAT 100ML	S718891	* T 1 EA	1.72	1.72
BROMOTHYMOLO BLU SODIUM SALT 1G	S71920	* T 1 EA	3.47	3.47
-6-DICHLOROINDOPHENOL SALT 1G	S71931	* T 1 EA	5.95	5.95
PEPSIN POWDER 30G	S71975	* T 1 EA	5.25	5.25
PHENOL RED IND SOL 100ML	S71434	* T 1 EA	2.98	2.98
RENNIN 25G	S77937	T 1 EA	20.97	20.97
MERCHANDISE SUBTOTAL				134.70
SALES TAX				10.69
TOTAL INVOICE AMOUNT				145.39
(*) FOR YOUR REFERENCE, AN ASTERISK HAS BEEN PLACED BY THOSE ITEMS FOR WHICH MSDS(S) WILL BE PROVIDED UNDER SEPARATE COVER. CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE IF ADDITIONAL INFORMATION NEEDED.				
(T) SUBJECT TO TAX.				
PLEASE USE REMIT TO ADDRESS ABOVE AND INCLUDE DEPT. NBR.				

SEE REVERSE SIDE FOR ADDITIONAL TERMS AND CONDITIONS

PAST DUE BALANCES ARE SUBJECT TO A FINANCE CHARGE. THIS SHIPMENT WAS DELIVERED IN PERFECT CONDITION AND SIGNED FOR BY THE TRANSPORTATION COMPANY. CONSIGNORS RESPONSIBILITY CEASES UPON DELIVERY OF GOODS TO CARRIER. DO NOT ACCEPT SHIPMENT SHOWING EVIDENCE OF DAMAGE OR SHORTAGE UNTIL AGENT OF CARRIER ENDORSES NOTATION TO THIS EFFECT ON FACE OF TRANSPORTATION RECEIPT. WITHOUT THIS DOCUMENTARY EVIDENCE CLAIM CANNOT BE FILED. SELLER CERTIFIES THAT ALL GOODS (OR SERVICES) COVERED BY THIS INVOICE WERE PRODUCED IN COMPLIANCE WITH ALL APPLICABLE REQUIREMENTS OF SECTIONS 6, 7, AND 12 OF THE FAIR LABOR STANDARDS ACTS OF 1938, AS AMENDED, AND OF THE REGULATIONS AND ORDERS OF THE UNITED STATES DEPARTMENT OF LABOR ISSUED UNDER SECTION 14 THEREOF.

**NO CREDIT WILL BE ALLOWED FOR MERCHANDISE RETURNED WITHOUT PRIOR AUTHORIZATION.**

THE PRICES SHOWN ON THIS INVOICE ARE NET OF DISCOUNTS PROVIDED AT THE TIME OF PURCHASE. SOME PRODUCTS MAY BE SUBJECT TO ADDITIONAL DISCOUNTS AGREED UPON BETWEEN THE PARTIES. SEE REVERSE SIDE FOR DISCOUNT OR PRICE REDUCTION DISCLOSURE REQUIREMENTS.



PO Box 1579  
Appleton, WI 54913-1579

SEND ORDERS & CORRESPONDENCE TO  
Frey Scientific

100 Paragon Parkway  
Mansfield, OH 44903

Toll Free Phone (800) 225-3739  
Toll Free Fax (877) 256-3739

Corporate FID# 39-0971239

# INVOICE

Invoice Number..... 96723665 Page: 1 of 1  
 Invoice Date..... 07/11/01  
 Customer Number..... 943270  
 PO Number..... 68876  
 Attention.....  
 Shipped From..... H 44903  
 Sales Rep..... RT  
 Cust Service Rep.... 1#  
 Entered By..... FE  
 Shipping Instr.....

153-001158

Bill to: CLOVIS UNIF SCHOOL DISTRICT 940  
 1450 HERNDON AVENUE  
 CLOVIS CA 93611-0567

Ship to: CLOVIS USD/CENTEL WARE  
 1690 DAVID E COOK WAY  
 \*DHL 7:00-3:00/CLOSED FRIDAY\*  
 CLOVIS CA 93611

DAMAGED GOODS OR LOSS: Please report all damages or losses  
 within 15 days after shipping; all shortages within 30 days.



Quantity Ordered	UOM	Quantity Shipped	Quantity Back-Ord	Ordered Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
1	PK	1		2721632	036242	5032A 2" T-PINS PK/100	3.950	3.950	3.95
4	EA	4		07971	574088	TUNING FORK, DIATONIC, B480	7.450	7.450	29.80
5	EA	5		00784	574067	MFG NO: IV-TUN11 Mallet, STRIKING	3.650	3.650	18.25
1	EA	1		SHPHDL		MFG NO: IV-TUN2B SHIPPING AND HANDLING	8.000	8.000	8.00

Taxes \$ 4.12  
 Total \$ 64.12

<< tear along this perforation >>

**REMITTANCE STUB**  
*To ensure proper credit, please return this portion with remittance.*

Customer Name: CLOVIS UNIF SCHOOL DISTRICT  
 and PO Number: 68876

Customer Number..... 943270  
 Invoice Number..... 96723665  
 Invoice Date..... 07/11/01  
 Due Date..... 08/10/01

Please note NEW REMIT ADDRESS

Taxes..... \$ 4.12  
 Invoice Amount..... \$ 64.12  
 less payments..... \$ .00  
 balance DUE..... \$ 64.12

Make Checks  
 Payable to: SCHOOL SPECIALTY INC  
 & Mail to: MB UNIT #68-9541  
 MILWAUKEE WI 53268-9541

Remittance Amount..... \$ \_\_\_\_\_



68954100096723665000000641200000064120

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 5

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	N0005	HYDROCHLORIC ACID, REAGENT 2.5 L	\$16.07	\$16.07 <sup>125</sup>
1	50145	SULFURIC ACID REAGENT, PVC 2.5 L	\$21.94	\$21.94 <sup>124</sup>
1	N0207	METHYL ALCOHOL, 4 L, LAB GRADE	\$12.84	\$12.84 <sup>11</sup>
2	C0335	POLYURETHANE FOAM SYSTEM, SET	\$22.02	\$44.03 <sup>128</sup>
1	P0204	POTASSIUM 5 SMALL DEMONSTRATION PIECES	\$9.04	\$9.04 <sup>129</sup>
16	AP146	HYDRION TEST PAPER 8, VIAL	\$1.28	\$20.40 <sup>130</sup>
1	AP1278	DISHES WEIGHING, 1.5G, 500/PKG DISPOSABLE	\$23.76	\$23.76 <sup>131</sup>
1	AP1122	WEIGHING PAPER 4"x4" PKG.	\$7.52	\$7.52 <sup>132</sup>
1	AP1874	CHEMICAL DEMONSTRATIONS, VOL 3	\$32.09	\$32.09 <sup>133</sup>
2	AP1516	BERAL PIPET, GRADUATED, 500/PKG	\$17.89	\$35.79 <sup>134</sup>
1	AP8581	BALANCE, ELECTRONIC VI200 200g X .01g	\$227.80	\$227.80 <sup>135</sup>
1	FB1195	A DNA MURDER MYSTERY KIT	\$91.80	\$91.80 <sup>122</sup>
12	FB1451	FORCEPS, DISSECTING, ECONOMY CHOICE		
BACKORDERED, Expected Delivery 2-3 weeks				
*** COMMENTS ***				
QUOTE 25862 HAS BEEN APPLIED. REDEMPTION COUPON INCLUDED FOR ITEM FB0313. ITEM BT21-1007 ELECTROPHORESIS KIT IS NOT A FLINN ITEM. THANK YOU FOR YOUR ORDER!				
SALES TAX - CALIFORNIA REGISTRATION # SC08A97-695535				
		line 18 <	3600.22	
		line 20 <	7.40	
			14.15	
		CLOSURE TAX RATE 7.925%	3578.67	
			283.61	
			<del>4274.52</del>	

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$72.00 <sup>line 130</sup>
<b>TOTAL</b>	<b>3934.28</b>
	<del>43946.74</del>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFK INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 4

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No. 69015		Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001	
Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price	
6	AP1130	BUCHNER FUNNEL, POLY, 7.0 CM	\$10.41	\$62.46	95
1	AP1133	FILTER DISCS, 7.0 CM FOR BUCHNER FUNNEL	\$9.73	\$9.73	96
6	AP1521	STOPPERS, RUBBER, BUCHNER FUNNEL SIZE 6	\$0.72	\$4.34	97
2	AP2249	FILTER PAPER, QUALITATIVE 7.0 CM	\$2.81	\$5.61	98
2	AP3103	FILTER PAPER, QUALITATIVE 11 CM	\$2.89	\$5.78	99
4	GP4072	FLASK FILTERING, BOROSILICATE GLASS, 250 ML	\$10.06	\$60.33	100
6	AP1136	ASPIRATOR (FILTER PUMP), METAL	\$10.88	\$65.28	101
2	AP8789	TUBING, VACUUM, 10 FT.	\$13.56	\$27.12	102
5	GP9035	RODS, STIRRING, SOFT GLASS, 5MM X 24", PK/10	\$10.88	\$54.40	103
12	AP1696	BOTTLE, DROP DISPENSING, 125ML	\$2.68	\$32.13	104
10	GP2040	CYLINDERS, STUDENT GRADE 10ML BOROSILICATE GLASS	\$3.40	\$34.00	105
14	GP2042	CYLINDERS, STUDENT GRADE 25ML BOROSILICATE GLASS	\$3.38	\$47.36	106
2	GP2044	CYLINDERS, STUDENT GRADE 50ML BOROSILICATE GLASS	\$3.98	\$7.96	107
2	GP2046	CYLINDERS, STUDENT GRADE 100ML BOROSILICATE GLASS	\$4.22	\$8.43	108
10	AP1110	THERMOMETERS, PARTIAL, -20 TO 150C, NON-MERCURY	\$4.21	\$42.08	109
2	AP2078	NATURAL LATEX TUBING, 10 FT. 1/4 X 1/16 AMBER	\$5.87	\$11.73	110
3	AP8236	TONGS, BEAKER	\$5.27	\$15.81	111
1	AP4412	TONGUE DEPRESSORS, PKG 500	\$10.58	\$10.58	112
1	B0040	BRONCRESOLO GREEN 5 G	\$18.36	\$18.36	113
1	M0072	METHYLENE BLUE, 25G	\$11.39	\$11.39	114
2	M0091	OXALIC ACID, 25G	\$7.46	\$14.93	115
5	F0073	FERRICIN 0.5X SOLN, 10ML	\$6.25	\$31.24	116
1	P0038	POTASSIUM CARBONATE, LAB GRADE 500G	\$8.80	\$8.80	117
1	P0136	POTASSIUM BROMATE 100 G	\$12.33	\$12.33	118
1	M0030	MANGANOUS SULFATE REAGENT, 100 G	\$8.03	\$8.03	119
1	A0057	AMMONIUM NITRATE, LAB GRADE 2 KG	\$21.34	\$21.34	120
2	C0287	CERIUM IV AMMONIUM NITRATE REAGENT, 25 GRAMS	\$9.22	\$18.45	121
1	B0232	BARIUM NITRATE, 500 G, LAB GRADE	\$9.29	\$9.29	122
1	R0013	RESAZURIN SOLN., 1X, 20 ML	\$5.74	\$5.74	123
4	H0008	HYDROGEN PEROXIDE 30X, REAGENT 500 ML	\$20.92	\$125.51	124

CONTINUED ON PAGE 5

**Thank You For Your Valued Order!**

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If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 3

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HEKNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
	Customer Order No. 69015	Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001
4	ML1189	SLIDE, HYDRA, W.N.	\$3.19	\$12.75 <sup>66</sup>
4	ML1263	SLIDE, FROG BLOOD, SHEAR	\$2.38	\$9.52 <sup>66</sup>
4	ML1305	SLIDE, STRIATED MUSCLE, L.S.	\$3.91	\$15.64 <sup>67</sup>
1	AP5238	METEDRITES POSTER	\$10.63	\$10.63 <sup>68</sup>
1	AP4504	THIN-LAYER CHROMATOGRAPHY KIT	\$62.01	\$62.01 <sup>69</sup>
1	AB1100	FIELD AND LAB METHODS FOR GENERAL ECOLOGY	\$50.79	\$50.79 <sup>70</sup>
2	FB0736	FIELD MANUAL FOR WATER QUALITY MONITORING BOOK	\$20.36	\$40.72 <sup>71</sup>
3	AB1118	AIR POLLUTIDN INVESTIGATION SUPER VALUE KIT	\$49.26	\$147.77 <sup>72</sup>
1	AP4863	BECKER BOTTLES - SET OF TWO	\$50.19	\$50.19 <sup>73</sup>
1	FB1384	WESTERN BIRDS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>74</sup>
1	FB1389	ANIMAL TRACKS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>75</sup>
1	FB1390	MAMMALS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>76</sup>
1	FB1393	INSECTS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>77</sup>
1	FB1404	WESTERN TREES - A PETERSON GUIDE	\$16.79	\$16.79 <sup>78</sup>
1	FB1407	WESTERN REPTILES & AMPHIBIANS A PETERSON GUIDE	\$16.79	\$16.79 <sup>79</sup>
1	AB1117	BIRDS OF NORTH AMERICA - GOLDEN GUIDE FIELD SERIES	\$12.84	\$12.84 <sup>80</sup>
1	AB1119	REPTILES OF NORTH AMERICA - GOLDEN GUIDE FIELD SERIES	\$12.84	\$12.84 <sup>81</sup>
1	AB1122	TREES OF NORTH AMERICA - GOLDEN GUIDE FIELD SERIES	\$12.84	\$12.84 <sup>82</sup>
1	FB0726	NORTH AMERICAN WILDFLOWERS, WESTERN, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>83</sup>
1	FB0728	NORTH AMERICAN INSECTS & SPIDERS, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>84</sup>
1	FB0731	NORTH AMERICAN TREES-WESTERN, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>85</sup>
1	FB0734	NORTH AMERICAN BIRDS-WESTERN, N.A.S. FIELD GUIDE	\$16.41	\$16.41 <sup>86</sup>
1	AP5908	ROCKS AND MINERALS - A PETERSON GUIDE	\$15.90	\$15.90 <sup>87</sup>
4	EP6040	TEST TUBES, 25 X 200, 70ML BOROSILICATE GLASS	\$1.16	\$4.62 <sup>88</sup>
2	EP6030	TEST TUBES, 20 X 150, 34ML BOROSILICATE GLASS	\$1.63	\$2.52 <sup>89</sup>
2	AP8575	BIO GLASSES, RED	\$5.36	\$10.71 <sup>90</sup>
10	AP8572	BIO GLASSES, PURPLE/NEON GREEN	\$5.36	\$53.55 <sup>91</sup>
1	AP8202	TEST TUBE BRUSH, 1-3/8" WHITE NYLON	\$1.79	\$1.79 <sup>92</sup>
1	AP8409	BRUSH, BEAKER, NYLON	\$8.04	\$8.04 <sup>93</sup>
7	AP1516	BERAL PIPET, GRADUATED, 500/PKG	\$17.00	\$75.70 <sup>94</sup>

CONTINUED ON PAGE 4

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Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFK INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnscl.com www.flinnscl.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 2

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CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
	Customer Order No. 69015	Date Shipped 07/16/2001	Shipped Via UPS/RPS	Invoice Date 07/16/2001
1	AP1501	PARAFILM H, 4" X 125', ROLL	\$14.37	\$14.37 <sup>36</sup>
16	AP1452	THERMOMETER, -20 TO -110C, PARTIAL, NON-MERCURY	\$4.00	\$63.92 <sup>35</sup>
1	AP4556	SUPER-DUPER POLYMER GEL DEMONSTRATION KIT	\$8.46	\$8.46 <sup>34</sup>
1	CO153	COTTON, NONSTERILE, ABSORBENT 1 LB	\$8.46	\$8.46 <sup>37</sup>
1	AP8749	CHEMISTRY FOR EVERY KID	\$13.13	\$13.13 <sup>38</sup>
4	A0019	ALUMINUM FOIL 25'	\$2.08	\$8.33 <sup>39</sup>
2	CO359	CATALASE, 1 GRAM	\$22.06	\$44.12 <sup>40</sup>
3	LO045	CLEANER, LIQUI-MOX, QUART	\$11.18	\$33.53 <sup>41</sup>
3	A0126	ALCONOX, 4 LB	\$17.09	\$51.26 <sup>42</sup>
2	AP5393	SLINE FOR EVERYONE! STUDENT LABORATORY KIT	\$26.35	\$52.70 <sup>43</sup>
1	FB1429	CORN GENETICS	\$83.98	\$83.98 <sup>44</sup>
1	FB1440	FLINN DROSOPHILA GUIDE	\$3.36	\$3.36 <sup>45</sup>
1	AP6092	CHEMISTRY MATH CONCEPTS-USING CHEM DEMOS TO IMPROVE MATH SKILLS	\$16.96	\$16.96 <sup>46</sup>
1	AP1714	FLINN C-SPECTRA, 8" X 10" SHEET	\$12.71	\$12.71 <sup>47</sup>
1	AP5601	RAINBOW OUT OF THE BLUE	\$22.87	\$22.87 <sup>48</sup>
1	AP5946	COLORFUL IRON COMPLEXES CHEMICAL DEMONSTRATION KIT	\$15.09	\$15.09 <sup>49</sup>
1	AP5930	PRESSURE BOTTLE	\$4.55	\$4.55 <sup>50</sup>
1	FB1435	CHEMICALS OF LIFE	\$33.07	\$33.07 <sup>51</sup>
1	FB1430	COACERVATE KIT	\$16.92	\$16.92 <sup>52</sup>
1	AP8563	PERIODIC TABLE, SIMPLIFIED 38" X 50"	\$23.72	\$23.72 <sup>53</sup>
2	AP1231	BURET, TEFLON PLUG, 25 ML TRANSPARENT, ACRYLIC	\$48.12	\$96.24 <sup>54</sup>
4	NL1261	SLIDE, WHITEFISH MITOSIS, SEC.	\$10.16	\$60.95 <sup>55</sup>
6	NL1163	SLIDE, ALLIUM, L.S.	\$5.36	\$32.13 <sup>57</sup>
6	NL1010	SLIDE, BACTERIA, THREE FORMS, MIXED	\$3.87	\$23.21 <sup>58</sup>
6	NL1019	SLIDE, ANABAENA, W.M.	\$2.68	\$16.07 <sup>59</sup>
4	NL1027	SLIDE, ANOEDA PROTEUS, W.M.	\$3.32	\$13.26 <sup>60</sup>
4	NL1034	SLIDE, PARAMECIUM CAUDATUM, W.M.	\$2.30	\$9.18 <sup>61</sup>
4	NL1047	SLIDE, PANDORINA, W.M.	\$2.89	\$11.56 <sup>62</sup>
4	NL1049	SLIDE, VOLVOX, W.M.	\$4.34	\$17.34 <sup>63</sup>
4	NL1184	SLIDE, SCYPHA (FRANTIA), C.S.	\$2.98	\$11.90 <sup>64</sup>

CONTINUED ON PAGE 3

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Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 613098

Flinn Order No.: 01-40644

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Customer Order No.	Date Shipped	Shipped Via	Invoice Date	Unit Price	Extended Price
	69015	07/16/2001	UPS/RPS	07/16/2001		
Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price		
1	B0172	BENEDICT'S QUALITATIVE SOLUTION, 4 LT.	\$16.24	\$16.24	1	
1	B0230	BIURET SOLUTION, 1000 ML	\$11.82	\$11.82	2	
3	D0015	DEXTRROSE, ANHYDROUS, REAGENT 2 KG	\$16.53	\$16.53	3	
1	I0023	IODINE SOLUTION, 0.05M 500ML	\$8.59	\$8.59	4	
2	AB1230	DIALYSIS TUBING, 100 FT. 25MM X 16MM X 30M	\$25.76	\$51.51	5	
6	AP6010	TOOTHPICKS, WOODEN, FLAT 750/PKG	\$1.70	\$10.20	6	
8	EP5075	STIR ROD, 8"	\$1.26	\$11.53	8	
2	ML1382	COVER SLIPS, GLASS #1, 18MM X 18MM	\$4.80	\$9.61	9	
1	H0008	HYDROGEN PEROXIDE 30%, REAGENT 500 ML	\$20.92	\$20.92	10	
2	AP1736	PLASTIC WRAP, 200 FT.	\$4.21	\$8.42	12	
1	B0051	BIURET SOLUTION 500ML	\$5.87	\$5.87	13	
1	I0027	IODINE SOLUTION 500 ML (POTASSIUM IODIDE SOLN.)	\$5.53	\$5.53	14	
1	M0075	METHYLENE BLUE SOLUTION 1X, 500 ML	\$8.12	\$8.12	15	
1	G0004	GELATIN, 500G	\$11.86	\$11.86	16	
3	H0008	HYDROGEN PEROXIDE 30%, REAGENT 500 ML	\$20.92	\$62.76	17	
3	Y0008	YEAST, BAKER'S VIABLE PKG/3	\$3.70	\$11.09	18	
1	D0015	DEXTRROSE, ANHYDROUS, REAGENT 2 KG	\$16.53	\$16.53	19	
2	S0062	SODIUM CHLORIDE REAGENT 2 KG	\$14.15	\$28.31	20	
1	FB0313	TRANSFORMATION OF E. COLI WITH PCAL	\$100.14	\$100.14	21	
1	A0132	AGAROSE-LE 10G	\$18.74	\$18.74	23	
1	FB0324	ELECTROPHORESIS REAGENT PACKAGE	\$55.08	\$55.08	24	
1	FB0300	PRINCIPLES AND PRACTICE OF AGAROSE GEL ELECTROPHORESIS	\$50.49	\$50.49	25	
40	AP5360	CRUCIBLE, ECONOMY CHOICE, HIGH FORM, PORCELAIN W/COVER, 30 ML	\$1.94	\$77.52	24	
6	GP1040	BEAKERS, LOW FORM, 1000 ML BORSILICATE GLASS	\$6.22	\$37.33	27	
10	GP1020	BEAKERS, LOW FORM, 250ML BORSILICATE GLASS	\$2.11	\$21.08	28	
6	APB108	BOTTLES, WASH, POLYETHYLENE 250ML	\$2.02	\$12.14	29	
3	APB205	FLASK BRUSH	\$3.15	\$9.44	30	
8	APB201	TEST TUBE BRUSH, 3/4" WHITE NYLON	\$1.32	\$7.91	31	
1	APB204	RUBBER TUBING 1/4" BLACK 10 FT	\$7.65	\$7.65	32	
1	APBR48	CORK BORER, 7 MM I.D.	\$5.99	\$5.99	33	

CONTINUED ON PAGE 2

**Thank You For Your Valued Order!**

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Transportation and Insurance

**TOTAL**

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE



REMIT TO:  
 ACCT# 153630-001  
 DEPT. LA 21160  
 PASADENA CA  
 91185-1160

INQUIRE AT (800) 955-1177  
 4500 TURNBERRY DRIVE  
 HANOVER PARK IL  
 60133

D-U-N-S-00-432-1519  
 FEIN 23-2942737  
 ORIGINAL INVOICE

PLEASE REFER TO THIS INVOICE  
 NUMBER ON YOUR REMITTANCE

CUSTOMER PURCHASE ORDER NUMBER - RELEASE NUMBER  
 70217

INV. DATE  
 09/05/2001

3073729

ORDER NO. G12432113	ACCOUNT NO. 153630-001	CSO EMD	F.O.B SHIPPING POINT	ORDER ENTRY DATE 08/31/2001	PAGE 1	DUPLICATE
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 NOR FON CON

CLOVIS UNIFIED SCHOOL  
 DISTRICT  
 1450 HERRNDON AVE  
 CLOVIS CA 93612

CLOVIS UNIFIED SCHOOL  
 DISTRICT  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611

THIS IS A  
 PARTIAL  
 SHIPMENT

DUE: 10/05/2001  
 TERMS: NET 30 DAYS FROM INVOICE DATE.  
 PAYABLE IN U.S. CURRENCY.

Visit the Fisher Web Site: WWW.FISHERSCI.COM

DESCRIPTION	CATALOG NUMBER	QUANTITY SHIPPED	UNIT PRICE	AMOUNT
CALLER-FAX PHONR-559-327-9475				
SHIPMENT NBR: 001 FROM: EMD ON: 09/05/2001				
DELUXE PAN W/FISHER FLEX-PAD	817422	T 10 EA	10.32	103.20
MERCHANDISE SUBTOTAL				103.20
SALES TAX				8.18
TOTAL INVOICE AMOUNT				111.38
(T) SUBJECT TO TAX.				
PLEASE USE REMIT TO ADDRESS ABOVE AND INCLUDE DEPT. NBR.				

SEE REVERSE SIDE FOR ADDITIONAL TERMS AND CONDITIONS

PAST DUE BALANCES ARE SUBJECT TO A FINANCE CHARGE. THIS SHIPMENT WAS DELIVERED IN PERFECT CONDITION AND SIGNED FOR BY THE TRANSPORTATION COMPANY. CONSIGNORS RESPONSIBILITY CEASES UPON DELIVERY OF GOODS TO CARRIER. DO NOT ACCEPT SHIPMENT SHOWING EVIDENCE OF DAMAGE OR SHORTAGE UNTIL AGENT OF CARRIER ENDORSES NOTATION TO THIS EFFECT ON FACE OF TRANSPORTATION RECEIPT. WITHOUT THIS DOCUMENTARY EVIDENCE CLAIM CANNOT BE FILED. SELLER CERTIFIES THAT ALL GOODS (OR SERVICES) COVERED BY THIS INVOICE WERE PRODUCED IN COMPLIANCE WITH ALL APPLICABLE REQUIREMENTS OF SECTIONS 6, 7, AND 12 OF THE FAIR LABOR STANDARDS ACTS OF 1938, AS AMENDED, AND OF THE REGULATIONS AND ORDERS OF THE UNITED STATES DEPARTMENT OF LABOR ISSUED UNDER SECTION 14 THEREOF.

NO CREDIT WILL BE ALLOWED FOR MERCHANDISE RETURNED WITHOUT PRIOR AUTHORIZATION.

THE PRICES SHOWN ON THIS INVOICE ARE NET OF DISCOUNTS PROVIDED AT THE TIME OF PURCHASE. SOME PRODUCTS MAY BE SUBJECT TO ADDITIONAL DISCOUNTS AGREED UPON BETWEEN THE PARTIES. SEE REVERSE SIDE FOR DISCOUNT OR PRICE REDUCTION DISCLOSURE REQUIREMENTS.

# FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

## Original Invoice

Flinn Invoice No.: 648248

Flinn Order No.: 01-69401

Page No.: 1

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1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	AP8730	LEADABILITY REDUCTION KIT	\$21.43	\$21.43
1	SE4030	LABELS, COMPATIBLE CHEMICAL FAMILIES 42/SET	\$4.84	\$4.84
1	SE2553	CHEMICAL LABELING SOFTWARE	\$31.64	\$31.64
1	AP4694	LASER LABELS, 2" X 4", BOX 1000	\$41.36	\$41.36
1	AP4246	COMPATIBLE CHEMICAL FAMILIES BOTTLE LABELS	\$26.36	\$26.36
		*** COMMENTS *** QUOTE 26965 HAS BEEN APPLIED. THANK YOU FOR YOUR ORDER.		
		SALES TAX - CALIFORNIA REGISTRATION # SC08A97-695535		\$9.58

### Thank You For Your Valued Order!

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If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$8.88
<b>TOTAL</b>	<b>\$135.21</b>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 656826

Flinn Order No.: 02-12771

Page No.: 1

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CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
ATTN SCIENCE  
CLOVIS, CA 93611

Customer Order No. 73497		Date Shipped 01/23/2002	Shipped Via UPS/RPS	Invoice Date 01/23/2002	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
7	SE3007	FIRE BLANKET WITHOUT CASE		\$31.41	\$219.85
7	SE240	FIRST AID KIT FOR 25 PEOPLE		\$32.51	\$227.57
7	SE121	ABSORBENT CHEMICAL PADS, 12X12 6/PKG		\$4.55	\$31.83
1	SE102	E-Z POUR CHEMICAL SPILL CONTROL KIT		\$28.01	\$28.01
1	SE103	E-Z POUR NEUTRALIZER		\$10.11	\$10.11
1	SE104	E-Z POUR ABSORBENT		\$8.46	\$8.46
1	SE105	E-Z POUR SAND		\$8.93	\$8.93
1	80005	SAND, 12 KG		\$20.40	\$20.40
1	AP6262	FLINN CHEMICAL STORAGE PATTERN POSTER		\$1.00	\$1.00
<p>*** COMMENTS *** THANK YOU FOR YOUR ORDER. QUOTE #27268 HAS BEEN APPLIED.</p> <p>SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535</p>					
				Transportation and Insurance	\$0.00
				<b>TOTAL</b>	<b>\$598.90</b>

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E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 669301

Flinn Order No.: 02-23635

Page No.: 1

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ATTN: ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No		Date Shipped	Shipped Via	Invoice Date	
75638		03/26/2002	TRUCK	03/26/2002	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
1	SE2060	STAK-A-CAB COMBINATION ACID/ FLAMMABLES CABINET		\$639.90	\$639.90
2	AP3309	GOGGLES, FOG FREE, STANDARD, VENTED		\$6.04	\$241.40
<p>*** COMMENTS *** QUOTE 27896 HAS BEEN APPLIED. THANK YOU FOR A GREAT ORDER!</p> <p>SALES TAX - CALIFORNIA REGISTRATION # SCDHA97-695535</p>					
				Transportation and Insurance	\$75.00
				<b>TOTAL</b>	<b>\$1025.70</b>

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE



A School Specialty Company  
PO Box 1579  
Appleton, WI 54913-1579

SEND ORDERS & CORRESPONDENCE TO  
Frey Scientific  
PO Box 8101  
Mansfield OH 44901  
Toll Free Phone (800) 225-3739  
Toll Free Fax (877) 256-3739  
Corporate FID# 39-0971239

The National Science Education Content Standards,  
grades 6-8, are met when you teach using Premier Science  
Curriculum Units in your classroom.

Invoice Number..... 96232559 Page: 1 of 1  
Invoice Date..... 04/19/02  
Customer Number..... 943270-000002  
PO Number..... 76573  
Attention.....  
Shipped From..... H 44903  
Sales Rep..... RE  
Cust Service Rep.... 3#  
Entered By..... BS  
Shipping Instr.....

103-001412

Bill To: CLOVIS UNIF SCHOOL DISTRICT  
1450 HERNDON AVENUE  
CLOVIS CA 93611-0599

103  
000974

Ship To: CLOVIS USD/CNTRL WERSE  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

DAMAGED GOODS OR LOSS: Please report all damages or losses  
within 15 days after shipping; all shortages within 30 days.

Quantity Ordered	UOM	Quantity Shipped	Quantity Back-Ord	Ordered Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
1	EA	1		15577084	577084	AZ-20-1633 MAGNETS & MAGNETISM LAB	99.950	99.950	99.95

Taxes \$ 8.17  
Total \$ 108.12

<< tear along this perforation >>

**REMITTANCE STUB**  
To ensure proper credit, please return this portion with remittance.

Customer Name: CLOVIS UNIF SCHOOL DISTRICT  
and PO Number: 76573

Customer Number..... 943270-000002  
Invoice Number..... 96232559  
Invoice Date..... 04/19/02  
Due Date..... 05/19/02

Please note NEW REMIT ADDRESS

Taxes..... \$ 8.17  
Invoice Amount..... \$ 108.12  
less payments..... \$ .00  
balance DUE..... \$ 108.12

Remittance Amount..... \$ \_\_\_\_\_

Make Checks  
Payable to: SCHOOL SPECIALTY INC  
& Mail to: MB UNIT #68-9541  
MILWAUKEE WI 53268-9541



68954100096232559000001081200000108128



SEND ORDERS & CORRESPONDENCE TO  
Frey Scientific  
PO Box 8101  
Mansfield OH 44901

Toll Free Phone (800) 225-3739  
Toll Free Fax (877) 258-3739

*Frey Scientific*

The National Science Education Content Standards, grades 6-8, are met when you teach using Premier Science Curriculum Units in your classroom.

# INVOICE

301-1

Invoice Number..... 96232558 Page: 1 of 1  
Invoice Date..... 04/10/02  
Customer Number..... 943270-000002  
PO Number..... 76573  
Attention.....  
Shipped From..... H 44903  
Sales Rep..... RE  
Cust Service Rep..... 3#  
Entered By..... BS  
Shipping Instr.....  
Our Office Use..... SMS96

Bill To:  
**CLOVIS UNIF SCHOOL DISTRICT**  
1450 HERNDON AVENUE  
CLOVIS CA 93611-0599

Ship To:  
**CLOVIS USD/CNTRL WHRSE**  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0573

DAMAGED GOODS OR LOSS: Please report all damages or losses within 15 days after shipping; all shortages within 30 days.

Quantity Ordered	UOM	Quantity Shipped	Quantity Back Ord	Ordered Item	Our Item (if different)	Description	Unit Price	Net Price	Extended Price
1	EA	1		15577001	577001	AZ-20-1663 WORKING WITH AN OPTICAL BENCH LAB	29.950	29.950	29.95
1	EA	1		15576247	576247	AZ-20-1653 INVESTIGATING LIGHT & OPTICS KIT	99.950	99.950	99.95
1	EA	1		15564053	564053	4003 DEFRACTION KIT	94.250	94.250	94.25
1	EA	1		15564647	564647	STATIC ELECTRICITY LAB KIT	56.950	56.950	56.95
2	PK	2		15563297	563297	MFG NO: 12259			
1	EA	1		15560226	590226	IVMR23 UNBREAKABLE MIRROR, PK/8	9.950	9.950	19.90
						PLATES, GLASS, FLAT	9.500	9.500	9.50
						MFG NO: 15040			
1	ST	1		15561796	561796	COLOR FILTER SET	5.050	5.050	5.05
						MFG NO: IF-FS1			
12	EA	12		15599085	599085	CLAMP, LEVER, STEEL	3.950	3.950	47.40
						MFG NO: 1230			
3	EA	3		15590834	590634	SUPPORT, DEMONSTRATION BALANCE	14.000	14.000	44.40
						MFG NO: 1105-01			
1	EA	1		SHPHDL		SHIPPING AND HANDLING	26.000	26.000	26.00
1	EA		1	15577004	577004	Thank you for placing your order with Frey Scientific. AZ-20-1693 MAGNETS & MAGNETISM LAB	99.950	99.950	.00
								Taxes \$	33.30
								Total \$	468.65

< cut along this line >

**REMITTANCE STUB**  
To ensure proper credit, please return this portion with remittance.

Customer Name: CLOVIS UNIF SCHOOL DISTRICT  
and PO Number: 76573

Customer Number..... 943270-000002  
Invoice Number..... 96232558  
Invoice Date..... 04/10/02  
Due Date..... 05/10/02

Please note NEW REMIT ADDRESS

Taxes..... \$ 33.30  
Invoice Amount..... \$ 468.65  
less payments..... \$ .00  
balance DUE..... \$ 468.65

Make Checks Payable to: & Mail to: **SCHOOL SPECIALTY INC**  
**MB UNIT #68-9541**  
**MILWAUKEE WI 53268-9541**

Remittance Amount..... \$

# FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510  
630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

## Original Invoice

Flinn Invoice No.: 671168

Flinn Order No.: 02-25137

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERRNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
CHERYL LOYKO  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
2	AP1005	AUTOCLAVE SUPPORT BASE	\$65.21	\$130.42
100	APB576	DIO GLASSES BLUE	\$5.28	\$528.00
120	AP3309	GOGGLES, FOG FREE, STANDARD, VENTED	\$5.85	\$702.24
1	SE1000	GOGGLE SANITIZER, FLINN	\$365.16	\$365.16
10	SE102	E-2 POUR CHEMICAL SPILL CONTROL KIT	\$29.00	\$289.96
1	SE101	SUPER SORB, 20 LB	\$18.57	\$18.57
1	SE106	NEUTRALIZER, SODIUM CARBONATE & CALCIUM HYDROXIDE, 25 LBS.	\$37.75	\$37.75
2	SE1069	SHELF LIPS, PKG/10	\$37.75	\$75.50
7	SE1040	EYE WASH, GOOSENECK FAUCET	\$77.88	\$545.16
7	SE1045	MALE ADAPTER 5/8" X 1/8"	\$5.06	\$35.42
1	SEB071	POLYPROPYLENE COMPARTMENT FOR NITRIC ACID	\$86.68	\$86.68
11	AP4519	PERSONAL SAFETY & EMERGENCY EQUIPMENT SIGNS	\$16.68	\$183.44
6	SE332	SIGN: NOTICE-AUTHORIZED PERSONNEL ONLY, 10" X 14"	\$15.53	\$93.19
1	AP6262	FLINN CHEMICAL STORAGE PATTERN POSTER	\$0.00	\$0.00
<p>*** COMMENTS *** THANK YOU FOR YOUR ORDER! QUOTE 28014 HAS BEEN APPLIED. PRICE DIFFERENCE IS DUE TO QUOTED PRICE OF ITEM AP1005, AUTOCLAVE SUPPORT BASE.</p> <p>SALES TAX - CALIFORNIA REGISTRATION # SCDHA97-695535</p>				\$243.45

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$0.00
<b>TOTAL</b>	<b>\$3334.94</b>

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE

**Nasco Modesto**

4825 Stoddard Road  
P.O. Box 3837  
Modesto, California 95358-8318  
PHONE 909-533-9595 • 209-545-1000

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
FED. ID NO. 39-1743735 PAGE 1  
FAX 209-545-1869

DATE	INVOICE NO
7/18/01	900544

POSTAGE: FOB-DEST

SOLD TO: CUST. ACCT. NO. 400-134-00

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
WHSE M-THUR 7AM-3PM  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

VIA

CUSTOMER P O NUMBER	ORDER NO.
69014	9-3140-2

CONTRACT 12587 SLS CD 1 WS ID NUCH SPECIAL INFORMATION 559/2978000 CASH WITH ORDER

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION
1	1		EA	58276278	FATAL-V GOGGLE, SILVER-EACH	134.10	134.10
						NET TOTAL	134.10
ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY							

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	10.63
TOTAL	144.73
LESS	00
AMOUNT DUE ▶	144.73

**Nasco Modesto**

4828 Stoddard Road  
P.O. Box 3637  
Modesto, California 95356-9318  
PHONE 900-658-6535 • 209-545-1600

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
FED. ID NO. 39-1743735 PAGE 1

FAX 209-545-1669

DATE	INVOICE NO.
7/23/01	90331B

POSTAGE: FOB-DEST

SOLD TO:

CUST ACCT. NO 400-134-00

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
WHSE M-THUR 7AM-3PM  
1670 DAVID E COOK WAY  
CLOVIS CA 93611-0567

VIA

CUSTOMER P.O. NUMBER	ORDER NO
69014	69-3140-1

CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	CASH WITH ORDER
12587	1	NNJA	359/2974000	

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION	
1	1		EA	5815913G	CHILDBEARING 20 X 23	115.20	115.20	
							NET TOTAL	115.20
ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY								

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	9.13
TOTAL	124.33
LESS	00
AMOUNT DUE ▶	124.33

2-2

**Nasco** Modesto

4828 Stockard Road  
P.O. Box 3837  
Modesto, California 95168-9318  
PHONE 800-558-9595 • 209-545-1800

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
FED. ID NO. 39-1743735 PAGE 1

FAX 209-545-1889

DATE	INVOICE NO.
7/23/01	903317

POSTAGE: FOB-DEST

SOLD TO:

CUST. ACCT. NO. 400-134-00

CLOVIS UNIFIED SCHOOL DISTRICT  
1450 HERNDON AVE  
CLOVIS CA 93611-0599

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
WHSR M-THUR 7AM-3PM  
1690 DAVID E COOK WAY  
CLOVIS CA 93611-0567

VIA

CUSTOMER P.O. NUMBER	ORDER NO.
89014	89-3140-0

CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	CASH WITH ORDER
12587	1	AUTO	559/2974000	

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION
1	SHIP DIRECT		EA	88159138	CHILDBEARING 20 X 23	115.20	.00
1	SHIP DIRECT		EA	88233908	ABC'S OF SMOKING-FLIP CHRT	58.50	.00
1	SHIP DIRECT		EA	88276278	FATAL-V OOCLE, SILVER-EACH	134.10	.00
1	SHIP DIRECT		EA	88306838	10 WAYS BOOST SELF ESTEEM	80.10	.00
1	SHIP DIRECT		EA	88327108	STD FLIP CHART	58.50	.00
1	SHIP DIRECT		ST	88327268	ROLLS OF FAT SET	64.80	.00
1	1		EA	HA09742(X)8	ARTERY SECTION	21.47	21.47
1		1	EA	HA205118	PORTION SIZES KIT	11.66	.00
NET TOTAL							21.47

ITEMS IN BACKORDER COLUMN WILL BE SHIPPED AND INVOICED AS SOON AS POSSIBLE  
ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE  
CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES  
MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE  
RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	1.70
TOTAL	23.17
LESS	00
AMOUNT DUE ▶	23.17

**Nasco Modesto**  
 4825 Stoddard Road  
 P.O. Box 3837  
 Modesto, California 95368-9318  
 PHONE 800-558-9395 • 209-545-1000

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
 FED. ID NO. 39-1743735 PAGE 1

DATE	INVOICE NO
7/24/01	904481

FAX 209-545-1669

POSTAGE: FOB-DEST

SOLD TO:

CUST. ACCT. NO.

400-134-00

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 WHSE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

VIA

CUSTOMER P O NUMBER	ORDER NO.
69014	69-3140-3

CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	CASH WITH ORDER
12587	1	NHJA	559/2974000	

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION
1	1		EA	SB233908	ABC'S OF SMOKING-FLIP CHRT	58.50	58.50 <sup>3</sup>
1	1		EA	SB306838	10 WAYS BOOST SELF ESTEEM	80.10	80.10 <sup>6</sup>
1	1		EA	SB327108	STD FLIP CHART	58.50	58.50 <sup>2</sup>
1	1		ST	SB327268	ROLLS OF FAT SET	64.80	64.80 <sup>4</sup>
						NET TOTAL	261.90
ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY							

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	20.78
TOTAL	282.66
LESS	00
AMOUNT DUE ▶	282.66

**Wesco Modesto**  
 4825 Stoddard Road  
 P.O. Box 3637  
 Modesto, California 95358-8318  
 PHONE 800-558-9595 • 209-545-1000

PAY FROM THIS ORIGINAL INVOICE. TERMS: NET 30 DAYS  
 PED. ID NO. 39-1743735 PAGE 1

DATE	INVOICE NO
9/17/01	930405

FAX 209-545-1669

POSTAGE: FOB-DEST

SOLD TO:

CUST ACCT.NO

400-134-00

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 WHSE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

VIA

CUSTOMER P O NUMBER	ORDER NO
69014	69-3140-0

CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	CASH WITH ORDER
12587	1	AUTO	559/2974000	

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION
1	1		EA	WA20511G	PORTION SIZES KIT	11.66	11.66
					*YOUR ORDER IS COMPLETE*		
					***WITH THIS INVOICE****		
					NET TOTAL		11.66

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES **MUST BE REPORTED WITHIN 10 DAYS** AFTER RECEIPT OF MERCHANDISE. **MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION.** HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	.92
TOTAL	12.58
LESS	.00
AMOUNT DUE ▶	12.58

**Nario** Modesto  
 4225 Stoddard Road  
 P.O. Box 3637  
 Modesto, California 95396-8318  
 PHONE 209-525-9536 • 209-545-1808

PAY FROM THIS ORIGINAL INVOICE - TERMS: NET 30 DAYS  
 1

FED. ID NO. 39-1743735

FAX 209-545-1669

DATE	INVOICE NO.
9/18/01	731333

POSTAGE: FOB-DEST

SOLD TO:

CUST. ACCT. NO.

400-134-00

SHIP TO:

CLOVIS UNIFIED SCHOOL DISTRICT  
 1450 HERNDON AVE  
 CLOVIS CA 93611-0599

CLOVIS UNIFIED SCHOOL DISTRICT  
 WHSE M-THUR 7AM-3PM  
 1690 DAVID E COOK WAY  
 CLOVIS CA 93611-0567

VIA

CUSTOMER P O NUMBER	ORDER NO
70845	70-6938-1

CONTRACT	SLS CD	WS ID	SPECIAL INFORMATION	CASH WITH ORDER
13130	1	NWJA	559/2974000	

ORDERED	SHIPPED	BACK ORDER	UNIT	CATALOG NO.	DESCRIPTION	PRICE	EXTENSION
				<b>SPECIAL REMARKS</b>	<b>SEE EDITING NOTE</b>		
15	15		EA	LS01073M	STARFISH 5-6" PLAIN BI	.90	13.50
2	2		PK	LS01079M	WORM 6-8" PLAIN PK10 BI	2.97	5.94
15	15		EA	LS01435M	PIG 5-7" PLAIN BI	3.06	45.90
						<b>NET TOTAL</b>	<b>65.34</b>

YOU HAVE ALREADY RECEIVED THE OTHER MATERIAL SAFETY DATA SHEETS THAT CORRESPOND TO THE ABOVE ITEMS

\*YOUR ORDER IS COMPLETE\*

\*\*\*WITH THIS INVOICE\*\*\*

ITEMS MARKED "SHIP DIRECT" WILL BE SHIPPED AND INVOICED SEPARATELY

FOR PROPER CREDIT TO YOUR ACCOUNT, RETURN 1 COPY OF INVOICE WITH REMITTANCE OR WRITE CUSTOMER CODE AND INVOICE NUMBER ON YOUR CHECK. ALL CLAIMS FOR DAMAGES AND/OR SHORTAGES MUST BE REPORTED WITHIN 10 DAYS AFTER RECEIPT OF MERCHANDISE. MERCHANDISE MAY NOT BE RETURNED WITHOUT AUTHORIZATION. HELP US SERVE YOU BETTER (SEE QUESTIONS ON BACK)

TAX	5.18
TOTAL	70.52
LESS	.00
AMOUNT DUE ▶	70.52

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE
<b>161.25</b>

SOLD TO

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

SHIP TO

Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science Supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9294-670-00	69204	7/10/01

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9294-670-00      Page: 1  
YOUR P.O.#: 69204  
DATE: 7/10/01      271

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
361-00	1		Solar Furnace	86.95	86.95
183-15	1		Aquarium Cover, 15/20 Gallon, Hinged Glass	15.95	15.95
46730-00	1		Book, GPS Made Easy (Letham)	14.95	14.95
74183-00	1		VHS Video, Using GPS w/ Maps	19.95	19.95
			* SUBTOTAL		137.80
			SALES TAX		10.50
			INSURANCE & TRANSPORTATION		12.95
			** TOTAL DUE		161.25

# Sargent-Welch

VWR Scientific Products

featuring  
CENCO Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210619	69243	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710617	NET 30 DAYS	
Payment Due Date	090201	Please Pay This Amount	832.13

ATTN: PO#69243  
CLOVIS UNIFIED SCHL DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

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Ordered by: 559-327-9475

VWR FED ID # 91-1319190  
Currency = USD

VWR Line No.	Cust. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UOM	Unit Price	Merchandise Extension	Tax
1		WL419-50 PERCH 9-12" - SINGLE INJ 10/PK 134-0988.10 PSLIP# 10710617-9180	2		2	PK	26.00	52.00	4.13
2		WL424-12 PIGEON COLUMBA - DBL INJ 138-1020.1 PSLIP# 10710617-9180	18		18	EA	7.50	135.00	10.70
3		WL425-48 FETAL PIG 11-13" - SINGLE INJ 140-1289.1 PSLIP# 10710617-9180	24		24	EA	13.35	320.40	25.38
4		WLS26795-C BLADES SCALPEL - #22 10/PK 22350-22 PSLIP# 10710617-9180	10		10	PK	1.90	19.00	1.51
5		WLS26028 DISH PETRI - 100X15MM 20/PK 25384-070 PSLIP# 10710617-9180	2		2	CS	90.00	180.00	14.27
		WLS19655-A CLEANER - ALCOJET 4LB 1404 PSLIP# 10710617-9180	2		2	EA	14.30	28.60	2.28
7		WLC4862Y GLUCOSE TEST STRIPS 50/PK GLU101 SPC'L PSLIP# 10710617-9180	4		4	PK	9.00	36.00	2.86
		Merchandise Total						771.00	
		PRICE QUOTE -DAVE MEYER							

The catalog number you ordered may have changed.  
The product you have received is as ordered.

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Total Tax	61.13
<b>TOTAL DUE</b>	<b>832.13</b>

Date Shipped	Via
080301	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210619	69243	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710617	NET 30 DAYS	
Payment Due Date	090201	Please Pay This Amount	832.13

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
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v. 07/01 3.2

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# Sargent-Welch

VWR Scientific Products

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## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210618	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 207.38	

ATTN: PO#69244  
CLOVIS UNIFIED SCHL DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91 - 1319190  
Currency = USD

VWR Line No.	Qunt. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WL405-10 ROUNDWORM PIG - ASCARIS 10/PK 120-2004.10 PSLIP# 10710369-9179	3		3	PK	3.60	10.80	0.86
2		WL404-14 TAPEWORM - SHEEP 118-1320.1 PSLIP# 10710369-9179	2		2	EA	5.10	10.20	0.80
3		WL409-12 EARTHWORM 9-12" - PLAIN 10/PK 120-1040.10 PSLIP# 10710369-9179	3		3	PK	3.65	10.95	0.87
5		WL412-12 CRAYFISH 4-6" - SNGL INJ 10/PK 126-1212.10 PSLIP# 10710369-9179	6		6	PK	6.15	36.90	2.92
6		WL413-10 GRASSHOPPER +3" PLAIN 10/PK 126-1875.10 PSLIP# 10710369-9179	3		3	PK	2.90	8.70	0.69
7		WL414-12 STARFISH 6-9" - PLAIN 10/PK 128-1006.10 PSLIP# 10710369-9179	2		2	PK	10.50	21.00	1.66
8		WL419-20 SHARK DOGFISH +27" - SNGL INJ 132-1035.1 PSLIP# 10710369-9179 Merchandise Total PRICES QUOTES PER DAVE MEYER	12		12	EA	7.80	93.60	7.43
								192.15	
								Total Tax	15.23
								TOTAL DUE	207.38

The catalog number you ordered may have changed.  
The product you have received is as ordered.

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

Date Shipped	Via
080301	ANY GROUND SERVICE

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210618	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 207.38	

Remit to: Sargent Welch  
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Pittsburgh, PA 15264-0169

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Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179782	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date	083101	Please Pay The Amount	116.20

ATTN: PO#69244  
 CLOVIS UNIFIED SCH DIST SW  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS , CA 93611

Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 91 - 1319180  
 Currency = USD

VWR Line No.	QTY	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
9		WL411-34 SQUID 12-16" - SINGLE INJECTED 122-3080.1 PSLIP# 10710369-0 Merchandise Total PRICES QUOTES PER DAVE MEYER Freight Charge	24		24	EA	4.10	98.40	7.80
								98.40	
								10.00	0.00

The catalog number you ordered may have changed.  
 The product you have received is as ordered.

Total Tax	7.80
<b>TOTAL DUE</b>	<b>116.20</b>

Date Shipped	Via
072301	ANY GROUND SERVICE

For Billing Questions and Returns  
 Call Sargent Welch:  
 1-800-727-4368

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**ORIGINAL INVOICE**

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179782	69244	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710369	NET 30 DAYS	
Payment Due Date	083101	Please Pay The Amount	116.20

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ORIGIN/ INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224484	69245	071601
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10718200	NET 30 DAYS	
Payment Due Date	090501	Please Pay This Amount	419.77

VWR Line No.	Order Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UM	Unit Price	Merchandise Extension	Tax
9		WLS44325 LENS PAPER - 4X6IN 50SHTS/BK PRIV LABEL PSLIP# 10718200-9185 Merchandise Total QOTD BY DAVE MEYERS	20		20	EA	0.55	11.00	0.87
								388.95	

The catalog number you ordered may have changed.  
 The product you have received is as ordered.

Date Shipped	Via
080601	ANY GROUND SERVICE

**For Billing Questions and Returns**  
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Total Tax	30.82
<b>TOTAL DUE</b>	<b>419.77</b>

# Sargent-Welch

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ORIGIN/INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224484	69245	071601
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10718200	NET 30 DAYS	
Payment Due Date	090501	Please Pay This Amount	419.77

ATTN: PO#69245  
 CLOVIS UNIFIED SCHL DIST SW  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS, CA 93611

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S H E T O

S H E T O

Ordered by: 559-327-9475

WVR FED ID # 81 - 1318190

Currency = USD

VWR Line No.	Qty. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WLS25275-AF TUBING CELLUL - 1.0IN 100FT/PK MC-18 PSLIP# 10718200-9185	4		4	PK	33.85	135.40	10.73
2		WLC3676V DEXTROSE ANHYD LG 2.5KG 52481-200 PSLIP# 10718200-9185	1		1	EA	16.00	16.00	1.27
3		WLC4862Y GLUCOSE TEST STRIPS 50/PK GLU101 SPC'L PSLIP# 10718200-9185	3		3	PK	15.60	46.80	3.71
4		WLC4093F IODNE SOL LUGLS BIOSTN WGRTLT IX150-7 PSLIP# 10718200-9185	1		1	EA	8.15	8.15	0.64
5		WLC4771T STARCH CORN - HOUSEHOLD 500GM 157203 PSLIP# 10718200-9185	3		3	EA	2.30	6.90	0.54
6		WLS9990 BRUSH T-TUBE RADIAL MED 9-1/4" 3002 PSLIP# 10718200-9185	24		24	EA	1.35	32.40	2.56
7		WLS79515-G TEST TUBE 18X150MM 9800 72/PK 9800-18 PSLIP# 10718200-9185	3		3	PK	33.90	101.70	8.07
8		WLS79105-05F SUPPORT T-TUBE EPOXCT 40-PLACE F18772-0000 PSLIP# 10718200-9185	2		2	EA	15.30	30.60	2.43

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Date Shipped	Via
080601	ANY GROUND SERVICE

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## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224484	69245	071601
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10718200	NET 30 DAYS	
Payment Due Date	090501	Please Pay This Amount	419.77

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**Schedule 2**

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Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210623	69246	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711728	NET 30 DAYS	
Payment Due Date	090201	Please Pay This Amount	1,384.03

VWR List No.	Dist. List No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
9		WLS61815 MOLECULAR MODEL SET 104PCS/ST	10		10	ST	23.80	238.00	18.86
		9078 PSLIP# 10711728-9184							
10		WLS8449-90M BOTTLE CLR JUG W/CAP - 1GAL	10		10	EA	5.30	53.00	4.20
		15701374-4 PSLIP# 10711728-9184							
		Merchandise Total						<del>1,384.00</del> 502.40	

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Date Shipped	Via
080301	ANY GROUND SERVICE

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Total Tax	39.82	<del>101.63</del>
TOTAL DUE	542.22	<del>1,384.03</del>

# Sargent-Welch

VWR Scientific Products

## ORIGINAL INVOICE

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CENCO Products

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210620	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 470.71

VWR Line No.	Desc. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
10		WLS79515-M TEST TUBE 25X200MM 9800 48/PK 9800-25X PSLIP# 10711008-9181 Merchandise Total	1		1	PK	46.85	46.85  436.15	3.71

10

The catalog number you ordered may have changed.  
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Date Shipped	Via
080301	ANY GROUND SERVICE

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Total Tax	34.56
<b>TOTAL DUE</b>	<b>470.71</b>

# Sargent-Welch

VWR Scientific Products

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## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210620	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date >>	090201	Please Pay This Amount >>	470.71

ATTN: PO#69247  
CLOVIS UNIFIED SCHL DIST SW  
CENTRAL WAREHOUSE  
1680 DAVID E COOK WAY  
CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

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S H I P T O

S H I P T O

Ordered by: 559-327-9475

VWR FED ID # 91 - 1319190  
Currency = USD

VWR Line No.	Qty. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WLC4768T STARCH SOLUBLE POWD RG 500GM SS940-2 PSLIP# 10711008-9181	1		1	EA	27.00	27.00	2.14
2		WLC4975T ZINC METAL MOSSY LG 500GM ZZ15-1 PSLIP# 10711008-9181	1		1	EA	8.00	8.00	0.63
3		WLS40266 HOT HAND PROTECTOR/GRIPPER F38000-0000 PSLIP# 10711008-9181	5		5	EA	11.80	59.00	4.68
5		WLS8735 PIPET W/RUBBER BULB RED 12/FK BFB010-PK/12 PSLIP# 10711008-9181	3		3	PK	6.00	18.00	1.42
6		WLS9486-05B BOTTLE WASH WM PE 250ML 12/FK F11620-0250 PSLIP# 10711008-9181	2		2	PK	25.65	51.30	4.06
7		WLS34755-F FLASK DEWAR HDPE - 10L 4150-9000 PSLIP# 10711008-9181	1		1	EA	204.00	204.00	16.17
8		WLS65710-A PARAFILM GRADE M - 4*X125FT/RL PM996 PSLIP# 10711008-9181	1		1	EA	15.45	15.45	1.23
9		WLS40254-15 GLOVES HOT CANVAS AND FLANNEL HM1816 PSLIP# 10711008-9181	1		1	PR	6.55	6.55	0.52

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Date Shipped	Via
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## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210620	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date >>	090201	Please Pay This Amount >>	470.71

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**Schedule 2**

**Page 42**

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# Sargent-Welch

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VWR Scientific Products

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224479	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	Please Pay This Amount		
>> 090501		43.71	

ATTN: PO#69247  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1680 DAVID E COOK WAY  
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Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

VWR FED ID # 01-1310100

Currency = USD

VWR List No.	Dist List No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax	
4		WLS8725 BOTTLE DROPPING - BARNES 36/PK BOT030-PK/36 PSLIP# 10711008-1747 Merchandise Total	1		1	PK	40.50	40.50 40.50	3.21	
									Total Tax	3.21
									TOTAL DUE	43.71

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Call Sargent Welch:  
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Date Shipped	Via
080601	ANY GROUND SERVICE

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1450 E HERNDON AVE  
CLOVIS , CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080601	8224479	69247	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711008	NET 30 DAYS	
Payment Due Date	Please Pay This Amount		
>> 090501		43.71	

Remit to: Sargent Welch  
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# Sargent-Welch

ORIGIN INVOICE

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WWR Scientific Products

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210621	69248	071301
Customer Billing ID	WWR Sales Order No.	Terms	
1102711	10711321	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>>	121.95

WWR Line No.	WWR Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UM	Unit Price	Merchandise Extension	Tax
9		WLC4426T POTASSIUM CHLORATE CR LG 500GM PP440-2 PSLIP# 10711321-9182	1		1	EA	17.00	17.00	1.35
10		WLC4549V SAND WHITE FINE 2.5KG 55322-200 PSLIP# 10711321-9182	1		1	EA	6.00	6.00	0.48
		Merchandise Total						96.00	
		Hazardous Charges						17.00	1.35

430000 4050206107

The catalog number you ordered may have changed.  
The product you have received is as ordered.

Date Shipped	Via
080301	ANY GROUND SERVICE

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Total Tax	8.95
<b>TOTAL DUE</b>	<b>121.95</b>

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pg 2 L

# Sargent-Welch

VWR Scientific Products

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## ORIGIN INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210621	69248	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711321	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 121.95	

ATTN: PO#69248  
CLOVIS UNIFIED SCHL DIST SW  
CENTRAL WAREHOUSE  
1890 DAVID E COOK WAY  
CLOVIS, CA 93611

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS, CA 93611

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Ordered by: 559-327-9475

VWR FED ID # 91-1318190  
Currency = USD

VWR Line No.	CENCO Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WLC3086X ALUM METL STRIP 1X10X.05 30/PK AA146-1 PSLIP# 10711321-9182	1		1	PK	8.70	8.70	0.69
2		WLC3078T ALUMINUM HYDROXIDE LG 500GM C3078T PSLIP# 10711321-9182	1		1	EA	8.40	8.40	0.66
3		WLC3301T BORIC ACID CRYST LG 500GM 47763-010 PSLIP# 10711321-9182	1		1	EA	6.70	6.70	0.53
4		WLC3322E BROMOTHYMOL BLUE 0.04% 500ML 62510-033 PSLIP# 10711321-9182	1		1	EA	4.65	4.65	0.37
5		WLC3841E GLYCEROL LG 500ML 22220-033 PSLIP# 10711321-9182	1		1	EA	7.35	7.35	0.58
6		WLC4099R LYCOPODIUM POWD LG 100GM LL270-2 PSLIP# 10711321-9182	1		1	EA	16.00	16.00	1.27
7		WLC4126-QC MAGNESIUM RIBBON LG 25GM 2/CS C4126-QC PSLIP# 10711321-9182	1		1	CS	18.00	18.00	1.42
8		WLC4171T MARBLE CHIPS CO2 GENERAT 500GM 05604-010 PSLIP# 10711321-9182	1		1	EA	3.20	3.20	0.25

The catalog number you ordered may have changed.  
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For Billing Questions and Returns  
Call Sargent Welch:  
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Date Shipped	Via
080301	ANY GROUND SERVICE

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## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210621	69248	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711321	NET 30 DAYS	
Payment Due Date		Please Pay This Amount	
>> 090201		>> 121.95	

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**Schedule 2**

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# Sargent-Welch

VWR Scientific Products

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## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210622	69400	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711604	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 372.32

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ATTN: PO#69400  
CLOVIS UNIFIED SCH DIST SW  
CENTRAL WAREHOUSE  
1690 DAVID E COOK WAY  
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CLOVIS UNIFIED SCHL DIST SW  
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Ordered by: 559-327-9475

VWR FED ID # 91 - 1318190  
Currency = USD

VWR Line No.	Dist. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	UM	Unit Price	Merchandise Extension	Tax	
1		WLS2658 KIT - HOUSEHOLD PH TEST 3-10PH 2912 PSLIP# 10711604-9183	4		4	ST	5.30	21.20	1.67	
2		WLS18808-90 CHART - PERIODIC ILLUS 51X30IN 60575F PSLIP# 10711604-9183	4		4	EA	23.70	94.80	7.51	
3		WL3404 LENS CV 38MM DIA X 150MM FOCAL PER QUOTE PSLIP# 10711604-9183	18		18	EA	3.00	54.00	4.28	
4		WL3428 LENS CC 38MM DIA X 150MM FOCAL PER QUOTE PSLIP# 10711604-9183	18		18	EA	2.90	52.20	4.14	
5		WLS80035-BC THERMOMETER -20 TO 110C 305MM TROS1060 PSLIP# 10711604-9183	20		20	EA	3.85	77.00	6.10	
6		WLS3777-75 BALANCE SCALE - 120KG/260LB 68598-00 PSLIP# 10711604-9183	2		2	EA	15.55	31.10	2.46	
7		WL0706B COLLISION BALLS MODL - ECONOMY 6557-16 PSLIP# 10711604-9183	1		1	EA	14.70	14.70	1.16	
								Merchandise Total	345.00	
								QOTE-PER DAVE MEYERS		

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The catalog number you ordered may have changed.  
The product you have received is as ordered.

Total Tax	27.32
<b>TOTAL DUE</b>	<b>372.32</b>

Date Shipped	Via
080301	ANY GROUND SERVICE

For Billing Questions and Returns  
Call Sargent Welch:  
1-800-727-4368

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

CLOVIS UNIFIED SCHL DIST SW  
1450 E HERNDON AVE  
CLOVIS , CA 93611

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080301	8210622	69400	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10711604	NET 30 DAYS	
Payment Due Date	>> 090201	Please Pay This Amount	>> 372.32

Remit to: Sargent Welch  
Div. of VWR International, Inc.  
P.O. Box 640169  
Pittsburgh, PA 15264-0169

# Sargent-Welch

featuring **VWR Scientific Products**  
**CENCO Products**

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179780	69410	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710054	NET 30 DAYS	
Payment Due Date	083101	Please Pay This Amount	328.18

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ATTN: WAREHOUSE  
 CLOVIS UNIFIED SCH DIST SW  
 CENTRAL WAREHOUSE  
 1690 DAVID E COOK WAY  
 CLOVIS , CA 93611

CLOVIS UNIFIED SCHL DIST SW  
 1450 E HERNDON AVE  
 CLOVIS , CA 93611

Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

Ordered by: 559-327-9475

WVR FED ID # 91-1319190  
 Currency = USD

VWR Line No.	Cont. Line No.	Catalog Number and Description	Ordered	Backorder	Shipped	U/M	Unit Price	Merchandise Extension	Tax
1		WL0850Z-11 PAPER TAPE F/WL0850Z 500' /ROLL 29-1040 PSLIP# 10710054-1235	10		10	EA	2.95	29.50	2.34
2		WL0850Z-20 CARBON DISK(24) F/WL0850Z BSX 67-5070 PSLIP# 10710054-1235	10		10	EA	2.95	29.50	2.34
3		WLS14544-A CANDLES PARAFFIN - 4" 4/PK 4U PSLIP# 10710054-1235	3		3	PK	2.20	6.60	0.53
4		WL6043B-HYB CD ROM - CROCODILE CHEMISTRY CH001CD PSLIP# 10710054-6598	1		1	EA	150.99	150.99	11.96
5		WLS13225 CALCULATOR SCI/SOLAR - TI-25X TI-25X SOLAR PSLIP# 10710054-1235	5		5	EA	15.95	79.75	6.33
								Merchandise Total	
								296.34	
								Freight Charge	
								8.34	0.00

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Line #41

The catalog number  
 The product you have

Date Shipped	Via
080101	NO7

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CLOVIS UNIFIED  
 1450 E HERNDON  
 CLOVIS , CA

Conditions and Returns  
 Sargent Welch:  
 27-4368

ARRIVE WITH YOUR PAYMENT

Total Tax	23.50
<b>TOTAL DUE</b>	<b>328.18</b>

## ORIGINAL INVOICE

Invoice Date	Invoice No.	Purchase Order No.	Order Date
080101	8179780	69410	071301
Customer Billing ID	VWR Sales Order No.	Terms	
1102711	10710054	NET 30 DAYS	
Payment Due Date	083101	Please Pay This Amount	328.18

Remit to: Sargent Welch  
 Div. of VWR International, Inc.  
 P.O. Box 640169  
 Pittsburgh, PA 15264-0169

**Science Kit  
& Boreal  
Laboratories**

77 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

**TOTAL INVOICE DUE**  
**174.01**

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9333-073-00	70846	9/20/01

**Science Kit  
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PO Box 5003  
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Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9333-073-00 Page: 1  
YOUR P.O.#: 70846  
DATE: 9/20/01 484

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
45259-01	1		Wire Lid, Hamster/Rat Cage	66.83	66.83
45259-00	1		Cage, Hamster/Rat w/o Cover	21.26	21.26
63320-00	4		Thermometer, -20 C to 110 C, Partial Immersion, Red Alcohol	3.44	13.76
68785-10	7		Scalpel, Disposable, Handle & #10 Blade, 138 mm	.77	5.39
68705-50	1		Kit, Principles of Genetics Study, 7 Student Workstations	30.50	30.50
45631-00	1		Game, Codon: The DNA Game	23.95	23.95
			* SUBTOTAL		161.69
			SALES TAX		12.32
			** TOTAL DUE		174.01

# & Boreal Laboratories

Tonawanda 14151-5003  
 Phone: 814-777-7777 Fax: 800-828-3299  
 Email: sk@sciencekit.com  
 Science Kit E.I.N. 16-0807641

YOUR P.O.#. 71  
 DATE: 10/04/01

644

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
				** TOTAL DUE	268.72

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
 SCIENCE KIT INC.  
 TERMS: NET 30 DAYS

268.72

# Science Kit & Boreal Laboratories

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Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE# 889-00  
YOUR P.O.# 71383  
DATE: 10/04/01

843

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
67345-07		3	Preserved Starfish, Plain, 3.5"-5" (Small), Vac-Pak/10 (Asterias)	6.25	
82242-01	1		Hydrochloric Acid, ACS Grade, 1 L, 1.0 Molar Solution, 1 N, Shelf	6.26	6.26 2
87174-01	1		Sodium Hydroxide, Reagent Grade, 1 Ampule Prepares 1 L of Standard	14.30	14.30 3
81623-03	1		Copper(II) Sulfate Pentahydrate, Reagent Grade, 500 mL, 20% Aqueous	10.04	10.04 4
87130-01	1		Sudan IV BIOstain, 10 g, Powder, Red 24, Shelf Life Indefinite,	9.23	9.23 5
80695-04	1		Benedict's Solution, Qualitative, 1 L, for detection of reducing	6.26	6.26 6
82575-02	1		Iodine - Iodide (KI) Solution, Reagent Grade, 100 mL,	4.46	4.46 7
82553-01	1		2,6-Dichloroindophenol Sodium Salt Lab Grade, 1 g, Powder,	7.61	7.61 8
82137-03	1		Glucose Standard, 500 mL, Solution, 1 mL = 10 mg, Shelf Life	6.98	6.98 9
68746-00	1		Parafilm M, 10 cm x 38 m Roll (4 in x 125 ft)	15.30	15.30 0
60720-01	10		Bottle, Dropping, Barnes, Glass, 30 mL	1.22	12.20 1
60745-01	12		Brush, Test Tube, Natural Pig Bristles, 24cm	.90	10.80 12
74550-72	1		Pen, Marking, Economy, w/ Black Nylon Tip, Pkg/12	8.96	8.96 13
62855-09	1		Stopper, Rubber, Size 9, Solid, 1 lb (454 g)	8.96	8.96 14
62855-06	1		Stopper, Rubber, Size 6, Solid, 1 lb (454 g)	8.96	8.96 15
65403-50	3		Gloves, Polyethylene, 250 Pair, Disposable	34.65	103.95 16
60228-04	6		Bottle, Squeeze Jet, 150 mL, Polyethylene	1.31	7.86 17
60550-04	6		Bottle, Amber Squeeze Jet, 150 mL, Polyethylene	1.26	7.56 18
60712-16		12	Bottle, Flint Glass, 473 mL w/ Narrow Mouth & Screw Cap	1.76	
* SUBTOTAL					249.69
SALES TAX					19.03

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO SCIENCE KIT INC.  
TERMS: NET 30 DAYS

(CONTINUED)

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE
<b>42.91</b>

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science Supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9340-969-01	71383	12/06/01

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Science Kit E.I.N. 16-0807641

INVOICE #: 9340-969-01      Page: 1  
YOUR P.O. #: 71383  
DATE: 12/06/01      53

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
67345-07	3		Preserved Starfish, Plain, 3.5"-5" (Small), Vac-Pak/10 (Asterias)	6.25	18.75
60712-16	12		Bottle, Flint Glass, 473 mL w/ Narrow Mouth & Screw Cap	1.76	21.12
			* SUBTOTAL		39.87
			SALES TAX		3.04
			** TOTAL DUE		42.91

**Science Kit  
& Boreal  
Laboratories**

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PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

<b>TOTAL INVOICE DUE</b>
<b>122.96</b>

**SOLD TO**

Clovis Unified School District  
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1450 Herndon Avenue  
Clovis, CA 93611-0599

**SHIP TO**

Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9350-488-00	72027	10/24/01

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& Boreal  
Laboratories**

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Science Kit E.I.N. 16-0807641

INVOICE #: 9350-488-00      Page: 1  
YOUR P.O. #: 72027  
DATE: 10/24/01      214

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
63320-00	10		Thermometer, -20 C to 110 C, Partial Immersion, Red Alcohol	4.28	42.80
87165-03	2		Sulfuric Acid, ACS Grade, 500 mL, 18 M, 36 N, Solution, In Safety	12.90	25.80
89100-01	1		Hydrochloric Acid, ACS Grade, 2.5 L, 37% Solution, 12 M, In	21.95	21.95
			* SUBTOTAL		90.55
			SALES TAX		6.90
			INSURANCE & TRANSPORTATION		8.51
			HAZARDOUS MATERIAL SURCHARGE		17.00
				** TOTAL DUE	122.96

**Science Kit  
& Boreal  
Laboratories**

Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3289  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

YOUR P.O.#: 72038

DATE: 10/24/01

219

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
64407-01	5		pH Meter, Rapitest Soil	17.95	89.75
45478-00	5		Test Kit, Instant Lead Testing, Pkg/8 Tests	26.95	134.75
45399-01	1		Filter, Whisper Power III for 30 to 55 Gallon Tank	52.95	52.95
46254-00	1		Portable Water Test Laboratory	165.00	165.00
65806-00	2		Synthetic Sea Salts, Instant Ocean, 3.6 kg	16.50	33.00
45088-00	1		Kit, Dissolved Oxygen Water Test Kit, Class Size, Chemetrics	45.00	45.00
45088-01	1		Refill Kit for Dissolved Oxygen Water Test Kit, (45088-00),	23.00	23.00
45205-00	3		Coral Chips, Aquarium, 6.8kg, 15 lb	9.95	29.85
45089-00	1		Kit, Total Hardness Water Kit, Class Size, Chemetrics	26.50	26.50
45981-00	1		Net, Aquatic Kick	58.00	58.00
			* SUBTOTAL		657.80
			SALES TAX		50.12
			INSURANCE & TRANSPORTATION		54.36
			** TOTAL DUE		762.28

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
SCIENCE KIT INC.  
TERMS: NET 30 DAYS

762.28

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
82605-03	2		Iron, 500 g, Filings, Oil Free, 50 Mesh Fine, Shaker Top, Shelf	3.70	7.40
62290-00	7		Magnet, Steel Bar, 150 mm x 19 mm x 7 mm, Pair in Box, w/ Poles	8.95	62.65
46483-00	7		Magnet Bars, Plastic Cased	6.95	48.65
61180-12	1		Compass, Small Magnetic, 20 mm Diameter, Pkg/12	9.95	9.95
61226-03	1		Conductivity Tester	44.95	44.95
46135-00	7		Kit, Electricity	9.95	69.65
47731-00	2		Tuning Fork, Economy Set/8 with Mallet	26.95	53.90
62420-01	15		Meter Stick, Maple, w/ Plain Ends, Metric & English Scales, 1 m; 3'	4.25	63.75
62760-00	14		Protractor, Plastic, 180 deg, 10 cm; 6" Ruler	.95	13.30
60520-00	1		Ball & Ring Apparatus	9.95	9.95
48997-00	3		Weight, Hooked, 10 g to 1000 g, Cast Iron, Set/9	35.00	105.00
62595-06	7		Mirror, Glass w/ Seamed Edges Plane, 10 cm x 15 cm	2.95	20.65
66234-00	1		Mirror, Large Concave Spherical	43.95	43.95
66233-00	1		Mirror, Large Convex Spherical	48.50	48.50
61789-00	3		Kit, Friction Rod	19.50	58.50
60416-01	7		Spring Scale, 2000 g x 50 g; 20 N x 0.5 N	8.95	62.65
60417-01	7		Spring Scale, 250 g x 10 g; 2.5 N x 0.1 N	8.95	62.65
65122-10	1		Apron, Disposable, Polyethylene, Pkg/100	39.50	39.50
20321-00	7		Stopwatch, Electronic LED, 1/100 Second, 60 Minutes	7.50	52.50
* SUBTOTAL					878.05
SALES TAX					66.91
INSURANCE & TRANSPORTATION					68.67
** TOTAL DUE					1,013.63

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
 SCIENCE KIT INC.  
 TERMS: NET 30 DAYS

1,013.63

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
68490-01	1		Book, Lab & Field Investigations in Marine Life (Sumich)	42.24	42.24
69430-00	1		Book, Merck Index	59.76	59.76
64707-02	1		Book, Earth Science Fact Books Set/2 (Boyer, Whittingham)	19.35	19.35
46509-00	1		Book, A Dictionary of Astronomy (Oxford University Press)	13.88	13.88
60031-00	1		Book, Rocks & Minerals (Peterson Field Guide)	14.71	14.71
46300-04	1		Book, Stars & Planets (Peterson Guide)	14.71	14.71
47244-00	1		Book, Q is for Quantum (Gribbin)	13.97	13.97
68776-01	1		Book, How to Know Freshwater Algae (Prescott)	34.95	34.95
69498-00	1		Book, Reptiles & Amphibians (Audubon Field Guide)	16.48	16.48
			* SUBTOTAL		230.05
			SALES TAX		17.53
			** TOTAL DUE		247.58

PLEASE REMIT PAYMENT TO: SCIENCE KIT INC.  
777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
SCIENCE KIT INC.  
TERMS: NET 30 DAYS

247.58

# Science Kit & Boreal Laboratories

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Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE
<b>666.17</b>

**SOLD TO**

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

**SHIP TO**

Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9377-654-00	73029	12/12/01

# Science Kit & Boreal Laboratories

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Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9377-654-00

Page: 1

YOUR P.O. #: 73029

DATE: 12/12/01

182

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
69-00	1		Model, Brain, Six-Part, Denoyer-Geppert, 15 cm x 20 cm x 23 cm	619.00	619.00
			* SUBTOTAL		619.00
			SALES TAX		47.17
			** TOTAL DUE		666.17

**Science Kit  
& Boreal  
Laboratories**

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE

**637.48**

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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in all correspondence →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9363-336-00	72575	11/26/01

**Science Kit  
& Boreal  
Laboratories**

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PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 9363-336-00

Page: 2

YOUR P.O. #: 72575

DATE: 11/26/01

172

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
			* SUBTOTAL		541.24
			SALES TAX		41.24
			INSURANCE & TRANSPORTATION		55.00
			** TOTAL DUE		637.48

# Science Kit & Boreal Laboratories

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 93 36-00

Page: 1

**2-56B**

YOUR P.O.#: 72575

DATE: 11/26/01

171

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
320-00	4		Thermometer, -20 C to 110 C, Partial Immersion, Red Alcohol	4.75	19.00
47190-00	1		Balance, Compact Scale, 200 g x 0.1 g	105.00	105.00
80832-01	1		Bromothymol Blue Sodium Salt, 1 g, Indicator Powder, pH 6.0-7.6,	4.95	4.95
89205-01	1		Bromothymol Blue Sodium Salt, 500 mL, 0.04% Aqueous Indicator	5.75	5.75
86878-03	1		Sodium Hydroxide, Lab Grade, 500 mL, 0.1 M Solution, 0.1 N,	5.30	5.30
71893-01	1		Blackline Masters, Mastering The Periodic Table (Trombley)	15.95	15.95
60550-04	24		Bottle, Amber Squeeze Jet, 150 mL, Polyethylene	1.40	33.60
60718-12	12		Pipet Assembly for 15 mL Dropping Bottle (60717-15), Pkg/12	7.30	87.60
61360-02	6		Cylinder, Borosilicate, 10 mL x 0.2 mL, w/ Plastic Base, Single	4.20	25.20
46058-00	9		Mortar & Pestle Set, 100 mm, 100 mL	6.95	62.55
61545-00	9		Scalpel, Superior, Forged Steel, 140 mm	2.40	21.60
61495-12	1		Needles, Straight Teasing, w/ Plastic Handle, 145 mm, Pkg/12	2.25	2.25
61965-08	40		Stirring Rod, Glass, 5 mm x 200 mm	.36	14.40
60243-10	1		Pitcher, Polypropylene, 1000 mL	5.25	5.25
700-01	1		Wood Splint, 114 mm x 6 mm, Pkg/500, Round Ends	4.00	4.00
60760-01	12		Brush, Test Tube, White Nylon Bristles, 24 cm	1.20	14.40
63280-00	4		Rack, Test Tube Support, Six 21 mm Tube Capacity, Student, w/ Drying	6.75	27.00
62845-00	1		Rubber Policeman w/ Glass Rod, Pkg/12	7.95	7.95
69147-01	1		Prepared Slide, Rotifers, wm	2.65	2.65
69229-01	1		Prepared Slide, Fish Scales, 4 Types, wm	10.99	10.99
74030-00	1		Chart, Periodic Table of Elements, Biology, Unlaminated, 106 cm x	29.95	29.95
63730-00	1		Book, The Complete Handbook of Science Fair Projects (Bochinski)	14.95	14.95
46822-01	1		Book, Science Fair Using the Internet (Rosner)	20.95	20.95

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	Shipped	Back Ordered			
45091-00	1		Model, DNA	55.95	2 55.95
46930-00	1		Poster, The Genetic Code: DNA to Proteins, 60 cm x 91 cm	9.97	3 9.97
46275-00	1		Lab Activity, DNA Fingerprinting: A Simple Simulation, 30 Students,	55.95	4 55.95
68922-00	1		Kit, Chlorophyll Chromatogram/Wavelength, Class Size	39.93	5 39.93
47066-00	2		Lab Activity, Testing Familial Relationships Using Simulated	29.33	6 58.66
46971-00	1		Lab Activity, Respiration of Yeast: A Student Designed	39.95	7 39.95
46815-03	1		Chart, Quick Study, The Basics of Biology, 22 cm x 28 cm	3.95	8 3.95
73954-24	1		Wall Chart, The Cell, 52 cm x 75 cm	5.13	9 5.13
46815-06	1		Chart, Zoology Today, 22 cm x 28 cm	3.95	10 3.95
65689-00	1		Model, Dimensional Man	25.20	11 25.20
79724-00	1		Chart Stand, Non-Adjustable, 71 cm x 135 cm	33.54	12 33.54
79876-00	1		Chart, The Endocrine System, 70 cm x 100 cm	18.17	13 18.17
46996-00	1		Lab Activity, Investigating the Sense of Taste, 30 Students	57.50	14 57.50
* SUBTOTAL					407.85
SALES TAX					31.08
** TOTAL DUE					438.93
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INVOICE #: 8377-bud-01

Page: 1

YOUR P.O. #: 73048

DATE: 3/11/02

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
687-00	1		Model, Bio-Membrane, 13 cm x 7 cm	55.95	55.95
			* SUBTOTAL		55.95
			SALES TAX		4.26
			** TOTAL DUE		60.21
<b>PAST DUE!</b>					
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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
46363-03	5	3	Pipettor, Volac, 1000 uL to 10000 uL, Green	72.50	362.50
46404-00	1		Timer, Teach	49.95	49.95
46364-00	1		Tip, Plain, Calibrated, Blue, 10 mL, for Green Volac Pipettor	70.00	70.00
* SUBTOTAL					482.45
SALES TAX					36.76
** TOTAL DUE					519.21
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INVOICE #: 9377-565-01

Page: 1

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DATE: 1/11/02

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
46363-03	3		Pipettor, Volac, 1000 uL to 10000 uL, Green	72.50	217.50
			* SUBTOTAL		217.50
			SALES TAX		16.57
			** TOTAL DUE		234.07

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551

**2-61**

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
57889-00	4		Microscope, Two Way, 13 cm x 17 cm	7.05	28.20
62370-01	20		Magnifier, Dual, 3x & 6x	1.37	27.40
69005-00	1		Kit, Kentec, Shampoo Evaluation, 24 Students in Groups/4	33.59	33.59
69601-13	1		Kit, Toothpaste Evaluation, 24 Students in Groups/2	59.39	59.39
65254-10	1		Pipet, Dropper, Microtip, Disposable Polyethylene, 144 mm x	4.87	4.87
46485-00	1		Kit, Cartesian Diver, Super	15.48	15.48
62800-00	1		Radiometer	7.67	7.67
46128-00	3		Kit, White Wings, Science of Experimental Flight	12.42	37.26
46195-00	1		Model, Hot Air Balloon, Pkg/10, TD/CT, 30 Students	55.00	55.00
66112-00	1		Kit, Magnetism Demonstration, w/ Activity Book	62.25	62.25
46214-00	1		Kit, Magnetic Levitation	20.64	20.64
62285-00	10		Magnet, Steel Bar, 150 mm x 15 mm x 7 mm, w/ Poles Marked	3.68	36.80
65891-00	1		Magnet, Ring, Pkg/16, 25 inside D x 35 mm outside D, 6.4 mm Thick	13.48	13.48
61190-00	10		Compass, Magnetic, 40 mm Diameter	1.79	17.90
68931-50	1		Lab Activity, Inference Boards: Patterns in Electric Circuits,	65.50	65.50
65304-05	1		Kit, Discover Electric Circuits, Kit/5	32.50	32.50
46135-00	4		Kit, Electricity	7.74	30.96
64373-00	1		Two Potato Clock	17.20	17.20
63968-00	1		Collection, Rock & Mineral, Earth Science, School, 2.5 cm x 5 cm,	55.50	55.50
68634-01	1		Collection, Fluorescent Rock, Basic, 1" x 2", Set/10	24.90	24.90
45733-00	1		Rocks & Minerals Kit	45.55	45.55
* SUBTOTAL					692.04
SALES TAX					54.46
** TOTAL DUE					746.50
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INVOICE #: 9398-320-01      Page: 1  
YOUR P.O. #: 73937  
DATE: 2/18/02      180

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
54 00	6		Magnet Bars, Plastic Cased	4.87	29.22
			* SUBTOTAL		29.22
			SALES TAX		2.30
			** TOTAL DUE		31.52

2-63

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INVOICE #: 9398-320-00 Page: 1  
YOUR P.O. #: 73937  
DATE: 2/12/02 138

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
1180-12	1		Compass, Small Magnetic, 20 mm Diameter, Pkg/12	6.97	6.97
5304-05	3		Kit, Discover Electric Circuits, Kit/5	22.75	68.25
			* SUBTOTAL		75.22
			SALES TAX		5.92
			** TOTAL DUE		81.14

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31.52

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INVOICE #: 9398-320-01

Page: 1

YOUR P.O. #: 73937

DATE: 2/18/02

180

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
5400	6		Magnet Bars, Plastic Cased	4.87	29.22
			* SUBTOTAL		29.22
			SALES TAX		2.30
			** TOTAL DUE		31.52

124.04

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9397-127-00	74067	1/31/02

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
47021-00	5		pH Paper, Colorphast, 0-14, 100 Strips	11.25	56.25
64305-01	1		Petri Dish, 100 mm x 15 mm Sterile Disposable, Polystyrene, Pkg/20	3.54	3.54
45111-03	12		Beaker, Pyrex Student Grade, 250mL Low Form, Double Scale	2.14	25.68
63256-06	72		Test Tube, SK, 18 mm x 150 mm, 27 mL, Borosilicate	.41	29.52
			* SUBTOTAL		114.99
			SALES TAX		9.05
			** TOTAL DUE		124.04

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9397-870-00	74130	2/05/02

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INVOICE # 9397-870-00

Page: 1

YOUR P.O # 74130

DATE 2/05/02

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
67304-05	16		Preserved Cat, Single, 14"-19" (Medium), Skinned	32.40	518.40
			* SUBTOTAL		518.40
			SALES TAX		40.80
			** TOTAL DUE		559.20

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INVOICE # 8387-871-00

Page: 2

YOUR P.O. #: 74131

DATE: 2/07/02

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
80898-01	1		Buffer Capsules, pH 4, Vial/10 Capsules Each Makes 100 mL of	6.19	6.19
80899-10	1		Buffer Capsules, pH 10, Vial/10 Capsules Each Makes 100 mL of	6.19	6.19
80408-03	1		Ammonium Peroxydisulfate, Lab Grade, 500 g, Crystals, Ammonium	10.71	10.71
86865-04	1		Sodium Hydroxide, Lab Grade, 2.5 kg, Pellets, Caustic Soda,	25.71	25.71
83305-02	1		Lycopodium Powder, Lab Grade, 100 g, Shelf Life Indefinite,	12.21	12.21
87088-03	1		Steel, 500 g, Wool, Fine, Shelf Life Indefinite, Non-Hazardous	5.25	5.25
89006-03	1		Zinc, Reagent Grade, 500 g, Shots, Shelf Life Indefinite,	14.25	14.25
63680-00	60		Battery Electrode, Zinc, 19 mm x 100 mm	.69	41.40
80621-03	1		Aluminum, 500 g, Shot, Shelf Life Indefinite, Non-Hazardous	7.65	7.65
83223-03	1		Dodecanoic Acid, 500 g, Powder, Lauric Acid, Shelf Life Indefinite	9.39	9.39
89005-03	1		Zinc, Reagent Grade, 500 g, Powder, Shelf Life Indefinite,	9.77	9.77
89100-01	2		Hydrochloric Acid, ACS Grade, 2.5 L, 37% Solution, 12 M, In	31.54	63.08
80095-00	2		Aluminum, 12" x 25' roll, 30 cm x 7.6 m roll, Regular Foil, Shelf	1.72	3.44
* SUBTOTAL					522.07
SALES TAX					41.09
** TOTAL DUE					563.16
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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
86785-04	1		Sodium Chlorate, Lab Grade, 2.5 kg Crystals, Shelf Life Indefinite,	31.47	31.47
82001-02	1		Iron(II) Chloride Tetrahydrate, Lab Grade, 100 g, Crystals,	11.76	11.76
81052-04	3		Calcium Carbonate, Lab Grade, 2.5 kg, Marble Chips, Shelf Life	5.81	17.43
64552-02	1		Weighing Boat, 78 mm x 25 mm, Pkg/100	6.48	6.48
62370-01	35		Magnifier, Dual, 3x & 6x	1.37	47.95
64775-01	1		Ruler, Plastic, Clear, 15 cm; 6", Metric & English Scales, Pkg/10	2.56	2.56
61655-11	4		Paper, Filter, Medium Flow, 11 cm diameter, Pkg/100	3.47	13.88
86740-03	1		Sodium Tetraborate Decahydrate, Lab Grade, 500 g, Powder, Sodium	5.60	5.60
61200-00	36		Compass w/ Pencil, 12" diameter, Safety, Plastic	1.16	41.76
66370-00	1		Demonstration, Slinky Spring	5.43	5.43
30395-02	1		Diffraction Viewer, 2"x2", Pkg/25 Cardmounted, Grating Film	13.97	13.97
86705-04	2		Sodium Hydrogen Carbonate, Lab Grade, 2.5 kg, Powder, Sodium	7.93	15.86
84530-03	1		Oxalic Acid, Reagent Grade, 500 g, Crystals, Shelf Life Indefinite,	16.59	16.59
81075-04	1		Calcium Chloride, Lab Grade, 2.5 kg, Granular, 4-8 Mesh,	9.84	9.84
83530-03	1		Magnesium Chloride Hexahydrate, ACS Grade, 500 g, Crystals, Shelf	9.84	9.84
86795-04	2		Sodium Chloride, Lab Grade, 2.5 kg, Fine White Crystals,	4.73	9.46
86800-04	1		Sodium Chloride, Lab Grade, 2.5 kg Large Crystals, Rock Salt, Shelf	6.23	6.23
81121-03	1		Calcium Oxide, Lab Grade, 500 g, Powder, Burnt Lime, Shelf Life 1	3.47	3.47
89119-03	1		Thymol Blue Sodium Salt, Reagent Grade, 500 mL, 0.04% Indicator	7.91	7.91
80795-01	2		Bromocresol Green, 100 mL, 0.04% Aqueous Indicator Solution,	3.43	6.86
63180-00	12		pH Paper, Blue Litmus Test Paper, Vial/100	.57	6.84
63190-00	12		pH Paper, Red Litmus Test Paper, Vial/100	.57	6.84
69642-03	10		pH Paper, Wide Range, 1/4" x 2", (.64cm x 5cm), Vial/100	.88	8.80

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2-68  
125

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
7516-02	2		Food, Tetramin, Aquarium, 200 g, Fish Staple Food	13.73	27.46
87505-01	4		Food, Aquarium, Freeze-Dried Tubifex Worms, 30 grams	4.87	19.48
68179-00	4		Food, Aquarium, Spirulina Flakes, 2 oz	3.77	15.08
60258-00	2		Scraper, Aquarium, 48 cm long	3.49	6.98
60262-01	2		Siphon, Air-Vac	5.25	10.50
60216-00	8		Air Breaker Stone, Aquarium	1.09	8.72
68510-04	4		Replacement Undergravel Filter, Carbon Cartridge, Pkg/2	2.07	8.28
45405-00	2		Biological Filter Supplement, Aquarium, 227 grams	7.48	14.96
65809-00	4		Ph & Alkalinity Booster, SeaBuffer	4.11	16.44
73845-01	1		CDROM, Sky Works, Win, Win 3.1	27.97	27.97
47034-00	2		Map Measure w/ Magnifier	19.88	39.76
45443-00	6		Tetra, Reptomin, 75 grams	3.96	23.76
69518-00	5		Illuminator, Double Intensity, 20W & 40W	13.48	67.40
69518-01	10		Replacement Illuminator Bulb for Double Intensity Illuminator	2.52	25.20
68634-01	1		Collection, Fluorescent Rock, Basic, 1" x 2", Set/10	24.90	0
85395-03	1		Potassium Permanganate, Lab Grade, 500 g, Crystals, Shelf Life	9.03	9.03
82270-03	1		Hydrogen Peroxide, ACS Grade, 500 mL, 30%, Stabilized,	26.37	26.37
			* SUBTOTAL		372.29
			SALES TAX		29.30
			** TOTAL DUE		401.59
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR.. PO BOX 5003. TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	401.59

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
			* SUBTOTAL		453.68
			SALES TAX		35.70
			** TOTAL DUE		489.38
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	489.38

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
9436-00	1		Sodium Polyacrylate, Lab Grade, 500 g, Powder, Shelf Life	15.86	15.86
665-02	1		Sodium, Lab Grade, 125 g, Lumps, Severe Fire Risk in Contact With	36.36	36.36
3760-01	1		Methyl Orange, Lab Grade, 25 g, Powder, Shelf Life Indefinite,	6.86	6.86
3525-03	1		Magnesium Carbonate Hydroxide Pentahydrate, Lab Grade, 500 g,	10.29	10.29
3510-01	2		Magnesium, 25 g, Ribbon, 1/8" wide x 120', Roll, Shelf Life	10.43	20.86
1360-08	6		Cylinder, Borosilicate, 100 mL x 1 mL, w/ Plastic Base, Single	4.13	24.78
4342-03	20		Crucible, Student High Form, 18 mL Glazed Porcelain w/ Cover	2.77	55.40
3580-04	12		Watch Glass, Pyrex, 100 mm	1.75	21.00
6119-00	2		Pump, Pipette, 10 mL, Green	11.33	22.66
6119-01	2		Pump, Pipette, 25 mL, Red	15.67	31.34
5728-00	1		Beral Pipet, Thin Stem, Disposable Polyethylene, 150 mm x 2.5 mm,	4.03	4.03
5273-00	3		Visorgogs	5.76	17.28
50745-01	12		Brush, Test Tube, Natural Pig Bristles, 24cm	.70	8.40
50775-12	1		Brush, Flask, 31 cm	2.00	2.00
50775-15	1		Brush, Flask, 36 cm	2.07	2.07
53020-00	2		Spoon, Plastic, 15 cm, Pkg/12	1.23	2.46
55093-00	1		Pipet, Dropper, Thin Stem, Disposable Polyethylene, 150 mm x	12.04	12.04
53690-50	2		Plate, Spot, Clear Polystyrene, 15 Depressions, 140 mm x 80 mm,	10.75	21.50
531-05	72		Test Tube, SK, 16 mm x 150 mm, 20 mL, Borosilicate	.40	28.80
62845-00	1		Rubber Policeman w/ Glass Rod, Pkg/12	6.97	6.97
45111-05	6		Beaker, Pyrex Student Grade, 600mL Low Form, Double Scale	2.92	17.52
45111-03	12		Beaker, Pyrex Student Grade, 250mL Low Form, Double Scale	1.91	22.92
69610-00	1		Hand Protector	11.55	11.55
64305-01	1		Petri Dish, 100 mm x 15 mm Sterile Disposable, Polystyrene, Pkg/20	3.54	3.54
61867-03	12		Funnel, Polypropylene, 65 mm diameter, Standard Stem, 60 degree	1.12	13.44
63451-01	3		Tray, Tote, Laboratory, 48 cm x 23 cm x 11 cm	11.25	33.75

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 777 EAST PARK DR. PO BOX 5003. TONAWANDA, NY 14151-5003

PAY THIS AMOUNT TO  
 SCIENCE KIT INC.  
 TERMS: NET 30 DAYS

(CONTINUED)

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
59-00	4		Pump, Pipette, 10 mL, Green	14.85	59.40
59-01	4		Pump, Pipette, 25 mL, Red	21.95	87.80
54342-03	10		Crucible, Student High Form, 18 mL, Glazed Porcelain w/ Cover	3.95	39.50
45570-01	1		Poster, Illustrated Periodic Table, 96 cm x 63 cm (38" x 24")	17.95	17.95
* SUBTOTAL					204.65
SALES TAX					16.11
** TOTAL DUE					220.76
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	* <b>220.76</b>

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
45259-01	1		Wire Lid, Hamster/Rat Cage	69.50	69.50
			* SUBTOTAL		69.50
			SALES TAX		5.47
			** TOTAL DUE		74.97
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	74.97

# Science Kit & Boreal Laboratories

777 East Park Dr  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 8438 00

Page: 1

YOUR P.O. #: 77354

DATE: 5/21/02

447

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
4-9-00	1		Cage, Hamster/Rat w/o Cover	21.67	21.67
			* SUBTOTAL		21.67
			SALES TAX		1.71
			** TOTAL DUE		23.38
PLEASE REMIT PAYMENT TO: SCIENCE KIT INC. 777 EAST PARK DR., PO BOX 5003, TONAWANDA, NY 14151-5003				PAY THIS AMOUNT TO SCIENCE KIT INC. TERMS: NET 30 DAYS	23.38



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TOTAL INVOICE DUE
138.40

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Central Warehouse  
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Accounts Payable  
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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9226-450-00	69012	7/17/01



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WARD'S E.I.N. 18-0971836

INVOICE #: 9226-450-00

Page: 1

YOUR P O # 69012

DATE: 7/17/01

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
36-0034	5		Refill Kit/WARD'S Simulated ABO/Rh Blood Typing Lab Activity, 36-0019	15.00	75.00
14-4512	1		Dialysis Tubing, 22mm Diameter, 34mm Flat Width, 23 Microns Thick, Laboratory Scoop, Blade Only	27.00	27.00
15-4339	12		Polypropylene Stirring Rod (Policeman)	.75	9.00
18-2010	3		Single Concavity Slide Pkg/12 25mm x 75mm, 1.25mm Thick	1.10	3.30
14-3510	1		Barnes Dropping Bottle, 30ml	6.99	6.99
17-6011		12	Broad Bean Seed, Viable, 1/2lb Pkg	.85	
86-8003	1		Sweet Corn Seed, Untreated 200/Pkt Viable, , 2oz, Seneca Variety	4.50	4.50
86-8080	1			2.45	2.45
* SUBTOTAL					128.24
SALES TAX					10.16
** TOTAL DUE					138.40

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TOTAL INVOICE DUE

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9226-450-01	69012	8/03/01

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INVOICE # 9226-450-01

Page: 1

YOUR P.O. #: 69012

DATE: 8/03/01

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
17-6011	12		Barnes Dropping Bottle, 30ml	.85	10.20
			* SUBTOTAL		10.20
			SALES TAX		.81
			** TOTAL DUE		11.01



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TOTAL INVOICE DUE
<b>180.44</b>

**SOLD TO**

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**SHIP TO**

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 1690 David E Cook Way  
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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9226-447-00	69013	7/16/01



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INVOICE #: 9226-447-00      Page: 1  
 YOUR P.O. #: 69013  
 DATE: 7/16/01      224

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
36-0034	10		Refill Kit/WARD'S Simulated ABO/Rh Blood Typing Lab Activity, 36-0019	15.00	150.00
15-9863	1		String, 1/2 lb spool	4.20	4.20
15-2829	2		* Filter Paper, Coarse Grade, 125mm Box/100 25 microns	6.50	13.00
* SUBTOTAL					167.20
SALES TAX					13.24
** TOTAL DUE					180.44



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TOTAL INVOICE DUE

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Clovis, CA 93611-0599

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9245-467-03	70417	1/09/02

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WARD'S E.I.N. 16-0971836

INVOICE #: 9245-487-03

Page: 1

YOUR P.O.# 70417

DATE: 1/08/02

23



CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-2380	2		Iodine, Potassium Iodide Sol.LABgr 500ml Plastic Bottle, MSDS # 913	6.95	13.90
			* SUBTOTAL		13.90
			SALES TAX		1.10
			** TOTAL DUE		15.00



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 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 862-2860 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

YOUR P.O. # 70417  
 DATE: 10/05/01

123

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
J 5072	2		Spirometer Mouthpieces, Pkg/250 Disposable, 11mm O.D.,	15.50	31.00
69-7232	2		Pig Heart, Preserved, Pail/10 MSDS 694.5 + 153.5	45.00	90.00
93-6138	17	3	Bone-Ground Preparation (CS&LS) Slide (Human) Thin sections;	8.79	149.43
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0390			Amoeba proteus Culture 30/35 Students, Live	4.99	
87-1300			Paramecium aurelia Culture, 30/35 Students, Live	4.99	
87-0100			Euglena sp. Culture 30/35 Students Live	4.99	
87-2500			Brown Planaria, Living, 30/35 Student Culture	5.95	
87-5210			Daphnia magna, Mature, 30/35 Students	5.99	
87-2020			Brown Hydra Culture, Living, 30/35 Students	5.15	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	6.99	
SALES TAX					22.60
TRANSPORTATION & PACKAGING					61.86
** TOTAL DUE					354.89

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*These items are shipped on 10/4/01 already on PO + this is OK to pay?*

PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC.  
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354.89

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AL INVOICE DUE  
**35.39**

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 Clovis, CA 93611-0567

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INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9245-467-02	70417	10/29/01

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 WARD'S E.I.N. 18-0971836

INVOICE #: 9245-467-02

Page: 1

YOUR P.O. #: 70417

DATE: 10/29/01

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# WARD'S

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
3-6138	3		Bone-Ground Preparation (CS&LS) Slide (Human) Thin sections;	8.79	26.37
			SALES TAX		2.20
			TRANSPORTATION & PACKAGING		6.82
			** TOTAL DUE		35.39

# WARD'S

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 WARD'S E.I.N. 16-0971836

INVOICE # 95-487-00  
 YOUR P.O. # 0417  
 DATE 9/27/01

**2-79A**

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	6.99	
			SALES TAX		311.43
			TRANSPORTATION & PACKAGING		476.93
			** TOTAL DUE		4,624.95

*OK to pay?*  
*yes*  
*[Signature]*

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 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

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**4,624.95**

# WARD'S

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WARD'S E.I.N. 16-0971836

INVOICE # 6-467-00  
YOUR PO # 70417  
DATE 8/27/01

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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
39-1456	2		Glucose (Dextrose), Anhydrous Granular, LABgr, 2.5kg Bottle	19.45	38.90
15-2558	20		pH Paper, 1-14 range, Vial/100	1.15	23.00
14-4512	2		Dialysis Tubing, 22mm Diameter, 34mm Flat Width, 23 Microns Thick,	37.95	75.90
14-3500	6		Preclean Microscope Slides, Pkg/72 3 X 1 Inch, 1mm Thickness	7.50	45.00
14-3555	8		22mm Plastic Coverslips, Box/100	2.79	22.32
69-7194	3		Sheep Eyes, Preserved, Pail/100 MSDS 694.5 + 153.5	57.50	172.50
69-7182	2		Cow or Calf Eyes, Pail/10 Preserved, MSDS 694.5 + 153.5	15.25	30.50
69-2244	3		Pln. Med 3-4" Grassfrog-Pail/100 Preserved, MSDS 694.5 + 42	153.50	460.50
68-2204	2		Earthworm, 9"+, Plain, Pail/100, Preserved, MSDS 694.5 + 152	32.50	65.00
68-2804	3		Crayfish, 4-6", Plain, Pail/100 Preserved	60.00	180.00
68-4054	3		Lubber Grasshopper (Romalea), Pl/100 Preserved, MSDS 1704	27.00	81.00
86-8280	10		Radish Seeds, Viable, Packet, Cherry Belle	2.75	27.50
86-8081	2		Sweet Corn Seed, Viable, 1lb Pkg., Untreated	7.25	14.50
15-2000	1		3 1/8" Circle Weighing Papers, Box/1000	14.75	14.75
14-4105	12		P.T.C. Taste-Test Paper, Pkg/100 MSDS# 676	1.05	12.60
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0390			Amoeba proteus Culture 30/35 Students, Live	4.99	
87-1300			Paramecium aurelia Culture, 30/35 Students, Live	4.99	
87-0100			Euglena sp. Culture 30/35 Students Live	4.99	
87-2500			Brown Planaria, Living, 30/35 Student Culture	5.95	
87-5210			Daphnia magna, Mature, 30/35 Students	5.99	
87-2020			Brown Hydra Culture, Living, 30/35 Students	5.15	

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WARD'S NATURAL SCIENCE.  
TERMS: NET 30 DAYS

(CONTINUED)

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
15-1025	10		Kimwipes Disposable Wipers-Box/280 4 1/2" x 8 1/2"	2.90	29.00
93-2241	5		Animal Mitosis (Sect) IH Stain	8.99	44.95
88-8105	1		Parascaris mitosis. Shows diploid		
			Ward's Antibiotic Sensitivity Kit (NON-HAZARDOUS)	54.00	54.00
36-0034	5		Refill Kit/WARD'S Simulated ABO/Rh Blood Typing Lab Activity, 36-0019	19.00	95.00
86-8330	4		Albino Tobacco Seeds, Viable, 3:1, Green:Albino, .1g vial, 800-1000	5.75	23.00
63-0240	1		Diatomaceous Earth, Preserved, Jar/30	4.25	4.25
18-7100	6		Disposable Petri Dish, Pkg/20 150x 15mm	8.64	51.84
14-5070	5		Spirometer, with 50 Disposable Mouthpieces & Capacity Charts	159.00	795.00
14-5072		2	Spirometer Mouthpieces, Pkg/250 Disposable, 11mm O.D.,	15.50	
69-7001	20		Fully Extracted Brain w/Dura Mater Jar/1, Preserved, MSDS 694.5 + 153.5	12.50	250.00
69-7232		2	Pig Heart, Preserved, Pail/10 MSDS 694.5 + 153.5	45.00	
69-7322	1		Sheep Kidney, Preserved, Pail/10 *	22.00	22.00
69-5238	16		Double Injected Medium, 14-18" Cat VacPak/1, Preserved	30.50	488.00
93-6138		20	Bone-Ground Preparation (CS&LS) Slide (Human) Thin sections;	8.79	
15-2819	4		Filter Paper, Medium Grade, 12.5cm Box/100 15 microns	4.59	18.36
15-2829	4		Filter Paper, Coarse Grade, 125mm Box/100 25 microns	14.85	59.40
17-4080	12		Student Grd. 1000ml Griffin Beaker Graduated, Pyrex	6.44	77.28
17-4122	12		Beaker, 2000ml Pyrex Std. Grade	14.07	168.84
17-2974	24		Erlenmeyer Flask, Pyrex 500ml, Std.	3.95	94.80
17-2975	12		Erlenmeyer Flask, Pyrex 1000ml, Std.	6.46	77.52
17-2976	12		Erlenmeyer Flask, Pyrex 2000ml, Std.	14.64	175.68
39-1438	2		Glycerol (Glycerin) LABgr, 500ml MSDS # 297	9.75	19.50
37-0701	2		Benedict's Solution, Qualitative 1 Liter LABgr. MSDS # 081	6.95	13.90
39-3268	1		Starch, Potato, LABgr, 500gm Btl. MSDS # 855	10.30	10.30

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 PO BOX 92921, ROCHESTER, NEW YORK 14692-9021

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 TERMS: NET 30 DAYS

(CONTINUED)



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 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8499  
 WARD'S E.I.N. 16-0971896

INVC 9248-945-01  
 YOUR P.O. # 70803  
 DATE 9/28/01

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-5746			1 Strontium Chloride, Crystal, LABgr 100gm- MSDS # 1362, IP2	7.90	
37-2833			1 Magnesium Chloride, LabGrade Crystals, 500g Btl. MSDS # 474	6.25	
37-5770			2 Sulfuric Acid, Reagent ACS 18M 500ml Btl. MSDS # 326	14.60	
37-2250			4 Hydrochloric Acid 37%, Reagent Concentrate 500ml Safety Bottle,	11.95	
14-0105			4 Wood Splints, 5 1/2", Pkg/500	3.10	
			SALES TAX		1.05
			TRANSPORTATION & PACKAGING		6.66
			** TOTAL DUE		19.66

30000 4150206103

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# WARD'S

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 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 www.wardsci.com  
 E-Mail: customer\_service@wardsci.com

<b>TOTAL INVOICE DUE</b>
<b>715.88</b>

SOLD TO

Clovis Unified School District  
 Accounts Payable  
 1450 Herndon Ave.  
 Clovis, CA 93611-0599

SHIP TO

Clovis Unified School District  
 Central Warehouse  
 1690 David E Cook Way  
 Clovis, CA 93611-0567

ATTN: Cheryl Loyko

Clovis Unified School District  
 Accounts Payable  
 1450 Herndon Ave.  
 Clovis, CA 93611-0599

**PLEASE REMIT THIS TOP PORTION  
 WITH YOUR PAYMENT.**

Reference this number on  
 all payments and  
 correspondence. →

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9246-945-00	70803	10/03/01

# WARD'S

**PLEASE REMIT PAYMENT TO:**  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

INVOICE #: 9246-945-00      Page: 2  
 YOUR P.O. #: 70803  
 DATE: 10/03/01      248

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-2833	1		Magnesium Chloride, LabGrade Crystals, 500g Btl. MSDS # 474	6.25	25 6.25
37-5770	2		Sulfuric Acid, Reagent ACS 18M 500ml Btl. MSDS # 326	14.60	26 29.20
37-2250	4		Hydrochloric Acid 37%, Reagent Concentrate 500ml Safety Bottle;	11.95	27 47.80
14-0105	4		Wood Splints, 5 1/2", Pkg/500	3.10	28 12.40
			SALES TAX		44.86
			TRANSPORTATION & PACKAGING		156.04
				** TOTAL DUE	715.88

*if p'd*

*OK to pay?*

# WARD'S

WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2860 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

INVOICE 8240-340-01  
 YOUR O.# 70803  
 DATE 9/28/01

2-813  
 209

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
37-1966		2	Ammonium Chloride, LABgr., Granular 500g Bottle MSDS # 315	6.50	
15-9235		1	Bare Copper Magnet Wire-1Lb. Spool Guage 18	9.85	
37-2513		2	Copper Foil, 100g LABgr. Thickness: 0.002" MSDS # 127	8.30	
15-9827		2	Cotton Balls, Absorbant, 300 Puffs Per Pkg, Non-Sterile	2.25	
37-6573		1	Lead, LabGr, Sheet (12x12x1/32") MSDS #166	13.50	
37-2850		2	Magnesium, Metal Ribbon, .006" x 1/8" x 120 Ft., LABgr, 30 gm Spool	13.95	
37-2870		2	Manganese Dioxide, Reag., Powder 100g Bottle	9.95	
37-4636		9	Potassium Chloride, LABgr, 100g Granular MSDS # 430	3.95	
37-3123		2	Sodium Iodide, LABgr., Granular 100g Bottle MSDS # 096	10.50	
37-8691		2	Silver Nitrate, LabGr, 0.1M, 500mL MSDS #160	19.60	
37-2546		1	Nickelous Nitrate LabGrade Crystals, 500g Btl. MSDS # 597	21.65	
37-2347		1	Zinc, .08 x 30.48 x 30.48cm, Sheet MSDS # 207	25.75	
16-0572		1	Spectrum Tube, Bromine Vapor	31.75	
37-6585		2	Phosphoric Acid, Reag, ACS, 500mL	16.50	
37-6675		2	Zinc Nitrate, Reag, Crystal, 100g MSDS #119	7.89	
39-0151		2	Acetone, LABgr, 500ml MSDS #015	5.25	
39-0278		1	Ethyl Alcohol, 95%, Denatured, 3.8 liter Btl. LABgr. MSDS # 574	19.25	
39-0279		1	Iso-Propyl Alcohol, 2-Propanol, 99% SCIgr, 1 Liter Plastic Bottle	8.90	
39-0295		2	Methyl Alcohol (Methanol) Anhydrous LABgr, 500ml Bottle MSDS # 053, IP2	4.90	
39-1438		1	Glycerol (Glycerin) LABgr, 500ml MSDS # 297	9.75	
39-0265		1	n-Amyl Alcohol Prim., LABgr., 500ml MSDS # 227, IP2	12.00	
37-1351	1		Cobalt(ous) Chloride, Crystals LABgr., 100g MSDS # 456	11.95	11.95
37-0929		2	Calcium Chloride, Anhydrous 4-20mesh Labgr. Granular	6.15	

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# WARD'S

WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

YOUR # 70803  
 DATE: 10/03/01

2-81C

247

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT	
	Shipped	Back Ordered				
37-1966	2		Ammonium Chloride, LABgr., Granular 500g Bottle MSDS # 315	6.50	1	13.00
15-9235	1		Bare Copper Magnet Wire-1Lb. Spool Guage 18	9.85	2	9.85
37-2513	2		Copper Foil, 100g LABgr. Thickness: 0.002" MSDS # 127	8.30	3	16.60
15-9827	2		Cotton Balls, Absorbant, 300 Puffs Per Pkg, Non-Sterile	2.25	4	4.50
37-6573	1		Lead, LabGr, Sheet (12x12x1/32") MSDS #166	13.50	5	13.50
37-2850	2		Magnesium, Metal Ribbon, .006" x 1/8" x 120 Ft., LABgr, 30 gm Spool	13.95	6	27.90
37-2870	2		Manganese Dioxide, Reag., Powder 100g Bottle	9.95	7	19.90
37-4636	9		Potassium Chloride, LABgr, 100g Granular MSDS # 430	3.95	8	35.55
37-3123	2		Sodium Iodide, LABgr., Granular 100g Bottle MSDS # 096	10.50	9	21.00
37-8691	2		Silver Nitrate, LabGr, 0.1M, 500mL MSDS #160	19.60	10	39.20
37-2546	1		Nickelous Nitrate LabGrade Crystals, 500g Btl. MSDS # 597	21.65	11	21.65
37-2347	1		Zinc, .08 x 30.48 x 30.48cm, Sheet MSDS # 207	25.75	12	25.75
16-0572	1		Spectrum Tube, Bromine Vapor	31.75	13	31.75
37-6585	2		Phosphoric Acid, Reag, ACS, 500mL	16.50	14	33.00
37-6675	2		Zinc Nitrate, Reag, Crystal, 100g MSDS #119	7.89	15	15.78
39-0151	2		Acetone, LABgr, 500ml MSDS #015	5.25	16	10.50
39-0278	1		Ethyl Alcohol, 95%, Denatured, 3.8 liter Btl. LABgr. MSDS # 574	19.25	17	19.25
39-0279	1		Iso-Propyl Alcohol, 2-Propanol, 99% SCIgr, 1 Liter Plastic Bottle	8.90	18	8.90
39-0295	2		Methyl Alcohol (Methanol) Anhydrous LABgr, 500ml Bottle MSDS # 053, IP2	4.90	19	9.80
39-1438	1		Glycerol (Glycerin) LABgr, 500ml MSDS # 297	9.75	20	9.75
39-0265	1		n-Amyl Alcohol Prim., LABgr., 500ml MSDS # 227, IP2	12.00	21	12.00
37-0929	2		Calcium Chloride, Anhydrous 4-20mesh Labgr. Granular	6.15	23	12.30
37-5746	1		Strontium Chloride, Crystal, LABgr 100gm- MSDS # 1362, IP2	7.90	24	7.90

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 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

CE#: 9248-521-03  
 YOUR P.O.#. 71354  
 DATE: 10/05/01

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
92-5670	8		Ascaris lumbricoides-Males (CS) H&E through sex organs.	3.50	28.00 39
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0398			Amoeba proteus MAGNaculture/100 Live	15.25	
87-0396			Amoeba ReadySlide, Living pkg/5, Live	10.50	
87-1318			Paramecium caudatum, MAGNA/100 Students, Live	15.25	
87-1316			Paramecium Caudatum ReadySlide, Living	10.50	
87-0108			Euglena sp. MAGNaculture/100 Live	15.25	
87-0106			Euglena Ready Slide, Living pkg/5	10.50	
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
* SUBTOTAL					28.00
SALES TAX					2.22
** TOTAL DUE					30.22

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30.22



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 PHONE: (800) 962-2660 FAX:(800) 635-8439  
 WARD'S E.I.N. 16-0971836

A.P.O.#: 71354

DATE: 8/28/01

**2-83A**

25

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
			* SUBTOTAL		1,017.29
			SALES TAX		80.57
			** TOTAL DUE		1,097.86

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**1,097.86**



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 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

(P.O. # 71354

DATE: 8/28/01

2-83 B

24

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
69-2269	1		Feather Set/10 Down + Contour, w/Study Guide.	6.40	6.40 <sup>4</sup>
32-2203	1		Ward's Dichotomous Key To Protozoa Pkg/30	5.39	5.39 <sup>8</sup>
21-2101	2		Medium Covered Aquarium/Terrarium 14"L x 8"W x 9-1/2"H	7.31	14.62 <sup>4</sup>
92-8255	16		Starfish Embryology II-Composite (WM) Slide of unfertilized eggs	6.50	104.00 <sup>7</sup>
92-0553		16	Scypha (CS & LS) H&E Slide	4.40	
92-5670		8	Demonstrates general structure of Ascaris lumbricoides-Males (CS) H&E through sex organs.	3.50	
92-5671	8		Ascaris lumbricoides-Female (CS) H&E Slide through sex organs.	3.80	30.40 <sup>6</sup>
92-2903	4		Starfish Pedicellariae (WM) Slide *	2.70	10.80 <sup>4</sup>
68-4262	2		Giant Water Bug (Lethocerus or Belastoma), Preserved, Jar/10	7.50	15.00 <sup>4</sup>
33-0278	1		WARD'S Owls and Owl Pellets Reference Poster, 27" x 38"	5.59	5.59 <sup>5</sup>
36-5492	1		WARD'S Advanced Owl Pellet Skull Display Sets, Lab Activity	52.00	52.00 <sup>4</sup>
36-5488	1		WARD'S Investigation of NW vs SE Owl Pellets Lab Activity,	62.40	62.40 <sup>5</sup>
33-1200	1		Museum of Life Poster Set, Set/9 Laminated Posters, 24"x18" Each	144.95	144.95 <sup>4</sup>
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0398			Amoeba proteus MAGNAculture/100 Live	15.25	
87-0396			Amoeba ReadySlide, Living pkg/5, Live	10.50	
87-1318			Paramecium caudatum, MAGNA/100 Students; Live	15.25	
87-1316			Paramecium Caudatum ReadySlide, Living	10.50	
87-0108			Euglena sp. MAGNAculture/100 Live	15.25	
87-0106			Euglena Ready Slide, Living pkg/5	10.50	
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	

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 WARD'S E.I.N. 16-0971836

IN # 9248-521-00  
 YOUR P.O. # 71354  
 DATE: 8/28/01

Page: 1  
**2-88C**  
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CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
68-0102	1		Scypha, Medium 1/2"-3/4", Vial/10 Preserved	7.10	7.10 1
68-0222	1		Gonionemus, Preserved, Jar/10 MSDS 694.5 + 153.5	10.20	10.20 2
68-0422	2		Common Sea Anemone, Sm. 1"-1-1/2", (Metridium), Preserved, Pail/10	18.50	37.00 3
68-0312	1		Common Jellyfish, Small 2"-3", (Aurelia), Preserved, Jar/10	13.50	13.50 4
68-7052	2		Freshwater Mussel, 3.5-4.5", Pail/10 Large, Preserved	8.70	17.40 5
68-7442	2		Squid, 6-8", Plain Preserved, Pail/10 MSDS 694.5 + 153.5	16.60	33.20 6
53-2120	1		Nautilus pompilius Shell (Recent), Whole Shell 4" - 6", Preserved,	23.60	23.60 7
53-2140	1		Nautilus pompilius-Bisected shell (Recent), 4" - 6", Preserved, Each	29.30	29.30 8
68-2309	1		Annolid Collection, Preserved, Set/5	17.50	17.50 9
68-2804	1		Crayfish, 4-6", Plain, Pail/100 Preserved	60.00	60.00 10
68-7635	3		Starfish, 5-6", Plain, Vac-Pack/10 Medium, Preserved	8.30	24.90 11
69-0052	1		Lancelet (Amphioxus), Vial/10, Preserved	7.10	7.10 12
69-1005	2		Plain Large Sea Lamprey-VacPack/10 Preserved, 20"+	43.70	87.40 13
69-0069	1		Lamprey Larvae (Ammocoetes) Preserved, Vial/1, 4-4.75"	3.30	3.30 14
69-1172	1		Dogfish, 22-27", 2 Inj, Pail/10, Medium, Preserved	68.25	68.25 15
69-1281	1		Ratfish (Chimaera), Preserved, VacPk/1, MSDS 694.5 + 153.5	6.85	6.85 16
69-1501	1		Sea Horse (Hippocampus), Dry, Preserved, Jar/1, MSDS 694.5	5.20	5.20 17
69-5772	1		2X Inj Med 7-9" Fetal Pig-Pail/10 Preserved, MSDS 694.5 + 154.5	88.36	88.36 18
14-0709	40		Blade For No. 4 Scalpel, #22	.18	7.20 19
68-0209	2		Hydra w/Buds, Preserved, Vial/10 MSDS 1154	4.73	9.46 20
68-0239	1		Obelia, Preserved, Vial/10 MSDS 694.5 + 153.5	4.46	4.46 21
68-0248	1		Obelia Medusae, Preserved, Vial/10 MSDS 694.5 + 153.5	4.46	4.46 22

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 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 982-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

Y.O.#: 71354  
 DATE: 9/29/01

**2-84A**  
 295

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
			* SUBTOTAL		10.76
			SALES TAX		.85
			** TOTAL DUE		11.61

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11.61



WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 862-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

P.O.# 71364

DATE 9/28/01

2-84 B

293

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
68-0102		1	Scypha, Medium 1/2"-3/4", Vial/10 Preserved	7.10	
68-0222		1	Gonionemus, Preserved, Jar/10 MSDS 694.5 + 153.5	10.20	
68-0422		2	Common Sea Anemone, Sm. 1"-1-1/2", (Metridium), Preserved, Pail/10	18.50	
68-0312		1	Common Jellyfish, Small 2"-3", (Aurelia), Preserved, Jar/10	13.50	
68-7052		2	Freshwater Mussel, 3.5-4.5", Pail/10 Large, Preserved	8.70	
68-7442		2	Squid, 6-8", Plain Preserved, Pail/10 MSDS 694.5 + 153.5	16.60	
53-2120		1	Nautilus pompilius Shell (Recent), Whole Shell 4" - 6", Preserved,	23.60	
53-2140		1	Nautilus pompilius-Bisected shell (Recent), 4" - 6", Preserved, Each	29.30	
68-2309		1	Annelid Collection, Preserved, Set/5	17.50	
68-2804		1	Crayfish, 4-6", Plain, Pail/100 Preserved	60.00	
68-7635		3	Starfish, 5-6", Plain, Vac-Pack/10 Medium, Preserved	8.30	
69-0052		1	Lancelet (Amphioxus), Vial/10, Preserved	7.10	
69-1005		2	Plain Large Sea Lamprey-VacPack/10 Preserved, 20"+	43.70	
69-0069		1	Lamprey Larvae (Ammocoetes) Preserved, Vial/1, 4-4.75"	3.30	
69-1172		1	Dogfish, 22-27", 2 Inj, Pail/10, Medium, Preserved	68.25	
69-1232	1		Dogfish Pups, Preserved, Jar/10 MSDS 694.5 + 153.5	10.76	10.76
69-1281		1	Ratfish (Chimaera), Preserved, VacPk/1, MSDS 694.5 + 153.5	6.85	
69-1501		1	Sea Horse (Hippocampus), Dry, Preserved, Jar/1, MSDS 694.5	5.20	
69-5772		1	2X Inj Med 7-9" Fetal Pig-Pail/10 Preserved, MSDS 694.5 + 154.5	88.36	
14-0709		40	Blade For No. 4 Scalpel, #22	.18	
68-0209		2	Hydra w/Buds, Preserved, Vial/10 MSDS 1154	4.73	
68-0239		1	Obelia, Preserved, Vial/10 MSDS 694.5 + 153.5	4.46	

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WARD'S NATURAL SCIENCE EST., INC.  
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 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 WARD'S E.I.N. 16-0971836

YO # 71354

DATE: 10/02/01

2-85  
418

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
92-0553	16		Scypha (CS & LS) H&E Slide Demonstrates general structure of	4.40	70.40
92-5670		8	Ascaris lumbricoides-Males (CS) H&E through sex organs.	3.50	38
FOLLOWING ITEMS WAITING FOR SHIP DATE					
87-0398			Amoeba proteus MAGNACulture/100 Live	15.25	
87-0396			Amoeba ReadySlide, Living pkg/5, Live	10.50	
87-1318			Paramecium caudatum, MAGNA/100 Students, Live	15.25	
87-1316			Paramecium Caudatum ReadySlide, Living	10.50	
87-0108			Euglena sp. MAGNACulture/100 Live	15.25	
87-0106			Euglena Ready Slide, Living pkg/5	10.50	
87-2500			Brown Planaria, Living, 30/35 Student Culture	8.95	
87-2900			Turbatrix aceti Culture, 30/35 Students	8.50	
87-2025			Brown Hydra, Living, MAGNA/100 Culture	15.25	
87-2023			Brown Budding Hydra, Living, 30/35 Student Culture	9.99	
* SUBTOTAL					70.40
SALES TAX					5.58
** TOTAL DUE					75.98
PLEASE REMIT PAYMENT TO: WARD'S NATURAL SCIENCE ESTABLISHMENT, INC. PO BOX 92921, ROCHESTER, NEW YORK 14692-9021				PAY THIS AMOUNT TO WARD'S NATURAL SCIENCE TERMS: NET 30 DAYS	75.98



PLEASE REMIT PAYMENT TO:  
 WARD'S NATURAL SCIENCE EST., INC.  
 P.O. BOX 92921  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX: (800) 635-8439  
 www.wardsci.com  
 E-Mail: customer\_service@wardsci.com

TOTAL INVOICE DUE  
**127.80**

2-86

SOLD TO

Clovis Unified School District  
 Accounts Payable  
 1450 Herndon Ave.  
 Clovis, CA 93611-0599

SHIP TO

Clovis Unified School District  
 Central Warehouse  
 1690 David E Cook Way  
 Clovis, CA 93611-0567

ATTN: Cheryl Loyko

Clovis Unified School District  
 Accounts Payable  
 1450 Herndon Ave.  
 Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
 WITH YOUR PAYMENT.

Reference this number on  
 all payments and  
 correspondence. →

INVOICE NUMBER 9255-895-00	YOUR PURCHASE ORDER NUMBER 72304	DATE 11/01/01
-------------------------------	-------------------------------------	------------------

PLEASE REMIT PAYMENT TO: INVOICE #: 9255-895-00 Page: 1  
 WARD'S NATURAL SCIENCE EST., INC. YOUR P.O. #: 72304  
 P.O. BOX 92921 DATE: 11/01/01 237  
 ROCHESTER, NEW YORK 14692-9021  
 PHONE: (800) 962-2660 FAX (800) 635-8439  
 WARD'S E.I.N 16-0971836



CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
32-1783	1		Dictionary of Environmental Science and Technology, by Porteous	35.44	35.44
32-1825	1		Reading Maps, Book, by Riffel, C 1973, Spiral Bound, 72 p.	11.35	11.35
32-0500	1		GPS Made Easy, Book, by L. Letham, Using Global Positioning Systems	9.01	9.01
32-1803	1		A Field Manual for the Amateur Geologist, Book, by Cvancara,	17.77	17.77
32-5094	1		The Evolution Revolution, By: McNamara & Long, Softcover, 298p	39.95	39.95
32-0114	1		Investigating Water Problems By: Dr. Charles E. Renn, Softcover	4.90	4.90
* SUBTOTAL					118.42
SALES TAX					9.38
** TOTAL DUE					127.80

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**INCREASED GRADUATION REQUIREMENTS**  
 Schedule of Increased Costs for Science Classroom/Lab Equipment  
 2001-02

SCHEDULE 3 PAGE	LINE NUMBER	VENDOR	INVOICE AMOUNT	SHIPPING	SALES TAX	AMOUNT
1		Carolina Biological Supply				3,511.63
2		Science Kit ans Boreal Laboratories				690.62
3		Flinn Scientific				474.56
4	1	Flinn Scientific	639.90	75.00	50.73	765.63
Total for Science Classroom/Lab Equipment						<u>5,442.44</u>

**CAROLINA BIOLOGICAL SUPPLY COMPANY**

**PO BOX 6000**  
**BURLINGTON, NC 27216-6000**  
 Telephone: 336-584-0381 Fax: 336-584-3399  
 FEIN# 560364367 (FOR TEXAS 1-560364367-5)

FAVOR: \*

**IMPORTANT**

Please refer to this number on all payments

**INVOICE NUMBER:**

**OE 2111476**

**Account Charged: 7086529**

**Ship To: 12**

**ACCOUNTING**  
**CLOVIS UNIFIED SCHOOL DISTRICT**  
**1450 HERNDON AVE**  
**CLOVIS CA 93611-0599**

**CLOVIS UNIFIED SCHOOL DISTRICT**  
**CENTRAL WAREHOUSE**  
**1690 DAVID E COOK WAY**  
**CLOVIS CA 93611-0573**

ORDER DATE	OUR ORDER NO	FREIGHT TERMS	CREDIT CARD	PAYMENT TERMS	CUSTOMER PURCHASE ORDER NUMBER	INVOICE DATE		
07/05/01	1842760	FOB DESTINATION		NET 30 DAYS	69228	07/12/01		
LINE NO.	CATALOG NUMBER	DESCRIPTION	UNIT	QUANTITY		PRICE	DISCOUNT	EXTENSION
				INV	B/O			
1	213630	CA WHITE LIGHT EQUIP PKG	EACH	1		3,253.77000		3,253.77
						Shipping & Hdlg		
						Sub Total		3,253.77
						Discount		
						Total		3,253.77
						Sales/Use Tax		257.86
						Down Payment		
						Balance Due		3,511.63

**\*\*\* IMPORTANT \*\*\***

**IF YOU HAVE A PROBLEM CONCERNING THIS INVOICE,**  
**PLEASE CONTACT YOUR CUSTOMER SERVICE REPRESENTATIVE AT**  
**1-800-334-5551 WITHIN 3 DAYS AFTER RECEIPT.**

**INVOICE**

THANK YOU FOR YOUR ORDER

**Science Kit  
& Boreal  
Laboratories**

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

TOTAL INVOICE DUE

**690.62**

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Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

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Clovis USD Central Warehouse  
1690 David E Cook Way  
Clovis, CA 93611-0567

ATTN: Science Supplies

Clovis Unified School District  
Attn: Accounts Payable  
1450 Herndon Avenue  
Clovis, CA 93611-0599

PLEASE REMIT THIS TOP PORTION  
WITH YOUR PAYMENT.

Please refer to this number  
in all correspondence

INVOICE NUMBER	YOUR PURCHASE ORDER NUMBER	DATE
9294-660-00	69209	7/10/01

**Science Kit  
& Boreal  
Laboratories**

777 East Park Drive  
PO Box 5003  
Tonawanda, NY 14151-5003  
Phone: 800-828-7777 Fax: 800-828-3299  
Email: sk@sciencekit.com  
Science Kit E.I.N. 16-0807641

INVOICE #: 8294-660-00

Page: 1

YOUR P.O. #: 69209

DATE: 7/10/01

287

CATALOG NUMBER	QUANTITY		PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT
	Shipped	Back Ordered			
45573-00	1		Groundwater Simulation System	595.00	595.00
			* SUBTOTAL		595.00
			SALES TAX		45.34
			INSURANCE & TRANSPORTATION		50.28
			** TOTAL DUE		690.62

# Original Invoice

## FLINN SCIENTIFIC INC.

"Your safer source for science supplies".

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

Flinn Invoice No.: 677517

Flinn Order No.: 02-31150

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN ACCOUNTS PAYABLE  
1450 HERNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Quantity Shipped	Catalog Number	Description	Unit Price	Extended Price
1	SE1000	GOGGLE SANITIZER, FLINN	\$365.16	\$365.16
1	AP6134	SCIENCE SAFETY VIDEO PACKAGE	\$74.76	\$74.76
		*** COMMENTS *** QUOTE 22582 FOR ITEM #AP6134, QUOTE 28014 FOR ITEM #SE1000 HAS BEEN APPLIED. THANK YOU FOR YOUR ORDER.		
		SALES TAX - CALIFORNIA REGISTRATION # SC0HA97-695535		\$34.64

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$0.00
<b>TOTAL</b>	<b>\$474.56</b>

**PLEASE PAY THIS AMOUNT**

ORIGINAL INVOICE

# FLINN SCIENTIFIC INC.

"Your safer source for science supplies"

P.O. Box 219 Batavia, Illinois 60510

630/879-6900 FEIN No. 36-2926914

E-mail: flinn@flinnsci.com www.flinnsci.com

## Original Invoice

Flinn Invoice No.: 669301

Flinn Order No.: 02-23635

Page No.: 1

**SOLD TO:**

**SHIP TO:**

CLOVIS UNIFIED SCHOOL DISTRICT - 9361301  
ATTN: ACCOUNTS PAYABLE  
1450 HERRNDON AVE  
CLOVIS, CA 93611

CLOVIS CENTRAL WAREHOUSE  
1690 DAVID E. COOK WAY  
SCIENCE DEPT  
CLOVIS, CA 93611

Customer Order No 75638		Date Shipped 03/26/2002	Shipped Via TRUCK	Invoice Date 03/26/2002	
Quantity Shipped	Catalog Number	Description		Unit Price	Extended Price
1	SE2060	STAK-A-CAB COMBINATION ACID/ FLAMMABLES CABINET		\$639.90	\$639.90
2	AP3309	GOGGLES, FOG FREE, STANDARD, VENTED		\$6.04	\$241.40
		*** COMMENTS *** QUOTE 27896 HAS BEEN APPLIED. THANK YOU FOR A GREAT ORDER!			
		SALES TAX - CALIFORNIA REGISTRATION # SCDHA97-695535			\$69.40

### Thank You For Your Valued Order!

Our terms are Net 30 Days. We do not collect tax for your state. If you are required to pay tax on your purchase, please pay it directly.

If you have a problem of any kind with this invoice, please call or write our customer service department. Do not return any material without prior authorization.

Transportation and Insurance	\$75.00
<b>TOTAL</b>	<b>\$1025.70</b>

**PLEASE PAY THIS AMOUNT** 

ORIGINAL INVOICE

**ATTACHMENT 2**

**CLOVIS UNIFIED SCHOOL DISTRICT  
INCREASED SCIENCE GRADUATION REQUIREMENTS  
HIGH SCHOOL (9-12) STAFFING CALCULATIONS**

	2001-02
1 Number of Grade 9-12 pupils	10,219
2 New Pupil Load: Item 1/4	2,555
3 Average Science Class Size	27.2
4 Additional Science Classes: Item 2/Item 3	94
5 Number of classes per teacher	5
6 Increased Science Teachers	19
7 Average Teacher Salary and Benefits	54,432
8 <b>TOTAL INCREASED COSTS TO GR-2</b>	<b>1,022,501</b>

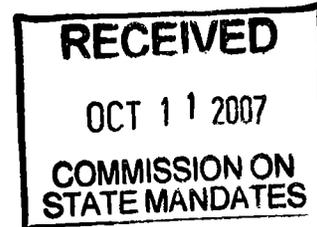
Prepared by SixTen and Associates: L. Hendee 12-11-02



Exhibit C

**JOHN CHIANG**  
California State Controller

October 10, 2007



Paula Higashi  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Michael Johnston  
Assistant Superintendent of Business Services  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611-0599

Keith B. Petersen, President  
SixTen and Associates  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

**Re: State Controller's Office Response to Incorrect Reduction Claim**

*Graduation Requirements*, 05-4435-I-50  
Clovis Unified School District  
Education Code Section 51225.5  
Statutes of 1983, Chapter 498  
Fiscal Years 1998-99, 1999-2000, 2000-01, 2001-02

Dear Ms. Higashi, Mr. Johnston, and Mr. Petersen:

This letter constitutes the response of the State Controller's Office (SCO) to the Incorrect Reduction Claim (IRC) of Clovis Unified School District. Enclosed are the required copies of supporting documentation along with the Division of Audits' response to the IRC. A proof of service is also included, as required by regulation.

The IRC was based on our final report issued on October 22, 2004, which we revised on September 30, 2005. The dollar adjustment in the second report did not change. The entire claimed costs, totaling \$8,053,465 (\$8,054,465 less a \$1,000 penalty for filing a late claim) were determined to be unallowable.

On April 30, 2007, subsequent to the district filing an IRC, we issued a second revised final report to allow a portion of staffing and supply costs claimed as a result of the Commission on State Mandates' adoption of our reevaluation concerning the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. Commission on State Mandates et al., Case No. 03CS01401. Of the claimed \$8,053,465, our audit disclosed that \$4,116,233 is allowable and \$3,937,232 is unallowable. The unallowable costs occurred because the district

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874  
SACRAMENTO 300 Capitol Mall, Suite 518, Sacramento, CA 95814 (916) 324-8907  
LOS ANGELES 600 Corporate Pointe, Suite 1000, Culver City, CA 90230 (310) 342-5656

Paula Higashi  
Michael Johnston  
Keith B. Petersen

-2-

October 10, 2007

claimed unsupported staffing and supply costs and did not provide board certifications for construction costs. For a complete discussion, see Tab 2 of the SCO response.

We believe the revised final report dated April 30, 2007, complies with the court ruling. Therefore, the IRC should be rejected.

Sincerely,



**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

Enclosures

6364

cc: Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

**DECLARATION OF SERVICE BY MAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 300 Capitol Mall, Suite 418, Sacramento, California 95814.

October 10, 2007, I served the:

**Re: State Controller's Office Response to Incorrect Reduction Claim**

*Graduation Requirements, 05-4435-I-50*

Clovis Unified School District

Education Code Section 51225.5

Statutes of 1983, Chapter 498

Fiscal Years 1998-99, 1999-2000, 2000-01, 2001-02

By placing a true copy thereof in an envelope addressed to:

Paula Higashi

Executive Director

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

Michael Johnston

Assistant Superintendent of Business Services

Clovis Unified School District

1450 Herndon Avenue

Clovis, CA 93611-0599

Keith B. Petersen, President

SixTen and Associates

5252 Balboa Avenue, Suite 807

San Diego, CA 92117

And by sealing and depositing said envelope with Golden State Overnight mail at Sacramento, California, with postage thereon fully paid.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 10, 2007, at Sacramento, California.

  
Sue Raspberry

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE INCORRECT REDUCTION CLAIM BY  
CLOVIS UNIFIED SCHOOL DISTRICT  
Graduation Requirements Program**

**Table of Contents**

<b><u>Description</u></b>	<b><u>Page</u></b>
<b>State Controller's Office's Response to District Comments</b>	
Declaration .....	Tab 1
State Controller's Office (SCO) Analysis and Response .....	Tab 2
SCO Revised Audit Report (April 30, 2007) .....	Tab 3
SCO Claiming Instructions (updated September 1996) .....	Tab 4
SCO Payment Report—FY 1998-99 .....	Tab 5
SCO Payment Report—FY 2000-01 .....	Tab 6
SCO Audit Notification Letter (November 18, 2002).....	Tab 7
<b>Attachment – District's Comments</b>	
Incorrect Reduction Claim (September 6, 2005)	
SCO Letter (July 15, 2004) .....	Exhibit A
Commission on State Mandates Order (May 26, 2005) .....	Exhibit B
Parameters and Guidelines (amended January 24, 1991).....	Exhibit C
SCO Claiming Instructions (updated September 1993) .....	Exhibit D
SCO Audit Report (October 22, 2004).....	Exhibit E
District's Response to SCO Draft Audit Report (March 19, 2004).....	Exhibit F
District's Letter (June 20, 2005).....	Exhibit G
District's Letter (March 30, 2005).....	Exhibit H
District's Reimbursement Claims for FY 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02.....	Exhibit I

# TAB 1

1 **OFFICE OF THE STATE CONTROLLER**  
300 Capitol Mall, Suite 1850  
2 Sacramento, CA 94250  
Telephone No.: (916) 445-6854  
3

4  
5 **BEFORE THE**  
6 **COMMISSION ON STATE MANDATES**  
7 **STATE OF CALIFORNIA**  
8

9  
10 INCORRECT REDUCTION CLAIM ON:

11 *Graduation Requirements Program*

12 Chapter 498, Statutes of 1983

13 CLOVIS UNIFIED SCHOOL DISTRICT,  
14 Claimant  
15

No.: CSM 05-4435-I-50

AFFIDAVIT OF BUREAU CHIEF

16 I, Jim L. Spano, make the following declarations:

- 17 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18  
18 years.
- 19 2) I am currently employed as a bureau chief, and have been so since April 21, 1998.
- 20 3) I am a California Certified Public Accountant.
- 21 4) I reviewed the work performed by the SCO auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by the Clovis  
23 Unified School District or retained at our place of business.
- 24 6) The records include claims for reimbursement, with attached supporting documentation,  
25 explanatory letters, or other documents relating to the above-entitled Incorrect  
Reduction Claim.

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7) A field audit for fiscal year (FY) 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02 claims commenced on November 18, 2002, and ended on April 21, 2003.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: September 24, 2007

OFFICE OF THE STATE CONTROLLER

By:   
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

# TAB 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM BY  
CLOVIS UNIFIED SCHOOL DISTRICT**  
**For Fiscal Year (FY) 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02**

**Graduation Requirements Program  
Chapter 498, Statutes of 1983**

**SUMMARY**

The following is the State Controller's Office (SCO) response to the Incorrect Reduction Claim (IRC) that the Clovis Unified School District filed with the Commission on State Mandates (CSM) on September 6, 2005. The SCO audited the district's claims for costs of the legislatively mandated Graduation Requirements Program for the period of July 1, 1998, through June 30, 2002. The SCO issued its final report on October 22, 2004 (**Exhibit E**), and revised it on September 30, 2005. The dollar adjustment in the second report did not change. The only change related to a correction of the funding of construction costs by the district. The entire claimed costs, totaling \$8,053,465, were determined to be unallowable.

On April 30, 2007, subsequent to the district filing an incorrect reduction claim (IRC), the SCO issued a revised final report (**Tab 3**) to allow a portion of staffing and supply costs claimed as a result of the CSM's adoption of our reevaluation concerning the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. Commission on State Mandates et al., Case No. 03CS01401.

The district submitted reimbursement claims totaling \$8,053,465 (\$8,054,465 less a \$1,000 penalty for filing a late claim) for FY 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02 as follows:

- FY 1998-99—\$3,345,091 (**Exhibit I**)
- FY 1999-2000—\$2,452,070 (**Exhibit I**)
- FY 2000-01—\$1,114,303 (**Exhibit I**)
- FY 2001-02—\$1,142,001 (**Exhibit I**)

Of the claimed \$8,053,465 (\$8,054,465 less a \$1,000 penalty for filing a late claim), our audit disclosed that \$4,116,233 is allowable and \$3,937,232 is unallowable. The unallowable costs occurred because the district claimed unsupported staffing and supply costs and did not provide board certifications for construction cost. The State paid the district \$5,787,494. The amount paid exceeded allowable costs claimed by \$1,671,261. The following table summarizes the audit results.

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>
<u>July 1, 1998, through June 30, 1999</u>			
Salaries and benefits	\$ 554,076	\$ 805,135	\$ 251,059
Materials and supplies	70,450	13,128	(57,322)
Contracted services	2,679,035	—	(2,679,035)
Total direct costs	3,303,561	818,263	(2,485,298)
Indirect costs	42,530	55,478	12,948
Total direct and indirect costs	3,346,091	873,741	(2,472,350)
Less late claim penalty	(1,000)	(1,000)	—
Total program costs	<u>\$ 3,345,091</u>	872,741	<u>\$(2,472,350)</u>
Less amount paid by the State		(3,345,091) <sup>1</sup>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$(2,472,350)</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Salaries and benefits	\$ 1,482,352	\$ 916,328	\$ (566,024)
Materials and supplies	165,242	35,937	(129,305)
Contracted services	698,206	—	(698,206)
Total direct costs	2,345,800	952,265	(1,393,535)
Indirect costs	106,270	61,421	(44,849)
Total program costs	<u>\$ 2,452,070</u>	1,013,686	<u>\$(1,438,384)</u>
Less amount paid by the State		(202,717) <sup>1</sup>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 810,969</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Salaries and benefits	\$ 955,872	\$ 1,008,130	\$ 52,258
Materials and supplies	87,190	10,128	(77,062)
Total direct costs	1,043,062	1,018,258	(24,804)
Indirect costs	71,241	69,547	(1,694)
Total program costs	<u>\$ 1,114,303</u>	1,087,805	<u>\$(26,498)</u>
Less amount paid by the State		(1,114,303) <sup>1</sup>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$(26,498)</u>	
<u>July 1, 2001, through June 30, 2002</u>			
Salaries and benefits	\$ 1,022,501	\$ 1,080,846	\$ 58,345
Materials and supplies	47,189	12,761	(34,428)
Total direct costs	1,069,690	1,093,607	23,917
Indirect costs	72,311	73,928	1,617
Total direct and indirect costs	1,142,001	1,167,535	25,534
Less allowable costs that exceed claimed <sup>2</sup>	—	(25,534)	(25,534)
Total program costs	<u>\$ 1,142,001</u>	1,142,001	<u>\$ —</u>
Less amount paid by the State		(1,125,383) <sup>1</sup>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 16,618</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>
<u>Summary: July 1, 1998, through June 30, 2002</u>			
Salaries and benefits	\$ 4,014,801	\$ 3,810,439	\$ (204,362)
Materials and supplies	370,071	71,954	(298,117)
Contracted services	3,377,241	—	(3,377,241)
Total direct costs	7,762,113	3,882,393	(3,879,720)
Indirect costs	292,352	260,374	(31,978)
Total direct and indirect costs	8,054,465	4,142,767	(3,911,698)
Less late claim penalty	(1,000)	(1,000)	—
Less allowable costs that exceed claimed	—	(25,534)	(25,534)
Total program costs	<u>\$ 8,053,465</u>	4,116,233	<u>\$(3,937,232)</u>
Less amount paid by the State		<u>(5,787,494)<sup>1</sup></u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$(1,671,261)</u>	

<sup>1</sup> Payment information is based on amount paid when the final report was issued.

The district's IRC contests all audit adjustments to salary and benefit and the related indirect costs claimed, as well as all audit adjustments to materials and supplies and contract services costs. In addition, the district believes that the SCO was not authorized to audit FY 1998-99 and FY 1999-2000 and also failed to report the correct state payment amounts for FY 1998-99 and FY 2000-01.

The SCO issued a final revised audit report on April 30, 2007, allowing audit adjustments relating to the district's staffing and supply costs (**Tab 3**).

**I. SCO REBUTTAL TO STATEMENT OF DISPUTE—  
CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA,  
AND DOCUMENTATION REQUIREMENTS**

**Parameters and Guidelines**

On November 20, 1986, the Commission on State Mandates (CSM) determined that Education Code section 51225.3 as added by Chapter 498, Statutes of 1983 imposed a state mandate upon school districts reimbursable under Government Code section 17561. The CSM adopted the parameters and guidelines on March 23, 1988, and subsequently amended them on August 24, 1988, and January 24, 1991. The following represents an excerpt of the January 24, 1991, amended parameters and guidelines that are applicable for FY 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02.

Section I, Summary of the Mandate, states:

Chapter 498, Statutes of 1983, added Section 51225.3 to the Education Code. This section requires that beginning with the 1986/87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498/83. One year of science was required prior to Chapter 498/83

and as a result of Chapter 498/83 two science courses are now required. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

Section III (amended July 22, 1993) identifies eligible claimants as follows.

All school districts that incurred increased costs as a result of implementing Chapter 498, Statutes of 1983, Education Code Section 51225.3.

Section V identifies reimbursable activities as follows.

School Districts will be reimbursed for increased costs incurred in providing the additional science course mandated by Chapter 498/83, such as:

- A. Acquisition of additional space and equipment necessary for conducting new science classes, providing that space is lacking in existing facilities. However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.
- B. Remodeling existing space to accommodate the new science class and lab including costs of design, renovation, and special lab equipment and outlets essential to maintaining a level of instruction sufficient to meet college admission requirements.
- C. Increased cost to school district for staffing and supplying the new science classes mandated.

Section VII identifies professional and consulting services as follows.

Claimants shall separately show the name of professionals or consultants, specify the functions which the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contracted services is \$65 per hour, adjusted annually by the GNP Deflator. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

Section IX describes the supporting data that must be maintained as follows.

- A. Documentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase.
- B. Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- C. Certification by the Board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required

by the enactment of Education Code Section 51225.3. To reasonably accommodate includes:

- a. Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
  - b. Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- D. Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- E. Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

### **SCO Claiming Instructions**

In compliance with Government Code section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs. The SCO issued revised claiming instructions for Chapter 498 Statutes of 1983 in September 1993 (**Exhibit D**) and modified them in September 1996 (**Tab 4**). The September 1993 version is believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02 reimbursement claims.

## **II. THE DISTRICT CLAIMED UNALLOWABLE SALARY AND BENEFIT COSTS, AND RELATED INDIRECT COSTS FOR THE MANDATE PROGRAM**

### **Issue**

For the audit period, the district claimed unallowable salary and benefit costs totaling \$204,362. The related indirect costs, based on the claimed indirect cost rate for each fiscal year, totaled \$12,140.

### **SCO Analysis:**

In a prior audit report dated September 30, 2005, the SCO stated that the district did not provide documentation substantiating the allowability of claimed salary and benefit costs totaling \$4,014,801 for the audit period. The related indirect costs were \$267,751. On July 28, 2006, the CSM directed the SCO to reconsider the audit adjustments in light of the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. CSM et al., Case No. 03CS01401. As a result, the SCO reevaluated the claims based on information the district provided, using a quarter class load methodology that considered staffing needed to teach the additional year of science and costs funded by restricted resources. Consistent with the CSM interpretation of the court's decision, the SCO did not consider offsetting savings without evidence of a direct relationship between the implementation of the mandate and reduction in non-science classes. The SCO's

recalculation for the audit period resulted in a reduction of the audit adjustments by \$3,810,439 in salary and benefit costs and \$255,611 in related indirect costs.

Based on the recalculation using the quarter class load method, the district overstated salaries and benefits, and related indirect costs by \$216,502 as follows.

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Salaries and benefits	\$ 251,059	\$ (566,024)	\$ 52,258	\$ 58,345	\$ (204,362)
Indirect costs	16,856	(36,509)	3,569	3,944	(12,140)
Total adjustment	<u>\$ 267,915</u>	<u>\$ (602,533)</u>	<u>\$ 55,827</u>	<u>\$ 62,289</u>	<u>\$ (216,502)</u>

The parameters and guidelines require that, beginning with the 1986-87 school year, no pupil is to receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498, Statutes of 1983. Previously, one science course was required. As a result of this mandate, two science courses, one each of biological and physical sciences, are now required. The costs incurred for providing the additional science course, net of savings that a district experiences as a direct result, are subject to reimbursement under this mandate. Consequently, only net increased costs of the additional biological or physical science courses taught are reimbursable.

The parameters and guidelines state that reimbursable costs consist of the increased costs to the school district for staffing and supplying the additional mandated science course. Furthermore, the guidelines state that reimbursement for this mandate received from any source (e.g., federal, state, and block grants) is to be identified and deducted.

District's Response

The Controller asserts that the "district did not provide documentation substantiating the allowability of claimed salaries and benefits" of \$4,014,801 and related indirect costs of \$267,751 for the four years audited. These costs were disallowed for two reasons.

"Offsetting Savings"

The threshold reason for the adjustments was the Controller's insistence that increasing the science curriculum would result in "offsetting savings" from the other curriculum. The Controller asserts that the "district did not support the lack of offsetting savings." As a result of this alleged failure to justify offsetting savings in the form of reduction in non-science course costs, the Controller concluded that "none of the claimed costs is reimbursable."

Staff Reductions

Second, as a method to force the offsetting savings, the Controller referenced Education Code Section 44955, which authorizes districts to layoff teachers when state law requires modification of the curriculum. The Controller concluded there from that if "a school district has the authority to layoff a non-science teacher to meet the salary of a new science teacher, the district is not required to incur additional costs under the mandate, other than the

differential in pay rate,” and that the District had somehow “voluntarily assumed the increased salary cost of a new (science) teacher because the increased cost could have been avoided by exercising its statutory layoff authority.”

Both of these reasons were specifically rejected by the Sacramento court decision of which this District was a party and the court decision was not appealed by the State. Since no other of fact or law not dependent on the premise of offsetting savings were cited by the Controller, the audit adjustments no longer have any basis and are void.

#### SCO's Comment

The SCO reconsidered the audit adjustments of the previously unallowable salary and benefit costs of \$4,282,552 as a result of the court's decision of the San Diego Unified School District et al. v. CSM case. We reconsidered the audit adjustments subsequent to the district filing this IRC. Based on the additional documentation provided by the district, the SCO recalculated allowable costs for the audit period using the quarter class load method, which measures the increased costs incurred for providing the additional science course. Consequently, the SCO determined that \$4,066,050 is eligible for reimbursement. The remaining balance of \$216,502 is still unallowable. This amount is reflected in the revised final audit report, dated April 30, 2007.

### **III. THE DISTRICT CLAIMED UNALLOWABLE MATERIALS AND SUPPLIES COSTS, AND RELATED INDIRECT COSTS FOR THE MANDATE PROGRAM**

#### Issue

For the audit period, the district claimed unallowable materials and supplies costs totaling \$298,117. The related indirect costs were \$19,838.

#### SCO Analysis:

In a prior audit report dated September 30, 2005, the SCO stated that the district did not provide documentation substantiating the allowability of claimed materials and supplies costs totaling \$370,071 for the audit period. The related indirect costs were \$24,601. On July 28, 2006, the CSM directed the SCO to reconsider the audit adjustments in light of the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. CSM et al., Case No. 03CS01401. As a result, the SCO reevaluated the claims using the quarter class load method. This method converts teacher staffing to number of classes taught. The increased classes are then multiplied by the average allocation for materials and supplies given to all science classes, net of science material and supply costs funded by restricted resources. The district only provided science material and supply costs funded with unrestricted resources. The SCO's recalculation for the audit period resulted in a reduction of the audit adjustments by \$76,717 in material and supply costs.

Based on the recalculation using the quarter class load method, the district overstated materials and supplies, and related indirect costs by \$317,955 as follows.

	Fiscal Year				Total
	1998-99	1999-00	2000-01	2001-02	
Salaries and benefits	\$ (57,322)	\$ (129,305)	\$ (77,062)	\$ (34,428)	\$ (298,117)
Indirect costs	(3,908)	(8,340)	(5,263)	(2,327)	(19,838)
Total adjustment	<u>\$ (61,230)</u>	<u>\$ (137,645)</u>	<u>\$ (82,325)</u>	<u>\$ (36,755)</u>	<u>\$ (317,955)</u>

The parameters and guidelines require that, beginning with the 1986-87 school year, no pupil is to receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498, Statutes of 1983. Previously, one science course was required. As a result of this mandate, two science courses, one each of biological and physical sciences, are now required. The costs incurred for providing the additional science course, net of savings a district experiences as a direct result, are subject to reimbursement under this mandate. Consequently, only net increased costs of the additional biological or physical science courses taught are reimbursable.

The parameters and guidelines state that reimbursable costs consist of the increased costs to the school district for staffing and supplying the additional mandated science course. Furthermore, the guidelines state that reimbursement for this mandate received from any source (e.g., federal, state, and block grants) is to be identified and deducted.

#### District's Response

The Controller disallowed \$370,071 in science course materials and supplies direct costs and related indirect costs of \$24,601 because the "district did not provide documentation substantiating the allowability of claimed materials and supplies."

#### "Offsetting Savings"

The Controller references Finding 1 regarding the offsetting savings audit adjustment rationale. Then here, for Finding 2, the Controller applies the offsetting savings standard to materials and supplies, when it concludes that the "district did not identify or report any offsetting savings of materials and supplies due to reduction of non-science courses: nor "support the lack of offsetting savings." Since the Controller has asserted this as the threshold reason for the adjustment, and the court has rejected this standard, the adjustments are void.

#### Calculation of Increased Costs

The audit report criticizes the method the District used to claim increased materials and supplies cost, all of which is based on the premise that district failed to "support that the average materials and supplies for a science course exceeded the average materials and supplies for a non-science course during the audit period." The Controller apparently wants to establish a new cost accounting standard which would only reimburse the science course supplies if these costs are on the average cost more than the supplies for non-science courses. Nothing in the legislation, the Education Code, or the parameters and guidelines establishes this cost accounting standard. The Controller's audit finding based on this unpublished standard which exceeds the parameters and guidelines is not enforceable absent rulemaking which would put the claimants on notice pursuant to the Administrative Procedure Act.

### Supporting Data for Claiming

The audit report states that the District did not “support” claimed materials and supplies costs of \$128,321 for the four years. There are no documentation requirements in the parameters and guidelines for materials and supplies. The District properly recorded these costs in their general and subsidiary ledgers in the manner specified by the state for financial reporting. The amounts relevant to science courses were reported in the claim. Thus, the District has provided documentation generated in the usual course of business as well as generated for the purpose of claiming mandate reimbursement. The Controller’s insistence on other forms of documentation is ministerial preference, is an unpublished standard which exceeds the parameters and guidelines, and is not enforceable absent rulemaking which would put the claimants on notice pursuant to the Administrative Procedure Act.

### “Non-Science Costs”

The audit report states that the District claimed \$38,544 of “non-science” textbooks, materials and duplicated costs. Whether the costs are science-related requires specific information on the nature of the expenditures and how the Controller’s auditor was able to make the qualitative decision regarding how the textbooks and materials were used. The audit report does not provide the facts needed to evaluate the propriety of the Controller’s conclusions regarding these costs. The Controller concludes that other costs reported were “duplicate” as a finding of fact, but since no facts were presented in the audit report, the propriety of these adjustments cannot be determined.

### “Other Reimbursements”

The Controller also alleges that \$178,517 in “reimbursements from other programs related to costs claimed” should have been used to reduce the claimed costs. The “other programs” enumerated in the audit report are: School Facility Program, Science Laboratory Material Funds, Special education, Title VI, and Gifted and Talented. The audit report does not provide any information regarding the specific fund amounts, how they directly “relate” to the science program, what portion of these program funds are properly apportioned to the increased science curriculum costs claimed as opposed to the portion of science materials and supply costs not claimed, or if these funds were intended by the source agency providing the funds to specifically mitigate the increased costs which result from Chapter 498, Statutes of 1983 as it pertains to increased science curriculum costs.

### Unreasonable or Excessive

None of the adjustments were made because the costs claimed were excessive or unreasonable. The Controller does not assert that the claimed costs were excessive or unreasonable, which is the only mandated costs audit standard in statute (Government Code Section 17561 (d) (2)). It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated costs reimbursement, the Controller should comply with the Administrative Procedure Act.

### SCO's Comment

The SCO reconsidered the audit adjustments of the previously unallowable material and supply costs of \$394,672 as a result of the court's decision of the San Diego Unified School District et al. v. CSM case. We reconsidered the audit adjustments subsequent to the district filing this IRC. Based on the additional documentation provided by the district, the SCO recalculated allowable costs for the audit period using the quarter class load method. Consequently, the SCO determined that \$76,717 is eligible for reimbursement. The remaining balance of \$317,955 is still unallowable. This amount is reflected in the revised final audit report, dated April 30, 2007.

## **IV. THE DISTRICT CLAIMED UNALLOWABLE CONTRACTED SERVICES COSTS FOR THE MANDATE PROGRAM**

### Issue

For the audit period, the district claimed unallowable contracted services costs for construction projects totaling \$3,377,241.

### SCO Analysis:

The district did not provide documentation to substantiate the allowability of contracted services costs claimed for the construction projects of four high schools: Clovis, Clovis West, Clovis East, and the Center for Advanced Research and Technology. Moreover, the district did not provide a board certification, approved in advance of the construction projects, to demonstrate that the construction or remodeling was carefully thought out and that no reasonable alternatives existed. The board approval for these projects occurred three to four years after construction, failing to meet the requirements of the mandate.

In addition, the district funded approximately 50% of the construction costs with School Facility Program funds.

The parameters and guidelines state that the acquisition of additional space for conducting new science courses is reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

The parameters and guidelines state that the district must provide certification by the board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code section 51225.3.

The parameters and guidelines state that reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds, and other state funds, is to be identified and deducted from this claim.

Total unallowable costs are shown as follows.

	Fiscal Year		Total
	1998-99	1999-2000	
Contract services	\$ (2,679,035)	\$ (698,206)	\$ (3,377,241)

District’s Response

This finding pertains to the cost of construction, remodeling, and temporary classrooms required to provide an increased number of science classrooms. All claimed costs were disallowed due to insufficient documentation in support of a board certification. The Controller made no findings on the necessity or reasonableness of these costs. As a consequence of the Sacramento superior court case decision previously cited, the District does not dispute the adjustments in this finding. The District was a party to the case and several of the fiscal years which are the subject of this audit were included in the court case. The Court made specific findings on the issue of the type of board certifications required which apply to these costs.

However, the audit report erroneously stated that 100% of the construction financing was provided by state building funds. The district’s annual reimbursement claims included only half of the construction costs, the portion funded by the District. The District sent a letter to the Controller on March 30, 2005 (attached as Exhibit “H”) requesting that the Controller’s audit report be corrected. Jim Spano, Chief, Compliance Audits Bureau, contacted the District by phone several weeks later stating that a corrected audit report would be issued. None was forthcoming. The district contacted Mr. Spano by phone on August 15, 2005, to again request the corrected audit report. Mr. Spano stated that a revised audit report would be issued soon. Absent a revised audit report, the Commission should make findings on this issue.

SCO’s Comment

The district does not dispute this audit adjustment. However, the district requested the SCO to correct the amount of construction costs funded by the district in the original final audit report. The SCO reviewed the additional documentation provided by the district and properly reflected the change in the first revised final audit report issued on September 30, 2005. The change was also reflected in the second revised final audit report issued April 30, 2007.

**V. AMOUNT PAID BY THE STATE**

Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes the reported amounts paid are incorrect for FY 1998-99 and FY 2000-01.

SCO Analysis:

The State paid the district \$5,788,494 for the audit period. These amounts include cash payments and any outstanding accounts receivable offsets applied.

District's Response

This issue was not an audit finding. The payment received from the state is an integral part of the reimbursement calculation. The Controller changed some of the claimed payment amount received for some of the fiscal years without a finding in the audit report.

<u>Amount Paid by the State</u>	<u>1998-99</u>	<u>1999-2000</u>	<u>2000-01</u>	<u>2001-02</u>
As Claimed	\$164,400	\$202,717	\$1,554,800	\$1,125,383
Audit Report	\$3,346,091	\$202,717	\$1,114,303	\$1,125,383

The propriety of these adjustments cannot be determined until the Controller states the reason for each change.

SCO's Comment

The SCO correctly reported the amounts paid by the State to the district in the audit report dated October 28, 2004 (**Exhibit D**) and the revised audit report dated April 30, 2007 (**Tab 3**). The following table identifies the amounts in question.

<u>Amount Paid by the State</u>	<u>1998-99</u>	<u>1999-2000</u>	<u>2000-01</u>	<u>2001-02</u>
As Claimed	\$164,400	\$202,717	\$1,554,800	\$1,125,383
Audit Report	\$3,346,091	\$202,717	\$1,114,303	\$1,125,383
Difference	\$3,181,691	\$0	(\$440,497)	\$0

The difference represents amounts paid from the State to the district. For the FY 1998-99 claim, the district did not recognize three payments: \$166,319 issued on March 12, 1999, by warrant no. MA81713E; \$3,081 issued on June 22, 1999, by warrant no. MA80729E; \$3,150,443 issued on January 30, 2001, by warrant no. MA01324X; and \$25,248 offsets made from another mandate claim for \$25,248 (**Tab 5**). For the FY 1999-2000 claim, the district did not recognize the recovered portion of the \$466,955 accounts receivable totaling \$440,497 (**Tab 6**).

## VI. STATUTE OF LIMITATIONS FOR AUDIT

### Issue

Based on the statute of limitations for audit, the district believes the SCO had no authority to assess audit adjustments for FY 1998-99 and FY 1999-2000.

### SCO Analysis:

Government Code section 17558.5, subdivision (a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. However, if no funds are appropriated for the program or the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

The district filed its FY 1998-99 claim on December 27, 2000, and its FY 1999-2000 on December 29, 2000. Therefore, both claims were subject to audit until December 31, 2002. The SCO initiated the audit on November 1, 2002, and conducted an audit entrance conference on November 18, 2002.

### District's Response

This issue is not an audit finding of the Controller. The District asserts that the first two years of the four claim years audited, fiscal years 1998-99 and 1999-00, were beyond the statute of limitations for audit when the Controller issued its audit report on October 22, 2004. The District raised this issue at the beginning of the audit and in its letter dated March 19, 2004 in response to the draft audit report.

### Chronology of Claim Action Dates

December 29, 2000	FY 1999-00 claim filed by the District (certified mail)
January 8, 2001	FY 1998-99 claim filed by the District (certified mail)
November 18, 2002	Entrance conference
December 31, 2002	FY 1999-00 statute of limitations for audit expires
December 31, 2003	FY 1998-99 statute of limitations for audit expires
October 22, 2004	Controller's final audit report issued

The District's FY 1998-99 claim was mailed to the Controller on January 8, 2001 (late filing). The district's FY 1999-00 claim was mailed to the controller on December 29, 2000. According to Government Code Section 17558.5, these claims were subject to audit no later than December 31, 2003, and December 31, 2002, respectively. The audit was not completed by this date. Therefore, the proposed audit adjustments for FY 1998-99 and FY 1999-00 are barred by the statute of limitations set forth in Government Code Section 17558.5.

In the final audit report, the Controller stated that “(t)he SCO initiated an audit within this time period by an entrance conference held on November 18, 2002.” The Controller considers an audit “initiated” on the date of the entrance conference. Thus, the Controller is thus asserting that date when the audit was “initiated” is relevant to the period of limitations, and not the date of the audit report. In any case, a review of the legislative history of Government Code Section 17558.5 indicates that the matter of the audit “initiation” date is not relevant to any of the fiscal year claims which are the subject of this audit.

### Statutory History

Prior to January 1, 1994, no statute specifically governed the statute of limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative January 1, 1994, added Government Code Section 17558.5 to establish for the first time a specific statute of limitations for audit of mandate reimbursement claims:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than four years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program or the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”

Thus, there are two standards. A funded claim is “subject to audit” for four years after the end of the calendar year in which the claim was filed. An “unfunded” claim must have its audit “initiated” within four years of first payment.

Statutes of 1995, chapter 945, Section 13, operative July 1, 1996, repealed and replaced Section 17558.5, changing only the period of limitations:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program or the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”

All four fiscal period claims which are the subject of the audit are subject to the two-year statute of limitations established by Chapter 945/95. The first two years, FY 1998-99 and FY 1999-00 were no longer subject to audit when the audit report was issued. However, the last two years, FY 2000-01 and FY 2001-02 were subject to audit until December 31, 2004. Since funds were appropriated for the program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant.

Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003 amended Section 17558.5 to state:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the ~~end of the calendar year in which the~~ date that the actual reimbursement claim is filed or last amended, whichever is later. However, if

no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is ~~made~~ filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”

None of the fiscal period claims which are the subject of the audit are subject to this amended version of Section 17558.5. The amendment is pertinent since it indicates this is the first time that the factual issue of the date the audit is “initiated” for mandate programs for which funds are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible for the claimant to know when the statute of limitations will expire, which is contrary to the purpose of a statute of limitations.

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5 to state:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.”

None of the fiscal period claims which are the subject of the audit are subject to this amended version of Section 17558.5. The amendment is pertinent since it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations.

#### Initiation of An Audit

The audit report states the Controller’s staff “initiated” the audit with the entrance conference on November 18, 2002. Initiation of the audit is not relevant to the annual claims which are the subject of this incorrect reduction claim. The words “initiate an audit” are used only in the second sentence of Section 17558.5, that is, in a situation when no funds are appropriated for the program for the fiscal year for which the claim is made. Then, and only then, is the Controller authorized to “initiate an audit” within two years from the date of initial payment. The claim at issue here was not subject to the “no funds appropriated” provision, they were subject only to the first sentence of the statute, i.e., they were only “subject to audit” through December 2002 and 2003.

The unmistakable language of Section 17558.5 is confirmed by the later actions of the Legislature. Chapter 1128, Statutes of 2002, amended subdivision (a) of Government Code Section 17558.5 to change the “subject to audit” language of the first sentence to “subject to the initiation of an audit.” Had the Legislature intended the former Section to mean “subject to the initiation of an audit,” there would have been no need to amend the statute to later say “subject to the initiation of an audit.”

The Controller did not complete the audit within the statutory period allowed for the FY 1998-99 and FY 1999-00 claims. The date the audit was “initiated” is not relevant, only

the date the audit was completed as evidenced by the Controller's audit report. The audit findings are therefore void for those two claims.

### SCO's Comment

The district believes that the audit initiation date is not relevant because the term "initiate an audit" is not specifically stated in the Government Code language applicable to these claims. Instead, the district believes the audit report date is relevant. In particular, the district believes that Chapter 890, Statutes of 2004, is pertinent because "it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations." This is an erroneous conclusion; before Chapter 890, Statutes of 2004, there was no statutory language defining when the SCO must complete an audit.

As of July 1, 1996, Government Code section 17558.5, subdivision (a), stated, "A reimbursement claim . . . is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended . . ." In construing statutory language, we are to "ascertain the intent of the Legislature so as to effectuate the purpose of the law." (*Dyna-Med., Inc. v. Fair Employment and Housing Com.* (1987) 43 Cal.3d 1379, 1386.) In doing so, we look first to the statute's words, giving them their usual and ordinary meaning. (*Committee of Seven Thousand v. Superior Court* (1988) 45 Cal. 3d 491, 501.)

In Government Code section 17558.5, subdivision (a), the words "subject to" mean that the district is "in a position or circumstance that places it under the power or authority of another." The SCO exercised its authority to audit the district's claims by conducting the audit entrance conference within the statute of limitations. There is no statutory language that requires the SCO to publish a final audit report before the two-year period expires.

As of January 1, 2003, Government Code section 17558.5, subdivision (a), was amended to state "A reimbursement claim . . . is subject to the initiation of an audit by the Controller no later than three years after the reimbursement claim is filed or last amended, whichever is later . . ." [Emphasis added.] While the amendment does not define the start of an audit, the phrase "initiation of an audit" implies the first step taken by the Controller. Construing the statutory language to permit the Controller's initial contact as the audit's initiation is consistent with the statutory language as well as subsequent amendments. To read the statute as requiring that the SCO publish a final audit report would be to read into the statute provisions that do not exist.

The fundamental purpose underlying statute of limitations is "to protect the defendants from having to defend stale claims by providing notice in time to prepare a fair defense on the merits." (*Downs v. Department of Water & Power* (1977) 58 Cal. App. 4<sup>th</sup> 1093.) Here, the SCO exercised its authority to audit the district's claims by conducting the audit entrance conference on November 18, 2002, (**Tab 7**) well before the statute of limitations expired for FY 1998-99 claim of December 31, 2002, and FY 1999-2000 claim of December 31, 2003.

## VII. CONCLUSION

The SCO audited the Clovis Unified School District's claims for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002. The district claimed \$8,054,465 (\$8,053,465 less \$1,000 in late filing) consisting of \$7,762,113 in direct costs and \$292,352 in related indirect costs.

In a original audit report dated October 22, 2004, and the first revised final report dated September 30, 2005, the SCO disclosed that the entire amount claimed is unallowable. On July 28, 2006, the CSM directed the SCO to reconsider the audit adjustments in light of the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. CSM et al., Case No. 03CS01401. Consequently, the SCO reissued the audit report on April 30, 2007, to allow a portion of staffing and supply costs.

This response addresses the audit adjustments included in the revised final report of \$3,937,232 (\$8,053,465 less reinstated costs of \$4,116,233).

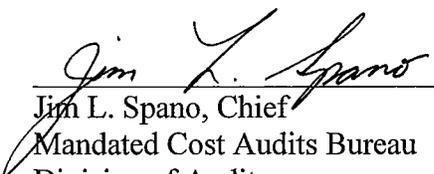
The SCO determined that \$4,116,233 is allowable and \$3,937,232 is unallowable. The unallowable costs occurred because the district claimed unsupported staffing and supply costs and did not provide board certifications for construction costs.

In conclusion, the CSM should find that: (1) the SCO had authority to audit FY 1998-99 and FY 1999-2000, (2) the SCO correctly reduced the district's FY 1998-99 claim by \$2,472,350, (3) the SCO correctly reduced the district's FY 1999-2000 claim by \$1,438,384, and (4) the SCO correctly reduced the district's FY 2000-01 claim by \$26,498.

## VIII. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on September 24, 2007, at Sacramento, California, by:

  
\_\_\_\_\_  
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office



# **CLOVIS UNIFIED SCHOOL DISTRICT**

Revised Audit Report

## **GRADUATION REQUIREMENTS PROGRAM**

Chapter 498, Statutes of 1983

*July 1, 1998, through June 30, 2002*



**JOHN CHIANG**  
California State Controller

April 2007



**JOHN CHIANG**  
California State Controller

April 30, 2007

Terry Bradley, Ed.D., Superintendent  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611

Dear Dr. Bradley:

The State Controller's Office audited the claims filed by the Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002. This final report supersedes the final report issued September 30, 2005, in which the entire costs claimed were determined to be unallowable.

We are reissuing the report to allow a portion of staffing and supply costs claimed as a result of the Commission on State Mandates' adoption of our reevaluation concerning the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. Commission on State Mandates et al., Case No. 03CS01401.

The district claimed \$8,053,465 (\$8,054,465 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$4,116,233 is allowable and \$3,937,232 is unallowable. The unallowable costs occurred because the district claimed unsupported staffing and supply costs and did not provide board certifications for construction costs. The State paid the district \$5,787,494. The amount paid exceeds allowable costs claimed by \$1,671,261.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

*"Original signed by"*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

JVB/wm

cc: William C. McGuire

Associate Superintendent  
Administrative Services

Michael Johnston

Assistant Superintendent  
Business Services

Clovis Unified School District

Larry L. Powell

Fresno County Superintendent of Schools  
Fresno County Office of Education

Scott Hannan, Director

School Fiscal Services Division  
California Department of Education

Arlene Matsuura, Education Fiscal Services Consultant

School Fiscal Services Division  
California Department of Education

Gerry Shelton, Director

Fiscal and Administrative Services Division  
California Department of Education

Jeannie Oropeza, Program Budget Manager

Education Systems Unit  
Department of Finance

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## Revised Audit Report

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by the Clovis Unified School District for costs of the legislatively mandated Graduation Requirements Program (Chapter 498, Statutes of 1983) for the period of July 1, 1998, through June 30, 2002. The last day of fieldwork was April 21, 2003.

The district claimed \$8,053,465 (\$8,054,465 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that \$4,116,233 is allowable and \$3,937,232 is unallowable. The unallowable costs occurred because the district claimed unsupported staffing and supply costs and did not provide board certifications for construction costs. The State paid the district \$5,787,494. The amount paid exceeds allowable costs claimed by \$1,671,261.

## Background

*Education Code* Section 51225.3 (added by Chapter 498, Statutes of 1983) requires that beginning with the 1986-87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required. The legislation was effective in fiscal year (FY) 1983-84; however, a district had up to three years to implement this requirement. Prior to enactment of Chapter 498, Statutes of 1983, one science course was required. As a result of this enactment, two science courses, one each of biological and physical sciences, are now required.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 498, Statutes of 1983, imposed a state mandate reimbursable under Government Code Section 17561.

*Parameters and Guidelines* establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on March 23, 1988, and last amended it on January 24, 1991. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

## Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Graduation Requirements Program for the period of July 1, 1998, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain

reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

## **Conclusion**

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Revised Schedule 1) and in the Revised Findings and Recommendations section of this report.

For the audit period, Clovis Unified School District claimed \$8,053,465 (\$8,054,465 less a \$1,000 penalty for filing a late claim) for costs of the Graduation Requirements Program. Our audit disclosed that \$4,116,233 is allowable and \$3,937,232 is unallowable.

For the FY 1998-99 claim, the State paid the district \$3,345,091. Our audit disclosed that \$872,741 is allowable. The State will offset \$2,472,350 from other mandated program payments due to the district. Alternatively, the district may remit this amount to the State.

For the FY 1999-2000 claim, the State paid the district \$202,717. Our audit disclosed that \$1,013,686 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$810,969, contingent upon available appropriations.

For the FY 2000-01 claim, the State paid the district \$1,114,303. Our audit disclosed that \$1,087,805 is allowable. The State will offset \$26,498 from other mandated program payments due to the district. Alternatively, the district may remit this amount to the State.

For the FY 2001-02 claim, the State paid the district \$1,125,383. Our audit disclosed that \$1,142,001 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$16,618, contingent upon available appropriations.

## **Views of Responsible Official**

We issued a final report on October 22, 2004, and revised it on September 30, 2005. Both reports stated that all costs claimed were unallowable. Terry Bradley, Ed.D., Superintendent, responded to the draft report (issued February 26, 2004) on March 19, 2004, disagreeing with the audit results.

For unallowable teacher salary costs, the district stated that it was not required to provide an additional science course in lieu of a non-science course. The district stated that (1) it realized no offsetting savings and (2) there is no authority that requires the district to provide reasons why offsetting savings could not be realized.

For unallowable material and supply costs, the district stated that there are no requirements for the district to identify or report offsetting savings of materials and supplies due to the reduction of non-science classes.

For unallowable contracted services costs, the district stated that there is no authority that requires advance certification.

On July 28, 2006, the COSM directed the SCO to reconsider our position in light of the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. COSM et al., Case No. 03CS01401. We contacted the district on October 12, 2006, to reevaluate the audit in light of the lawsuit. We reevaluated the claim based on information the district provided, using a quarter class load methodology that considered staffing needed to teach the additional year of science and costs funded by restricted resources. Consistent with the COSM interpretation of the court's decision, we did not consider offsetting savings without evidence of a direct relationship between the implementation of the mandate and reduction in non-science classes.

The district did not provide all of the documentation we needed for the reevaluation until the end of March 2007. At that time, the district requested that we issue this report as final to expedite the settlement of payment adjustments related to allowable costs. Therefore, we agreed to bypass issuing a revised draft report.

On April 16, 2007, Michael Johnston, Assistant Superintendent, Business Services, provided a written response for inclusion in this revised final report. The district did not respond to the validity of the recalculation. This revised final report includes the district's current response.

## **Restricted Use**

This report is solely for the information and use of Clovis Unified School District, the Fresno County Office of Education, the California Department of Education, the Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*"Original signed by"*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

**Revised Schedule 1—  
Summary of Program Costs  
July 1, 1998, through June 30, 2002**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>July 1, 1998, through June 30, 1999</u>				
Salaries and benefits	\$ 554,076	\$ 805,135	\$ 251,059	Finding 1
Materials and supplies	70,450	13,128	(57,322)	Finding 2
Contracted services	<u>2,679,035</u>	—	<u>(2,679,035)</u>	Finding 3
Total direct costs	3,303,561	818,263	(2,485,298)	
Indirect costs	<u>42,530</u>	<u>55,478</u>	<u>12,948</u>	Findings 1, 2
Total direct and indirect costs	3,346,091	873,741	(2,472,350)	
Less late claim penalty	<u>(1,000)</u>	<u>(1,000)</u>	—	
Total program costs	<u>\$ 3,345,091</u>	872,741	<u>\$(2,472,350)</u>	
Less amount paid by the State		<u>(3,345,091)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$(2,472,350)</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Salaries and benefits	\$ 1,482,352	\$ 916,328	\$ (566,024)	Finding 1
Materials and supplies	165,242	35,937	(129,305)	Finding 2
Contracted services	<u>698,206</u>	—	<u>(698,206)</u>	Finding 3
Total direct costs	2,345,800	952,265	(1,393,535)	
Indirect costs	<u>106,270</u>	<u>61,421</u>	<u>(44,849)</u>	
Total program costs	<u>\$ 2,452,070</u>	1,013,686	<u>\$(1,438,384)</u>	Findings 1, 2
Less amount paid by the State		<u>(202,717)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 810,969</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Salaries and benefits	\$ 955,872	\$ 1,008,130	\$ 52,258	Finding 1
Materials and supplies	<u>87,190</u>	<u>10,128</u>	<u>(77,062)</u>	Finding 2
Total direct costs	1,043,062	1,018,258	(24,804)	
Indirect costs	<u>71,241</u>	<u>69,547</u>	<u>(1,694)</u>	Findings 1, 2
Total program costs	<u>\$ 1,114,303</u>	1,087,805	<u>\$(26,498)</u>	
Less amount paid by the State		<u>(1,114,303)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (26,498)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Salaries and benefits	\$ 1,022,501	\$ 1,080,846	\$ 58,345	Finding 1
Materials and supplies	<u>47,189</u>	<u>12,761</u>	<u>(34,428)</u>	Finding 2
Total direct costs	1,069,690	1,093,607	23,917	
Indirect costs	<u>72,311</u>	<u>73,928</u>	<u>1,617</u>	Findings 1, 2
Total direct and indirect costs	1,142,001	1,167,535	25,534	
Less allowable costs that exceed claimed <sup>2</sup>	—	<u>(25,534)</u>	<u>(25,534)</u>	
Total program costs	<u>\$ 1,142,001</u>	1,142,001	<u>\$ —</u>	
Less amount paid by the State		<u>(1,125,383)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 16,618</u>		

## Revised Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>Summary: July 1, 1998, through June 30, 2002</u>				
Salaries and benefits	\$ 4,014,801	\$ 3,810,439	\$ (204,362)	
Materials and supplies	370,071	71,954	(298,117)	
Contracted services	<u>3,377,241</u>	<u>—</u>	<u>(3,377,241)</u>	
Total direct costs	7,762,113	3,882,393	(3,879,720)	
Indirect costs	<u>292,352</u>	<u>260,374</u>	<u>(31,978)</u>	
Total direct and indirect costs	8,054,465	4,142,767	(3,911,698)	
Less late claim penalty	(1,000)	(1,000)	—	
Less allowable costs that exceed claimed	<u>—</u>	<u>(25,534)</u>	<u>(25,534)</u>	
Total program costs	<u>\$ 8,053,465</u>	4,116,233	<u>\$(3,937,232)</u>	
Less amount paid by the State		<u>(5,787,494)</u>		
Allowable costs claimed in excess of (less than) amount paid			<u>\$(1,671,261)</u>	

<sup>1</sup> See the Revised Findings and Recommendations section.

<sup>2</sup> *Government Code* Section 17561 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for fiscal year 2001-02 claims.

## Findings and Recommendations

### **FINDING 1— Unallowable salary and benefit costs, and related indirect costs**

In our prior audit report dated September 30, 2005, we stated that the district did not provide documentation substantiating the allowability of claimed salary and benefit costs totaling \$4,014,801 for the audit period. The related indirect costs were \$267,751.

Our prior report stated the following:

For FY 1998-99 and FY 1999-2000, the district claimed high school science teachers' salaries and benefits based on a formula that determined an incremental increase in the teachers as a result of the mandate. The district calculated the increase in the number of high school science teachers between the 1985-86 base year and claim years and reduced that amount by the percentage increase in high school enrollment for the same period. The district then multiplied that number by the claim year's average annual salaries and benefits of a high school science teacher.

The calculation made by the district for FY 1998-99 and FY 1999-2000 did not identify the courses taught in the base year for the one required high school science course or the courses taught in the claim years for the two required high school science courses. In addition, the calculation deducted the high school enrollment percentage from the percentage increase in the number of high school science teachers rather than deducting the portion of the percentage increase in science teachers that was related to enrollment growth. Consequently, the calculation did not measure the costs of teaching the additional high school biological or physical science courses in the claim years as a result of the mandate.

In addition, the district included salary and benefit costs of six non-physical/biological science teachers in FY 1998-99, and 22 middle school teachers and one non-physical/biological science teacher in FY 1999-2000. Only the increased salaries and benefits for teaching the additional high school biological or physical science courses in the claim years due to the mandate are reimbursable.

For FY 2000-01 and FY 2001-02, the district claimed high school science teachers' salaries and benefits based on a formula that determined the increase in high school courses as a result of the mandate. The district divided one-fourth of the total number of grade 9-12 pupils by the average science course size to arrive at the additional science courses required for the mandate. The district then divided the additional science courses by the number of daily courses taught per teacher to arrive at the increased science teachers required by the mandate. From that number, the district multiplied the increased science teachers by the claim years' average science teacher salaries and benefits. This methodology measured the teacher salaries and benefits related to the additional biological or physical science courses taught as a result of the mandate.

For the audit period, the district did not identify or report any offsetting savings of salaries and benefits due to the reduction of teachers in non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings. Consequently, none of the claimed costs are reimbursable.

On July 28, 2006, the Commission on State Mandates (COSM) directed the SCO to reconsider our position in light of the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. COSM et al., Case No. 03CS01401. The COSM interpreted the court's decision that we could only consider offsetting savings that directly result from the implementation of the mandate program. The COSM believes that the SCO cannot consider any offsetting savings without evidence of a direct relationship between the implementation of the mandate and reduction in non-science classes.

The quarter class load method used by the district in the last two fiscal years measures the increased costs incurred for providing the additional science course. The district provided us with additional documentation using this method to support its claimed costs. We recalculated allowable costs for the audit period using the quarter class load method described above. We then reduced the total cost by the portion of all science teachers funded by restricted resources, which during the audit period was zero. Our recalculation for the audit period resulted in a reduction of the audit finding by \$4,066,050, from \$4,282,552 to \$216,502.

*Parameters and Guidelines* requires that, beginning with the 1986-87 school year, no pupil is to receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498, Statutes of 1983. Previously, one science course was required. As a result of this mandate, two science courses, one each of biological and physical sciences, are now required. The costs incurred for providing the additional science course, net of savings a district experiences as a direct result, are subject to reimbursement under this mandate. Consequently, only net increased costs of the additional biological or physical science courses taught are reimbursable.

*Parameters and Guidelines* states that reimbursable costs consist of the increased costs to the school district for staffing and supplying the additional mandated science course. Furthermore, the guidelines state that reimbursement for this mandate received from any source (e.g., federal, state, and block grants) is to be identified and deducted.

The following table shows the audit adjustment resulting from the recalculation of salaries and benefits, and related indirect costs using the quarter class load method.

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Salaries and benefits	\$ 251,059	\$ (566,024)	\$ 52,258	\$ 58,345	\$ (204,362)
Indirect costs	16,856	(36,509)	3,569	3,944	(12,140)
Total adjustment	\$ 267,915	\$ (602,533)	\$ 55,827	\$ 62,289	\$ (216,502)

Recommendation

We recommend that the district continue to apply a consistent methodology that identifies the additional staffing costs needed to provide the second year of science net of offsetting revenues.

District's Response

The district stated that it "reviewed the draft revised audit findings and has discussed with the auditor the proposed Controller's quarter load method of calculating allowable costs." The district did not respond to the validity of the recalculation.

SCO's Comment

The fiscal impact of the audit finding remains unchanged.

**FINDING 2—  
Unallowable materials  
and supplies costs, and  
related indirect costs**

In our prior audit report dated September 30, 2005, we stated that the district did not provide documentation substantiating the allowability of claimed materials and supplies costs totaling \$370,071 for the audit period. The related indirect costs were \$24,601. (See Finding 1 for a summary of *Parameters and Guidelines* requirements.)

Our prior report stated the following:

The district claimed materials and supplies for FY 1998-99 and FY 1999-2000 using a methodology similar to the one used to allocate teacher costs for the same years (see Finding 1). The district did not identify the cost of courses taught in the base year for the one required science course, or the cost of high school courses taught in the claim years for the two required science courses. Furthermore, the district applied the percentage increase in high school science teachers between the 1985-86 base year and the claim years to the claim year number, rather than to the FY 1985-86 base-year number. Consequently, the calculation did not measure the costs of additional high school science courses taught in the claim years as a result of the mandate.

For FY 2000-01 and FY 2001-02, the district applied 50% of all high school science materials and supplies to the mandate. The district did not provide any documents to substantiate the claimed percentages.

For the audit period, the district did not identify or report any offsetting savings of materials and supplies due to the reduction of non-science courses as a result of the mandate. Furthermore, the district did not support the lack of offsetting savings.

In addition, the district did not support claimed materials and supplies, totaling \$128,321 . . . and claimed non-science textbooks, non-science materials, and duplicated costs, totaling \$38,544. . . .

The district also did not report \$178,517 in reimbursements from other programs that related to costs claimed. . . . These reimbursements related to the following programs: School Facility Program, Science Laboratory Material Funds, Special Education, Title VI, and Gifted and Talented.

As noted in Finding 1, the COSM directed the SCO to reconsider our position in light of the Sacramento County Superior Court 2004 ruling in the San Diego Unified School District et al. v. COSM et al., Case No. 03CS01401.

We recalculated allowable costs for the audit period using the quarter class load method. This method is similar to our teachers cost

calculation. This method converts teacher staffing to number of classes taught. The increased classes are then multiplied by the average allocation for materials and supplies given to all science classes, net of science material and supply costs funded by restricted resources. The district only provided science material and supply costs funded with unrestricted resources. Consequently, our recalculation was based on costs funded with unrestricted resources. Our recalculation resulted in a reduction of the audit finding by \$76,717, from \$394,672 to \$317,955.

The following table shows the audit adjustment resulting from the recalculation of materials and supplies costs, and related indirect costs using the quarter class load method.

	Fiscal Year				Total
	1998-99	1999-2000	2000-01	2001-02	
Materials and supplies	\$ (57,322)	\$(129,305)	\$ (77,062)	\$ (34,428)	\$(298,117)
Indirect costs	(3,908)	(8,340)	(5,263)	(2,327)	(19,838)
Total adjustment	\$ (61,230)	\$(137,645)	\$ (82,325)	\$ (36,755)	\$(317,955)

Recommendation

We recommend that the district continue to apply a consistent methodology that identifies the additional supply costs needed to provide the second year of science net of offsetting revenues.

District's Response

The district did not respond to the validity of the recalculation.

SCO's Comment

The fiscal impact of the audit finding remains unchanged.

**FINDING 3—  
Unallowable contracted services**

For FY 1998-99 and FY 1999-2000, the district claimed contracted service costs for construction projects for four high schools: Clovis, Clovis West, Clovis East, and the Center for Advanced Research and Technology. The district did not provide documentation to substantiate the allowability of costs claimed, totaling \$3,377,241 for FY 1998-99 and FY 1999-2000.

*Parameters and Guidelines* states that the acquisition of additional space for conducting new science courses is reimbursable only to the extent that districts can document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

*Parameters and Guidelines* also states that the district must provide certification by the board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of *Education Code* Section 51225.3.

The district did not provide the auditors with a board certification, approved in advance of the FY 1998-99 and FY 1999-2000 construction projects, stating that the construction was carefully thought out and an analysis had been conducted of all appropriate science facilities within the district prior to the construction. On January 8, 2003, the district's board met and certified that, because of the mandate, the existing science facilities for FY 1998-99, FY 1999-2000, and FY 2000-01 failed to accommodate the current needs of the district, and, therefore, the district approved new construction, remodeling, equipment purchases, and/or temporary student classroom lease proposals. The district board members approved the certification approximately three to four years after construction; therefore, it did not meet the requirements of the mandate.

In addition, *Parameters and Guidelines* states that reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds, and other state funds, is to be identified and deducted from this claim.

The audit revealed that approximately 50% of the construction costs claimed were funded by School Facility Program funds.

Total claimed contract services are unallowable, as follows:

	Fiscal Year		Total
	1998-99	1999-2000	
Contract services	<u>\$(2,679,035)</u>	<u>\$(698,206)</u>	<u>\$(3,377,241)</u>

The district had filed similar claims for FY 1984-85 through FY 1997-98. The SCO had rejected the contracted services costs on these claims because the district had failed to submit necessary documentation to satisfy the criteria of board certification for the costs of leasing portable classrooms. On October 4, 1995, followed by an amendment on August 3, 2000, the district filed an IRC for FY 1984-85 through FY 1997-98. The district argued that the SCO incorrectly reduced the district's contracted service costs.

In response, the SCO advised the Commission on State Mandates that the district failed to submit board certification, as required by *Parameters and Guidelines*. The SCO further advised that the board certification was not merely a formality but a demonstration that the construction or remodeling for which reimbursement is sought was carefully thought out and that no reasonable alternatives existed.

On January 24, 2002, the commission denied the district's IRC. The Sacramento County Superior Court upheld the COSM decision in its 2004 ruling in the San Diego Unified School District et al. v. Commission on State Mandates et al., Case No. 03CS01401.

Recommendation

We recommend that the district develop and implement procedures to ensure that all claimed costs are allowable and reimbursements received from any other sources are identified and deducted from claimed costs.

District's Response

The revised audit findings do not change the amount of the adjustments made by the original audit. Therefore, the district position has not changed. The board certification process was the subject of the court case [sic] decided in 2004 and the district will comply with the court decision. The application of other funding sources for construction was not the subject of the court decision and the district maintains its position that the local funds are not a full or partial reduction of the total facility costs.

SCO's Comment

The finding and recommendation remain unchanged.

As noted in its response, the district will comply with the court decision, which supported the unallowable costs related to the required governing board certificate.

In terms of the use of categorical revenues for construction costs, *Parameters and Guidelines*, Section VI, states that reimbursement for this mandate from any source, e.g., federal, state, block grants, etc., shall be deducted from claimed costs.

**OTHER ISSUE**

In responding to the preliminary findings, the district disagrees with the SCO's position that claimed science teacher costs funded with categorical funds are to be deducted as offsetting revenues. During the audit period, categorical funds were not used to fund science teacher costs. Consequently, this argument does not affect the audit findings.

District's Response

Although we do not fund science teachers with categorical funds, we disagree with the concept that teachers and supplies funded in this manner be viewed as offsetting revenue when the increased service utilizes existing District resources. If districts are required to provide the mandate, the expenses as coded in a district budget should not be a factor. Regardless of the source of funding redirected to cover the cost of providing the new mandated service, the new service remains an additional, unfunded expense until it is reimbursed with new state funds. The Controller's offset of the other funding sources as a reduction of claimed cost is not consistent with school accounting guidelines established by state agencies and audited by independent auditors according to the audit guidelines written by the Controller and other state agencies, nor are the offsets required by the parameters and guidelines for this mandate program.

SCO's Comment

The finding and recommendation remain unchanged.

In its response, the district takes exception with the identification of categorical revenues as an offset. The district states that offsets are not required per the *Parameters and Guidelines* and other accounting guidelines. On the contrary, *Parameters and Guidelines*, Section VI, states that reimbursement for this mandate from any source, e.g., federal, state, block grants, etc., shall be deducted from claimed costs.

**Attachment—  
District's Response to  
Revised Audit Report**

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1450 HERNOON AVENUE  
CLOVIS, CA 93611-0599  
559.327.9000  
www.clovisusd.k12.ca.us

**GOVERNING BOARD**

Sandra A. Berget  
Brian D. Heryford  
Girny L. Hovsepian  
Richard Lake, C.P.A.  
Elizabeth J. Sandoval  
Jim Van Volkinburg, D.D.S.  
Susan M. Walker, D.H.Sc.

**ADMINISTRATION**

Terry Bradley, Ed.D.  
Superintendent  
Virginia R. Boris, Ed.D.  
Associate Superintendent  
Daniel E. Kaiser, Ed.D.  
Associate Superintendent  
William C. McGuire  
Associate Superintendent  
Janet L. Young, Ed.D.  
Associate Superintendent

April 16, 2007

Mr. Jim L. Spano, Chief  
Compliance Audits Bureau  
California State Controller  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

Dear Mr. Spano:

This letter is Clovis Unified School District's response to the revised Graduation Requirements findings and recommendations received by email April 4, 2007, for the period of July 1, 1998 through June 30, 2002.

District's Response

The District has reviewed the draft findings of your proposed revised audit report. Both findings state in the first sentence that "The district filed additional documentation using the quarter class method..." This is not correct. The District provided documentation in response to your revised audit documentation request, but did not "file" any revised or amended annual reimbursement claims.

District's Response Finding 1 – Unallowable teacher supply costs.

The District has reviewed the draft revised audit findings and has discussed with the auditors the proposed Controller's quarter load method of calculating allowable costs. Although we do not fund science teachers with categorical funds, we disagree with the concept that teachers and supplies funded in this manner be viewed as offsetting revenue when the increased service utilizes existing District resources. If districts are required to provide the mandate, the expenses as coded in a district budget should not be a factor. Regardless of the source of funding redirected to cover the cost of providing the new mandated service, the new service remains an additional, unfunded expense until it is reimbursed with new state funds. The Controller's offset of the other funding sources as a reduction of claimed cost is not consistent with school accounting guidelines established by state agencies and audited by independent auditors according to the audit guidelines written by the Controller and other state agencies, nor are the offsets required by the parameters and guidelines for this mandate program.



District's Response Finding 2 – Unallowable contracted services costs.

The revised audit findings do not change the amount of the adjustments made by the original audit. Therefore, the district position has not changed. The board certification process was the subject of the court case decided in 2004 and the district will comply with the court decision. The application of other funding sources for construction was not the subject of the court decision and the district maintains its position that local funds are not a full or partial reduction of the total facility costs.

Per conversations with Chris Ryan in the Compliance Bureau, Division of Audits, we understand the revised report will supersede the prior revised final report, and in order to expedite the process these comments will be incorporated into the final report.

Sincerely,



Michael Johnston  
Assistant Superintendent  
Business Services

MJ/tg

cc: Terry Bradley, Ed.D., Superintendent  
Bill McGuire, Associate Superintendent-Administrative Services  
Keith Petersen, Six Ten & Associates  
Chris Ryan, State Controller's Office

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, California 94250-5874**

**<http://www.sco.ca.gov>**



## GRADUATION REQUIREMENTS

### 1. Summary of Chapter 498/83

Education Code § 51225.3, as added by Chapter 498, Statutes of 1983, requires school districts to provide an additional science course to students prior to graduation from the twelfth grade.

Commencing with the 1986/87 school year, no pupil shall receive a high school diploma without completing two years of science courses. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

On November 20, 1986, the Commission on State Mandates determined that Chapter 498, Statutes of 1983, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

### 2. Eligible Claimants

Any school district (K-12) or county office of education that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

### 3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

### 4. Types of Claims

#### A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

#### B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

### 5. Filing Deadline

#### A. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19\_\_/\_\_\_Reimbursement Claim", and/or "19\_\_/\_\_\_Estimated Claim", claims may be filed as follows:

An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

## **6. Reimbursable Components**

### **A. Acquisition Cost**

The cost of acquiring additional space and equipment necessary for conducting new science classes are reimbursable, provided that space is lacking in existing facilities.

### **B. Remodeling Cost**

The cost of remodeling existing space to accommodate the new science class and laboratory are reimbursable, including design, renovation, and special lab equipment and outlets essential to maintain a level of instruction sufficient to meet college admission requirements.

### **C. Staffing and Supplies**

The increased cost of the school district to staff and supply the new mandated science classes are reimbursable. Staffing costs are limited to salary and other remuneration differentials, if any, of a science teacher and the cost of lab assistants or special teaching aids required by a science class. The addition of science classes should have resulted in offsetting savings due to a corresponding reduction of non-science classes.

School districts claiming costs under A and/or B must provide the following:

- (1) Documentation of increased units of science course enrollments due to the enactment of Education Code § 51225.3 necessitating such an increase.

However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that the districts can document that this space would not have been otherwise acquired due to the increase in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

- (2) Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- (3) Certification by the Board of Trustees that an analysis of all appropriate science facilities within the district was conducted and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code § 51225.3 to reasonably accommodate includes:

- (4) Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
- (5) Taking advantage of other available secondary school science facilities that are within a secure distance of the school.
- (6) Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- (7) Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

## 7. Reimbursement Limitations

Any offsetting savings (i.e., reduction in non-science classes) or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.,) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

The maximum reimbursable fee for contracted services is \$110.42 (for 2001-02 fiscal year) adjusted annually by the change in the implicit price deflator for the cost of goods and services to governmental agencies as determined by the State Department of Finance. For update changes on the maximum reimbursable fee, refer to the instructions on form GR-2. Those claims that are based on annual retainers shall contain a certification that the fee is no greater than the maximum. Reasonable expenses related to the mandate will be paid as identified on the monthly billing of consultants.

## 8. Claiming Forms and Instructions

A claimant may submit a computer generated report in substitution for forms GR-1 and GR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

### A. Form GR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form GR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

#### (1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

#### (2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of the mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective. Use of contract services must be justified by the claimant. The maximum reimbursable fee for contracted services is \$110.42 (2001-02 f.y.) adjusted annually by the change in the implicit price deflator. Those claims that are based on annual retainers shall contain a certification that the fee is no greater than the above maximum.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on the mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets (Land, Building, Equipment and Fixtures)

Compensation for fixed asset costs are reimbursable utilizing the procedure provided in the Office and Management Budget Circular A-87 (OMB A-87). Example: Compensation for the use of equipment. The claimant may be compensated for the equipment use through a use allowance or depreciation. A use allowance may be computed at an annual rate not to exceed 6 2/3% of acquisition cost. This is reported and claimed through the agency's service-wide cost allocation plan under the cost element "Use Allowance". Where a depreciation method followed, adequate property records must be maintained and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific class of assets for all affected programs.

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Give a description and reason for the acquisition of land, equipment, furniture, fixtures, and space remodeling necessary for conducting new science classes. Identify the newly purchased land by its location and parcel number. For remodeled classrooms, identify the name of the school and room numbers. For equipment, furniture and fixtures, identify these by naming the item, serial numbers/inventory numbers, quantity purchased and location of items.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

**B. Form GR-1, Claim Summary**

This form is used to summarize direct costs by claim component and compute allowable indirect

costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The

claimant must give the number of new or remodeled science classrooms.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

**C. Form FAM-27, Claim for Payment**

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form GR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

<b>CLAIM FOR PAYMENT</b>			For State Controller Use Only		Program	
Pursuant to Government Code Section 17561			(19) Program Number 00026		<b>026</b>	
<b>GRADUATION REQUIREMENTS</b>			(20) Date Filed ___/___/___			
			(21) LRS Input ___/___/___			
L A B E L  H E R E	(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>			
	(02) Claimant Name		(22) GR-1, (03)			
	County of Location		(23) GR-1, (04)(1)(e)			
	Street Address or P.O. Box		(24) GR-1, (04)(2)(e)			
	Suite					
	City		(25) GR-1, (04)(3)(e)			
	State					
	Zip Code					
	<b>Type of Claim</b>		<b>Estimated Claim</b>		<b>Reimbursement Claim</b>	
			(03) Estimated <input type="checkbox"/>		(09) Reimbursement <input type="checkbox"/>	
		(04) Combined <input type="checkbox"/>		(10) Combined <input type="checkbox"/>		
		(05) Amended <input type="checkbox"/>		(11) Amended <input type="checkbox"/>		
				(26) GR-1, (08)		
				(27) GR-1, (09)		
				(28) GR-1, (11)		
				(29) GR-1, (12)		
<b>Fiscal Year of Cost</b>		(06) <b>20</b> ___/20 ___		(12) <b>20</b> ___/20 ___		
<b>Total Claimed Amount</b>		(07)		(13)		
<b>Less: 10% Late Penalty, not to exceed \$1,000</b>		(14)		(30)		
<b>Less: Prior Claim Payment Received</b>		(15)		(31)		
<b>Net Claimed Amount</b>		(16)		(32)		
<b>Due from State</b>		(08)		(33)		
<b>Due to State</b>		(17)		(34)		
		(18)		(35)		
				(36)		
<b>(37) CERTIFICATION OF CLAIM</b>						
<p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>						
Signature of Authorized Officer				Date		
_____				_____		
Type or Print Name				Title		
_____				_____		
(38) Name of Contact Person for Claim				Telephone Number ( ) - Ext.		
_____				_____		
E-Mail Address				_____		
_____				_____		

<b>Program</b> <b>026</b>	<b>GRADUATION REQUIREMENTS</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form GR-1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form GR-1, line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., GR-1, (04)(1)(e), means the information is located on form GR-1, block (4), line (01), column (c). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

**Address, if delivered by U.S. Postal Service:**

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250**

**Address, if delivered by other delivery service:**

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816**

Program <b style="font-size: 24pt;">026</b>	<b>MANDATED COSTS GRADUATION REQUIREMENTS CLAIM SUMMARY</b>	<b>FORM GR-1</b>
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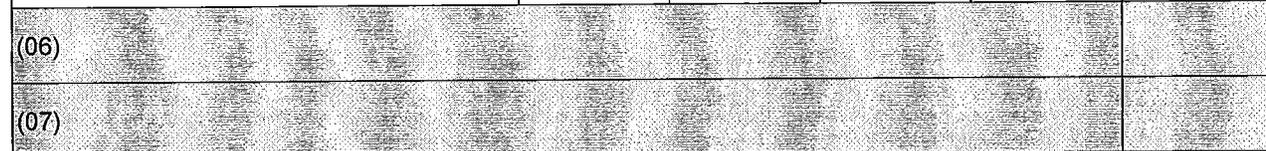
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
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**Claim Statistics**

(03) Number of new or remodeled science classrooms	
--	--



(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Total
1. Acquisition Cost					
2. Remodeling Cost					
3. Staffing and Supplies					
(05) Total Direct Costs					



**Indirect Costs**

(08) Indirect Cost Rate	[From J-380 or J-580]	%
(09) Total Indirect Costs	[Line (05)(a) x line (08)]	
(10) Total Direct and Indirect Costs	[Line (05)(e) + line (09)]	

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	
(12) Less: Other Reimbursements, if applicable	
(13) Total Claimed Amount	[Line (10) – {line (11) + line (12)}]

<b>Program</b> <b>026</b>	<b>GRADUATION REQUIREMENTS</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>GR-1</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form GR-1 must be filed for a reimbursement claim. Do not complete form GR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form GR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of new or remodeled science classrooms.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form GR-2, line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Leave blank.
- (07) Leave blank.
- (08) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (09) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (08), by the Total Salaries and Benefits, line (05)(a).
- (10) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (09).
- (11) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, and other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total Direct and Indirect Costs, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program <b style="font-size: 24pt;">026</b>	<b>MANDATED COSTS                  GRADUATION REQUIREMENTS                  COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM                  GR-2</b>
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(01) Claimant	(02) Fiscal Year Costs Were Incurred
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(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.

Acquisition Cost
  Remodeling Cost  
 Staffing and Supplies

(04) Description of Expenses: Complete columns (a) through (g). **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Capital Outlays

(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ___ of ___	
-------------------------------------	-----------------------------------	------------------	--

Program <b style="font-size: 24pt;">026</b>	<b>GRADUATION REQUIREMENTS                  COMPONENT/ACTIVITY COST DETAIL</b> Instructions	<b>FORM                  GR-2</b>
--	--	---------------------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form GR-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and capital outlays needed to acquire space and equipment. Contract Services are reimbursable to the extent that activities performed require special skills or knowledge that are not readily available from the claimant's' staff. The maximum reimbursable fee for contract services is \$122.06 for the 2004-05 fiscal year. If a piece of equipment acquired for the Graduation Requirement program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
<b>Salaries</b>	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
<b>Benefits</b>	Title  Activities	Benefit Rate		Benefits = Benefit Rate x Salaries				
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
<b>Contract Services</b>	Name of Contractor  Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract		Copy of Contract and Invoices
<b>Capital Outlays</b>	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used				Cost = Unit Cost x Quantity Used	Invoices

- (05) Total line (04), columns (d), (e), (f), (g), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form GR-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.

**TAB 5**

LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
 BUREAU OF LOCAL REIMBURSEMENTS  
 PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

05/21/07  
 09:24:23

PAYEE NBR: S10065 PAYEE NAME: CLOVIS UNIFIED SCHOOL DIST PGM NBR: 26  
 CH NBR: 6110-295-0001-1998 PGM: GRADUATION REQ'MENTS CH 498/83 FY: 1998/1999  
 TOT FYTD PAID AMT: 3,345,091.00 BAL DUE CLM: .00 PGM TYPE: MAN  
 FNL APRVD CLM AMT: -2,472,350.00 BAL DUE ST: .00 1ST TIME PGM: N

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	BAL DUE CLAIM	
APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR
A	I04	N	00/00/0000	.00	.00	.00	
	.00		.00	.00000000	.00	.00	
	.00		.00	00/00/0000	MA62141I		
-----							
A	A03	N	01/12/2001	3,346,091.00	-1,000.00	.00	
	3,345,091.00		3,175,691.00	1.00000000	3,175,691.00	.00	
	25,248.00		3,150,443.00	01/30/2001	MA01324X		

DC982052 More pages...

PAYEE NBR: S10065 PGM NBR: 26 FY: 1998/1999  
 PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

*\$1,000 - Late Claim  
 Penalty*

*Gross Pd \$3,345,091  
 Offsets - 2,472,350  
 -----  
 Net Pd 872,741*

LRSF080

DIVISION OF ACCOUNTING AND REPORTING

05/21/07

BUREAU OF LOCAL REIMBURSEMENTS

09:24:26

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: S10065    PAYEE NAME: CLOVIS UNIFIED SCHOOL DIST    PGM NBR: 26  
 CH NBR: 6110-295-0001-1998    PGM: GRADUATION REQ'MENTS CH 498/83    FY: 1998/1999  
 TOT FYTD PAID AMT: 3,345,091.00    BAL DUE CLM: .00    PGM TYPE: MAN  
 FNL APRVD CLM AMT: -2,472,350.00    BAL DUE ST: .00    1ST TIME PGM: N

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
						AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	
E	E02	N	01/15/1999	200,000.00	.00					
				200,000.00			33,681.00	.09148686	3,081.00	30,600.00
						.00	3,081.00	06/22/1999	MA80729E	
-----										
E	E01	N	01/15/1999	200,000.00	.00					
				200,000.00			200,000.00	.83159413	166,319.00	33,681.00
						.00	166,319.00	03/12/1999	MA81713E	

DC982051 Last page...

PAYEE NBR: S10065    PGM NBR: 26    FY: 1998/1999

PF0= CLMS FOR A PGM/FY    PF11= WARRANT INFORMATION    PF9= INTEREST PAY INFO



LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
 BUREAU OF LOCAL REIMBURSEMENTS

05/21/07  
 09:26:35

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: S10065 PAYEE NAME: CLOVIS UNIFIED SCHOOL DIST PGM NBR: 26  
 CH NBR: 6110-295-0001-2000 PGM: GRADUATION REQ'MENTS CH 498/83 FY: 2000/2001  
 TOT FYTD PAID AMT: 1,554,800.00 BAL DUE CLM: .00 PGM TYPE: MAN  
 FNL APRVD CLM AMT: -26,498.00 BAL DUE ST: -26,498.00 1ST TIME PGM: N

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
						AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	
- A	I02	N	00/00/0000	.00	.00	.00	.00	.00000000	.00	.00
						.00	.00	00/00/0000	MA62143I	.00
- E	E01	N	12/31/2000	2,697,277.00	.00	2,697,277.00	2,697,277.00	.57643309	1,554,800.00	1,142,477.00
						.00	1,554,800.00	03/13/2001	MA01300Z	

DC982051 Last page...

PAYEE NBR: S10065 PGM NBR: 26 FY: 2000/2001  
 P00= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

*field audit findings*  
 \$440,497-recovered  
 26,498-

*Gross Pd* \$1,554,800  
*offsets* - 466,995  


---

*net pd* \$1,087,805

LRSF056

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
ACCOUNTS RECEIVABLE'S OVERPAYMENTS

05/21/07  
09:26:38

PAYEE NBR: S10065      PAYEE NAME: CLOVIS UNIFIED SCHOOL DIST  
PGM NBR:      26      PGM NAME: GRADUATION REQ'MENTS CH 498/83  
FY: 2000/2001 CHAPTER NBR: 6110-295-0001-2000

ACL

CODE:	FND	SUB	AGCY	FY	REF/ITM	FED/CATLG	CT	PG	EL	COM	TSK	ORIGINAL AMT	AVAIL AMT	STATUS	EST DATE	LETTER DATE
-	0001	000	6100	2000	295	00000000		98	01	049	801	-466,995.00	0.00	E	01/31/2002	05/17/2007

DC982051 Last page...

PAYEE NBR: S10065      PGM NBR:      26      FY: 2000/2001      PF11= AR LIST  
PF1= ADD      PF5= MODIFY      PF6= DELETE      PF9= O/P COLLECTIONS      PF10= CLMS FOR PGM/FY

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

05/21/07  
09:47:07

PAYEE NBR: S10065 CLOVIS UNIFIED SCHOOL DIST  
PGM NBR: 26 GRADUATION REQ'MENTS CH 498/83  
CHAPTER: 6110-295-0001-2000 FY: 2000/2001 CLAIMED AMOUNT: 1,114,303.00  
FINAL APRVD DATE: 05/15/2007 TOTAL ADJUSTMENTS AMOUNT: -1,140,801.00  
ADJUSTMENT LETTER DATE: 05/17/2007 FINAL APRVD CLAIM AMT: -26,498.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
08/29/2003	09/25/2003	00/00/0000	D	COACFKS	-955,872.00
TEACHER SALARIES					
08/29/2003	09/25/2003	00/00/0000	D	COACFKS	440,497.00
PRIOR COLLECTIONS					

PROJECTED APPROVED AMOUNT=> 1,087,805.00

DC982052 More pages...

PAYEE NBR: S10065 PGM NBR: 26 FY: 2000/2001  
PF1= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

05/21/07  
09:47:05

PAYEE NBR: S10065 CLOVIS UNIFIED SCHOOL DIST  
PGM NBR: 26 GRADUATION REQ'MENTS CH 498/83  
CHAPTER: 6110-295-0001-2000 FY: 2000/2001 CLAIMED AMOUNT: 1,114,303.00  
FINAL APRVD DATE: 05/15/2007 TOTAL ADJUSTMENTS AMOUNT: -1,140,801.00  
ADJUSTMENT LETTER DATE: 05/17/2007 FINAL APRVD CLAIM AMT: -26,498.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
12/03/2003	05/09/2005	05/11/2005	D	COACFKS	440,497.00
REASON PRIOR COLLECTIONS					
12/03/2003	05/09/2005	05/11/2005	D	COACFKS	-1,554,800.00
REASON PRIOR PAYMENTS					

PROJECTED APPROVED AMOUNT=> 1,087,805.00

DC982052 More pages...

PAYEE NBR: S10065 PGM NBR: 26 FY: 2000/2001

P\* = ADD ADJ PF5 = MODIFY ADJ PF6 = DELETE ADJ PF10 = CLMS FOR A PGM/FY

**TAB 7**



U. 0000  
mailed by  
gg  
11/25/02  
2/1  
ck/03

KATHLEEN CONNELL  
Controller of the State of California

October 31, 2002

VZ 5-503  
pgs 1-3

Terry Bradley, Superintendent  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611

Dear Mr. Bradley:

This letter is to confirm that the State Controller's Office (SCO) has scheduled an audit of Clovis Unified School District's legislatively mandated Graduation Requirement cost claim for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01. The entrance conference has been scheduled for Monday, November 18, 2002, at 1:00 p.m.

The SCO would appreciate your furnishing working accommodations for and making the necessary records (see attachment) available to the audit staff.

If you have any questions, please call me at (916) 445-8519.

Sincerely,

CHRIS PRASAD, Audit Manager  
Compliance Audits Bureau  
Division of Audits

CP:ams

Attachment

3496

cc: (See Page 2)

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250  
SACRAMENTO 300 Capitol Mall, Suite 1850, Sacramento, CA 95814 (916) 445-2636  
LOS ANGELES 600 Corporate Pointe, Suite 1150, Culver City, CA 90230 (310) 342-5678

11/2/02  
up/s/20  
619

cc: William McGuire  
Associate Superintendent  
Clovis Unified School District  
Ginny Brummels, Manager  
Division of Accounting and Reporting  
State Controller's Office  
Jim L Spano, Chief  
Compliance Audits Bureau  
Division of Audits  
State Controller's Office  
Stephanie Woo  
Auditor in Charge  
Division of Audits  
State Controller's Office

11/25/02

CLOVIS UNIFIED SCHOOL DISTRICT  
RECORDS REQUEST FOR MANDATED COST PROGRAM  
FY 1998-99, FY 1999-2000, and FY 2000-01

1. Copy of claims filed for the mandated cost program and related supporting documentation.
2. Copy of external and internal audit reports performed on the mandated cost program.
3. Organization charts for the district effective during the audit period and currently, showing employee names and position titles.
4. Organization charts for the division or units handling the mandated cost program effective during the audit period and currently, showing employee names and position titles.
5. Chart of accounts
6. Worksheets supporting the productive hourly rate used, including support for benefit rates.
7. Support for costs claimed to derive the indirect cost rate proposal (ICRP) plan.
8. Employee time sheets or time logs
9. Access to payroll records showing employee salary and benefits paid during the audit period and currently.
10. Access to general ledger accounts supporting disbursements
11. Supporting documentation for amounts received from other funding sources.
12. Supporting documentation for travel and training expenses claimed.
13. Supporting documentation for materials and supplies claimed.
14. Supporting documentation for contracted services claimed.

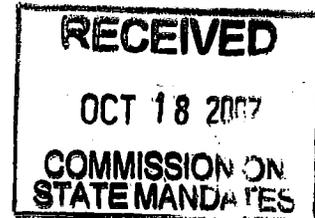
Other documentation may be requested.



Exhibit D

**JOHN CHIANG**  
California State Controller  
Division of Accounting and Reporting

October 17, 2007



Ms. Paula Higashi  
Executive Director  
Commission on State Mandates  
980 9<sup>th</sup> Street, Suite 300  
Sacramento, CA 95814

Re: Incorrect Reduction Claim – CMS No. 03-4435-I-45, CMS No. 05-4435-I-50  
Chapter 498, Statutes of 1983  
Graduation Requirements – Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002  
Clovis Unified School District

Dear Ms. Higashi:

We have reviewed the above-referenced incorrect reduction claims and are responding with our recommendations. Our records indicate that the Graduation Requirement claims for 1998-1999, 1999-2000, 2000-2001 and 2001-2002 have been paid in full. The 1998-1999 claim was paid on claim schedule MA01324X for \$3,175,691.00 dated January 30, 2001, and an accounts receivable was established for \$2,472,350.00 due to a field audit findings adjustment. The 1999-2000 claim was paid on claim schedule MA71307A for \$761,537.00 dated September 26, 2007, and was adjusted for a field audit findings. The 2000-2001 claim was paid on claim schedule MA71308X for \$1,554,800.00 dated September 26, 2007, and was adjusted for a field audit findings and prior collections adjustments. The 2001-2002 claim was paid on claim schedule MA61395A for \$16,618 dated June 8, 2007, and resulted in no adjustments to this claim. Enclosed for your review is a summary of payments and copies of the remittances advices for the payments.

Our office maintains the claims have been fully paid and we recommend that the Commission denies the District's incorrect reduction claim. If you have any questions, please contact Ginny Brummels, Manager of the Local Reimbursements Section, at (916) 324-0256 or Fran Stuart, Associate Accounting Analyst, at (916) 323-0766 or in writing at the State Controller's Office, Division of Accounting and Reporting, P.O. Box 942850, Sacramento, CA 94250-5875.

Sincerely,

JOHN A. KORACH, Chief  
Division of Accounting and Reporting

GLB:fs  
Enclosures  
cc: Keith Peterson, Six Ten and Assoc.  
Clovis Unified School District

CLOVIS UNIFIED SCHOOL DISTRICT  
 Reimbursement of State Mandated Costs  
 Increased Graduation Requirements (IRC)  
 Fiscal Year 1998/1999, 1999/2000, 2000-2001, 2001/2002

Claim Schedule Number	Warrant Issue Date	Warrant Amount	Offset/ Recovery Amount	Total Payments
<b>1998/1999</b>				
MA01324x	01/30/2001	\$ 3,150,443	\$ 25,248	3,175,691 *
Total				\$ 3,175,691
* Remittance Advice is not available				
<b>1999/2000</b>				
MA71307A	09/26/2007		\$ 761,537.00	761,537
Total				\$ 761,537
<b>2000-2001</b>				
MA71308X	09/26/2007	\$ 1,554,800.00		1,554,800
Total				\$ 1,554,800
<b>2001-2002</b>				
MA61395A	06/08/2007	\$ 16,618		16,618
Total				\$ 16,618

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

SL0065

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.  
NO WARRANT WILL BE MAILED.  
THE NET PAYMENT AMOUNT WAS ZERO.

BD OF TRUSTEES  
CLOVIS U.S.D.  
FRESNO CO  
1450 HERNDON AVE  
CLOVIS CA 93611

\*\*\*\*\*.00

PAYEE: TREASURER, CLOVIS UNIFIED SCHOOL DIST  
FUND NAME: GENERAL FUND

PGM NBR: 00026

ISSUE DATE: 09/26/2007 CLAIM SCHEDULE NBR: MA71307A

REIMBURSEMENT OF STATE MANDATED COSTS  
ANY QUESTIONS PLEASE CALL FRAN 916 323-0766  
ACL : 6110-295-0001-1999 PROG : GRADUATION REQ'MENTS CH 498/83  
1999/2000 ACTUAL PAYMENT CLAIMED AMT: 2,452,070.00  
TOTAL ADJUSTMENTS: (SEE BELOW) 1,438,384.00  
TOTAL APPROVED CLAIMED AMT: 1,013,686.00  
LESS PRIOR PAYMENTS: 252,149.00-  
PRORATA PERCENT: 100.000000  
APPROVED PAYMENT DUE: 761,537.00  
APPROVED PAYMENT AMOUNT: 761,537.00  
PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.): 98/99 761,537-  
6110-295-0001-1998 GRADUATION REQ'MENTS CH NET PAYMENT AMOUNT: .00  
ADJUSTMENTS ITEMIZED: =====  
FIELD AUDIT FINDINGS 1,438,384.00-

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

WARRANT AMT: \*1,554,800.00

BD OF TRUSTEES  
CLOVIS U.S.D.  
FRESNO CO  
1450 HERNDON AVE  
CLOVIS CA 93611

PAYEE: TREASURER, CLOVIS UNIFIED SCHOOL DIST  
FUND NAME: GENERAL FUND

CLAIM SCHEDULE NBR: MA01300Z

ISSUE DATE: 03/13/2001

REIMBURSEMENT OF STATE MANDATED COSTS  
ANY QUESTIONS REGARDING THIS CLAIM CALL FRAN 916 323-0766  
ACL : CH 498/83      PROG : GRADUATION REQUIREMENTS CH 498/83  
2000/2001 ESTIMATED PAYMENT      CLAIMED AMT: 2,697,277.00  
TOTAL ADJUSTMENTS:      2,697,277.00  
TOTAL APPROVED CLAIMED AMT:      .00  
LESS PRIOR PAYMENTS:      57.643309  
PRORATA PERCENT:      1,142,477.00-  
PRORATA BALANCE DUE:      1,554,800.00  
APPROVED PAYMENT AMOUNT:  
PAYMENT OFFSETS -NONE      NET PAYMENT AMOUNT: 1,554,800.00

SIJ065

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

WARRANT AMT: \*\*\*\*16,618.00

BD OF TRUSTEES  
CLOVIS U.S.D.  
FRESNO CO  
1450 HERNDON AVE  
CLOVIS CA 93611

PAYEE: TREASURER, CLOVIS UNIFIED SCHOOL DIST  
FUND NAME: GENERAL FUND

PGM NBR: 00026

ISSUE DATE: 06/08/2007 CLAIM SCHEDULE NBR: MA61395A

REIMBURSEMENT OF STATE MANDATED COSTS  
 ANY QUESTIONS REGARDING THIS CLAIM CALL FRAN 916 323-0766  
 ACL : 6110-295-0001-2001 PROG : GRADUATION REQ'MENTS CH 498/83  
 2001/2002 ACTUAL PAYMENT CLAIMED AMT: 1,142,001.00  
 TOTAL ADJUSTMENTS:  
 TOTAL APPROVED CLAIMED AMT: 1,142,001.00  
 LESS PRIOR PAYMENTS: 1,125,383.00-  
 PRORATA PERCENT: 100.000000  
 PRORATA BALANCE DUE: 16,618.00  
 APPROVED PAYMENT AMOUNT:  
 PAYMENT OFFSETS -NONE  
 NET PAYMENT AMOUNT: 16,618.00

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 300  
 SACRAMENTO, CA 95814  
 PHONE: (916) 323-3562  
 FAX: (916) 445-0278  
 E-mail: csminfo@csm.ca.gov



September 6, 2007

Mr. Keith B. Petersen  
 SixTen and Associates  
 3841 North Freeway Blvd., Suite 170  
 Sacramento, CA 95834

Ms. Ginny Brummels  
 Division of Accounting and Reporting  
 State Controller's Office  
 3301 C Street, Suite 501  
 Sacramento, CA 95816

Re: **Incorrect Reduction Claim – Comment Period and Notice of Hearing**  
*Graduation Requirements*, 05-4435-I-50  
 Clovis Unified School District, Claimant  
 Education Code Section 51225.3  
 Statutes 1983, Chapter 498  
 Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002

Dear Mr. Petersen and Ms. Brummels:

On September 6, 2005, Clovis Unified School District filed an incorrect reduction claim with the Commission on State Mandates (Commission) based on the *Graduation Requirements* program for fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002. A copy of the incorrect reduction claim was provided to the State Controller's Office on September 16, 2005. To date, the Commission has not received a response to the incorrect reduction claim from the State Controller's Office.

**Revised Schedule and Comment Period:** The State Controller's Office may file comments with the Commission on the incorrect reduction claim by October 5, 2007. Rebuttal comments are due on November 5, 2007.

Please address in the comments the effect of the recent court decisions on the *Graduation Requirements* program to this claim: *San Diego Unified School District, et al. v. Commission on State Mandates* (Sacramento County Superior Court Case No 03CS01401, consolidated with Case Nos. 03CS01568, 03CS01569, 03CS01570, 03CS01702, 04CS00028), and in *West Contra Costa Unified School District, et al. v. Commission on State Mandates, et al* (Sacramento County Superior Court Case No. 05CS01253, consolidated with Case Nos. 05CS01262, 05CS01237, 05CS01256, 05CS01401).

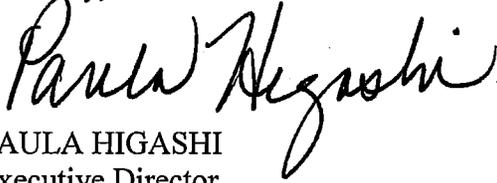
**Staff Analysis:** After the record closes, Commission staff will review the comments and prepare a draft staff analysis on the incorrect reduction claim. The draft staff analysis will be issued for public comment and review at least 8 weeks before the hearing.

**Commission Hearing – January 31, 2008**

This item is scheduled for hearing on January 31, 2008, at 9:30 a.m. in room 126 of the State Capitol, Sacramento, California. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear.

Please contact Camille Shelton, Chief Legal Counsel, at (916)323-8215 with questions.

Sincerely,

A handwritten signature in black ink that reads "Paula Higashi". The signature is written in a cursive style with a large initial "P" and a long, sweeping underline.

PAULA HIGASHI  
Executive Director

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov



September 6, 2007

Mr. Keith B. Petersen  
SixTen and Associates  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834

Ms. Ginny Brummels  
Division of Accounting and Reporting  
State Controller's Office  
3301 C Street, Suite 501  
Sacramento, CA 95816

Re: **Incorrect Reduction Claim – Comment Period and Notice of Hearing**  
*Graduation Requirements*, 03-4435-I-45  
Clovis Unified School District, Claimant  
Statutes 1983, Chapter 498  
Education Code Section 51225.3  
Fiscal Years 1999-2000 and 2001-2002

Dear Mr. Petersen and Ms. Brummels:

On February 20, 2004, Clovis Unified School District filed an incorrect reduction claim with the Commission on State Mandates (Commission) based on the *Graduation Requirements* program for fiscal years 1999-2000 and 2001-2002. A copy of the incorrect reduction claim was provided to the State Controller's Office on March 2, 2004. To date, the Commission has not received a response to the incorrect reduction claim from the State Controller's Office.

**Revised Schedule and Comment Period:** The State Controller's Office may file comments with the Commission on the incorrect reduction claim by October 5, 2007. Rebuttal comments are due on November 5, 2007.

Please address in the comments the effect of the recent court decisions on the *Graduation Requirements* program to this claim: *San Diego Unified School District, et al. v. Commission on State Mandates* (Sacramento County Superior Court Case No 03CS01401, consolidated with Case Nos. 03CS01568, 03CS01569, 03CS01570, 03CS01702, 04CS00028), and in *West Contra Costa Unified School District, et al. v. Commission on State Mandates, et al* (Sacramento County Superior Court Case No. 05CS01253, consolidated with Case Nos. 05CS01262, 05CS01237, 05CS01256, 05CS01401).

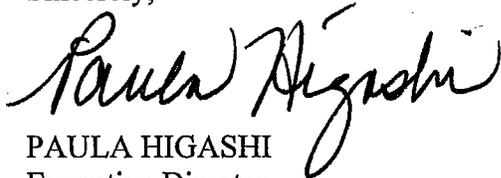
**Staff Analysis:** After the record closes, Commission staff will review the comments and prepare a draft staff analysis on the incorrect reduction claim. The draft staff analysis will be issued for public comment and review at least 8 weeks before the hearing.

**Commission Hearing – January 31, 2008**

This item is scheduled for hearing on January 31, 2008, at 9:30 a.m. in room 126 of the State Capitol, Sacramento, California. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear.

Please contact Camille Shelton, Chief Legal Counsel, at (916)323-8215 with questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Paula Higashi". The signature is written in a cursive style with a large, sweeping initial "P".

PAULA HIGASHI  
Executive Director





**JOHN CHIANG**  
California State Controller

**Exhibit E**

July 11, 2011

Drew Bohan  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: State Controller's Office Response to Incorrect Reduction Claim  
Graduation Requirements, 08-4435-I-52  
Clovis Unified School District, Claimant  
Education Code 51225.3; Statutes of 1983, Chapter 498  
Fiscal Year (FY) 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02

Dear Mr. Bohan:

This letter responds to Clovis Unified School District's Incorrect Reduction Claim (IRC) No. 08-4435-I-52 filed on August 4, 2008. We have no comment at this time.

IRC No. 08-4435-I-52 was filed on the State Controller's Office (SCO) first revised final audit report dated September 30, 2005, pertaining to the Graduation Requirements Program for the period of July 1, 1998, through June 30, 2002. The Commission on State Mandates (CSM) consolidated this IRC with IRC No. 05-4435-I-50 filed by the district on September 1, 2005.

The SCO responded to IRC No. 05-4435-I-50 on October 10, 2007. We previously addressed the issues raised in IRC No. 08-4435-I-52 in our response to IRC No. 05-4435-I-50.

The district filed IRC No. 05-4435-I-50 based on our initial final audit report, dated October 22, 2004. In responding to this IRC, we incorporated our changes made in the first revised final report, dated September 30, 2005, and the second revised final report, dated April 30, 2007. In the initial and first revised audit reports, we determined that the entire costs claimed were unallowable. In the second revised final report, dated April 30, 2007, we allowed a portion of staffing and supply costs claimed as a result of the CSM's adoption of our re-evaluation concerning the Sacramento County Superior Court 2004 ruling, *San Diego Unified School District et al. v. Commission on State Mandates et al.*, Case No. 03CS01401. We reduced the audit adjustment by \$4,117,233, from \$8,054,465 to \$3,937,232.

Drew Bohan  
July 11, 2011  
Page 2

We continue to believe that the second revised final report dated April 30, 2007, complies with the court ruling. Therefore, we believe that the CSM should find: (1) the SCO correctly reduced the district FY 1998-99 claim by \$2,472,350; (2) the SCO correctly reduced the district FY 1999-2000 claim by \$1,438,384; and (3) the SCO correctly reduced the district FY 2000-01 claim by \$26,498.

Sincerely,

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

JVB/vb

9783

cc: Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits, State Controller's Office

## Commission on State Mandates

Original List Date: 9/16/2005  
Last Updated: 7/15/2011  
List Print Date: 07/15/2011  
Claim Number: 05-4435-I-5008-4435-I-52  
Issue: Graduation Requirements

### Mailing List

#### TO ALL PARTIES AND INTERESTED PARTIES:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

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Mr. Nicolas Schweizer Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916)445-0328 Email: nicolas.schweizer@dof.ca.gov Fax: (916)323-9530
Ms. Jill Kanemasu State Controller's Office (B-08) Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916)322-9891 Email: jkanemasu@sco.ca.gov Fax:
Ms. Angie Teng State Controller's Office (B-08) Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916)323-0706 Email: ateng@sco.ca.gov Fax:
Mr. Thomas Todd Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916)445-3274 Email: thomas.todd@dof.ca.gov Fax:
Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave Clovis, CA 93611-0599	Tel: (559)327-9000 Email: michaeljohnston@clovisusd.k12.ca.us Fax: (559)327-9129
Mr. Mark Rewolinski MAXIMUS 3130 Kilgore Road, Suite 400 Rancho Cordova, CA 95670	Tel: (916)471-5516 Email: markrewolinski@maximus.com Fax: (916)366-4838

<p>Ms. Susan Geanacou  Department of Finance (A-15)  915 L Street, Suite 1280  Sacramento, CA 95814</p>	<p>Tel: (916)445-3274  Email susan.geanacou@dof.ca.gov  Fax: (916)449-5252</p>
<p>Ms. Donna Ferebee  Department of Finance (A-15)  915 L Street, 11th Floor  Sacramento, CA 95814</p>	<p>Tel: (916)445-3274  Email donna.ferebee@dof.ca.gov  Fax: (916)323-9584</p>
<p>Mr. Jim Spano  State Controller's Office (B-08)  Division of Audits  3301 C Street, Suite 700  Sacramento, CA 95816</p>	<p>Tel: (916)323-5849  Email jspano@sco.ca.gov  Fax: (916)327-0832</p>
<p>Mr. Jeffrey V. Brownfield  State Controller's Office  Division of Audits  300 Capitol Mall, Suite 518  Sacramento, CA 95814</p>	<p>Tel: (916)324-2940  Email jbrownfield@sco.ca.gov  Fax:</p>
<p>Mr. Jay Lal  State Controller's Office (B-08)  Division of Accounting &amp; Reporting  3301 C Street, Suite 700  Sacramento, CA 95816</p>	<p>Tel: (916)324-0256  Email JLal@sco.ca.gov  Fax: (916)323-6527</p>
<p>Mr. Keith B. Petersen  SixTen &amp; Associates  SixTen and Associates  P.O. Box 340430  Sacramento, CA 95834-0430</p>	<p>Tel: (916)419-7093  Email kbpsixten@aol.com  Fax: (916)263-9701</p>

## COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Solano and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 15, 2011, I served the:

**SCO Comments**

*Graduation Requirements*, 05-4435-I-50, 08-4435-I-52  
Clovis Unified School District, Claimant  
Education Code Section 51225.3  
Statutes 1983, Chapter 498  
Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 15, 2011 at Sacramento, California.

A handwritten signature in black ink, appearing to read "Heidi J. Palchik", written over a horizontal line.

Heidi J. Palchik

## COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov



April 7, 2014

Keith Petersen  
SixTen & Associates  
P.O. Box 340430  
Sacramento, CA 95834-0430

Jill Kanemasu  
State Controller's Office  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

Re: **Draft Staff Analysis, Schedule for Comments, and Notice of Hearing**  
Incorrect Reduction Claim  
*Graduation Requirements*, 05-4435-I-50 and 08-4435-I-52  
Education Code Section 51225.3, Statutes 1983, Chapter 498  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002  
Clovis Unified School District, Claimant

Dear Mr. Petersen and Ms. Kanemasu:

The draft staff analysis for the above-named matter is enclosed for your review and comment.

### Written Comments

Written comments may be filed on the draft staff analysis by **April 28, 2014**. You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Please see <http://www.csm.ca.gov/dropbox.shtml> on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.2.)

If you would like to request an extension of time to file comments, please refer to section 1183.01(c)(1) of the Commission's regulations.

### Hearing

This matter is set for hearing on **Friday, May 30, 2014**, at 10:00 a.m., in the State Capitol, Room 447, Sacramento, California. The final staff analysis will be issued on or about May 16, 2014. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01(c)(2) of the Commission's regulations.

Please contact Giny Chandler at (916) 323-3562 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Halsey".

Heather Halsey  
Executive Director

**ITEM \_\_\_\_\_**  
**INCORRECT REDUCTION CLAIM**  
**DRAFT STAFF ANALYSIS**  
**AND**  
**PROPOSED STATEMENT OF DECISION**

Education Code Section 51225.3, Statutes 1983, Chapter 498

*Graduation Requirements*  
05-4435-I-50 and 08-4435-I-52

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002

Clovis Unified School District, Claimant

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**Executive Summary**

Attached is the draft proposed statement of decision for this matter. The executive summary and the proposed statement of decision also function as the draft staff analysis, as required by section 1185.05 of the Commission's regulations.

**Overview**

This incorrect reduction claim (IRC) challenges reductions made by the State Controller's Office (SCO) to reimbursement claims filed by Claimant, Clovis Unified School District (Clovis) for the *Graduation Requirements* program for fiscal years 1998-1999, 1999-2000, 2000-2001, and 2001-2002. Pursuant to the SCO's second revised audit issued April 30, 2007, reductions were made for claimed teacher salaries, benefits, and related indirect costs in the amount of \$216,502; materials, supplies, and related indirect costs in the amount of \$317,955; and costs for contracted services claimed for construction projects at four high schools in the amount of \$3,377,241. The claimant does not dispute the SCO's reduction of the claimed costs for the construction projects,<sup>1</sup> but continues to dispute the reductions for teacher salaries and benefits, materials and supplies, and their related indirect costs in the amount of \$534,457.<sup>2</sup> The claimant seeks a determination from the Commission on State Mandates (Commission) pursuant to Government Code section 17551(d) that the SCO incorrectly reduced the claims, and requesting that the SCO reinstate the \$534,457 reduced.

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<sup>1</sup> Claimant's Revised IRC filed August 4, 2008, page 8.

<sup>2</sup> In this respect, the claimant's revised IRC notes that the second revised audit was issued and claims that another revised IRC would be filed to address the second revised audit in 2010. The Commission did not receive a revised IRC in 2010. (Exhibit --, page --.) Although the claimant has not specifically addressed the findings in the second revised audit, these IRCs remain pending and are still in dispute.

## Procedural History

On October 22, 2004 the SCO issued first audit report on the reimbursement claims at issue in this IRC. On September 6, 2005, Clovis, filed an IRC for fiscal years 1998-1999, 2000-2001, and 2001-2002 (05-4435-I-50). On September 30, 2005, the SCO issued a revised audit report and on April 30, 2007 the SCO issued a second revised audit report. On October 18, 2007, the SCO filed comments on the IRC 05-4435-I-50. On August 4, 2008, Claimant filed a revised IRC for fiscal years 1998-1999, 2000-2001, and 2001-2002 (08-4435-I-52). On August 26, 2008, Commission staff issued a Notice of Complete Revised Filing and Consolidation of IRCs (05-4435-I-50, 08-4435-I-52). On July 13, 2011, the SCO filed comments on the consolidated IRCs.

## Claims

The following chart provides a brief summary of the claims and issues raised and staff's recommendation.

<b>Subject</b>	<b>Description</b>	<b>Staff Recommendation</b>
Claimant asserts that the audits of the 1998-1999 and 1999-2000 reimbursement claims were conducted beyond the statute of limitations.	At the time these reimbursement claims were filed, Government Code section 17558.5 stated the following: A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.	<i>Deny:</i> Staff finds that audit of the 1998-1999 and 1999-2000 reimbursement claims was timely. The plain language of Government Code section 17558.5 does not require the SCO to "complete" the audit within any specified period of time. The plain language of the statute provides that reimbursement claims are "subject to audit" within two years after the end of the calendar year that the reimbursement claim was filed. The phrase "subject to audit" does not require the completion of the audit, but sets a time during which a claimant is on notice that an audit of a claim may occur.
Claimant asserts that the reduction made by the SCO for teacher salaries and benefits is inconsistent with the parameters and guidelines, is unreasonable, and is arbitrary and capricious and entirely lacking in evidentiary support.	The reimbursement claims for 1998-1999 and 1999-2000 list the names of teachers, aggregate salary amounts, and a comparison of the number of science teachers in the base year (1985-1986) to the claim year. The documents, however, do not show any correlation between the increase in science teachers claimed and the actual additional science classes taught in order to	<i>Deny:</i> Claimant failed to provide evidence correlating increased costs for teachers salaries and benefits to the mandated program. In addition, SCO's application of the quarter load method to reimburse claimant for these costs was reasonable under these circumstances. SCO's recalculation of the salaries and benefits resulting in a partial reduction for fiscal year 2001-

	<p>comply with the mandate. For fiscal years 2000-2001 and 2001-2002, the Claimant used the quarter load method to claim costs. The SCO recalculated using the quarter load method and the same data as claimant and reached different numbers, partially reducing the claimed costs for fiscal year 2001-2002 and increasing the claimed costs for fiscal year 2000-2001.</p>	<p>2002 was reasonable.</p>
<p>Claimant asserts the reduction made by the SCO for the materials and supplies and related indirect costs is inconsistent with the parameters and guidelines, unreasonable, and is arbitrary, capricious, and entirely lacking in evidentiary support.</p>	<p>For fiscal year 1998-1999 and 1999-2000, Clovis claimed reimbursement for materials and supplies based on a formula, similar to the one used for teacher salaries in the first two claim years, that determined an incremental increase in materials and supplies as a result of the mandate. As determined by the SCO, the formula did not identify the courses taught and did not measure the cost of supplying the additional science course mandated by the state in the claim years. For fiscal years 2000-2001 and 2001-2002, Clovis' claim for reimbursement was based on a formula that applied 50% of all high school science materials and supplies to the mandate. However, there is no evidence in the record to support an allegation that the mandate resulted in a 50% increase in costs for school districts.</p>	<p><i>Deny:</i> The SCO's decision to reject the methodology used by Clovis in these fiscal years was reasonable and based on the plain language of the parameters and guidelines, which requires the claimant to show the increased costs for supplying the new science class mandated and further requires "[d]ocumentation of increased units of science course enrollments due to the enactment of [the test claim statute] necessitating such an increase" to support the costs claimed. In addition, SCO's application of the quarterload method to reimburse claimant for these costs was reasonable under these circumstances.</p>

## Analysis

The two main issues in this IRC are as follows:

- 1) Applying a de novo standard of review, was the SCO required by statute to *complete* or only to *initiate* the audit within two years of the final audit report; and
- 2) Were the auditing standards applied by the SCO to reduce the reimbursement claims arbitrary, capricious, or entirely lacking in evidentiary support?

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the SCO has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.7 of the Commission's regulations requires the Commission to send the statement of decision to the SCO and request that the costs in the claim be reinstated.

In hearing and deciding on an IRC, Commission considers issues of law, including the interpretation of the requirements of the parameters and guidelines, de novo. With respect to auditing standards applied by the SCO, the Commission exercises "very limited review 'out of deference to...the legislative delegation of administrative authority of the agency, and to the presumed expertise of the agency within its scope of authority.'"<sup>3</sup> The Commission "may not reweigh the evidence or substitute its judgment for that of" the SCO.<sup>4</sup> The Commission must also review the SCO's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.<sup>5</sup>

### **A. The audit was conducted within the statute of limitations applicable to mandate reimbursement claims.**

Staff finds that audit of the 1998-1999 and 1999-2000 reimbursement claims was timely. The plain language of Government Code section 17558.5 does not require the SCO to "complete" the audit within any specified period of time. The plain language of the statute provides that reimbursement claims are "subject to audit" within two years after the end of the calendar year that the reimbursement claim was filed. The phrase "subject to audit" does not require the completion of the audit, but sets a time during which a claimant is on notice that an audit of a claim may occur.

### **B. The reduction made by the SCO for teachers salaries and benefits is consistent with the parameters and guidelines, is reasonable, and is not arbitrary and capricious or entirely lacking in evidentiary support.**

As determined by the SCO, Clovis did not provide documentation to demonstrate that the amounts claimed reflect the actual "increased units of science course enrollment due to the enactment of" the test claim statute. The reimbursement claims for 1998-1999 and 1999-2000 list the names of teachers, aggregate salary amounts, and a comparison of the number of science teachers in the base year (1985-1986) to the claim year. The documents, however, do not show any correlation between the increase in science teachers claimed and the actual additional science

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<sup>3</sup> *Shapell Industries, Inc. v. Governing Board* (1991) 1 Cal.App.4th 218, at p. 230.

<sup>4</sup> *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

<sup>5</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

classes taught in order to comply with the mandate. Thus, the SCO's decision to reject the methodology used by Clovis in these fiscal years was reasonable and based on the plain language of the parameters and guidelines, which requires the claimant to show the increased costs for staffing the new science class mandated and further requires "[d]ocumentation of increased units of science course enrollments due to the enactment of [the test claim statute] necessitating such an increase" to support the costs claimed.

In fiscal years 2000-2001 and 2001-2002, Clovis used the quarter load method to calculate salaries and benefits. However, the SCO's audit recalculated using the claim data provided by Clovis and its recalculation resulted in a different total for fiscal year 2001-2002. Based upon this recalculation, the SCO partially reduced the claimed costs for fiscal year 2001-2002 and increased the allowable claimed costs for 2000-2001. Staff further finds that the SCO's application of the quarter load method to re-calculate the costs for teacher salaries and benefits in each fiscal year claimed by Clovis is reasonable. Although not applicable to these reimbursement claims, the Commission amended the parameters and guidelines in 2008 by adopting the quarter load method as a reasonable reimbursement methodology to determine the teacher salary and benefit costs as a result of the mandate, finding that the formula uses each school district's actual numbers for enrollment, average science class size, and average teacher salary. The Commission's decision to adopt the quarter load method for this program was upheld by the court.<sup>6</sup> The claimant has filed no arguments or evidence in the record to oppose the SCO methodology in this case

**C. The reduction made by the SCO for the materials and supplies and related indirect costs is consistent with the parameters and guidelines, reasonable, and is not arbitrary, capricious, or entirely lacking in evidentiary support.**

The parameters and guidelines at issue in this case provide that school districts may claim the "[i]ncreased cost to school district for . . . supplying the new science classes mandated," and further requires "[d]ocumentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase" to support the costs claimed.<sup>7</sup>

For fiscal year 1998-1999 and 1999-2000, Clovis claimed reimbursement for materials and supplies based on a formula, similar to the one used for teacher salaries in the first two claim years, that determined an incremental increase in materials and supplies as a result of the mandate. As determined by the SCO, the formula did not identify the courses taught and did not measure the cost of supplying the additional science course mandated by the state in the claim years.

For fiscal years 2000-2001 and 2001-2002, Clovis' claim for reimbursement was based on a formula that applied 50 percent of all high school science materials and supplies to the mandate. However, there is no evidence in the record to support an allegation that the mandate resulted in a 50 percent increase in costs for school districts.

Although the state mandates schools to provide two science courses in grades 9 to 12 (with the test claim statute increasing the state requirement of one science course to two science courses) -

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<sup>6</sup> *Department of Finance v. Commission on State Mandates*, Sacramento County Superior Court, Case No. 34-2010-80000529 (2013).

<sup>7</sup> Parameters and guidelines, Exhibit \_\_\_, page \_\_\_.

state law, in Education Code section 51225.3(a)(2), also allows school districts to offer, at their discretion, “other coursework as the governing board of the school district may by rule specify.” Thus, the actual total costs to a school district for science materials and supplies for a claim year may include costs for more than the state-mandated two science courses. In this respect, the 50 percent method proposed by Clovis could result in reimbursement for materials and supplies for courses that are not mandated by the state.

The SCO’s decision to reject the methodology used by Clovis in these fiscal years was reasonable and based on the plain language of the parameters and guidelines, which requires the claimant to show the increased costs for supplying the new science class mandated and further requires “[d]ocumentation of increased units of science course enrollments due to the enactment of [the test claim statute] necessitating such an increase” to support the costs claimed.

Staff further finds that the SCO’s application of the quarter load method to re-calculate the costs for science materials and supplies is reasonable.

### **Conclusion and Recommendation**

Pursuant to Government Code section 17551(d) and section 1185.7 of the Commission’s regulations, staff concludes that the SCO conducted the audits within the required timeframes and that SCO’s partial reduction of claimed costs for teacher salary and benefits, materials and supplies, and related indirect costs is reasonable, and not arbitrary, capricious, or entirely lacking in evidentiary support. Therefore the reductions are correct.

Staff recommends that the Commission adopt the proposed statement of decision to deny this IRC and authorize staff to make any technical, non-substantive changes following the hearing.

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM  
ON:

Education Code Section 51225.3, as Added  
by Statutes 1983, Chapter 498

Fiscal Years 1998-1999, 1999-2000, and  
2000-2001, and 2001-2002

Clovis Unified School District, Claimant.

Case No.: CSM 05-4435-I-50, 08-4435-I-52

*Graduation Requirements*

STATEMENT OF DECISION  
PURSUANT TO GOVERNMENT CODE  
SECTION 17500 ET SEQ.; CALIFORNIA  
CODE OF REGULATIONS, TITLE 2,  
DIVISION 2, CHAPTER 2.5. ARTICLE 7

(Adopted May 30, 2014)

**STATEMENT OF DECISION**

The Commission on State Mandates (Commission) heard and decided this incorrect reduction claim (IRC) during a regularly scheduled hearing on May 30, 2014. [Witness list will be included in the final statement of decision.]

The law applicable to the Commission's determination of a reimbursable state- mandated program is article XIII B, section 6 of the California Constitution, Government Code, sections 17500 et seq., and related case law.

The Commission [adopted/modified] the staff analysis to [approve/partially approve/deny] the IRC at the hearing by a vote of [vote count will be included in the final statement of decision].

**Summary of the Findings**

This IRC challenges reductions made by the State Controller's Office (SCO) to reimbursement claims filed by Claimant, Clovis Unified School District (Clovis) for the *Graduation Requirements* program for fiscal years 1998-1999, 1999-2000, 2000-2001, and 2001-2002. Pursuant to the SCO's second revised audit issued April 30, 2007, reductions were made for claimed teacher salary, benefits, and related indirect costs in the amount of \$216,502; and for materials, supplies, and related indirect costs in the amount of \$317,955. The claimant seeks a determination from the Commission pursuant to Government Code section 17551(d) that the SCO incorrectly reduced the claims, and requests that the SCO reinstate the \$534,457 reduced.

The Commission denies this IRC. The parameters and guidelines require the claimant to show the increased costs for staffing and supplying the new science class mandated, and further requires "[d]ocumentation of increased units of science course enrollments due to the enactment of [the test claim statute] necessitating such an increase" to support the costs claimed. As determined by the SCO, the claimant did not provide documentation to demonstrate that the amounts claimed reflect the actual "increased units of science course enrollment due to the enactment of" the test claim statute, as required by the parameters and guidelines. Thus, the SCO's decision to reject the methodology used by the claimant was reasonable and based on the parameters and guidelines.

The Commission further finds that the SCO's application of the quarter load method to recalculate the costs for teacher salaries and benefits, and for materials and supplies, in each fiscal year claimed is reasonable. The claimant has filed no arguments or evidence in the record to oppose the SCO's methodology in this case.

Pursuant to Government Code section 17551(d) and section 1185.7 of the Commission's regulations, the Commission concludes that the SCO's partial reduction of claimed costs for teacher salary and benefits, materials and supplies, and related indirect costs in the amount of \$534,457 is reasonable, and not arbitrary, capricious, or entirely lacking in evidentiary support.

## COMMISSION FINDINGS

### **Claimant**

Clovis Unified School District

### **Chronology**

- 10/22/04      SCO issued first audit report.
- 09/06/05      Claimant, Clovis Unified School District, filed an IRC for fiscal years 1998-1999, 2000-2001, and 2001-2002 (05-4435-I-50).
- 09/16/05      Commission staff issued the Notice of Complete Filing.
- 09/30/05      SCO issued a revised audit report.
- 04/30/07      SCO issued a second revised audit report.
- 10/18/07      SCO filed comments on the IRC 05-4435-I-50.
- 08/04/08      Claimant filed a revised IRC for fiscal years 1998-1999, 2000-2001, and 2001-2002 (08-4435-I-52).
- 08/26/08      Commission staff issued a Notice of Complete Revised Filing and Consolidation of IRCs (05-4435-I-50, 08-4435-I-52).
- 08/28/08      Commission staff issued a Notice of Corrected IRC Number.
- 07/13/11      SCO filed comments on the consolidated IRCs.
- 04/07/14      Commission staff issued draft staff analysis and proposed statement of decision.

### **I. Background**

This IRC challenges reductions made by the SCO to reimbursement claims filed by Clovis for the *Graduation Requirements* program for fiscal years 1998-1999, 1999-2000, 2000-2001, and 2001-2002. Pursuant to the SCO's second revised audit issued April 30, 2007, reductions were made for claimed teacher salary, benefits, and related indirect costs in the amount of \$216,502; materials, supplies, and related indirect costs in the amount of \$317,955; and costs for contracted services claimed for construction projects at four high schools in the amount of \$3,377,241. The claimant does not dispute the SCO's reduction of the claimed costs for the construction projects,<sup>8</sup> but continues to dispute the reductions for teacher salaries and benefits, materials and

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<sup>8</sup> Claimant's Revised IRC filed August 4, 2008, page 8.

supplies, and their related indirect costs in the amount of \$534,457.<sup>9</sup> The claimant seeks a determination from the Commission pursuant to Government Code section 17551(d) that the SCO incorrectly reduced the claims, and requests that the SCO reinstate the \$534,457 reduced.

#### The Graduation Requirements Program

On January 22, 1987, the Commission adopted a statement of decision approving the *Graduation Requirements* test claim on Education Code section 51225.3, as added by Statutes 1983, chapter 498. The test claim statute increased the number of science courses required for high school graduation from one science course to two science courses. The Commission determined that the test claim statute constitutes a reimbursable state-mandated program by requiring students, beginning with the 1986-87 school year, to complete at least two courses in science before receiving a high school diploma. The parameters and guidelines, as last amended in 1991, are relevant for this IRC and authorize reimbursement for the “increased cost to school district[s] for staffing and supplying the new science classes mandated.”

#### Reductions to Salaries and Benefits

For fiscal years 1998-1999 and 1999-2000, Clovis claimed reimbursement for teacher salaries and benefits based on a formula to determine the incremental increase in teacher salary costs as a result of the mandate. The formula calculated the increase in the number of high school science teachers between the 1985-1986 base year and the claim years, and reduced that amount by the percentage increase in high school enrollment for that same period. That number was then multiplied by the claim year’s average annual salaries and benefits of a high school science teacher to determine the amount claimed for reimbursement. As originally determined by the SCO, the formula did not identify the courses taught; included salary and benefit costs of non-physical and biological science teachers; and did not deduct the percentage increase in science teachers related to factors other than the mandate, such as enrollment growth. For fiscal years 2000-2001 and 2001-2002, Clovis’ claim for reimbursement used the quarter class load method. This method divides one-fourth of the total number of grade 9-12 pupils by the average science course size to arrive at the additional science courses required for the mandate. That number is then divided by the number of daily courses taught per teacher to determine the increased science teachers required by the mandate. That number is then multiplied by the claim years’ average science teacher salaries and benefits. Clovis did not identify any offsetting cost savings in its claims.

Before issuing the second revised audit report, the SCO issued audit reports in October 2004 and September 2005 for the Clovis reimbursement claims, reducing all costs claimed for science teacher salaries and benefits on several grounds including the fact that the district did not identify or report any offsetting cost savings or provide adequate supporting documentation. At the time these audit reports were released, a case challenging the offset issue in the

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<sup>9</sup> In this respect, the claimant’s revised IRC notes that the second revised audit was issued and claims that another revised IRC would be filed to address the second revised audit in 2010. The Commission did not receive a revised IRC in 2010. (Exhibit --, page --.) Although the claimant has not specifically addressed the findings in the second revised audit, these IRCs remain pending and are still in dispute.

*Graduation Requirements* program was pending.<sup>10</sup> Clovis was a party to the litigation and challenged the reduction of costs claimed for salaries and benefits in fiscal year 1997-1998. The court concluded that Commission decisions on IRCs, upholding the SCO's actions in several audits that reduced claims for teacher salary and benefits to \$0 on the ground that school districts failed to identify cost savings as a result of the layoff authority found in Education Code section 44955, were invalid. The court ruled that Education Code section 44955 did not require school districts to offset new science course requirements by laying off teachers in non-science positions; it merely allowed school districts to exercise their discretion whether to lay off teachers.<sup>11</sup> Because the court ruled that school districts were not required to use section 44955 as an offset, the court invalidated that portion of the IRCs and the SCO's audit findings that precluded reimbursement by requiring the offset under section 44955. For purposes of remand back to the SCO for re-evaluation and to the Commission for determination, the court concluded that the SCO could properly require school districts to provide detailed documentation of offsetting savings directly resulting from their provision of the second science course.<sup>12</sup> The court further states on page 18 of its Ruling that:

Such a documentation requirement has a firm legal basis in subdivision (e) of Government Code section 17556 and California Code of Regulations, title 2, section 1183.1(a)(9). Further, the documentation requirement reflects a reasonable expectation that savings to offset the science teachers' salaries may be generated when students taking the second science course do not increase the number of classes that they take overall. Thus, the Controller can properly require claimants to demonstrate that the second science course has not increased the number of classes provided during the school day and year along with the number of teachers required for the classes provided.

On remand, the SCO stated that the school districts failed to provide any documentation showing changes to the school day or school year as a result of the test claim statute. The SCO therefore presumed there were no changes to the school day or school year and that the district had offsetting cost savings for any science teachers hired to teach the mandated course. The SCO continued to deny the claimed amounts in full.

In its decisions on the IRCs that followed the SCO's determination to continue to deny reimbursement, the Commission determined that the SCO's presumptions were not supported by evidence, and conflicted with the court's decision that the test claim statute required an additional class that did not require a reallocation of resources.<sup>13</sup> Following that decision, the SCO reinstated all costs claimed, including those claimed by Clovis in fiscal year 1997-1998.

Following the Commission's decisions on remand, the SCO reevaluated the reimbursement claims in this case and issued the second revised audit report on April 30, 2007. The SCO

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<sup>10</sup> *San Diego Unified School district v. Commission on State Mandates* (2004) Superior Court Case No. 02CS11401.

<sup>11</sup> *Id.* at p. 17.

<sup>12</sup> *Id.* at pp. 17-18.

<sup>13</sup> Item 19, Final Staff Analysis, Reevaluation of Reimbursement Claims on Remand from Superior Court Decision, adopted July 28, 2006.

determined that \$4,066,050 in teacher salary and benefits costs claimed by Clovis in fiscal years 1998-1999, 1999-2000, 2000-2001, and 2001-2002 was eligible for reimbursement, and reduced the remaining costs claimed for teacher salaries and benefits in the amount of \$216,502.<sup>14</sup> The SCO re-calculated the amount eligible for reimbursement by applying the quarter class load method to teacher salary and benefit costs.<sup>15</sup> Although Clovis provided a written response to the second revised audit, it did not respond to the validity of the recalculation for teacher salary and benefits.<sup>16</sup>

The *San Diego* court ruling did not address reimbursement for materials and supplies. However, in its second revised audit, the SCO took the documentation that Clovis provided and applied the quarter class load methodology to the costs claimed for materials and supplies, which resulted in a reduction in the amount of \$317,955 for the four fiscal years claimed. Although Clovis provided a written response to the second revised audit, it did not respond to the validity of the recalculation for materials and supplies.<sup>17</sup>

## **II. Position of the Parties**

### **A. Claimant's Position**

Although Clovis has not responded to the second revised audit, it has not withdrawn this IRC and generally asserts that its claims for teacher salary and benefits, materials and supplies, and related indirect costs should be fully reimbursed based upon the claims submitted in each fiscal year. In addition, with respect to the 1998-1999 and 1999-2000 reimbursement claims, Clovis argues that the audit was conducted outside the statute of limitations and is therefore void.

### **B. State Controller's Office's Position**

The SCO contends that the audit, based on the second revised audit report, is correct and that this IRC should be denied. The SCO also contends that the audit was properly conducted within the statute of limitations.

## **III. Discussion**

Government Code section 17561(b) authorizes the SCO to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable. Government Code section 12410 further requires the Controller to:

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<sup>14</sup> Exhibit --,SCO Second Revised Final Audit.

<sup>15</sup> In 2008, the Commission amended the parameters and guidelines for the *Graduation Requirements* program by adopting the quarter class load methodology for teacher salary and benefit costs. The Commission's adoption of this RRM formula was upheld by the court in *Department of Finance v. Commission on State Mandates*, Sacramento County Superior Court, Case No. 34-2010-80000529 (2013).

<sup>16</sup> Exhibit --. Clovis' comments were focused on the concept that teachers and supplies funded with categorical funds be viewed as offsetting revenue. That issue has not been identified or challenged in this IRC.

<sup>17</sup> Exhibit --

[S]uperintend the fiscal concerns of the state. The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment.

Although the SCO is required to follow the parameters and guidelines when auditing a claim for mandate reimbursement, the SCO has broad discretion in determining how to audit claims. Government Code section 12410 provides in relevant part:

Whenever, in [the Controller’s] opinion, the audit provided for by [Government Code section 925 et seq.] is not adequate, the Controller *may make such field or other audit* of any claim or disbursement of state money *as may be appropriate to such determination.* (Italics added.)

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the SCO has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.7 of the Commission’s regulations requires the Commission to send the statement of decision to the SCO and request that the costs in the claim be reinstated.

The Commission must determine in this case whether the SCO’s audit decisions were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.<sup>18</sup> Under this standard, the courts have found that:

When reviewing the exercise of discretion, “[t]he scope of review is limited, out of deference to the agency’s authority and presumed expertise: ‘The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]’” ... “In general ... the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support. . . .” [Citations.] When making that inquiry, the “ ‘court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute.’ ”<sup>19</sup>

Thus, with respect to the Controller’s authority and responsibility over state audits, the Commission exercises “very limited review ‘out of deference to...the legislative delegation of administrative authority of the agency, and to the presumed expertise of the agency within its scope of authority.’”<sup>20</sup> The Commission “may not reweigh the evidence or substitute it’s judgment for that of” the Controller.<sup>21</sup> The Commission must also review the Controller’s audit

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<sup>18</sup> *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4<sup>th</sup> 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc v. Medical Bd. of California* (2008) 162 Cal.App.4<sup>th</sup> 534, 547.

<sup>19</sup> *American Bd. of Cosmetic Surgery, Inc. supra*, 162 Cal.App.4<sup>th</sup> at pgs. 547-548.

<sup>20</sup> *Shapell Industries, Inc. v. Governing Board* (1991) 1 Cal.App.4<sup>th</sup> 218, at p. 230.

<sup>21</sup> *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4<sup>th</sup> at pgs. 547-548.

in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.<sup>22</sup> .

In addition, the Commission must review questions of law *de novo*, without consideration of conclusions made by the SCO in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.<sup>23</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”<sup>24</sup>

**A. The audit was conducted within the statute of limitations applicable to mandate reimbursement claims.**

Clovis argues that the audit for the 1998-1999 and 1999-2000 reimbursement claims was completed beyond the statute of limitations provided by Government Code section 17558.5 and is therefore void with respect to those claim years. The reimbursement claim for fiscal year 1998-1999 was filed December 27, 2000. The reimbursement claim for fiscal year 1999-2000 was filed on December 29, 2000. At the time these reimbursement claims were filed, Government Code section 17558.5 stated the following:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.<sup>25</sup>

Clovis contends that funds were appropriated for this program for the 1998-1999 and 1999-2000 claim years and, thus, the first sentence of section 17558.5 applies. Clovis asserts that the first sentence requires the SCO “to complete” the audit no later than two years after the end of the calendar year that the reimbursement claim was filed. Applying Clovis’ argument in this case, then, would require the completion of the audit for the 1998-1999 and 1999-2000 claims no later than December 31, 2003, and December 31, 2002, respectively. The SCO did not complete its first audit of these claims until October 22, 2004.

The SCO asserts that the “subject to audit” language in section 17558.5 refers to the time the audit is initiated. In this case, the SCO states that the audit was initiated on November 1, 2002,

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<sup>22</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>23</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>24</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>25</sup> Government Code section 17558.5 (Stats. 1995, ch. 945, (SB11)).

and an audit entrance conference occurred on November 18, 2002, and that both dates are within two years after the end of the calendar year in which the claims were filed.

The Commission finds that audit of the 1998-1999 and 1999-2000 reimbursement claims was timely. The plain language of Government Code section 17558.5 does not require the SCO to “complete” the audit within any specified period of time. The plain language of the statute provides that reimbursement claims are “subject to audit” within two years after the end of the calendar year that the reimbursement claim was filed. The phrase “subject to audit” does not require the completion of the audit, but sets a time during which a claimant is on notice that an audit of a claim may occur. This reading is consistent with the plain language of the second sentence, which establishes a longer period of time to initiate the audit when no funds are appropriated for the program. In this case, the reimbursement claims filed in 2000 and 2001 were subject to audit at any time before December 31, 2002 and 2003. Since the audit began in November 2002, it was timely.

Moreover, section 17558.5 was amended in 2002 to establish, for the first time, a requirement to “complete” the audit two years after the audit is commenced. As amended, it reads:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date the actual reimbursement claim is filed or last amended whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.<sup>26</sup>

The 2002 amendment became effective on January 1, 2003, after the reimbursement claims were filed in 2000 and 2001 and, thus, does not apply to the audit in this case.<sup>27</sup> Based on the foregoing, the Commission finds that the audit of Clovis’ reimbursement claims for fiscal years 1998-1999 and 1999-2000 is not barred by the statute of limitations.

**B. The reduction made by the SCO for teacher salaries and benefits is consistent with the parameters and guidelines, reasonable, and is not arbitrary, capricious or entirely lacking in evidentiary support.**

As indicated above, Government Code section 17561(b) authorizes the SCO to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable. On review, the Commission must determine whether the SCO’s audit decisions were arbitrary, capricious, or entirely lacking in evidentiary support. The Commission exercises “very limited review ‘out of

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<sup>26</sup> Government Code section 17558.5, (Amended by Stats. 2002, ch. 1128 (A.B. 2834) §14.5. Underline indicates changed text.

<sup>27</sup> Because this change in law affects the rights and liabilities of the parties, it may only be applied prospectively to reimbursement claims filed after January 1, 2003. (*Department of Health Services v. Fontes* (1985) 169 Cal.App.3d 301, 304-305; *Tapia v. Superior Court* (1991) 53 Cal.3d 282, 287-292; *Murphy v. City of Alameda* (1993) 11 Cal.App.4th 906, 911-912.)

deference to...the legislative delegation of administrative authority of the agency, and to the presumed expertise of the agency within its scope of authority.”<sup>28</sup> The Commission “may not reweigh the evidence or substitute it’s judgment for that of” the SCO.<sup>29</sup> The Commission must also review the SCO’s audit in light of the fact that Government Code section 17560(a) requires a claimant to file an annual reimbursement claim “that details costs actually incurred for that fiscal year,” and that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.<sup>30</sup> In addition, the parameters and guidelines at issue in this case provide that school districts may claim the “[i]ncreased cost to school district for staffing and supplying the new science classes mandated,” and further requires “[d]ocumentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase” to support the costs claimed.<sup>31</sup>

As determined by the SCO, Clovis did not provide documentation to demonstrate that the amounts claimed reflect the actual “increased units of science course enrollment due to the enactment of” the test claim statute. The reimbursement claims for 1998-1999 and 1999-2000 list the names of teachers, aggregate salary amounts, and a comparison of the number of science teachers in the base year (1985-1986) to the claim year. The documents, however, do not show any correlation between the increase in science teachers claimed and the actual additional science classes taught in order to comply with the mandate. Thus, the SCO’s decision to reject the methodology used by Clovis in these fiscal years was reasonable and based on the plain language of the parameters and guidelines, which requires the claimant to show the increased costs for staffing the new science class mandated and further requires “[d]ocumentation of increased units of science course enrollments due to the enactment of [the test claim statute] necessitating such an increase” to support the costs claimed.

In fiscal years 2000-2001 and 2001-2002, Clovis used the quarter load method to calculate teachers’ salaries and benefits. In its Second Revised Final Audit, the SCO reviewed the claims and, using the claim data provided by Clovis, recalculated the claimed costs. The SCO’s recalculation resulted in a slightly lower total cost for teacher salaries and benefits for fiscal year 2001-2002. For fiscal year 2000-2001, though, the SCO’s recalculation resulted in an increase in the allowable claimed costs for teachers’ salaries and benefits.

The Commission further finds that the SCO’s application of the quarter load method to recalculate the costs for teacher salaries and benefits in each fiscal year claimed by Clovis is reasonable. Although not applicable to these reimbursement claims, the Commission amended the parameters and guidelines in 2008 by adopting the quarter load method as a reasonable reimbursement methodology to determine the teacher salary and benefit costs as a result of the mandate, finding that the formula uses each school district’s actual numbers for enrollment, average science class size, and average teacher salary. The Commission’s decision to adopt the

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<sup>28</sup> *Shapell Industries, Inc. v. Governing Board* (1991) 1 Cal.App.4th 218, at p. 230.

<sup>29</sup> *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

<sup>30</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>31</sup> Parameters and guidelines, Exhibit \_\_, page \_\_.

quarter load method for this program was upheld by the court.<sup>32</sup> The claimant has filed no arguments or evidence in the record to oppose the SCO methodology in this case.

Therefore, the Commission finds that the partial reduction of claimed costs for salary and benefits and related indirect costs in the amount of \$216,502 is reasonable, and not arbitrary, capricious, or entirely lacking in evidentiary support.

**C. The reduction made by the SCO for the materials and supplies and related indirect costs is consistent with the parameters and guidelines, reasonable, and is not arbitrary, capricious, or entirely lacking in evidentiary support.**

As indicated above, the Commission must determine whether the SCO's audit decision to reduce materials and supplies was arbitrary, capricious, or entirely lacking in evidentiary support. On this issue, the Commission exercises "very limited review 'out of deference to' to the SCO."<sup>33</sup> The Commission "may not reweigh the evidence or substitute it's judgment for that of" the SCO.<sup>34</sup> The Commission must also review the SCO's audit in light of the fact that Government Code section 17560(a) requires a claimant to file an annual reimbursement claim "that details costs actually incurred for that fiscal year," and that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.<sup>35</sup>

The parameters and guidelines at issue in this case provide that school districts may claim the "[i]ncreased cost to school district for . . . supplying the new science classes mandated," and further requires "[d]ocumentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase" to support the costs claimed.<sup>36</sup>

For fiscal year 1998-1999 and 1999-2000, Clovis claimed reimbursement for materials and supplies based on a formula, similar to the one used for teacher salaries in the first two claim years, that determined an incremental increase in materials and supplies as a result of the mandate. As determined by the SCO, the formula did not identify the courses taught and did not measure the cost of supplying the additional science course mandated by the state in the claim years.

For fiscal years 2000-2001 and 2001-2002, Clovis' claim for reimbursement was based on a formula that applied 50 percent of all high school science materials and supplies to the mandate. However, there is no evidence in the record to support an allegation that the mandate resulted in a 50 percent increase in costs for school districts. Although the state mandates schools to provide two science courses in grades 9 to 12 (with the test claim statute increasing the state requirement of one science course to two science courses) - state law, in Education Code section 51225.3 (a)(2), also allows school districts to offer, at their discretion, "other coursework as the governing board of the school district may by rule specify." Thus, the actual

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<sup>32</sup> *Department of Finance v. Commission on State Mandates*, Sacramento County Superior Court, Case No. 34-2010-80000529 (2013).

<sup>33</sup> *Shapell Industries, Inc. v. Governing Board* (1991) 1 Cal.App.4th 218, at p. 230.

<sup>34</sup> *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

<sup>35</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>36</sup> Parameters and guidelines, Exhibit \_\_\_, page \_\_\_.

total costs to a school district for science materials and supplies for a claim year may include costs for more than the state-mandated two science courses. In this respect, the 50 percent method proposed by Clovis could result in reimbursement for materials and supplies for courses that are not mandated by the state.

Thus, the Commission finds that the SCO's decision to reject the methodology used by Clovis in these fiscal years was reasonable and based on the plain language of the parameters and guidelines, which requires the claimant to show the increased costs for supplying the new science class mandated and further requires "[d]ocumentation of increased units of science course enrollments due to the enactment of [the test claim statute] necessitating such an increase" to support the costs claimed.

The Commission further finds that the SCO's application of the quarter load method to recalculate the costs for science materials and supplies is reasonable. The method applied to materials and supplies is similar to the method applied for teacher salaries and benefits. It identifies the number of mandated classes taught in the claim year, and then multiplies that number by the average allocation for material and supply costs given to all science classes. The claimant has filed no arguments or evidence in the record to oppose the SCO methodology.

Therefore, the Commission finds that the partial reduction of claimed costs for materials and supplies and related indirect costs in the amount of \$317,955 is reasonable, and not arbitrary, capricious, or entirely lacking in evidentiary support.

#### **IV. Conclusion**

Pursuant to Government Code section 17551(d) and section 1185.7 of the Commission's regulations, the Commission concludes that the SCO's partial reduction of claimed costs for teacher salary and benefits, materials and supplies, and related indirect costs is reasonable, and not arbitrary, capricious, or entirely lacking in evidentiary support.

Accordingly, the Commission denies this incorrect reduction claim.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Solano and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On April 7, 2014, I served the:

**Notice of Draft Staff Analysis, Schedule for Comments, and Notice of Hearing**  
Incorrect Reduction Claim  
*Graduation Requirements*, 05-4435-I-50 and 08-4435-I-52  
Education Code Section 51225.3; Statutes 1983, Chapter 498  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002  
Clovis Unified School District, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 7, 2014 at Sacramento, California.



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Heidi J. Palchik  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 4/7/14

**Claim Number:** 05-4435-I-50 Consolidated with 08-4435-I-52

**Matter:** Graduation Requirements

**Claimant:** Clovis Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

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**Jim Spano**, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 323-5849

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**Dennis Speciale**, *State Controller's Office*

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[DSpeciale@sco.ca.gov](mailto:DSpeciale@sco.ca.gov)



Exhibit G

**JOHN CHIANG**  
California State Controller

April 28, 2014

**RECEIVED**  
April 28, 2014  
*Commission on  
State Mandates*

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: **Draft Staff Analysis, Schedule for Comments, and Notice of Hearing**  
Incorrect Reduction Claim  
*Graduation Requirements*, 05-4435-I-50 and 08-4435-I-52  
Education Code Section 51225.3, Statutes 1983, Chapter 498  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002  
Clovis Unified School District, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' draft staff analysis related to the above incorrect reduction claim filed by Clovis Unified School District and concurs with the conclusion and recommendation.

If you have any questions, please contact me at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On April 29, 2014, I served the:

**Claimant Comments and State Controller's Office Comments**

Incorrect Reduction Claim

*Graduation Requirements*, 05-4435-I-50 and 08-4435-I-52

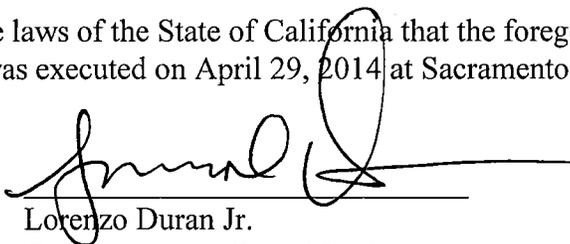
Education Code Section 51225.3; Statutes 1983, Chapter 498

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002

Clovis Unified School District, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 29, 2014 at Sacramento, California.



Lorenzo Duran Jr.  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 4/8/14

**Claim Number:** 05-4435-I-50 Consolidated with 08-4435-I-52

**Matter:** Graduation Requirements

**Claimant:** Clovis Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

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**Sandra Reynolds**, *Reynolds Consulting Group, Inc.*

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sandrareynolds\_30@msn.com

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619.232.3122  
Fax 619.232.3264  
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A Professional Corporation

## Exhibit H

Arthur M. Palkowitz

*apalkowitz@stutzartiano.com*

April 28, 2014

**RECEIVED**  
April 28, 2014  
**Commission on  
State Mandates**

**Via E-Mail**

Heather.Halsey@csm.ca.gov

Heather Halsey  
Executive Director  
COMMISSION ON STATE MANDATES  
980 9th Street, Suite 300  
Sacramento, CA 95814

**RE: CLOVIS UNIFIED/Graduation Requirements  
05-4435-I-50 and 08-4435-I-52**

Dear Ms. Halsey:

Clovis Unified School District, ("District") claimant in the Incorrect Reduction Claim filed, submits the following comments in response to the Draft Staff Analysis and Proposed Statement of Decision.

### **SUMMARY OF ARGUMENT**

1. State Controller Office ("Controller") failed to provide final audit findings prior to the applicable two-year statute of limitations.
2. The auditing standards applied by the Controller was arbitrary, capricious, entirely lacking in evidentiary support and in conflict with the Superior Court decision, Commission Order and documentation requirements of the Parameters & Guidelines when the mandate costs were incurred.

### **BACKGROUND**

On January 22, 1987, the Commission on State Mandates ("Commission") adopted a statement of decision approving the Graduation Requirements test claim on Education Code section 51225.3. The test claim statute increased the number of science courses required for high school graduation from one to two science courses. The Commission determined that the test claim statute constitutes a reimbursable state-mandated program by requiring students, beginning with the 1986-87 school year, to complete at least two courses in science before receiving a high school diploma.

On March 23, 1988, the original Parameters & Guidelines grounds were adopted for the Graduation Requirements mandate. On August 24, 1988 and January 24, 1991, the Parameters & Guidelines were amended that included in part:

C. Increased costs to school district for staffing and supplying the new science classes mandated.

Chronology of Claim Action Dates

<u>DATE:</u>	<u>ACTIONS:</u>
December 29, 2000	FY 1999-00 claim filed by the District
January 8, 2001	FY 1998-99 claim filed by the District
November 18, 2002	Entrance conference
December 31, 2002	FY 1999-00 statute of limitation for audit expires
December 31, 2003	FY 1998-99 statute of limitation for audit expires
October 22, 2004	Controller's final audit report issued

**Incorrect Reduction Claim Denied by the Commission.**

The State Controller Office ("Controller") disallowed the claim costs submitted on the claimant's graduation requirements reimbursement claim for the period of July 1, 1998-99 through June 30, 2002, in the amount of \$5,787,494.00. The Controller's reason for denying the District's claim was that increasing the science curriculum would result in offsetting savings from the other curriculum, and that since a school district has the authority to lay off a non-science teacher to meet the salary of a new teacher it would not incur additional costs. Due to the failure to justify offsetting savings in the form of reduction in non-science course costs, the Controller concluded that "none of the claimed costs is reimbursable."

If the Controller reduces a specific reimbursement claim via an audit, the claimant may file an "Incorrect Reduction Claim" ("IRC") with the Commission. (§ 17558.7, subd. (a).) Several school districts filed an IRC with the Commission after the Controller denied their graduation requirements reimbursement claims. The Commission subsequently agreed with the Controller's reason for denying the graduation requirements reimbursement claims, resulting in six school districts appealing the Commission's denial of their Incorrect Reduction Claim with the Sacramento Superior Court ("Court"). Clovis subsequently filed an IRC with the Commission for the period July 1, 1998-99 through June 30, 2002.

On February 27, 2004, the Court issued its decision on the six cases involving school districts appealing the Commission's decision to deny their graduation requirements reimbursement claims. The Court ruling directed Commission to "direct respondent state controller to set aside his reduction of petitioner's claim for reimbursement of teacher's salary costs ..., reevaluate each claim in light of the court's ruling ..., and submit the results of these reevaluations within 60-days of receiving (the Commission's directions). The Commission Order to the Controller dated May 26, 2005 stated as follows:

In reevaluating each petitioner's reimbursement claim, the State Controller may require the (Districts) to submit costs data and documentation to demonstrate whether the (Districts) experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course..., but the State Controller may not require (Districts) to demonstrate that (they) could not have offset the costs by its authority... to terminate teachers of other courses provided by the (Districts), in particular courses provided pursuant to subdivision (a)(2) of Education Code 51225.3.

**(Exhibit "A")**

The Controller then reevaluated Clovis's claims as directed by the Commission's Order.

**Controller Failed to Timely Audit the District's Reimbursement Claims.**

The District asserted at the beginning of the audit that the statute of limitations barred the audit and any findings. Prior to January 1, 1994, no statute specifically governed the statute of limitations for audits for mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative January 1, 1994, added Government Code Section 17558.5 to establish for the first time a specific statute of limitations for audit of mandate reimbursement claims:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than four years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and replaced Section 17558.5, changing only the period of limitations:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Since funds were appropriated and paid to the District for the graduation requirement program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant.<sup>1</sup>

District asserts the statute language “subject to audit” includes a determination of an audit, that includes findings and conclusions completed within a two year period. To interpret “subject to” as only requiring the period of time to initiate an audit would result in the following:

1. District defending an audit for an unlimited period of time,
2. District having an unfair hardship of defending stale claims, and
3. District being required to produce supporting documentation prepared by individuals that are no longer employed by the District.

All of the above are contrary to what our Supreme Court has held with respect to statutes of limitations:

“[t]here are several policies underlying such statutes. One purpose is to give defendants reasonable repose, thereby protecting parties from defending stale claims, where factual obscurity through the loss of time, memory or supporting documentation may present unfair handicaps. A statute of limitations also stimulates plaintiffs to pursue their claims diligently.”

(*Cal. Dep’t of Corrections & Rehab. v. Personnel Board* (2007), 147 Cal. App. 4<sup>th</sup> 797.)

A funded claim is "subject to audit" for two years after the end of the calendar year in which the claim was filed. All four claims which are the subject of the audit are subject to the two-year statute of limitations established by Chapter 945/95. For FY 1998-99, FY 1999-00, and FY 00-01, the entrance conference was scheduled for November 18, 2002. (**Exhibit “B”**) The first two years, FY 1998-99 and FY 1999-00 were no longer subject to audit when the audit report was issued.

**Legislature Intended “Subject to” to be a Defined Period to Complete the Audit.**

The plain language of Section 17558.5 is confirmed by the later actions of the Legislature. Chapter 1128, Statutes of 2002, amended subdivision (a) of Government Code Section 17558.5 to change the “subject to audit” to “subject to the initiation of an audit.” Had the Legislature intended the former Section to mean “subject to the initiation of an audit,” there would have been no need to amend the statute to now say “subject to the initiation of an audit.”

---

<sup>1</sup> An "unfunded" claim must have its audit "initiated" within two years of first payment. Since funds were appropriated for the program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant.

Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003, amended Section 17558.5 to state:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than ~~three~~ years after the ~~end of the calendar year in which the~~ date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is ~~made~~ filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

None of the fiscal period claims contained in the audit are subject to this amended version of Section 17558.5. An interpretation of the statute that there is an indefinite period for performing an audit is unreasonable and would result in the District being unable to determine when the statute of limitations would expire, contrary to the purpose of statute of limitations. The burden on districts to maintain records in perpetuity is unreasonable and the "absence of any time limits on the field audits" lead to further amending the statute as follows. (AB 2224 Assembly Bill Analysis) (**Exhibit "C"**)

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5 to state:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed no later than two years after the date that the audit is commenced.<sup>2</sup>

### **Reduction of District's Reimbursement Claim by Controller is Unsupported.**

District used a reasonable method for calculating reimbursement for teachers upon the filing of the reimbursement claims that was in compliance with the Parameters and Guidelines. In 2006 the Controller implemented the following recalculation method stated in the audit report:

---

<sup>2</sup> None of the fiscal period claims which are the subject of the audit are subject to this amended version of Section 17558.5.

“The quarter class load method used by the District in the last two fiscal years measures the increased costs incurred for providing the additional science course. The District provided us with additional documentation using this method to support its claimed costs. We recalculated allowable costs for the audit period using the quarter class load method described above. We then reduced the total cost by the portion of all science teachers funded by restricted resources, which during the audit period was zero. Our recalculation for the audit period resulted in a reduction of the audit funding by \$4,066,050, from \$4,282,552 to \$216,502. Based on the recalculation using the quarter class load method, the District overstated salaries and benefits, and related indirect costs by \$216,502 as follows:”

	<u>FISCAL YEAR</u>				
	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>Total</u>
Salaries and benefits	\$251,059	\$(566,024)	\$52,258	\$58,345	\$(204,362)
Indirect costs	<u>16,856</u>	<u>(36,509)</u>	<u>3,569</u>	<u>3,944</u>	<u>(12,140)</u>
Total adjustment	\$ 267,915	\$602,533	\$55,827	\$62,289	\$(216,502)

(State Controller’s Audit Report)

This unpublished standard implemented by the Controller was not contained in the Parameters & Guidelines at the time the reimbursement claims were filed nor was there any requirement to provide documentation.<sup>3</sup> The District’s costs were properly claimed pursuant to the Parameters & Guidelines with the reduction of the claim neither based on being excessive or unreasonable. (Cal. Gov’t Code § 17561)

**Reduction of Material and Supplies Costs was arbitrary, capricious and entirely lacking in evidentiary support.**

District used a reasonable method for calculating reimbursement for materials upon the filing of the reimbursement claims that was in compliance with the Parameters & Guidelines. Again, in

<sup>3</sup> Supporting Data For Claims:

- A. Documentation of increased units of science course enrollments due to the enactment of Education code Section 51225.3 necessitating such an increase.
- B. Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- C. Certification by the Board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3. To reasonably accommodate includes:
  - a. Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.
  - b. Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- D. Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- E. Documentation that remodeling existing facilities was not feasible or would have been mor expensive than acquiring additional space.

2006 the Controller implemented the following recalculation method in auditing the District's reimbursement claim for materials and supplies:

“We recalculated allowable costs for the audit period using the quarter class load method. This method is similar to our teachers cost calculation. This method converts teacher staffing to number of classes taught. The increased classes are then multiplied by the average allocation for materials and supplies given to all science classes, net of science material and supply costs funded by restricted resources.”

The Controller failed to provide any specific facts other than “based on the recalculation using the quarter class load method, the District overstated materials and supplies, and related indirect costs by \$317,955 as follows:”

	<u>FISCAL YEAR</u>				
	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>Total</u>
Material and supplies	\$(57,322)	\$(129,305)	\$(77,062)	\$(34,428)	\$(298,117)
Indirect costs	<u>(3,908)</u>	<u>(8,340)</u>	<u>(5,263)</u>	<u>(2,327)</u>	<u>(19,838)</u>
Total adjustment	\$(61,230)	\$(137,645)	\$(82,325)	\$(36,755)	\$(317,955)

(State Controller's Audit Report)

Like the audit findings for the teachers, the basis for the reduction for material and supplies costs were not pursuant to the parameters and guidelines requirements or determined to be excessive or unreasonable. (Cal. Gov't Code § 17561)

### CONCLUSION

Any adjustment for FY 98-99 and FY 99-00 should be denied as the period of time to conclude the audit was barred by Government Code Section 17558.5, and none of the adjustments are not based on the Parameters & Guidelines nor statute requirements of unreasonable and excessive and should be denied.

### CERTIFICATION

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or information and belief.

  
\_\_\_\_\_  
Arthur M. Palkowitz  
Attorney for the Claimant

AMP:dlk

Enclosures:

- Exhibit A: State Controller letter dated October 31, 2002.
- Exhibit B: Commission On State Mandates Order dated May 27, 2005.
- Exhibit C: Assembly Committee On Local Government dated April 16, 2004.

**Exhibit “A”**

...to 4/28/14 Letter to Heather Halsey

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIMS  
ON:

Education Code Section 51225.3  
Statutes of 1983, Chapter 498

Filed on October 4, 1995, to include Fiscal  
Years 1984-85 through 1992-93;

Amended on August 3, 2000, to include Fiscal  
Years 1993-94 through 1997-98

By Clovis Unified School District, Claimant.

NO. CSM 4435-I-06 and 4435-I-38

*Graduation Requirements*

ORDER DIRECTING THE STATE  
CONTROLLER TO SET ASIDE  
REDUCTION OF REIMBURSEMENT  
CLAIMS FOR TEACHER SALARY COSTS,  
TO REEVALUATE THE  
REIMBURSEMENT CLAIMS IN LIGHT OF  
THE COURT'S RULING, AND TO SUBMIT  
THE RESULTS OF THE REEVALUATION  
TO THE COMMISSION WITHIN 60 DAYS

(Pursuant to Peremptory Writ of Mandate  
Issued by Sacramento County Superior Court,  
Case No. 03CS01702)

(Adopted on May 26, 2005)

**ORDER DIRECTING THE STATE CONTROLLER TO SET ASIDE REDUCTION OF  
REIMBURSEMENT CLAIMS FOR TEACHER SALARY COSTS, TO REEVALUATE  
THE REIMBURSEMENT CLAIMS IN LIGHT OF THE COURT'S RULING, AND TO  
SUBMIT THE RESULTS OF THE REEVALUATION TO THE COMMISSION  
WITHIN 60 DAYS**

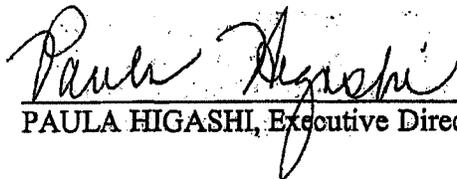
On February 9, 2005, the Sacramento County Superior Court, Case No. 03CS01702, entered a judgment and issued a peremptory writ of mandate directing the Commission to:

Direct respondent State Controller to set aside his reductions of petitioners' claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted matter (Exhibit A to judgment), and submit the results of these reevaluations to you within 60 days of receiving your directions. In reevaluating each petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller may require the petitioner to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3,

but the State Controller may not require the petitioner to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.

In accordance with the peremptory writ of mandate, the Commission hereby directs the State Controller's Office to:

1. Set aside the reductions of Clovis Unified School District's claims for reimbursement of teacher salary costs incurred pursuant to subdivision (a)(1) of Education Code section 51225.3 for fiscal years 1984-85 through 1997-98.
2. Reevaluate each claim for reimbursement filed by Clovis Unified School District for fiscal years 1984-85 through 1997-98 in light of the court's ruling on submitted matter (Exhibit A to judgment). In reevaluating each reimbursement claim filed by Clovis Unified School District pursuant to the ruling on submitted matter, the State Controller may require the Clovis Unified School District to submit cost data and documentation to demonstrate whether it experienced any savings to offset the teachers' salary costs as a direct result of providing a second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the State Controller may not require Clovis Unified School District to demonstrate that it could not have offset the costs by using its authority under subdivision (b) of Education Code section 44955 to terminate teachers of other courses provided by the petitioner, in particular courses provided pursuant to subdivision (a)(2) of Education Code section 51225.3.
3. Submit the results of the reevaluation to the Commission within 60 days of receiving this order.

  
PAULA HIGASHI, Executive Director

5-27-05  
Date

**Exhibit “B”**

...to 4/28/14 Letter to Heather Halsey



KATHLEEN CONNELL  
Controller of the State of California

October 31, 2002

Terry Bradley, Superintendent  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611

Dear Mr. Bradley:

This letter is to confirm that the State Controller's Office (SCO) has scheduled an audit of Clovis Unified School District's legislatively mandated Graduation Requirement cost claim for fiscal year (FY) 1998-99, FY 1999-2000, and FY 2000-01. The entrance conference has been scheduled for Monday, November 18, 2002, at 1:00 p.m.

The SCO would appreciate your furnishing working accommodations for and making the necessary records (see attachment) available to the audit staff.

If you have any questions, please call me at (916) 445-8519.

Sincerely,

A handwritten signature in cursive script that reads "Chris Prasad".

CHRIS PRASAD, Audit Manager  
Compliance Audits Bureau  
Division of Audits

CP:ams

Attachment

3496

cc: (See Page 2)

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250  
SACRAMENTO 300 Capitol Mall, Suite 1850, Sacramento, CA 95814 (916) 445-2636  
LOS ANGELES 600 Corporate Pointe, Suite 1150, Culver City, CA 90230 (310) 342-5678

11/29/02  
6:4

cc: William McGuire  
Associate Superintendent  
Clovis Unified School District  
Ginny Brummels, Manager  
Division of Accounting and Reporting  
State Controller's Office  
Jim L Spano, Chief  
Compliance Audits Bureau  
Division of Audits  
State Controller's Office  
Stephanie Woo  
Auditor in Charge  
Division of Audits  
State Controller's Office

**Exhibit “C”**

...to 4/28/14 Letter to Heather Halsey

AB 2224

Page 1

Date of Hearing: April 21, 2004

ASSEMBLY COMMITTEE ON LOCAL GOVERNMENT  
 Simon Salinas, Chair  
 AB 2224 (Cohn) - As Amended: April 16, 2004

SUBJECT : State mandates: reimbursement.

SUMMARY : Creates statutory authority for the Controller to implement recommendations of the Bureau of State Audits concerning state mandates. Specifically, this bill :

- 1) Authorizes the Controller to conduct a field review of any reimbursement claim filed pursuant to the Peace Officer Bill of Rights mandate after the claim has been filed but before reimbursement is made.
- 2) Requires any such audit to be completed no later than two years after it is commenced.
- 3) Requires the Commission on State Mandates to amend the parameters and guidelines for the Animal Adoption mandate to correct the formula for determining the reimbursable portion of acquiring or building additional shelter space that is larger than what is needed to comply with the mandated additional holding period in order to isolate the costs associated with the state-mandated holding period from other non-mandated costs.
- 4) Requires the Commission on State Mandates to amend the parameters and guidelines for the Animal Adoption mandate to clarify the formula for determining when care and maintenance of held animals is reimbursable.
- 5) Makes the above requirements to amend the parameters and guidelines applicable to claims for costs incurred in fiscal years commencing with 2005-06.

EXISTING LAW :

- 1) Requires the state to reimburse local agencies and school districts for increased costs created when the California State Legislature passes a law, or the Governor or a state

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agency issues an executive order, and creates the Commission on State Mandates to hear and decide test claims that allege that the Legislature or a state agency has imposed a reimbursable state-mandated program upon local agencies and school districts.

- 2) Requires local animal shelters to increase the holding period for stray and abandoned dogs, cats, and other specified animals; verify the temperament of feral cats; post lost and found lists; maintain records for impounded animals; and provide impounded animals with "necessary and prompt veterinary care."
- 3) Imposes uniform statewide procedures governing disciplinary procedures for local agency and school district peace officers.

FISCAL EFFECT : Unknown

COMMENTS :

1) Since 1972, California law has required the state to reimburse local agencies and school districts for increased costs when the California State Legislature passes a law, or the Governor or a state agency issues an executive order. In 1979, California voters obligated the state to the requirement by adding Article XIII B, Section 6 to the California Constitution. To implement this constitutional amendment, the Legislature created the Commission on State Mandates (Commission) in 1984. The Commission is a quasi-judicial body whose primary responsibility is to hear and decide test claims that allege that the Legislature or a state agency imposed a reimbursable state-mandated program upon local agencies and school districts. If the Commission determines that test claim legislation imposes a state-mandated program upon local entities, it is required to adopt parameters and guidelines that define what activities will be reimbursed, and to adopt estimates of the statewide costs of a state-mandated program.

2) In 1998, the Legislature enacted Senate Bill 1785 (Hayden),

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Chapter 752, Statutes of 1998,

in an attempt to end the euthanasia of adoptable and treatable stray animals by the year 2010. The legislation required local animal shelters to increase the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care." On December 22, 1998, several local agencies filed test claims alleging that SB 1785 constituted a reimbursable state-mandated program. On January 25, 2001, the Commission partially approved the test claims. On February 28, 2002, the Commission adopted the parameters and guidelines for this program, and, on December 19, 2002, adopted a statewide cost estimate of \$79,153,000 for the Animal Adoption mandate.

3) Between 1976 and 1995, the Legislature enacted several statutes to ensure stable employer-employee relations and effective law enforcement services. The statutes imposed uniform statewide procedures governing disciplinary procedures for local agency and school district peace officers. On December 21, 1995, the City of Sacramento filed a test claim alleging that these statutes constituted a reimbursable state-mandated program. On November 30, 1999, the Commission partially approved this test claim. On July 27, 2000, the Commission adopted the parameters and guidelines for this program, and on March 29, 2001, adopted a statewide cost estimate of \$152,506,000 for the Peace Officer Bill of Rights program.

4) In 2003, due to the unexpected high cost of these programs, the Bureau of State Audits (BSA) audited a sample of local agency reimbursement claims and the Commission's parameters and guidelines. On October 15, 2003, BSA issued its audit findings, entitled, State Mandates: The High level of Questionable Costs Claimed Highlights the Need for Structural Reforms of the Process. The Audit Report made several recommendations to the Legislature, the Commission, the State Controller's Office, and local entities. According to the author and sponsor, AB 2224 makes the statutory changes needed to allow the Commission and the Controller to implement these

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recommendations.

5)The California State Association of Counties (CSAC) and the League of California Cities expressed serious concerns about the previous version of AB 2224. They objected to the absence of any time limit on the field audits of Peace Officer Bill of Rights claims, and to the fact that the amendments to the Animal Adoption mandate parameters and guidelines were made retroactive to claims for costs incurred on January 1, 1999, and thereafter. The author has amended the bill to place a two-year time limit on field audits and make the parameters and guidelines amendments applicable only to claims for costs incurred in the 2005-06 fiscal year and thereafter.

REGISTERED SUPPORT / OPPOSITION :

Support

None on file

Opposition

CA Animal Care Coalition  
CA Federation for Animal Legislation  
CA Veterinary Medical Association  
Individual letter (1)

Analysis Prepared by : J. Stacey Sullivan / L. GOV. / (916)  
319-3958

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On April 29, 2014, I served the:

**Claimant Comments and State Controller's Office Comments**

Incorrect Reduction Claim

*Graduation Requirements*, 05-4435-I-50 and 08-4435-I-52

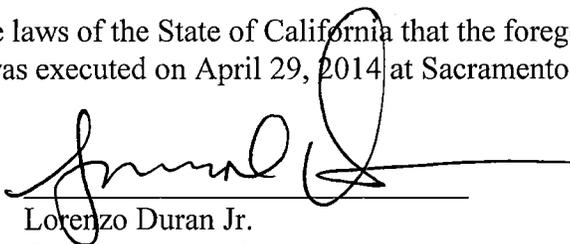
Education Code Section 51225.3; Statutes 1983, Chapter 498

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, and 2001-2002

Clovis Unified School District, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 29, 2014 at Sacramento, California.



Lorenzo Duran Jr.  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 4/8/14

**Claim Number:** 05-4435-I-50 Consolidated with 08-4435-I-52

**Matter:** Graduation Requirements

**Claimant:** Clovis Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

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*entd*  
**ENDORSED**  
FEB 9 2005  
By B. Beddow, Deputy

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SACRAMENTO

SAN DIEGO UNIFIED SCHOOL DISTRICT,  
et al.,

Dept. 33

No. 03CS01401

Petitioners,

Consolidated with Nos. 03CS01568,  
03CS01569, 03CS01570, 03CS01702,  
04CS00028

v.

JUDGMENT

COMMISSION ON STATE MANDATES,  
et al.,

Respondents.

\_\_\_\_\_ /

This consolidated proceeding came on regularly for hearing in Department 33 of this court on July 30, 2004, pursuant to the petitions for writ of mandate and declaratory relief filed by petitioners San Diego Unified School District, Castro Valley Unified School District, Sweetwater Union High School District, San Jose Unified School District, Clovis Unified School District and Grossmont Union High School District. The petitioners were represented by Diana K. McDonough and Gregory A. Wedner of the Lozano Smith law firm. Respondent Commission on State Mandates was represented by Chief Legal Counsel Paul M. Starkey and Senior Commission Counsel Camille Shelton. Respondent State Controller was represented by Deputy Attorney General Geoffrey L. Graybill.

Following oral argument, the court directed the parties to submit supplemental briefing. When that supplemental briefing was filed on September 28, 2004, the court took the matter under submission.

RECEIVED  
FEB 10 2005  
SACRAMENTO COUNTY SUPERIOR COURT

1           Having considered the record of administrative proceedings and the parties'  
2 declarations, exhibits and oral and written arguments, and having signed and filed a ruling on  
3 submitted matter, a copy of which is attached as Exhibit A and incorporated into this judgment,

4           IT IS ORDERED, ADJUDGED AND DECREED that:

5           1. Respondents may not deny reimbursement of costs for teachers' salaries incurred  
6 by a school district in providing a second science course pursuant to subdivision (a)(1) of  
7 Education Code section 51225.3 on the ground that the school district could have offset these  
8 costs by using its authority under subdivision (b) of Education Code section 44955 to terminate  
9 teachers of other courses provided by the district, in particular courses provided pursuant to  
10 subdivision (a)(2) of Education Code 51225.3. Such a denial of reimbursement violates the  
11 purpose of article XIII B, section 6, of the California Constitution by forcing the district to shift  
12 its limited revenues from courses being provided at the direction of the district's board to courses  
13 newly mandated by the Legislature.

14           2. A peremptory writ of mandate shall issue from this court, requiring respondent  
15 Commission on State Mandates to:

16           a. Set aside its decisions sustaining respondent State Controller's reductions of  
17 petitioners' claims for reimbursement of teachers' salary costs incurred in providing a second  
18 science course pursuant to subdivision (a)(1) of Education Code section 51225.3;

19           b. Direct respondent State Controller to set aside his reductions of petitioners'  
20 claims for reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of  
21 Education Code section 51225.3, reevaluate each claim in light of the court's ruling on submitted  
22 matter (Exhibit A to this judgment), and submit the results of these reevaluations to the  
23 Commission within 60 days of receiving the Commission's directions. In reevaluating each  
24 petitioner's reimbursement claim pursuant to the ruling on submitted matter, the State Controller  
25 may require the petitioner to submit cost data and documentation to demonstrate whether it  
26 experienced any savings to offset the teachers' salary costs as a direct result of providing a  
27 second science course pursuant to subdivision (a)(1) of Education Code section 51225.3, but the  
28 State Controller may not require the petitioner to demonstrate that it could not have offset the

1 costs by using its authority under subdivision (b) of Education Code section 44955 to terminate  
2 teachers of other courses provided by the petitioner, in particular courses provided pursuant to  
3 subdivision (a)(2) of Education Code 51225.3;

4 c. Upon receiving the State Controller's reevaluations of petitioners' claims for  
5 reimbursement of teachers' salary costs incurred pursuant to subdivision (a)(1) of Education  
6 Code section 51225.3, determine whether the State Controller has properly reevaluated each of  
7 the claims without requiring a showing by any of the petitioners that the claimed teachers' salary  
8 costs could not have been offset pursuant to subdivision (b) of Education Code section 44955 by  
9 terminating teachers of other courses provided by the petitioner, in particular courses provided  
10 pursuant to subdivision (a)(2) of Education Code 51225.3;

11 d. Upon determining that the State Controller has properly reevaluated the  
12 reimbursement claim of any petitioner, issue a new decision sustaining the reevaluation and  
13 remanding the reevaluated claim to the Controller for payment. Upon determining that the State  
14 Controller has not properly reevaluated the reimbursement claim of any petitioner, return the  
15 reevaluation to the Controller for correction and resubmission to the Commission within 30 days;

16 e. File a return in this court within 120 days of receiving personal service of the  
17 writ, indicating what has been done to comply with the writ.

18 3. Except as provided in this judgment, petitioners' claims for declaratory and  
19 mandamus relief are denied.

20 4. Petitioners shall recover their costs of suit in the amount of \_\_\_\_\_, to be  
21 determined pursuant to rule 870 of the California Rules of Court.

22 5. The court reserves jurisdiction to consider a motion by petitioners for an award  
23 of statutory attorney fees brought pursuant to rule 870.2 of the California Rules of Court. In the  
24 event that this judgment is appealed, petitioners' time for filing such a motion is extended  
25 pursuant to subdivision (d) of rule 870.2 until all appeals of the judgment have been completed  
26 and the matter has been returned to this court.

27 Dated: FEB -9 2005

**LLOYD G. CONNELLY**

\_\_\_\_\_  
LLOYD G. CONNELLY  
JUDGE OF THE SUPERIOR COURT

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DEC 27 2004  
By *A. Stamps*  
DEPUTY CLERK

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SACRAMENTO

SAN DIEGO UNIFIED SCHOOL DISTRICT,      Dept. 33      No. 03CS1401  
et al.,  
  
    Petitioners,  
  
    v.  
  
COMMISSION ON STATE MANDATES,  
et al.,  
  
    Respondents.

Consolidated with Nos. 03CS01568,  
03CS01569, 03CS01570, 03CS01702,  
04CS00028

RULING ON SUBMITTED MATTER

This consolidated proceeding concerns the claims of six school districts for reimbursement of state-mandated costs under article XIII B, section 6, of the California Constitution (section 6) and implementing procedures set forth in Government Code section 17550 et seq. The six school districts challenge decisions by the Commission on State Mandates (commission) sustaining the State Controller's reductions of their claims for reimbursement of certain costs incurred in providing a second science course required for high school graduation by Education Code section 51225.3. Petitioners San Diego Unified School District, Castro Valley Unified School District, Sweetwater Union High School District, San Jose Unified School District, Clovis Unified School District and Grossmont Union High School District challenge the reduction of their claimed costs of hiring teachers for the second science course. Petitioners Clovis Unified School District and Grossmont Union High School District also challenge the reduction of their claimed costs of providing classrooms for the second science course.

1 **Background**

2 Section 6 requires the state to reimburse local governments for the costs they incur in  
3 providing any new program or any higher level of service under an existing program mandated  
4 by the Legislature or a state agency. This constitutional requirement was intended to preclude the  
5 state from enacting legislation or adopting administrative orders creating programs to be  
6 administered by local agencies whose taxing and spending powers had been restricted by the  
7 enactment of articles XIII A and XIII B of the California Constitution, thereby transferring to those  
8 agencies the fiscal responsibility for providing services which the state believed should be  
9 extended to the public but which the agencies were "ill-equipped" to handle. (*County of San*  
10 *Diego v. State of California* (1997) 15 Cal.4th 68, 81; *County of Fresno v. State of California*  
11 (1991) 53 Cal.3d 482, 487; *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46,  
12 56.) By requiring the state to reimburse local governments for their costs incurred in providing  
13 new state-mandated programs or higher service levels, section 6 was designed to protect the  
14 restricted tax revenues of local governments from expenditure on new state mandates rather than  
15 on existing local programs for which the revenues had been budgeted. (*Ibid.*; *County of Los*  
16 *Angeles v. Commission on State Mandates* (2003) 110 Cal.App.4th 1176, citing *County of*  
17 *Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1283-1284.)

18 Education Code 51225.3, the genesis of the controversy over reimbursable  
19 state-mandated costs under section 6 in this proceeding, was enacted in 1983 as part of  
20 comprehensive legislation to reform and improve California's elementary and secondary schools.  
21 (Stats.1983, ch. 498 (S.B. 813), § 94.) Subdivision (a)(1) and (a)(2) of section 51225.3 provide  
22 that, commencing with the 1986-87 school year, no student shall graduate from high school  
23 unless the student completes the number and subject of specified courses and such other  
24 coursework as the governing board of the school district may specify by rule. Subdivision  
25 (a)(1)(C) specifies two courses in science for as a high school graduation requirement.

26 In 1985, the Santa Barbara School High School District filed a test claim with the  
27 Commission pursuant to article XIII B, section 6, of the California Constitution and Government  
28 Code section 17551. The test claim sought reimbursement from the state for expenses that the

1 school district was incurring to provide a second science class for its students in compliance with  
2 section 51225.3, subdivision (a)(1)(C). (Administrative Record/San Diego (ARSD), pp. 13-26.)  
3 The test claim indicated that prior to the enactment of section 51225.3, only one science class  
4 had been required for graduation.

5 The Department of Finance (DOF) submitted a memorandum opposing the test  
6 claim. (ARSD, pp. 31-36.) The DOF indicated that the requirement for a second science course  
7 for graduation in Education Code section 51225.3 was not reimbursable for a number of reasons.  
8 (ARSD, p. 32.) In particular, according to the DOF, the salaries of staff hired to teach the second  
9 science course were not reimbursable because the Santa Barbara High School District could pay  
10 the salaries with average daily attendance (ADA) funds generated by district students who would  
11 take the science course instead of other non-mandated courses provided by the district. (ARSD,  
12 p. 33.) The DOF explained that the district could exercise its authority under Education Code  
13 section 44955 to lay off teachers of the non-mandated courses when it added the second science  
14 course to comply with the modification of curriculum by Education Code section 51225.3.  
15 (ARSD, p. 33, 35.)

16 The Department of Education (DOE) submitted a memorandum partially supporting  
17 the test claim. (ARSD, pp. 29-30.) The DOE stated that Education Code section 51255.3  
18 imposed a reimbursable state mandate by specifying the number and length of courses required  
19 for high school graduation, but the Santa Barbara High School District should be using the funds  
20 that it received from various sources to provide the required curriculum: “The extent to which  
21 elective courses take funds away from the core curriculum, the courses may be discontinued and  
22 funds redirected to the core curriculum.” (ARSD, p. 30.) According to the DOE, the school  
23 district’s cost of retrofitting a classroom for use as a science laboratory was a reimbursable  
24 state-mandated cost, but the salaries of teachers hired for additional science classes was not  
25 reimbursable because the additional classes “should have resulted in a corresponding reduction  
26 of classes other than science. Santa Barbara should have adjusted their teaching staff  
27 accordingly, resulting in no net cost to the district.” (ARSD, p. 30.)  
28

1 Commission staff prepared an analysis summarizing and evaluating the test claim  
2 and the positions of the DOF and DOE. (ARSD, pp. 5-11.) Based on this evaluation, staff  
3 recommended a finding by the Commission that the enactment of Education Code section  
4 51225.3 by Chapter 498 of the Statutes of 1983 created costs mandated by the state within the  
5 meaning of article XIII B, section 6, of the California Constitution and Government Code section  
6 17514.

7 On January 22, 1987, in a decision adopted after a hearing pursuant to Government  
8 Code sections 17551 through 17555, the Commission found that Education Code section  
9 51225.3 required an additional science course for high school graduation, that the test claimant  
10 had incurred increased costs as a result of having to provide the additional science course, and  
11 that some of the test claimant's increased costs were state-mandated costs. (ARSD, pp. 53-56.)  
12 Based on these findings, the Commission concluded that section 51225.3 imposes a higher level  
13 of service and a reimbursable state mandate upon school districts by requiring districts to provide  
14 an additional science course for students to complete in order to qualify for graduation. (ARSD,  
15 p. 56.)

16 On March 23, 1988, the Commission adopted, pursuant to Government Code section  
17 17557, parameters and guidelines for the reimbursement of increased costs incurred by school  
18 districts in providing a second science class pursuant to Education Code section 51225.3.  
19 (ARSD, pp. 59-63.) Section V of the parameters and guidelines identify reimbursable costs as  
20 costs of remodeling space in existing facilities for the additional science classes required for  
21 graduation under section 51225.3, subdivision (a)(1)(C); costs of acquiring new space and  
22 equipment for the additional science classes in the absence of space in existing facilities; and  
23 increased costs of staffing and supplying the additional science classes. Section VI of the  
24 parameters and guidelines require a school district to offset a claim for such costs as follows:  
25 "Any savings the claimant experiences as a direct result of this statute must be deducted from  
26 costs claimed, e.g., reductions in non-science classes resulting from increase in required science  
27 classes. In addition, reimbursement for this mandate received from any source, e.g., federal,  
28 state, block grants, etc. shall be identified and deducted from this claim." Section IX of the

1 parameters and guidelines specify the documentation that a school district must provide in  
2 support of a claim, including documentation of increased units of science course enrollments  
3 attributable to Education Code section 51225.3 and certification by the school board that an  
4 analysis of all appropriate science facilities in the district had been conducted and had determined  
5 that the increased science course enrollments could not be accommodated in such facilities.

6 On July 27, 1989, pursuant to Government Code section 17600, the Commission  
7 adopted, by consent, an estimate of the reimbursable costs incurred by all school districts to meet  
8 the additional science graduation requirement in Education Code section 51225.3 during the  
9 1984-85 through 1989-90 fiscal years. (ARSD, pp. 197-202.) The estimate, totaling \$16.8  
10 million, was adopted after the Commission rejected two earlier estimates of the statewide costs  
11 totaling \$151 million and \$159 million respectively on August 28, 1988, and May 25, 1989.  
12 (ARSD, pp. 125-124, 145-195.) The Commission rejected those earlier estimates because they  
13 were based on surveys showing no reductions by school districts in non-science staff to offset  
14 additional science staff. In contrast, the estimate adopted by the Commission was developed by  
15 the DOF on the basis of several assumptions. The DOF assumed that school districts, in adding  
16 the second science course required by Education Code section 51225.3, would use their authority  
17 under Education Code section 44955 to offset the costs of the adding the course: "except where  
18 demonstrated otherwise, any cost of hiring science teachers and acquiring space for second  
19 science courses is fully offset by reductions of non-science teaching staff and by space made  
20 available for courses dropped by districts as not needed for addressing the changes in curriculum  
21 required by the mandate." (ARSD, pp. 200.) The DOF also assumed that the mandated changes  
22 in curriculum "do not require lengthening the instructional day or year. That is, offering the  
23 courses required for graduation does not require additional periods in a day or days of instruction  
24 in a year." (ARSD, pp. 200.)

25 On January 24, 1991, in response to the Legislature's direction (Stats. 1990, ch. 459,  
26 § 4(a)), the Commission amended its parameters and guidelines for reimbursement of school  
27 districts' costs incurred under Education Code section 51225.3. (ARSD, pp. 105-112, 519-524.)  
28 The amendment added language to section V and IX requiring a school district's claim for

1 reimbursement of space acquisition costs to document that the space was acquired for new  
2 science classes, not to meet increased high school student enrollment, and that it would have  
3 been infeasible or more expensive to remodel existing facilities.

4 In January 1991, under Government Code section 17558, the State Controller issued  
5 claiming instructions for school districts to follow in claiming reimbursement for costs incurred  
6 in providing the additional science course required for graduation by Education Code section  
7 51225.3. (ARSD, pp. 515-518.) Section 5 of the claiming instructions tracks sections V and IX  
8 of the Commission's parameters and guidelines in identifying reimbursable costs and  
9 documentation requirements for school districts' reimbursement claims. Section 6 of the  
10 claiming instructions tracks section VI of the Commission's parameters and guidelines in  
11 specifying offsetting savings or reimbursement from any source as reimbursement limitations.  
12 The State Controller's revision of these claiming instructions in September 1993 indicates no  
13 substantive change relevant to the issues in this consolidated proceeding. (ARGrossmont,  
14 pp. 108-112.)

15 On January 24, 1991 and May 13, 1993, pursuant to Government Code section  
16 17561, San Diego Unified School District (SDUSD, the school district, or the district) filed a  
17 claim in the State Controller's Office for reimbursement of the costs it had incurred during the  
18 1984-85 through 1989-90 fiscal years in providing the second science course required for  
19 graduation under Education Code 51225.3. (ARSD, pp. 531-537.) It subsequently filed  
20 reimbursement claims for the costs it had incurred during the 1990-91 through 1995-96 fiscal  
21 years. (See ARSD, pp. 1122, 1134, 1143.) Similar reimbursement claims were filed by Castro  
22 Valley Unified School District (ARCastro), by Sweetwater Union High School District  
23 (ARSweetwater), San Jose Unified School District (ARSan Jose), Clovis Unified School District  
24 (ARClavis) and Grossmont Union High School District (ARGrossmont).

#### 25 **Reimbursement of Teachers Salaries**

26 On July 27, 1993, in response to the school districts' claims for reimbursement, the  
27 State Controller issued a letter indicating that reimbursement of school districts' staffing costs  
28 incurred in adding a second science course pursuant to Education Code section 51225.3 are

1 “limited to salary and other remuneration differentials, if any, of a science teacher. . . .” (ARSD,  
2 p. 513.) The letter based this position on the 1986 opposition of the DOE and DOF in the Santa  
3 Barbara High School District’s test claim to reimbursement for teachers’ salaries. (See ARSD,  
4 pp. 29-35.)

5 By letter dated August 20, 1993, pursuant to subdivision (d) of Government Code  
6 section 17561, the State Controller denied the claim of SDUSC for reimbursement of teachers’  
7 salaries incurred by the district in providing a second science course. (AR, pp. 511-512.) The  
8 letter of denial explained: “Reimbursement of staffing costs is limited to salary and other  
9 remuneration differentials, if any, of a science teacher and the costs of laboratory assistants or  
10 special teaching aides required by a science class. The addition of science classes should have  
11 resulted in offsetting savings due to a corresponding reduction of non-science classes. Your  
12 claims do not indicate a corresponding reduction.” Similar letters denying reimbursement for  
13 teachers’ salaries were sent to the other school districts appearing as petitioners in this  
14 consolidated proceeding. (ARCastro, pp. 74-75; ARSweetwater, p. 75; ARSanJose, p. 82;  
15 ARClovis, pp. 104-105; ARGrossmont, pp. 94-95.)

16 On October 4, 1993, pursuant to subdivision (d) of Government Code section 17551,  
17 SDUSC filed an incorrect reduction claim (IRC) with the Commission to challenge the State  
18 Controller’s denial of reimbursement for the cost of science teachers for a second science course  
19 required for graduation under Education Code section 51225.3. (ARSD, pp. 493-509.) IRCS  
20 were also filed by the other school districts appearing herein as petitioners. (ARCastro,  
21 pp. 76-68; ARSweetwater, p. 69-70; ARSanJose, p. 71-81; ARClovis, pp. 67-71; ARGrossmont,  
22 pp. 73-74.) Each of these IRCS was amended to include the State Controller’s denial of the  
23 school districts’ subsequent claims for reimbursement of teachers’ salaries.

24 The DOF and the DOE responded to San Diego’s IRC in accordance with the  
25 positions they had taken in opposition to the reimbursement of teachers’ salaries during the Santa  
26 Barbara High School District test claim and the development of the statewide cost estimates for  
27 implementation of the science graduation requirement in Education Code section 51225.3.  
28 (ARSD, pp. 541-542, 543. See ARSD, pp. 29-36, 159-162.) The DOF supported the

1 Controller's limitation on reimbursement of teachers' salaries for a second science course  
2 required for graduation under section 51255.3 on the basis of an assumption that school districts  
3 would replace unmandated courses with the mandated second science course: "Chapter 498/83  
4 does not require that school districts offer the new science class in addition to all previously  
5 offered classes and, therefore, the choice of any school district to continue to offer unmandated  
6 classes should not be funded through the mandate process." (ARSD, p. 541.) Similarly, the  
7 DOE indicated that "San Diego USC should have had savings to offset any costs related to  
8 additional required instruction in science by reducing other non-mandated classes. San Diego  
9 USD should have adjusted its teaching staff in such a way as to result in no net cost to the district  
10 for teaching staff." (ARSD, p. 543.)

11 The State Controller initially responded to SDUSC's IRC by requesting the  
12 Commission to reconsider the original test claim. The Controller made this request for  
13 reconsideration on the basis of a determination that the Commission's 1987 decision on the test  
14 claim and the parameters and guidelines had not adequately addressed the issue of offsetting  
15 salaries of teachers hired for the second science course by terminating teachers of non-mandated  
16 classes. (ARSD, pp. 545-546.)

17 Subsequently, the State Controller submitted responses defending its denial of  
18 reimbursement for the costs incurred by the SDUSC for teachers' salaries on the basis of the  
19 positions taken by DOE and the DOF in the matter and subdivision (b) of Education Code  
20 section 44955: "It is clear that Chapter 498/83 required a modification of curriculum by adding a  
21 second year of science to a student's secondary education curriculum. It is also clear the district  
22 hired new science teachers to staff the new classes. Because of Chapter 498/83, the students who  
23 would have chosen elective courses, other than science, must now take a second year of science.  
24 Assuming no change in enrollment, the requirement of students to take an additional year of  
25 science should have resulted in a reduced number of elective classes. [¶] We strongly believe the  
26 increased costs to the district are differentials in salaries or other remunerations, if any between  
27 new science teachers and non-science teachers who would have been released, and the costs of  
28 laboratory assistants or special teaching aids required by a science class. [¶] Since the district's

1 claims do not indicate cost differentials or show offsetting non-science teacher costs as directed  
2 by the claiming instructions, the claims are clearly excessive and unreasonable.” (ARSD,  
3 pp. 1209-1211. See ARSD, pp. 1207-1212, 1911-1914.)

4 Analysis by Commission staff of the SDUSC’s IRC and the responses of the DOF,  
5 DOE and the State Controller resulted in a finding that the State Controller had not incorrectly  
6 reduced the district’s reimbursement claims and a recommendation that the Commission deny the  
7 IRC. (ARSD, pp. 469-492.) Following a hearing on the IRC on August 24, 2000, the  
8 Commission adopted the staff recommendation in a statement of decision issued September 28,  
9 2000. (ARSD, pp. 2573-2590.) In pertinent part, the Commission rejected the district’s  
10 contention that the State Controller had improperly relied on the positions of the DOE and the  
11 DOF rather than the Commission’s parameters and guidelines and the Controller’s claiming  
12 instructions when the Controller denied its claims for reimbursement of teachers’ salaries.  
13 (ARSD, pp. 2584-2588.) The Commission found that, under that section VI of the parameters  
14 and guidelines as well as the positions of the DOE and the DOF, the district is only entitled to  
15 reimbursement of the differential between the cost of hiring teachers for the second science  
16 course required for graduation by Education Code section 51225.3 and the savings attained by  
17 laying off teachers of non-mandated courses. (ARSD, pp. 2584-2585.)

18 The Commission further found that the Controller had properly anticipated that the  
19 district could use its authority under subdivision (b) of Education Code section 44955 to  
20 eliminate a teacher of a non-mandated course for every science teacher hired and thereby avoid  
21 any state-mandated reimbursable costs for teachers’ salaries attributable to the second science  
22 course. (ARSD, pp. 2585-2587.) The Commission discounted the district’s contention that  
23 requiring it to use the section 44955 authority to eliminate its existing programs and pay for a  
24 state-mandated program overrode the purpose of article XIII B, section 6, of the California  
25 Constitution. The Commission explained that “the purpose of section 6, article XIII B is not to  
26 provide reimbursement for optional programs, but to prevent the state from mandating additional  
27 activities upon local agencies without providing subvention of funds. Government Code section  
28 17514 provides that school districts are only entitled to reimbursement if they are required to

1 incur increased costs. In the present claim, . . . the state only requires school districts to provide  
2 additional science classes. For this requirement, the state provided funds by prioritizing science  
3 classes over elective classes. In comparison, the state does not require school districts to  
4 maintain the status quo by continuing to offer elective classes. School districts may continue to  
5 offer elective classes, but must do so at their own expense. . . . [P]rioritizing funds for science  
6 classes over non-mandated elective classes does not invoke the protections of section 6, article  
7 XIII B.” (ARSD, p. 2587.)

8 Relying on the analysis and determination of issues in its Statement of Decision for  
9 the IRC of the SDUSC, the Commission held hearings and denied the IRCs of the other school  
10 districts contesting the State Controller’s denial of their reimbursement claims for science  
11 teachers’ salaries on the ground that the school districts had not shown offsetting non-science  
12 teacher costs. (ARCastro, p. 265; ARSweetwater, p. 162; ARSanJose, p. 215; ARClovis,  
13 pp.325 ; ARGrossmont, pp. 387.) Because the relevant facts, contentions and issues in the IRC  
14 of SDUSC are identical to those in the IRCs of the other school districts, the following analysis  
15 and determination of the issues apply to all of the school districts’ challenges to the  
16 Commission’s decisions sustaining the State Controller’s reduction of their reimbursement  
17 claims for teachers’ salaries.

18 In challenging the Commission’s denial of its IRC in this mandate proceeding,  
19 SDUSD focuses on the State Controller’s requirement that a school district claiming  
20 reimbursement for science teachers’ salaries either identify offsetting savings produced by laying  
21 off teachers of non-mandated courses pursuant to Education Code section 44955 or document the  
22 lack of offsetting savings (offsetting savings requirement). This requirement is alternatively  
23 expressed by the Controller as a limitation on the reimbursement of science teachers’ salaries to  
24 the differentials between the salary and other remuneration, if any, of new staff hired to teach the  
25 second science course mandated by Education Code section 51225.3 and the salary and other  
26 remuneration of teachers of non-mandated courses laid off pursuant to Education Code section  
27 44955.

28

1 SDUSD contends that the Commission improperly determined that the State  
2 Controller's offsetting savings requirement is consistent with the Commission's test claim  
3 decision finding that the second science course required by Education Code section 51255.3  
4 imposed reimbursable state-mandated costs upon school districts; with the parameters and  
5 guidelines defining such reimbursable state-mandated costs; with the intent of the Legislature in  
6 enacting Education Code sections 51225.3 and 44955; with case law interpreting article XIII B,  
7 section 6, of the California Constitution; and public policy giving school districts broad authority  
8 and control over the educational programs and curriculum that they provide. SDUSD asserts that  
9 none of these authorities limits reimbursement for teachers' salaries incurred in providing the  
10 second science course to the amount remaining or expected to remain after the district has offset  
11 the teachers' salaries by terminating teachers of other courses pursuant to Education Code section  
12 44955. Rather, according to SDUSD, no Commission decision or legal authority requires the  
13 district to cut back the district's local course offerings to provide the state-mandated science  
14 course; as indicated in the Commission's parameters and guidelines, the district is entitled to  
15 state reimbursement of the additional science teachers' salaries offset only by the termination of  
16 teachers as a direct result of compliance with Education Code section 51225.3.<sup>1</sup>

17  
18 <sup>1</sup> SDUSD makes several other contentions. First, SDUSD contends that the State Controller's  
19 offsetting savings requirement establishes a standard for the reimbursement of science teachers' salaries that is  
20 separate from and inconsistent with the test claim decision, parameters and guidelines, sections 51225.3 and 44955,  
21 and section 6 case law; this standard applies generally to school districts claiming reimbursement for the salaries of  
22 teachers hired to provide the second science course mandated by section 51225.3; therefore, the standard constitutes  
23 a regulation within the meaning of the California Administrative Procedure Act (APA) and is invalid because the  
24 Controller did not adopt the requirement in compliance with the due process procedural requirements of the APA.  
25 The Controller's offsetting savings requirement, however, is not a regulation within the meaning of the APA: the  
26 requirement is not a rule adopted by the Controller to implement or interpret a law that it administers or enforces.  
27 (See Gov. Code § 11342.600.) Rather, in articulating the offsetting savings requirement, the Controller was restating  
28 the limitation on reimbursement in section VI of the Commission's parameters and guidelines in a form that could be  
applied to the audit and processing of reimbursement claims submitted by school districts pursuant to the parameters  
and guidelines. Such a restatement and application of the parameters and guidelines carries out and enforces but  
does not legislatively adopt a rule. (See *Tidewater Marine Western, Inc. v. Bradshaw* (1996) 14 Cal.4th 557, 571;  
*Aguilar v. Association for Retarded Citizens* (1991) 234 Cal.App.3d 21, 26-28. See also *Sherwin-Williams Co. v.*  
*South Coast Air Quality Management Dist.* (2001) 86 Cal.App.4th 1258, 1284-1286.) Of course, when the  
Controller restated the reimbursement limitation in section VI of the Commission's parameters and guidelines for  
purposes of processing reimbursement claims, he confronted and had to interpret the ambiguous language of the  
limitation that, as explained in this ruling, was not addressed by the Commission until its IRC decision in September  
2000. (ARSD, pp. 545-546.)

Further, SDUSD contends that the State Controller performed his audit functions under Government  
Code section 17561 and determined SDUSD's reimbursement claims in an arbitrary and capricious manner and that  
the Commission improperly endorsed such actions by the Controller. Specifically, SDUSD contends that the lack of

1 In response to SDUSD's contentions, the Commission and the State Controller assert  
2 that the Commission's denial of SDUSD's IRC was proper because the school district did not  
3 and could not establish an essential element of reimbursable costs under section 6: increased  
4 costs actually incurred for the salaries of teachers hired for the second science course mandated  
5 by Education Code section 51225.3. As explained by the Commission, Education Code section  
6 44955 was amended in the same bill that enacted section 51225.3 to give school districts a  
7 mechanism to provide the mandated second science course or other statutory modifications of  
8 curriculum without increasing their overall costs of providing educational programs within the  
9 required minimum days and minutes of a school year. Thus, the Commission reasons, school  
10 districts can use their authority under section 44955 to lay off teachers of non-mandated courses  
11 and allocate funds from the salaries of the laid-off teachers to the salaries of teachers hired for the  
12 mandated science course; if, as in the case of the districts in this proceeding, school districts hire  
13 teachers for the mandated science course without exercising their section 44955 authority to lay  
14 off teachers of non-mandated courses, the districts have voluntarily chosen to incur increased  
15 costs and are not entitled to reimbursement under section 6. On the basis of this reasoning, the  
16 Commission affirms the State Controller's offset savings requirement as a proper application of  
17 the reimbursement limitation in section VI of the parameters and guidelines

18  
19  
20 documentation in its reimbursement claims regarding savings to offset teachers' salaries is consistent with the  
21 Controller's claiming instructions because the instructions do not require claims to include such documentation, that  
22 the Controller denied SDUSD's claims for teachers' salaries without requesting such documentation, and that the  
23 Controller approved claims for teachers' salaries filed by 38 school districts (not parties herein) even though those  
24 claims did not include documentation of savings offsetting teachers' salaries. The court finds, however, that section  
25 6 of the Controller's claiming instructions is reasonably read to include a requirement for documentation of savings  
26 that offset teachers' salaries, and neither Government Code section 17561 nor any other legal provision of which the  
27 court is aware required the Controller to contact SDUSD to request such documentation. In addition, the  
28 Controller's approval of other school districts' reimbursement claims without documentation of savings offsetting  
teachers' salaries may, if true, indicate that the Controller's handling of the reimbursement claims was generally  
inconsistent and inadequate, but any such inconsistency and inadequacy would not establish that the Controller's  
request for documentation of savings offsetting teachers' salaries is itself improper and could not be appropriately  
applied to the reimbursement claims of SDUSD and the other school districts appearing as petitioners herein.  
Rather, the validity of the Controller's request for documentation and the Commission's decision sustaining the  
documentation request turns on whether the Controller's offsetting savings requirement is substantively valid, i.e.,  
whether it is consistent with the Commission's test claim decision and parameters and guidelines, the intent of  
Education Code sections 51225.3 and 44955, and the case law defining reimbursable state-mandated costs within the  
meaning of article XIII B, section 6, of the California Constitution.

1           The court notes that, prior to the Commission's IRC decision in 2000, the language  
2 concerning offset savings in section VI of the Commission's parameters and guidelines -- "Any  
3 savings the claimant experiences as a direct result of this statute must be deducted from costs  
4 claimed, e.g., reductions in non-science classes resulting from increases in science  
5 classes" -- could be interpreted in a manner consistent with the contentions herein of either  
6 SDUSD or the Commission and State Controller regarding the discretionary or mandatory nature  
7 of offsetting savings pursuant to Education Code section 44955. As articulated by the State  
8 Controller in February 1993 (ARSD, pp. 545-546), the Commission's 1987 decision for the  
9 Santa Barbara High School District test claim did not address at all the issue of offsetting savings  
10 raised by the DOE and DOF,<sup>2</sup> and the Commission's parameters and guidelines adopted in 1988  
11 did not address the issue clearly enough to resolve the large discrepancy between the claims filed  
12 by school districts for reimbursement of teachers' salaries incurred in providing a second science  
13 course pursuant to Education Code section 51225.3 and the 1989 statewide cost estimate based  
14 on DOF assumptions that limited reimbursement of such teachers' salaries to isolated cases. The  
15 Commission may have implicitly accepted the DOF's assumptions of offsetting savings pursuant  
16 to Education Code section 44955 when the Commission adopted, on consent, the statewide cost  
17 estimate, but until the Commission issued its IRC decision in 2000, it did not clearly make a  
18 determination that section VI of the parameters and guidelines required school districts to offset,  
19 pursuant to section 44955, their costs for additional science teachers' salaries incurred under  
20 section 51225.3 before claiming reimbursement for the salaries.<sup>3</sup>

21  
22           <sup>2</sup> Contrary to the Commission's IRC decision, the staff analysis supporting the Commission's test  
23 claim decision did not recommend deferring consideration of the offsetting savings issue to the development of  
24 parameters and guidelines. The staff analysis referenced the DOF and DOE recommendations on the test claim  
25 without mentioning the DOF and DOE positions on offsetting savings. (ARSD, p. 6.) The analysis further  
26 referenced the DOE's comments regarding the various federal, state and local sources of funding available to cover  
27 the costs of school districts' compliance with the second science course requirement of Education Code section  
28 51225.3; it was these DOE comments that prompted the staff analysis to observe that "if the commission determines  
that a mandate exists in Education Code section 51225.3, the funding which has been provided as well as how ADA  
monies are allocated and used will be primary considerations in the development of the parameters and guidelines."  
(ARSD, p. 10.) The staff analysis did not mention offsetting savings, either in general or as a primary consideration  
in the development of parameters and guidelines at all. The issue simply was not considered by the Commission in  
its test claim decision, even though it had been mentioned by the DOE and DOF in their comments.

<sup>3</sup> On the basis of the parties' supplemental briefing, the court has concluded that the Commission's test  
claim decision is final and should not be disturbed. The court focus its review on the Commission's IRC decision,  
affirming the Controller's offsetting savings requirement and interpreting the reimbursement limitation language in

1           The correctness of the Commission's determination, hence the Controller's offsetting  
2 savings requirement, depends, as the Commission points out, on whether the Commission's  
3 determination and the Controller's requirement are consistent with statutory and case law  
4 limiting reimbursement under section 6 to actual increased costs incurred by a local government  
5 agency or school district in providing a new program or an increased level of service mandated  
6 by state legislation, such as the second science course required by Education Code section  
7 51225.3. The mandate must force the agency or district to expend its limited revenues, not on  
8 the existing programs and services for which the district has budgeted the revenues, but on  
9 implementation of the mandated program or increased service level. (*County of Fresno v. State*  
10 *of California, supra*, 51 Cal.3d at 487; *County of Sonoma v. Commission on State Mandates,*  
11 *supra*, 84 Cal.App.4th at p. 1283-1284. See Gov. Code § 17514, 17522.) Reimbursement is not  
12 available if the agency or district is able to provide the mandated program or increased service  
13 level without actually incurring increased costs. (*Ibid.*) For example, reimbursement is not  
14 available if the statute mandating the program or increased service level provides for offsetting  
15 savings which result in no net costs to the agency or district. (Gov. Code § 17556, subd. (e).)  
16 Reimbursement is also precluded if the district can comply with the state mandate by reallocating  
17 its revenues. (*County of Los Angeles v. Commission on State Mandates, supra*, 110 Cal.App.4th  
18 at pp. 1194-1195 (state legislative requirement for domestic Violence training of county law  
19 enforcement officers was not reimbursable under section 6 because the county incurred no  
20 increased costs as a result of the requirement; the county could comply by reallocating its  
21 existing training resources to include domestic violence training).)

22           In the view of the Commission and the Controller, SDUSD has not been forced to  
23 incur increased costs to provide the second science course mandated by Education Code section  
24 51225.3 because the district has the ability to comply with the mandate by reorganizing its course  
25 offerings within the existing school day and year and reallocating its existing revenues pursuant  
26 to Education Code section 44955. The Commission and Controller presume that, because the

27  
28 section VI of the parameters and guidelines. The Commission's interpretation, clarifying the reimbursement  
limitation language, served effectively to supplement the language.

1 Legislature has not increased the minimum school day and year or the credits required for high  
2 school graduation, the district can shift students from non-mandated classes to science classes,  
3 eliminate the non-mandated classes, use its authority under section 44955 to terminate the  
4 teachers of the non-mandated classes, and thereby offset the costs of the teachers' salaries for the  
5 second science course. By thus reorganizing class offerings and reallocating revenues for  
6 teachers' salaries, the Commission and Controller expect that the district can avoid incurring a  
7 net increase in its costs for teachers' salaries except for a differential, if any, between the salaries  
8 of teachers hired for the second science course and the salaries of the terminated teachers of  
9 non-mandated classes. Except for any such differential, the Commission and Controller  
10 conclude that the district has incurred no increased teachers' salary costs in complying with  
11 section 51225.3 that are eligible for reimbursement under section 6.

12 As SDUSD correctly points out, however, Education Code section 51225.3 mandates  
13 school districts to add a second science course without requiring school districts to replace or  
14 eliminate its existing course offerings. To the contrary, subdivision (a)(2) of section 51225.3  
15 preserves the school district's right to specify and offer other courses required for high school  
16 graduation on an equal par with the courses specified by the Legislature in subdivision (a)(1) of  
17 the section 51225.3. In contrast to the situation in *County of Los Angeles v. Commission on State*  
18 *Mandates, supra*, where state legislation directed local law enforcement agencies to reallocate  
19 their training resources in a certain manner to include domestic violence training, subdivision (a)  
20 of section 51225.3 directs a school district to include a second science course and other specified  
21 courses *in addition to* courses specified by the district's board. In section 51225.3, the  
22 Legislature does not give the courses specified in subdivision (a)(1) higher priority than the  
23 courses specified by the district's board under subdivision (a)(2) and does not require school  
24 districts to redirect their resources from the courses specified by the board to the courses  
25 specified by the Legislature. The courses specified by the district's board under subdivision  
26 (a)(2) are not deemed optional by the Legislature. (Cf. ARSD, p. 2586.)

27 Nor does the Legislature provide any indication in Education Code section 44955 of  
28 a legislative intent to provide the school district with a means of avoiding actual increased costs

1 and precluding reimbursement under section 6 for teachers' salaries incurred in providing a  
2 second science course pursuant to Education Code section 51225.3. Subdivision (b) of section  
3 44955, which was added to the Education Code in 1983 by the same comprehensive education  
4 reform legislation that added a second science course requirement to Education Code section  
5 51225.3 (Stats.1983, ch. 498 (S.B. 813), § 65), authorizes a school district to terminate the  
6 services of permanent employees in the district whenever the amendment of state law requires  
7 the modification of curriculum and when, in the opinion of the governing board of the district, it  
8 has become necessary by reason of this condition to decrease the number of permanent  
9 employees in the district.

10 By its terms, the authority given to a district by subdivision (b) of section 44955 does  
11 apply to modifications of curriculum such as the addition of a second science course by an  
12 amendment of section 51225.3, but use of the authority rests entirely in the discretion of district's  
13 governing board. There is no suggestion in subdivision (b) of a legislative intent to supply the  
14 district with an offset mechanism to reallocate teaching staff resources and avoid actual increased  
15 costs for teachers' salaries otherwise reimbursable under section 6 whenever the district adds a  
16 newly state-mandated course to its curriculum.<sup>4</sup>

17 Indeed, such a legislative intent would directly conflict with subdivision (a) of  
18 section 51225.3, recognizing the right of the district's board to specify and provide courses  
19 required for graduation in addition to courses mandated by the Legislature. Such an intent would  
20 also defeat the purpose of section 6, to protect local agencies like the district from a state  
21 mandate that forces the district to shift its limited revenues to the state mandate from existing

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22 <sup>4</sup> The court has reviewed the legislative history materials for Chapter 498 of the Statutes of 1983,  
23 compiled by the Legislative Intent Service and lodged by petitioners at the court's request. Only one document  
24 included in the materials appears to address the authority of school districts to lay off teachers in subdivision (b) of  
25 Education Code section 44955. An enrolled bill analysis by the DOF describes the lay-off authority as a means by  
26 which school districts costs would reprioritize and reorganize existing programs to reduce their costs of complying  
27 with the legislatively specified graduation requirements in Education Code section 51225.3. The enrolled bill  
28 analysis provides in relevant part: "In the judgment of Finance staff, SB 813 [subsequently chapter 498] would  
reduce those costs substantially by authorizing school district governing boards to lay off school employees when  
they must do so to modify their curriculum as a result of changes in State law. Because of this provision of SB 813,  
all but a few small high schools should be able to reorganize their existing resources to offer the courses required by  
the bill." This judgment or opinion of the DOF in the enrolled bill report prepared for the Governor is not indicative  
of legislative intent. (*People v. Patterson* (1999) 72 Cal.App.4th 438, 444, quoting *McDowell v. Watson* (1997) 59  
Cal.App.4th 1155, 1161-1162, fn. 3.)

1 local programs for which the revenues have been budgeted. (*County of San Diego v. State of*  
2 *California* (1997) 15 Cal.4th 68, 81; *County of Fresno v. State of California, supra*, 51 Cal.3d at  
3 487.) If the school district is precluded from section 6 reimbursement of its costs for teachers'  
4 salaries incurred in providing a second science course mandated by section 51225.3 because  
5 subdivision (b) of section 44955 is construed as a mechanism for offsetting the such salary costs,  
6 the district is forced, absent an additional source of revenue, to redirect the revenues budgeted for  
7 staff teaching courses specified by the district's board under section 51225.3 to staff hired to  
8 teach the second science course. Courses locally specified by the district's board are thereby  
9 eliminated so that the district can provide the second science course mandated by section  
10 51225.3, contrary to the terms of section 51225.3 and the purpose of section 6.<sup>5</sup> (*Ibid.* Compare  
11 *San Diego Unified School District v. Commission on State Mandates* (2004) 33 Cal.4th 859,  
12 887-888 (underlying intent of section 6 would be contravened if reimbursement were denied for a  
13 local agency's costs of providing state-mandated protective clothing and safety equipment for its  
14 employees on the ground that the local agency had initial discretion to reduce its employees and  
15 thereby avoid incurring increased costs for the mandated clothing and equipment).)

16 The court concludes that the Controller's offsetting savings requirement and the  
17 Commission's IRC decision sustaining the requirement are invalid to the extent that the  
18 requirement precludes reimbursement under section 6 for the teachers' salaries incurred by  
19 SDUSD and other school districts in providing the second science course mandated by Education  
20 Code section 51225.3 without offsetting the science teachers' salaries by terminating, pursuant to  
21 Education Code section 44955, teachers of courses not mandated by the state. This conclusion  
22 does not prevent the Controller, when auditing school districts' reimbursement claims under  
23 section VI of the Commission's parameters and guidelines and section 6 of the Controller's  
24 claiming instructions, from requiring claimants to provide detailed documentation of offsetting

25  
26 <sup>5</sup> The court does not defer, as did the Controller and the Commission, to the interpretation of  
27 Education Code sections 51225.3 and 44955 by the DOF and the DOE. Although they interpreted sections 51225.3  
28 and 44955 roughly contemporaneously with the enactment of the statutory provisions and have administrative  
responsibilities closely related to the provisions, the court finds that their interpretation is contrary to the terms and  
structure of sections 51225.3 and 44955. (See *Hoechst Celanese Corp. v. Franchise Tax Bd.* (2001) 25 Cal.4th 508,  
524, quoting *Yamaha Corp. of America v. State Bd. of Equalization* (1998) 19 Cal.4th 1, 12, 14-15.)

1 savings directly resulting from their provision of the second science course, including savings  
2 that offset the salaries of teachers hired for the second science course. Such a documentation  
3 requirement has a firm legal basis in subdivision (e) of Government Code section 17556 and  
4 California Code of Regulations, title 2, section 1183.1(a)(9). Further, the documentation  
5 requirement reflects a reasonable expectation that savings to offset the science teachers' salaries  
6 may be generated when students taking the second science course do not increase the number of  
7 classes that they take overall. Thus, the Controller can properly require claimants to demonstrate  
8 that the second science course has not increased the number of classes provided during the school  
9 day and year along with the number of teachers required for the classes provided.

10 However, the court's conclusion regarding the invalidity of the Controller's offset  
11 savings requirement does prevent the Controller from denying school districts' claims for  
12 reimbursement of science teachers' salaries on the ground that the claimants have not shown a  
13 reduction in non-science classes and teachers corresponding to the addition of science classes and  
14 teachers to comply with the mandate in subdivision (a)(1)(C) of Education Code section 51225.3.  
15 As explained in this ruling, this ground for denying reimbursement of science teachers' salaries is  
16 premised on an erroneous interpretation of Education Code sections 44955 and 51225.3 that  
17 would require school districts to divert their limited revenues from courses specified by the  
18 districts' boards pursuant to subdivision (a)(2), in violation of section 6.

### 19 **Reimbursement of Classroom Costs**

#### 20 Grossmont Union High School District

21 In November 1996, Grossmont submitted claims to the State Controller for  
22 reimbursement of the costs it incurred during the 1994-95 and 1995-96 fiscal years in  
23 constructing and remodeling laboratory classrooms in four of its schools to comply with the  
24 requirement of a second science course in Education Code section 51225.3. Documentation  
25 requirements for Grossmont's claims are set forth in section IX of the Commission's parameters  
26 and guidelines and section 5 of the Controller's claiming instructions. (ARGrossmont, pp. 106,  
27 109-110.) Section IX.C of the parameters and guidelines, mirrored in section 5B of the claiming  
28 instructions, require the following documentation: "Certification by the [School] Board that an

1 analysis of all appropriate science facilities within the district was conducted, and a  
2 determination made that no such facilities existed to reasonably accommodate increased  
3 enrollment for the additional science course required by the enactment of Education Code section  
4 51225.3. To reasonably accommodate includes: [¶] a. Adjusting attendance boundaries to  
5 balance attendance between under-utilized and over-utilized secondary school facilities within  
6 the district. [¶] b. Taking advantage of other available secondary school science facilities that are  
7 within a secure walking distance of the school.” (ARGrossmont, p. 106.)

8 In February 1997, the Controller contacted Grossmont staff to request documentation  
9 of the school board certification required by the parameters and guidelines and the claiming  
10 instructions. (See ARGrossmont, pp. 118-119,181.) In response, Grossmont staff submitted a  
11 board agenda referring to approval of a project to remodel one of the high schools for which  
12 Grossmont was claiming reimbursement, a memorandum describing the process for proposing  
13 capital expenditure projects to the school board, and a memorandum describing the process for  
14 determining class loads. (ARGrossmont, pp. 182-188.)

15 By letters dated July 13, 1998, and August 3, 1998, the Controller denied  
16 Grossmont’s school construction and remodeling claims for lack of supporting documentation.  
17 (ARGrossmont, pp. 94-98.) On August 14, 1999, Grossmont submitted an IRC to the  
18 Commission challenging the Controller’s denial of its claim for reimbursement of science  
19 classroom construction and remodeling costs. (ARGrossmont, p. 73ff.)

20 In a letter dated July 7, 2000, Grossmont responded to the Controller’s defense of its  
21 denial of the school construction and remodeling claims. (ARGrossmont, pp. 131-144.)  
22 Appended to the letter were a declaration by Christina Becker, Grossmont’s Director of Facilities  
23 Planning since 1998, and various documents related to the development during 1985 and 1986 of  
24 a multi-year capital expenditure plan to meet Grossmont’s facility needs. (ARGrossmont,  
25 pp. 146-179.) On the basis of information acquired from other Grossmont staff regarding the  
26 1994-95 and 1995-96 capital improvements to four of Grossmont’s high schools, Ms. Becker’s  
27 declaration sets forth her analysis and opinion on information and belief that Grossmont needed  
28 additional science laboratory classrooms as a result of Education Code section 51225.3.

1           On December 12, 2001, the Commission conducted a hearing on Grossmont's IRC  
2 and denied the IRC. (ARGrossmont, pp. 387-409.) In its decision on Grossmont's IRC, adopted  
3 January 24, 2002, the Commission determined that none of the documents submitted by  
4 Grossmont satisfied the board certification requirement of section IX.C of the parameters and  
5 guidelines for science laboratory classroom construction and remodeling performed during the  
6 1994-95 and 1995-96 fiscal years. The Commission found no evidence, such as an agenda,  
7 transcript or minutes of a board meeting, to establish that the Grossmont board had approved the  
8 construction and remodeling on the basis of an analysis of all appropriate science facilities within  
9 the district and a determination that no facilities existed to reasonably accommodate increased  
10 enrollment for additional science courses required by the enactment of Education Code section  
11 51225.3.

12           Grossmont initially contends that the documentation it submitted to the Controller in  
13 support of its claim for reimbursement of science laboratory construction and modeling costs  
14 satisfies the certification requirement of the Commission's parameters and guidelines and the  
15 Controller's claiming instructions. According to Grossmont, the documentation, particularly the  
16 Declaration of Christina Becker, establishes that its staff conducted an analysis of its science  
17 facilities and determined that the facilities could not reasonably accommodate increased  
18 enrollment for the additional science course required by Education Code section 51225.3. This  
19 documentation, Grossmont reasons, also serves under Education Code section 35161 as board  
20 certification that the analysis was conducted and the determination. Section 35161 permits the  
21 governing board of a school district to delegate any of its powers or duties to its employees.

22           As the Commission found, Grossmont's documentation does not satisfy the  
23 certification requirement of section IX.C of the parameters and guidelines. The documents  
24 submitted by Grossmont, other than the declaration of Christina Becker, do not support a finding  
25 that, before approving the science laboratory classroom construction and remodeling, the board  
26 considered an analysis of Grossmont's science facilities and a determination that the facilities  
27 could not reasonably accommodate increased enrollment for the additional science course  
28 required by Education Code section 51225.3. The declaration of Ms. Becker attempts to conduct

1 the required analysis and make the required determination four to five years after the science  
2 laboratory classroom construction and remodeling was completed. In addition, if the Grossmont  
3 board could properly delegate its certification obligation to Ms. Becker (a matter seriously in  
4 doubt), Grossmont has provided no evidence that its board made such a delegation.

5 Grossmont further contends that the Controller denied its reimbursement claim  
6 arbitrarily by failing to inform it of the form of documentation required to establish the board's  
7 certification and by approving similar reimbursement claims of other school districts lacking  
8 documentation of board certification. However, the Controller has no duty to inform a claimant  
9 like Grossmont of the form or type of documentation that would establish the board's  
10 certification. Indeed, it should be apparent to the school district that an action of the board like  
11 certification would occur in a board meeting and would be reflected in the meeting agenda,  
12 transcript and/or minutes, not in documents prepared several years after the proceedings at which  
13 certification would have occurred by staff who did not participate in the proceedings. In  
14 addition, whether or not the Controller erroneously approved the reimbursement claims of other  
15 school districts without documentation of board certification, the Controller may properly deny  
16 Grossmont's reimbursement claim if it lacks adequate documentation of the board certification  
17 required by section IX.C of the parameters and guidelines. The Controller's possible error in  
18 approving other claims does not excuse the lack of adequate documentation of board certification  
19 in Grossmont's case.

20  
21 Next, Grossmont contends that the Controller unlawfully denied its reimbursement  
22 claim by failing to perform an audit pursuant to subdivision (d)(2) of Government Code section  
23 17561 prior to the denial; by failing to conduct an audit within the time period specified in  
24 subdivision (a) of Government Code section 17558.5; and by failing to provide notice of the  
25 denial to Grossmont within 30 days of the denial pursuant to subdivision (b) of Government  
26 Code section 17558.5. Section 17561, however, gives the Controller discretion to audit  
27 reimbursement claims but does not require the Controller to conduct an audit for each claim,  
28 particularly a claim like that of Grossmont which lacks specifically required documentation. In

1 addition, the Controller provided timely notice of the denial of Grossmont's claim by letter dated  
2 August 3, 1998. (ARGrossmont, pp. 97-98.)

3 Lastly, Grossmont contends that the Commission improperly required documentation  
4 of board certification under section IX.C of the parameters and guidelines in the form of agenda  
5 items, a transcript and/or the minutes of a governing board meeting. According to Grossmont,  
6 requiring documentation of board certification specifically in these forms constitutes  
7 underground rulemaking. Grossmont does not explain this contention, but the contention fails  
8 because the Commission has not required board certification in the form of agenda items, a  
9 transcript and/or the minutes of a governing board meeting. The Commission mentions such  
10 documents only as examples of evidence that would establish board certification.

11 (ARGrossmont, p. 403.)

#### 12 Clovis Unified School District

13 In November 1996, Clovis submitted claims to the State Controller for  
14 reimbursement of the costs it incurred during the 1994-95 and 1995-96 fiscal years by leasing  
15 portable classrooms for the second science course required by Education Code section 51225.3.  
16 (ARClavis, pp. 141-146, 152-158.) In February 1997, the Controller contacted Grossmont staff  
17 to request documentation of the school board certification required by section IX.C of the  
18 Commission's parameters and guidelines and section 5B of the Controller's claiming  
19 instructions. (ARClavis, p. 148; ARGrossmont, pp. 106, 110-111.) The Controller received no  
20 documentation from Clovis in response.

21 Thereafter, by letters dated July 13, 1998, and August 3, 1998 the Controller denied  
22 the claim of Clovis for reimbursement of its portable classroom leasing costs for lack of  
23 supporting documentation. (ARClavis, p. 104-105, 110-111.) In July 2000, Clovis added an  
24 IRC contesting this denial to an IRC that it had previously submitted to the Commission with  
25 respect to other reimbursement claims related to the second science course requirement of  
26 Education Code section 51225.3. (ARClavis, p. 81ff.)

27 In prehearing proceedings on the IRC, Clovis submitted a declaration by Roger  
28 Oraze, who had been the district's Assistant Superintendent for Facility Services since 1991.

1 (ARClavis, pp. 207-209.) The declaration, submitted in April 2001 to establish the board  
2 certification required by section IX.C of the parameters and guidelines, indicated that Clovis had  
3 leased portable classrooms to facilitate the remodeling of science classrooms required as a direct  
4 result of increased graduation requirements; at the time the decision was made to lease the  
5 portable classrooms, there was a lack of appropriate space in existing facilities for additional  
6 science courses; it was not feasible to adjust attendance boundaries between under-utilized and  
7 over-utilized facilities in the district's two regular high schools; and there were no other available  
8 high school science facilities within a secure walking distance of the schools remodeled.

9 On December 12, 2001, the Commission conducted a hearing on Clovis's IRC and  
10 denied the IRC. (ARClavis, pp. 325-344.) The Commission found that Mr. Oraze's declaration,  
11 the only documentation submitted by Clovis in support of its claim for reimbursement of its  
12 portable classroom leasing costs, did not satisfy the board certification requirement in section  
13 IX.C of the parameters and guidelines. (ARClavis, pp. 336-337.) The Commission explained  
14 that Mr. Oraze's declaration contained conclusions unsupported by evidence that Clovis's board  
15 had considered an analysis of all appropriate science facilities within the district or  
16 determinations regarding the need for additional science facilities before deciding to lease  
17 portable classrooms for the second science course under Education Code section 51225.3. The  
18 Commission noted that Mr. Oraze's declaration of April 2001 was prepared years after the Clovis  
19 filed its reimbursement claim for leasing costs in November 1996 and years after Clovis made  
20 the decision to lease portable classrooms during remodeling the district's science classrooms.

21 Clovis initially contends that the declaration of Roger Oraze satisfies the certification  
22 requirement in section IX.C of the Commission's parameters and guidelines. Clovis indicates  
23 that the declaration provides not only the analysis and determination but also the certification  
24 required by section IX.C because the board could delegate the certification duty to Mr. Oraze  
25 pursuant to Education Code section 35161. However, Clovis has submitted no argument or  
26 evidence that its board could or did delegate authority to Mr. Oraze to make the certification  
27 required by section IX.C. Moreover, as the Commission found in its decision, Mr. Oraze's  
28 declaration contains conclusions unsupported by evidence and is made in April 2001, well after

1 the board made its decision to lease portable classrooms for a second science course under  
2 Education Code section 51225.3. As such, the declaration could not provide the board  
3 certification required by IX.C prior to the board's decision to lease.

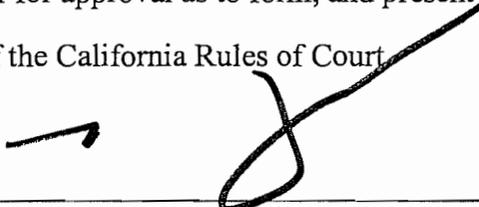
4 Clovis further contends that the Controller denied its reimbursement claim arbitrarily  
5 by failing to inform it of the form of documentation required to establish the board's certification  
6 and by approving similar reimbursement claims of other school districts lacking documentation  
7 of board certification. This contention is the same as Grossmont's contention, discussed above,  
8 and is rejected for the same reasons.

9 Lastly, Clovis contends that the Commission improperly engaged in underground  
10 rulemaking when it required documentation of board certification pursuant to section IX.C of the  
11 parameters and guidelines in the form of agenda items, a transcript and/or the minutes of a  
12 governing board meeting. This contention is the same as Grossmont's contention above and is  
13 rejected for the same reasons.

#### 14 Relief

15 For the foregoing reasons, the court grants the claims of the six petitions in this  
16 consolidated proceeding related to the reimbursement of science teachers' salaries. In all other  
17 respects, the claims of the six petitions are denied. The court will order the issuance of a writ of  
18 mandate requiring the Commission to set aside its decision denying the IRCs of the six  
19 petitioners with respect to the reimbursement of teachers' salaries and require the Controller to  
20 reevaluate these six claims, pursuant to this ruling, without requiring the school districts to show  
21 a reduction in non-science classes and teachers corresponding to the addition of science classes  
22 and teachers to comply with Education Code section 51225.3. Counsel for petitioners is directed  
23 to prepare a proposed judgment and a proposed writ of mandate, present the judgment and the  
24 writ to counsel for the Commission and the Controller for approval as to form, and present the  
25 judgment and writ to the court pursuant to rule 391 of the California Rules of Court.

26 Dated: DEC 27 2004

27  
28   
\_\_\_\_\_  
LLOYD G. CONNELLY  
JUDGE OF THE SUPERIOR COURT

**CERTIFICATE OF SERVICE BY MAILING**  
**(C.C.P. Sec. 1013a(3))**

I, the Clerk of the Superior Court of California, County of Sacramento, certify that I am not a party to this cause, and on the date shown below I served the foregoing **JUDGMENT** by depositing true copies thereof, enclosed in separate, sealed envelopes with the postage fully prepaid, in the United States Mail at Sacramento, California, each of which envelopes was addressed respectively to the persons and addresses shown below:

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I, the undersigned deputy clerk, declare under penalty of perjury that the foregoing is true and correct.

Dated: February 9, 2005

Superior Court of California,  
County of Sacramento

By:           **B. BEDDOW**            
Deputy Clerk

Adopted: 3/23/88  
Amended: 8/24/88  
Amended: 1/24/91

WP 0066j

## PARAMETERS AND GUIDELINES AMENDMENT

Chapter 498, Statutes of 1983

Education Code Section 51225.3

### Graduation Requirements

#### I. SUMMARY OF MANDATE

Chapter 498, Statutes of 1983, added Section 51225.3 to the Education Code. This section requires that beginning with the 1986/87 school year, no pupil shall receive a high school diploma without completing an additional science course above that which was required prior to enactment of Chapter 498/83. One year of science was required prior to Chapter 498/83 and as a result of Chapter 498/83 two science courses are now required. Chapter 498/83 further specifies that the curriculum include one course each of biological and physical sciences.

#### II. COMMISSION ON STATE MANDATES DECISION

On November 20, 1986, the Commission on State Mandates determined that Education Code 51225.3 as added by Statutes of 1983, Chapter 498, constitutes a reimbursable state mandate by requiring-school districts to provide an additional science course to students prior to their graduation from the twelfth grade.

#### III. ELIGIBLE CLAIMANTS

All school districts that incurred increased costs as a result of implementing Chapter 498, Statutes of 1983, Education Code Section 51225.3.

#### IV. PERIOD OF REIMBURSEMENT

The graduation requirement provisions of Chapter 498, Statutes of 1983, which amended Education Code section 51225.3 became effective July 28, 1983. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed November 19, 1985. Therefore, costs incurred on or after July 1, 1984 are reimbursable. If total costs for a given fiscal year total less than \$201.00, no reimbursement shall be allowed, except as provided for in Revenue and Taxation Code Section 2233, which allows County Superintendents and County fiscal officers to consolidate claims of school districts and special districts that, taken individually are less than \$201.00.

#### V. REIMBURSABLE COSTS

School Districts will be reimbursed for increased costs incurred in providing the additional science course mandated by Chapter 498/83, such as:

- A. Acquisition of additional space and equipment necessary for conducting new science classes, providing that space is lacking in existing facilities. However, the acquisition of additional space for conducting new science classes are reimbursable only to the extent that districts can

document that this space would not have been otherwise acquired due to increases in the number of students enrolling in high school, and that it was not feasible, or would be more expensive, to acquire space by remodeling existing facilities.

- B. Remodeling existing space to accommodate the new science class and lab including costs of design, renovation, and special lab equipment and outlets essential to maintaining a level of instruction sufficient to meet college admission requirements.
- C. Increased cost to school district for staffing and supplying the new science classes mandated.

#### VI. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any savings the claimant experiences as a direct result of this statute must be deducted from costs claimed, e.g., reductions in non-science classes resulting from increase in required science classes. In addition, reimbursement for this mandate received from any source, e.g., federal, state, block grants, etc., shall be identified and deducted from this claim.

#### VII. PROFESSIONAL AND CONSULTANT SERVICES

Claimants shall separately show the name of professionals or consultants, specify the functions which the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contracted services is \$65 per hour, adjusted annually by the GNP Deflator. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than the above maximum. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

#### VIII. ALLOWABLE OVERHEAD COSTS

The overhead cost for all of the above reimbursable costs shall be the Non-Restrictive Indirect Cost Rate from the J-141A.

#### IX. SUPPORTING DATA FOR CLAIMS

- A. Documentation of increased units of science course enrollments due to the enactment of Education Code Section 51225.3 necessitating such an increase.
- B. Documentation of lack of appropriately configured and equipped space in existing facilities for the new courses.
- C. Certification by the Board that an analysis of all appropriate science facilities within the district was conducted, and a determination made that no such facilities existed to reasonably accommodate increased enrollment for the additional science courses required by the enactment of Education Code Section 51225.3. To reasonably accommodate includes:
  - a. Adjusting attendance boundaries to balance attendance between under-utilized and over-utilized secondary school facilities within the district.

- b. Taking advantage of other available secondary school science facilities that are within a secure walking distance of the school.
- D. Documentation that the additional space for conducting new science classes is required only when the space would not have otherwise been acquired due to an increase in high school enrollment.
- E. Documentation that remodeling existing facilities was not feasible or would have been more expensive than acquiring additional space.

X. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive,, of the Government Code and other applicable provisions of law have been complied with: and

THAT I am the person authorized by the local agency to file claims with the State of California.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number